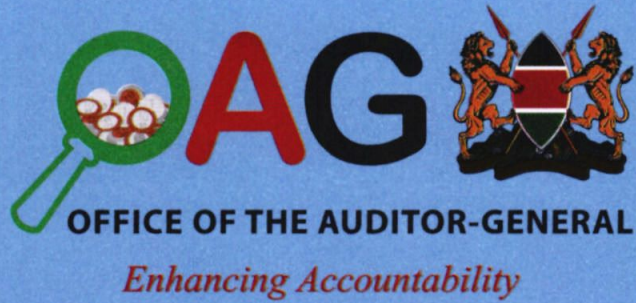


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF ELGEYO
MARAkwET**

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	26/2/2025
TABLED BY	Majority leader
COMMITTEE	
CLERK AT THE TABLE	Njaba



COUNTY GOVERNMENT OF ELGEYO MARAKWET

COUNTY EXECUTIVE
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector
Accounting Standards (IPSAS)



County Government of Elgeyo Marakwet
Elgeyo Marakwet County Executive
Annual Report and Financial Statements for the year ended June 30 2024

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) *Glossary of Terms*

Fiduciary Management - The key management personnel who had financial responsibility

2. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

Vision

A destination of choice for tourism, sports and investments

Mission

To provide innovative and high-quality services in an equitable, socially inclusive, open and economically transformative environment for accelerated development, harnessing of potentials and nurturing of talents

Core Values

- ✓ Professionalism
- ✓ Team work
- ✓ Accountability
- ✓ Transparency
- ✓ Responsiveness
- ✓ Integrity

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Office of the Governor	To promote and participate in the provision of County government services to all.
3.	Agriculture and Irrigation	Promote food security, poverty reduction and employment creation in Elgeyo Marakwet County.
4.	Water, Environment and Climate Change	Plan, promote and protect the County natural resources for sustainable quality life
5.	Education and Technical Training	To provide and promote education and training environment conducive for acquisition of desired values attitude, knowledge, skills and competencies for socio-economic transformation
6.	Health Services	To provide quality health care services that is accessible, equitable and affordable to all county citizen

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No.	Department	Major Responsibility
7.	Lands, Physical Works, Housing and Urban Development	To ensure efficient and effective management and administration of land for sustainable development and improved security tenure
8.	Roads, Public Works and Transport	To provide efficient and reliable infrastructure through construction, modernization, rehabilitation and effective management.
9.	Cooperatives, Trade Industrialization, Tourism and Wildlife.	To provide an enabling environment that facilitates trade investments, tourism enhancement, industrial development and cultural preservation
10	Sports, Youth Affairs, Culture, Children and Social Services	Formulate, mainstream and implement policies that empower the vulnerable groups and marginalized groups and promote sports talents
11	Public Service, Devolution, Administration, Communication, ICT & E-Governance	To improve coordination and management of government services for effective and efficient service delivery.
12.	County Public Service Board	
13	Livestock and Fisheries	To improve the livelihoods of Elgeyo Marakwet residents through promotion of sustainable livestock Fisheries and veterinary services

b) Key Management team

The *County Executive's* day-to-day management is under the following key organs:

No.	Designation	Name
1	Governor	H.E Wisley Rotich
2	Deputy Governor	H.E Prof. Grace Jerotich Cheserek
3	CECM-Finance and Economic Planning	Alphaeus Kipsang Tanui
4	CECM-Agriculture, Livestock, Fisheries and Irrigation	Edwin Kibet Seronei
5	CECM-Roads, Public Works and Transport	Emmy Jerotich Kosgei
6	CECM-Public Service, Devolution, Administration, Communication, ICT & E-Governance	Monica Jeptum Rotich
7	CECM-Cooperatives, Trade Industrialization, Tourism and Wildlife.	Robert Kiptoo Kangogo
8	CECM-Lands, Physical Works, Housing and Urban Development	Thomas Kipkemboi Maiyo
9	CECM-Education and Technical Training	Edwin Kiplagat Kibor
10	CECM-Health Services	Michael Kipkorir Kibiwot
11	CECM-Sports, Youth Affairs, Culture, Children and Social Services	Purity Jepkurui Koima
12	CECM-Water, Environment and Climate Change	Jason Kemboi Lagat
13	County Secretary	Paul Chemmutter

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c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC Finance and Economic Planning	Alphaeus K.Tanui
2.	Chief officer -Finance & Economic Planning	Kipruto Chesos P
3.	Chief officer-Health and Sanitation	Jeremiah Chirchir
4.	Chief officer-Office of governor	Lornah Kipsang
5.	Chief officer–Agriculture and Irrigation	Edwin Komen
6.	Chief officer–Livestock, Cooperatives & Fisheries	Robert Lagat
7.	Chief officer - Sports, Youth Affairs, Culture, Children and Social Services	Lily Kimetto
8.	Chief officer - Cooperatives, Trade Industrialization, Tourism and Wildlife	Elizabeth Korir
9.	Chief Officer -Water, Environment and Climate Change	Isaac Koech
10.	Chief officer –Roads ,Public Works, Transport and Energy	Flomency Kosgei
11.	Chief officer– Education and Technical Services	Paul S.Rutto
12.	Chief officer – Public Service, Devolution, Administration,	Charity Kimaiyo
13.	Chief Officer -Promotive Health	Caroline Magut
14.	Chief Officer –Lands	Emmanuel Birir
15.	Chief Officer -ICT	Daniel Kimutai
16.	Board Secretary –CPSB	Christine Ngeno
17.	County Secretary	Paul Chemmutter
18.	Director of Accounting Services	JohnKeen Murkeu Jairo
19.	Director of Budget & Economic planning	John Maritim
20.	Ag. Director of Supply Chain	Peter Maiyo
21.	Ag.Director of Revenue	Solomon Kandie

d) Fiduciary Oversight Arrangements

The key fiduciary oversight arrangements include;

- The Internal Audit department responsible for ensuring proper recording of all books of Account.
- The Controller of Budget approves Exchequers requisitions in line with the Approved Budget
- Auditor General is responsible for audit of County’s financial statements
- The County Assembly is vested with oversight role of all activities in the County.
- Audit and finance committee
- Parliamentary committee activities
- Development partner oversight activities

e) County Executive Headquarters

P.O. Box 220-30700

Elgeyo Marakwet County Treasury Building, Iten

Eldoret -Iten Road

ITEN, KENYA

f) County Executive Contacts

Telephone: 053-4142277

E-mail: elgeyomarakwet.go.ke

Website: www.elgeyomarakwet.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Kenya Commercial Bank

P.O Box 456-30700

Iten

3. Equity Bank

P.O. Box 75104-00200

Nairobi

4. Access Bank Ltd

P.O.Box 34353-00200

Nairobi

5. Cooperative Bank

P.O.Box 48231-00100

Nairobi

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

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3. Governance Statement

Elgeyo Marakwet County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.






The County is made up of a County Assembly, County Executive and 7 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive





The membership of the cabinet/County Executive Governance Structures include;

Ref	Name /Passport photograph	Designation	Details of qualifications	Experience
1.	H.E. Wisley Rotich 	Governor	Bachelor's Degree (Economics)	3 years' in the banking industry and 4 years public service and administration both as a director of Cooperatives and 5 years as a Deputy governor. 2 years as a Governor
2.	Prof. Grace Cheserek 	Deputy Governor	Bachelors Masters in Philosophy PHD	Over 20 years of experience in various fields,10years as a researcher,6 Years as a Senior Lecturer,5 years Associate Professor and 2 years as a Deputy Governor
3.	Alphaeus K. Tanui 	CECM - Finance and Economic Planning	BBM Business Management (Accounting) MBM Finance PHD-Business Management (Awaiting graduation)	12 years of experience in various fields, Graduate Assistant at Moi University and 2 years CECM-Finance and Economic Planning
4.	Edwin Sero 	CECM – Agriculture, Livestock, Fisheries and Irrigation	Bachelor of ARTS Masters of Arts in Project Planning and Management	Over 10 years of experience ,5 years as an Intern and Programme Volunteer ,3years as field worker international organization for migration,3 years as Chief Officer Water and 2 years as CECM-Agriculture,

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				Livestock and Fisheries.
5.	<p>Emmy Kosgei</p> 	CECM -Roads, Public Works and Transport	Bachelors of Education (Science)	Over 15 years of experience ,6 years at the Ministry of Interior & Coordination ,5 years as Ward Administrator, 4 years director Cherang'any Marakwet Water & Sewerage Company Limited and 1 year as CECM-Roads, Public Works & Transport.
6.	<p>Monicah Rotich</p> 	CECM -Public Service, Devolution, Administration ,Communication , ICT and E-governance	BSC Computer Science & PGDE	14 years of experience 9 years at the state department for Vocational Training as Graduate teacher ,5 years CECM-Sports ,1-year CECM-Public Service Management
7.	<p>Robert Kangogo</p> 	CECM – Cooperatives, Trade, Industrialization, Tourism and Wildlife	Bachelor of Business Management(Finance and Banking)	5 years of experience,4 years at PEFA Nairobi Central Sacco Ltd. As Credit manager and 1 years as CECM-Cooperatives, Trade Industrialization, Tourism and Wildlife
8.	<p>Jason Lagat</p> 	CECM - Water, Environment and Climate Change	Master of Science (Msc),ITIL,CCNA,M CIP	16 years in various fields, 1 years as CECM Water Environment and Climate Change
9.	<p>Thomas K. Maiyo</p> 	CECM – Lands	Bachelors of Laws	Over 15 years of experience in various fields,8 years at the Police Service as a Lawyer,6 Years at NLC as County Coordinator and 1-year CECM-Lands, Physical Works, Housing & Urban Development

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10.	 Edwin Kibor	CECM – Education & Technical Services	Bachelor of Education(Arts)	Over 10 years of experience at TSC and 1 year of as CECM-Education and Technical Training
11.	 Michael Kibiwott	CECM- Health and Sanitation	Bachelor of Environmental Studies(Science) Master of Public Health	6 years of experience ,5 years AMPATH as Monitoring & Evaluation Advisor and 1 Year as CECM-Health Services
12.	 Purity Koima	CECM – Sports, Youth Affairs, culture, Children and Social Services	Masters in Environment & Dev., Lead expert in EIA	Overs 10 years of experience in various fields,9 years as a Lecturer and 1 years as CECM- Sports, Youth Affairs, Culture, Children and Social Services
13.	 Paul Chemmutut	County Secretary	Bachelor of Education (ARTS) Master of Business Administration (Executive	Over 30 years of experience ,Graduate teacher ,Deputy Head Teacher, Office of the President as District officer III, District officer I, Senior Assistant Secretary (SAS),Constituency Election Coordinator and County Secretary.

The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the County Assembly has the following oversight committees:

1. Public Accounts Committee
2. Budget and Appropriations Committee