



COUNTY GOVERNMENT OF ELGEYO MARAKWET COUNTY TREASURY

All Correspondence to be
Addressed to: County Secretary
Email: emccounty2013@gmail.com

Treasury Building,
P O BOX 220 – 30700,
ITEN.

Ref: EM/FIN/13/012/Vol.II(8)

Date: 22ND July 2024

To County Secretary/Head of Public Service

All County Executive Committee members

All Chief Officers/Accounting Officers

RE: APPOINTMENT OF PENDING BILLS VERIFICATION COMMITTEE

Section 104 of Public Finance Management (PFM) Act,2012 specifies the responsibilities and powers of the County Treasury. To monitor, evaluate and oversee the management of public finances and economic affairs of the county. In performing this mandate and in adherence to relevant laws governing public funds to promote transparency, accountability and fiscal discipline, the county is committed to verify, prioritize and settle pending bills in a transparent lawful and timely manner. In view of this County treasury has consolidated a list of pending bills, accruing from financial year 2023/2024 from reports submitted by various county departments following the closure of that financial year.

I hereby appoint the following team for a period of three years to conduct the verification of pending bills Starting from financial year 2023/2024 with immediate effect.

Dr. Collins Kapkiyai	- Chairperson
Margaret Kiplagat	- Secretary
Philip Seronei	- Member
Ednah Keturu	- Member
Philemon Kurgat	- Member

The Terms of Reference (TORs) are as follows;

- 1) Develop a clear work plan for the verification of the pending bills for 2023/24 and tabulate the list of verified pending bills.

- 2) Liaise with all departments to ensure completeness, fair presentation and full disclosure of pending bills in accordance with framework set out by the Public Sector Accounting standards Board (PSASB) Pursuant to section 164 (10) of the PFM Act, 2012.
- 3) Determine whether all the expenditure resulting to pending bills had been budgeted for in the period they were incurred.
- 4) Establish the validity of the pending bills by ascertaining whether all the necessary supporting documents to account for the payments are attached to vouchers and were approved.
- 5) Prepare annually and quarterly settlement status of pending bills paid in each quarter of the following financial year.
- 6) Categorize the pending bills whether eligible or ineligible in the list of verified pending bills.
- 7) Prepare pending bills report to the undersigned.
- 8) Recommend best practices for timely settlement of pending bills and prevent recurrence.

You are required to submit list of verified pending bills list to the undersigned on or before Friday 17th August 2024, and pending bills report after close of financial year 2024/25.

By a copy of this letter, the respective accounting officers are requested to avail their departmental pending bills and supporting documents to the Chief Officer Finance and Economic Planning by Friday 26th July 2024 to facilitate this exercise.

I wish you all the best as you undertake this task.

Kind regards.



ALPHAEUS TANUI
COUNTY EXECUTIVE COMMITTEE MEMBER -FINANCE AND ECONOMIC
PLANNING & HEAD OF COUNTY TREASURY

Copy to:

- The Governor
- Deputy Governor
- County Attorney