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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF ELGEYO MARAKWET

FOR THE YEAR ENDED
30 JUNE, 2025

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ELGEYO MARAKWET COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2025

Transitional Financial Statements /Prepared in accordance with the Accrual Basis of Accounting Method Under International Public Sector Accounting Standards (IPSAS)



ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2025.

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

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

B. Definition of Key Terms

Fiduciary Management - Members of Management directly entrusted with the responsibility of financial resources of the organisation.

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2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per article 177 of the Constitution of Kenya 2010. It is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 32 Members of County Assembly (MCAs) elected/ nominated to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies, and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Lawi Kibire
2.	Deputy Speaker of the County Assembly	Hon. Paul Kipyatich
3.	Leader of Majority Party	Hon. Stephen Cheruiyot
4.	Clerk of the County Assembly	Jane Kiptum - Mutai
5.	Deputy Clerk	Elias Maritim
6.	Director Accounting & Financial Services	CPA Joseph Kalessi Rutto
7.	Director Human Resource and Administration	Rael Rotich

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer - Clerk	Jane Kiptum - Mutai
2.	Director Accounting & Financial Services	CPA Joseph Kalessi Rutto
3.	Deputy Director Accounting Services	CPA Barnabas Kiprono Richard
4.	Deputy Chief Economist	CPA Duncan Kipkosgei Kimutai

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a) Fiduciary Oversight Arrangements

- ❖ The Auditor General is responsible for the Audit of the County Assembly's financial Statement
- ❖ The Office of the Controller of Budget (OCOB) oversees implementation of County Assembly budget by authorizing withdrawals.
- ❖ The Audit Committee supports the Accounting Officer with regard to their responsibilities for issues of risk, control and governance. They also follow up on the implementation of internal and external auditors recommendations.
- ❖ The County Assembly Sectorial and Select Committees is vested with the oversight role of all activities in the County.
- ❖ The Finance committee provides oversight role on all matters related to County Finance, Planning and development.
- ❖ The Public Accounts and Investment Committee provides an oversight role on examination of all accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the committee may think fit.
- ❖ The Budget and Appropriation Committee investigates and inquire into the report on all matters related to coordination, control and monitoring of the county budget; discusses and reviews the budget estimates and make recommendations to the County Assembly

b) County Assembly Headquarters

P.O. Box 53-30700

County Assembly Building

Along Iten/Kapsowar Road

ITEN, KENYA

c) County Assembly Contacts

Telephone: (254) 718028028

E-mail: info@emcassembly.go.ke

Website: www.emcassembly.go.ke

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d) County Assembly Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. Kenya Commercial Bank
Iten Branch
P.O. Box 546-30700
ITEN, KENYA

e) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

f) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

g) County Assembly Legal Officer.

P.O. Box 53-30700
County Assembly Building
Along Iten/Kapsowar Road
ITEN, KENYA

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3. Governance Statement

a. Background and roles

The County Assembly is constituted by the MCAs of Elgeyo Marakwet County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary. Section 10 (4) of the County Governments Act 2012 provides that a county assembly shall observe the following order of precedence.




- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012, and they include:

- i. Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- ii. Perform the roles set out under Article 185 of the Constitution.
- iii. Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- iv. Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- v. Approve county development planning; and
- vi. Perform any other role as may be set out under the Constitution or legislation.

b. Profiles

Below are the profiles for the Speaker, Majority leader, minority leader and the Clerk.

	Name and Designation	Details of qualifications and experience	Passport Photo
1.	Hon. Lawi K. Kibire Speaker of the County Assembly.	Bachelor of Arts (Land Economics/Real Estate). 7 years' experience as MCA & 5 Months Experience as Speaker	
2.	Hon. Stephen Cheruiyot Majority Leader of the County Assembly	Bachelor of Arts in Education. 3 years' experience as a teacher and 3 years' experience as a Member of County Assembly	
3.	Jane Kiptum – Mutai Clerk to the County Assembly.	Bachelor of Laws (LLB). 17years' experience.	

NOTE:

The County Assembly does not have Minority Leader.

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c. Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- i. House Business Committee
- ii. Selection Committee
- iii. Committee of Powers and Privileges
- iv. Committee on Implementation
- v. Tourism, Trade, Co-operatives, Industrialization and Wildlife Committee
- vi. Liaison Committee
- vii. Finance and Economic Planning Committee
- viii. Roads, Public Works and Transport Committee
- ix. Agriculture, Livestock, Fisheries and Irrigation Committee
- x. Water, Environment and Climate Change Committee
- xi. Health Services Committee
- xii. Education and Technical Training Committee
- xiii. Public Accounts and Investment Committee
- xiv. Budget and Appropriations Committee
- xv. Sports, Youth, Gender and Social Services Committee
- xvi. Committee on Delegated Legislation
- xvii. Administration, Justice and Public Service Committee
- xviii. Members' Welfare, Catering and Library Committee
- xix. Appointment Committee
- xx. Lands, Physical Planning, Housing and Urban Development Committee

d. Select Committees

Select committees are generally responsible for overseeing the work of county departments and agencies.

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i. House Business Committee

The Committee is mandated to prepare and, if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly and determine the order in which the reports of Committees shall be debated in the County Assembly. During 2024/2025FY, the Committee held 48 sittings. Although the Standing Orders allow the leader of the Majority to occasionally nominate to fill vacancy of an absent member, the regular Committee members during the year are as follows;

Member	Designation	Ward
Hon. Lawi Kibire	Chairperson	Speaker
Hon. Stephen Cheruiyot	Member	Kapchemutwa
Hon. Evans Kosgei	Member	Cherengany/Chebororwa
Hon. Paul Suter	Member	Sambirir
Hon. Rosa Cherop	Member	Nominated - Gender
Hon. Justine Mutwol	Member	Arror
Hon. Tabitha Kimoning	Member	Nominated - Gender

ii. Selection Committee

The Committee is mandated to nominate members to serve in Committees, save for the membership of the County Assembly Business, Rules and Privileges Committee and Committee on Appointments. The committee held 10 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Stephen Cheruiyot	Chairperson	Kapchemutwa
Hon. Jeremiah Kibiwot	Member	Endo
Hon. Salina Kimito	Member	Nominated - Gender
Hon. Eddah Rotich	Member	Nominated - Gender
Hon. Priscilla Kurgat	Member	Lelan
Hon. Simion Chepseba	Member	Soy North
Hon. Victoria Lai	Member	Nominated - PWD

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iii. Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 11 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Lawi Kibire	Chairperson	Speaker
Hon. Paul Kipyatich	Member	Embobut/Embolot
Hon. Hillary Kiplagat	Member	Moiben/Kuserwa
Hon. Alfred Barsulai	Member	Kabieimit
Hon. Peris Kiptoo	Member	Nominated - Gender
Hon. Evalyne Kiptoo	Member	Nominated - Gender
Hon. Dominic Chesire	Member	Tambach

iv. Committee on Implementation

The Committee on Implementation shall scrutinize the resolutions of the County Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine whether or not such resolutions have been implemented. The Committee is also mandated to establish whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary. The committee held 44 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Asbel Kisang	Chairperson	Sengwer
Hon. Victoria Lai	Member	Nominated - PWD
Hon. Stella Bowen	Member	Nominated - Youth
Hon. Rosa Cherop	Member	Metkei
Hon. Salina Kimito	Member	Nominated - Gender

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Hon. Karen Koech	Member	Nominated - Gender
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v. Tourism, Trade, Co-operatives, Industrialization and Wildlife Committee

The committee is mandated to oversight the County Department of Tourism, Trade, Co-operatives, Industrialization and Wildlife and mandated to look into all matters relating to local tourism, county parks, and recreation facilities including hotels and all matters relating trade development and regulation including the markets, trade licenses (excluding regulation of professions), fair trading practices. The committee held 55 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Dominic Chesire	Chairperson	Tambach
Hon. Eddah Rotich	Vice Chair	Nominated - Gender
Hon. Simion Chepseba	Member	Soy North
Hon. Jeremiah Kibiwott	Member	Endo
Hon. Hillary Kiplagat	Member	Moiben/Kuserwa
Hon. Stephen Cheruiyot	Member	Kapchemutwa
Hon. Tabitha Kimoning	Member	Nominated - Gender

vi. Liaison Committee

Liaison Committee is mandated to guide and co-ordinate the operations, policies and mandates of all Committees deliberate on and apportion the annual operating budget among the Committees and consider the programmes of all Committees, including their need to travel and sit away from the precincts of County Assembly. The committee held 32 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Paul Kipyatich	Chairperson/Deputy Speaker	Embobut/Embolot
Hon. Mathew Cheruiyot	Vice Chair	Kapchemutwa
Hon. Simion Chepseba	Member	Soy North
Hon. Jeremiah Kibiwott	Member	Endo
Hon. Justine Mutwol	Member	Arror

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Hon. Christopher Cheboiboch	Member	Emsoo
Hon. Joshua Kipruto	Member	Kapsowar
Hon. Dominic Chesire	Member	Tambach
Hon. Joseph Chebet	Member	Kapyego
Hon. Paul Suter	Member	Sambirir
Hon. Gilbert Ngetich	Member	Nominated - Youth
Hon. Alfred Barsulai	Member	Kabiemit
Hon. Benjamin Cheptiony	Member	Kamariny
Hon. Asbel Kisang	Member	Sengwer
Hon. Tabitha Kimoning	Member	Nominated - Gender
Hon. Stephen Cheruiyot	Member	Kapchemutwa
Hon. Sally Kosgei	Member	Nominated - Gender

vii. Finance and Economic Planning Committee

Finance and Economic Planning Committee is mandated to oversee operations of the County Department of Finance and Economic Planning and to look into all matters related to County finance and planning, development including statistics. The committee held 61 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Mathew Cheruiyot	Chairperson	Kaptarakwa
Hon. Davies Biwott	Vice Chair	Nominated - PWD
Hon. Evans Kosgei	Member	Cherangany/Chebororwa
Hon. Eddah Rotich	Member	Nominated – Gender
Hon. Joshua Kipruto	Member	Kapsowar
Hon. Victoria Lai	Member	Nominated - PWD
Hon. Simeon Chepseba	Member	Soy North

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viii. Roads, Public Works and Transport Committee

The Committee is mandated to oversee county Department of Roads, Public Works and look into all matter related to relate to County transport, including county roads, street lighting, traffic and parking, public transport, ferries and harbors excluding the regulation of international and national shipping and matters related thereto, County public works services and electricity and gas reticulation. The committee held 51 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Simion Chepseba	Chairperson	Soy North
Hon. Hillary Kiplagat	Vice Chair	Moiben/Kuserwa
Hon. John Koima	Member	Chepkorio
Hon. Dominic Chesire	Member	Tambach
Hon. Paul Kipyatich	Member	Embobut/Embolot
Hon. Stella Bowen	Member	Nominated - Youth
Hon. Peris Kiptoo	Member	Nominated - Gender

ix. Agriculture, Livestock, Fisheries and Irrigation Committee

The Committee oversees the County Department of Agriculture, Livestock, Fisheries and Irrigation Committee and mandated to look into matters related to agriculture, including, crop, plant and irrigation. The committee held 59 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Jeremiah Kibiwott	Chairperson	Endo
Hon. Rosa Cherop	Vice Chair	Nominated - Gender
Hon. Alfred Barsulai	Member	Kabimmit
Hon. Priscilla Kurgat	Member	Lelan
Hon. Benjamin Cheptiony	Member	Kamariny
Hon. Justine Mutwol	Member	Arror

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x. Water, Environment and Climate Change Committee

The Committee is mandated to oversee the County Department of Water, Environment and Climate Change and also to look into all matters relating to water, sanitation, implementation of National policies on natural resources and environmental conservation, soil and water conservation and forestry, control of air pollution, noise pollution, other public nuisances, refuse removal, refuse dumps and solid waste disposal. The committee held 49 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Joshua Kipruto	Chairperson	Kapsowar
Hon. Jonah Tanui	Vice Chair	Metkei
Hon. Joseph Chebet	Member	Kapyego
Hon. Evalyne Kiptoo	Member	Nominated – Gender
Hon. Salina Kimitto	Member	Nominated – Gender
Hon. Stephen Cheruiyot	Member	Kapchemutwa

xi. Health Services Committee

The Committee on Health Services oversees the County Department of Health and Sanitation and look into all matter relating to health services, including, county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of food selling premises, veterinary services but regulation of the profession, cemeteries, funeral parlours and crematoria. The committee held 58 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Justine Mutwol	Chairperson	Arror
Hon. Victoria Lai	Vice Chair	Nominated – PWD
Hon. Paul Kipyatich	Member	Embobut/Embolot
Hon. Alfred Barsulai	Member	Kabiemit
Hon. Paul Suter	Member	Sambirir
Hon. Mathew Cheruiyot	Member	Kaptarakwa
Hon. Evalyne Kiptoo	Member	Nominated – Gender

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xii. Education and Technical Training Committee

Education and Technical Training Committee oversees the County Department of Education and Technical Training and also looks into all matters relating to pre-primary education, information technology, village polytechnics, home craft centres and childcare, youth and children welfare. The committee held 55 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Christopher Cheboiboch	Chairperson	Emsoo
Hon. Peris Kiptoo	Vice Chair	Nominated – Gender
Hon. Benjamin Cheptiony	Member	Kamariny
Hon. Priscilla Kurgat	Member	Lelan
Hon. Gilbert Ngetich	Member	Nominated - Youth
Hon. Evans Kosgei	Member	Cherangany/Chebororwa

xiii. Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 66 extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Alfred Barsulai	Chairperson	Kabiemit
Hon. Salina Kimitto	Vice Chair	Nominated – Gender
Hon. Eddah Rotich	Member	Nominated – Gender
Hon. Dominic Chesire	Member	Tambach
Hon. Paul Suter	Member	Sambirir
Hon. Justine Mutwol	Member	Arror
Hon. Joseph Chebet	Member	Kapyego

xiv. Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The committee held 57 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

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Member	Designation	Ward
Hon. Benjamin Cheptiony	Chairperson	Kamariny
Hon. Priscilla Kurgat	Vice Chair	Lelan
Hon. Paul Kipyatich	Member	Embobut/Embolot
Hon. John Koima	Member	Chepkorio
Hon. Asbel Kisang	Member	Sengwer
Hon. Karen Koech	Member	Nominated – Gender

xv. Sports, Youth, Gender and Social Services Committee

The Committee is mandated to oversight the County Department of Sports, Youth, Gender and Social Services Committee and look into all matters relating to matters related to sports and promotion of sporting activities in the county and all matters relating to gender, youth social welfare, affirmative action programmes, children’s welfare, control of drugs, pornography and ICT, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries. The committee held 48 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Gilbert Kosgei	Chairperson	Nominated - Youth
Hon. Stella Bowen	Vice Chair	Nominated - Youth
Hon. Asbel Kisang	Member	Sengwer
Hon. Christopher Cheboiboch	Member	Emsoo
Hon. John Koima	Member	Chepkorio
Hon. Sally Kosgei	Member	Nominated – Gender
Hon. Davies Biwott	Member	Nominated – PWD

xvi. Committee on Delegated Legislation

The Committee is mandated to consider in respect of any statutory instrument (regulations) whether it is in accordance with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law. The committee held 58 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

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Member	Designation	Ward
Hon. Sally Kosgei	Chairperson	Nominated - Gender
Hon. John Koima	Vice/Chair	Chepkorio
Hon. Gilbert Ngetich	Member	Nominated Youth
Hon. Davies Biwott	Member	Nominated – PWD
Hon. Peris Kiptoo	Member	Nominated – Gender
Hon. Christopher Cheboiboch	Member	Emsoo
Hon. Joshua Kipruto	Member	Kapsowar

xvii. Administration, Justice, Public Service and ICT

The Committee is mandated to oversee the County Department of Administration, Justice, Public Service and ICT and look into all matters relating to public service in the county and the devolved units, governance and administration, ensuring and coordinating participation of communities and wards in governance at local level, assisting communities and locations to develop administrative capacity for the effective exercise of the functions and powers and public participation in governance at the local level and all matters relating to constitutional affairs, the administration of law and justice, including the elections, ethics, integrity and anti-corruption and human rights. The committee held 57 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Paul Suter	Chairperson	Sambirir
Hon. Karen Koech	Vice Chair	Nominated - Gender
Hon. Jonah Tanui	Member	Soy South
Hon. Asbel Kisang	Member	Sengwer
Hon. Jeremiah Kibiwott	Member	Endo
Hon. Christopher Cheboiboch	Member	Emsoo
Hon. Tabitha Kimoning	Member	Nominated – Gender

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xviii. Member's Welfare, Catering and Library Services

The Committee is responsible for addressing matters on the general welfare of members, oversight the implementation of the Elgeyo/Marakwet County Assembly Revolving Fund Act, 2014 and the member's wellness including sports, health club and other recreational facilities. The committee held 50 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Tabitha Kimoning	Chairperson	Nominated - Gender
Hon. Evaline Kiptoo	Vice Chair	Nominated – Gender
Hon. Benjamin Cheptiony	Member	Kamariny
Hon. Davies Biwott	Member	Nominated – PWD
Hon. Mathew Cheruiyot	Member	Kaptarakwa
Hon. Salina Kimitto	Member	Nominated – Gender
Hon. Stella Bowen	Member	Nominated - Gender

xix. Appointments

The Committee on Appointments shall consider, for approval by the County Assembly, appointments under Articles 179 (2) (b) (Members of County Executive Committees) and shall sit whenever such need arises. The committee held 11 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Lawi Kibire	Chairperson	Speaker
Hon. Stephen Cheruiyot	Member	Kapchemutwa
Hon. Joshua Kipruto	Member	Kapsowar
Hon. Joseph Chebet	Member	Kapyego
Hon. Jonah Tanui	Member	Soy South
Hon. Karen Koech	Member	Nominated - Gender
Hon. Gilbert Ngetich	Member	Nominated - Youth

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xx. Lands, Physical Planning, Housing and Urban Development

The Committee oversees County Department of Lands, Physical Planning, Housing and Urban Development and also mandated to look into all matters relating to housing, settlement, county planning and development including statistics, land survey and mapping, boundaries and fencing. The committee held 68 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation	Ward
Hon. Joseph Chebet	Chairperson	Kapyego
Hon. Evans Kosgei	Vice Chair	Cherengany/Chebororwa
Hon. Hillary Kiplagat	Member	Moiben/Kuserwa
Hon. Rose Cherop	Member	Nominated – Gender
Hon. Mathew Cheruiyot	Member	Kaptarakwa
Hon. Sally Kosgei	Member	Nominated – Gender
Hon. Joshua Kipruto	Member	Kapsowar

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2020 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties

xxi. Audit Committee

The committee mandate is to advise the County Assembly on institutional risk management and compliance. The committee held 6 meetings in FY 2024/25 FY. The committee members during FY 2024/25 FY were:

Member	Designation
Stephen Chepkonga	Chairperson
Nancy Kiplimo	Vice/Chairperson
Oliver Ruttoh	Member
Kiprono Kipchumba	Member (Nominee from Hon. Speaker)

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e. Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held a consultative meeting and launch its 3rd strategic plan as well as its Service Charter on 11th February 2025. This communication is important in ensuring that stakeholder expectations are aligned to the County Assembly's mandate.

The County Assembly also subjected four (4) bills through public participation as indicated below:

S/No.	Name of Bill	Status
1	Elgeyo/Marakwet County Finance Bill	Assented into Law
2	Elgeyo/Marakwet County Livestock Sale Yard Management Bill	Assented into Law
3	Elgeyo/Marakwet Statutory Instruments Bill	Assented into Law
4	Elgeyo/Marakwet County Rural water and sanitation Management Bill	Pending Second Reading

f. Risk management

The County Assembly has Audit Committee which is operating effectively guided by the Audit Committee Charter. The internal Audit department operates under approved Risk-Based Audit Plan and Internal Audit Charter. Further, the Assembly has approved Risk Management Policy which clearly states how risks are identified, analysed and assessed. It further shows how changes in the internal and external environment can be assessed. In addition, the Assembly has developed Risk Register which is in advanced stages. This register clearly records all identified risks, analyses and indicate how the risks are managed.

g. Compliance

The County assembly continuously endeavours to comply with the legal frameworks that includes; the Constitution of Kenya 2010, PFM Act, 2012 and its regulations, Public Procurement and Asset Disposal Act, 2015 and its regulations 2020, Circulars, Gazette notices as well as the County Assembly Standing orders among others.

All reports emanating from such compliances are prepared and discussed at the relevant levels or other government offices as provided for by law.

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Report and Financial Statements for the year ended June 30, 2025.

4. Foreword by Clerk of the County Assembly

(i) Budget performance

During the period under review, the budget absorption for recurrent expenditure was 96%. The input of resources enabled the County Assembly to deliver efficiently its mandate of oversight, legislation and representation. Again, this led to legislation of various bills brought to the house while adhering to the constitution on budget processing of the county. Also the sectorial committees performed their mandate in ensuring that the development projects have been executed by the executive this has led to timely implementation of projects and improvement of livelihood of the residence of the county especially access to Health care, water and sanitation and Education. The expenditure was within the approved budget and all controls were in place.

(ii) Operational Performance

During the year under review and in lieu of the constitutional mandate of the County Assembly, the Assembly accomplished its expectation. The County Assembly passed all the statutory money Bills as required by the Constitution and statute law for optimal operations of the County Government. These Included; County Appropriation Bill, subsequent Supplementary Appropriation Bills and Finance Bill. The County Assembly also approved and passed all the financial documents and reporting tools within the timelines provided by law. These include, Annual Development Plan, CFSP and Budget Estimates.

The original budget for FY 2024-2025 FY was approved by the County Assembly on 27th June 2024 whereof the Supplementary was approved on 23rd December, 2024.

In fulfilment of the provisions of Article 174(f) of the Constitution and in exercise of its powers conferred by Schedule IV, the County Assembly passed several motions that enhance the promotion of social and economic development and provision of proper services in the County.

Article 185(3) of the Constitution of Kenya, 2010 provide for the role of the County Assembly and at subsection (3) it provides that of oversight over the county executive committee and any other county executive organ. In addition to the roles as provided under the constitution, the specific mandate of the County Assemblies is stipulated under section 9(1) of the County Governments Act which roles include that of oversight. The county Assembly Standing Orders also gives the various County Assembly the mandate to do oversight over the county executive committee and any other county executive organ. During the year under review, the County Assembly followed a robust programme whereof all the sectoral departments within the county assembly conducted oversight on various and divergent projects and programmes, reported to the House and recommendations made where necessary.

The County Assembly Sectoral Committees are: Finance and Economic Planning; Agriculture and Irrigation; Livestock, Fisheries and Cooperative Development; Health Services; Tourism, Commerce and Industry; Roads, Public Works and Energy; Sports, Youth, ICT and Social Services; Education and Technical Training; Administration, Justice and Public Service and Environment, Physical Planning and Natural resources. They are mandated in accordance with the Standing Orders to oversee the operations of the assigned County Executive and vet and report on all appointments where the Constitution or any law requires the County Assembly to approve.

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Report and Financial Statements for the year ended June 30, 2025.

Select Committees are comprised of: Public Accounts and Investment; Appointments; Selection; Members' Welfare, Catering and Library Committee; Liaison; House Business; Rules, Powers and Privileges and Delegated Legislation. Their mandate is to oversee internal matters within the Assembly.

During the year under review, the County Assembly followed a robust programme whereof all the sectorial departments within the county assembly conducted oversight on various and divergent projects and programmes, reported to the House and recommendations made where necessary.

(iii) Performance of key development projects

The County Assembly Service Board (CASB) in its strategic plan had planned to carry out several development projects which include: Speakers residence, Car park for VIPs, Security CCTV Camera Installation and Extension of public gallery. However, the County Assembly did not secure any funds to carry out any of these projects

(iv) Comment on value-for-money achievements

Since the County Assembly has completed refurbishment of the new chambers, it has enhanced smooth, effective and efficient performance of members in discharging their core mandate of representation, Legislation and oversight. In addition, the equipping of Hansard equipment has enabled recording of proceeding in the house, posting it in the county assembly website, which informs the public on the progress of projects, and give feedback on the same, hence improve public participation in managing the resources and directing them to high impact projects.

(v) Challenges and recommended way forward

The budget implementation did not face major challenges. However, there was delay in disbursement of funds during the first quarter as well as Zero resources allocated to the assembly for its development projects. The way forward is to improve timely disbursement of funds and further sensitisation on e-procurement for suppliers to embrace the new technology. The county treasury should further allocate funds for development to the assembly in order to enable the assembly actualize its plan of building administration block as well as speakers official residence together with other planned development projects

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Name: Jane Kiptum - Mutai
Clerk of the County Assembly

CLERK TO THE COUNTY ASSEMBLY
ELGEYO MARAKWET COUNTY
P. O. Box 53-30700, ITEN
Email: emcountyassembly@gmail.com

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2025.

5. Statement of Performance against Predetermined Objectives

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

Strategic development objectives of Elgeyo Marakwet County Assembly

The key mandate of the County Assembly of Elgeyo Marakwet is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2024-2025.

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide on-going professional development of MCAs	Increased ability of MCA in legislation and representation	No of bills passed in the County Assembly. No of petitions considered and statements issued.	In FY 2024/25, three (3) bills were passed. In addition to the above, MCAs were trained on diverse areas which included budget making process with special emphasis on the handling of supplementary budget estimates
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	In 2024/25 FY, the County Assembly relooked into its Standing Orders and general procedures for the conduct of County Assembly Businesses. Among the proposals is the manner in which the Annual Development Plan (ADP) is considered. Just like the budget estimates, the consideration of ADP was enhanced by having the sectorial committees look into before submission to the Finance and Economic Planning Committee for final consideration and tabling

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Report and Financial Statements for the year ended June 30, 2025.

				before the house.
Program 2	Objective	Outcome	Indicator	Performance
Legislative Oversight	To strengthen the capacity of making and oversight the county budget for optimal use of public resources and enhanced accountability in governance	Good governance	Committee reports tabled and passed	In 2024/25 FY the Assembly considered several matters and adopted thirty six (36) oversight reports. The findings and recommendation in the said reports have assisted the County Executive to raise accountability bar.
Program 3	Objective	Outcome	Indicator	Performance
General Administration, Planning and support services	Enhanced professionalism, build human resource capacity and provide effective service to the legislature to enable it meet its constitutional mandate	Efficient and effective service delivery	% increase in efficient Assembly operation	In 2024/25 FY, MCAs undertook various study visits in various institutions where they were equipped with diverse knowledge in devolved matters such as Sports Tourism, Planning of towns, Agri-Business among others. With this knowledge, MCAs are better placed to undertake their roles.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2025.

6. Environmental and Sustainability Reporting

The County Assembly has endeavoured to deliver on its mandate of oversight, legislation and Representation among other roles. The CASB has been very committed in ensuring that sustainable efforts have been maintained for the betterment of all its stakeholders.

The priorities set out by the board have been fully implemented in a sustainable and professional manner. This has been achieved through continuous capacity building/strengthening of staff in line with the international best practices and strategic sustainability partnerships in re-cycling of PET bottles (waste) with Coca-Cola Beverages Africa Ltd.

The County Assembly formulated and passed policies regarding environmental management that includes, The EMC Charcoal Act 2015 and the EMCA waste management Policy. In addition, the County Assembly has also partnered with other actors in promoting and championing planting of trees in several institutions, Ward offices and rehabilitating a water source within Iten municipality. The assembly is also embracing e-parliament to reduce paper work by providing Members of the County Assembly with tablets to conduct house business to minimise use of stationery.

The Elgeyo/Marakwet County Assembly Training and development policy has been put in place to provide guidance on capacity building and ensure that talent is retained in the County Assembly service. Similarly, the Occupational Safety and Health Act, 2007 have been customized and all the regulations are followed regarding security & Health for both Members and staff and other visitors.

Further, the County Assembly maintains a gift registers and ensures compliance in declaration of wealth by both staff and Members. The assembly has consistently followed the public procurement and disposal Act, 2015 in ensuring the citizens get notifications on all tenders through adverts in Kenya dailies, social media, and Assembly's website and follow all the procedures. Also prompt payments of all the suppliers have been respectively honoured while ensuring that those who have not been awarded are notified.

The County Assembly has continuously participated in all the ward level and County Sports programmes organized by different stakeholders. Also the Assembly has participated in organizing Health care and Education talks through the Assembly Relevant Committees and Assembly Leadership.

The Elgeyo/Marakwet County Assembly is a corporate body with perpetual succession guided by multiple government Acts (National & County Laws), including but not limited to Acts such as : Public Procurement and Assets Disposal Act, 2015, which guides on assets and inventory management With clearly responsible.

The Elgeyo/Marakwet County Assembly Service Delivery Charter outlines the promise to its stakeholders on expectations, feedback mechanisms, response time on questions raised among other interest areas. The service charter includes also the rights and privileges' of the interested party.

7. Management Discussion and Analysis

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 32 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

During the period under review, the budget implementation faced few challenges which include; delay in disbursement of funds from the National Treasury.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2025.

8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly financial statements, which give a true and fair view of the state of affairs of the County Assembly for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Assembly; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly financial statements give a true and fair view of the state of the County Assembly's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and that the County Assembly funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Report and Financial Statements for the year ended June 30, 2025.

Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk on 30th September 2025.



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Clerk of County Assembly

CLERK TO THE COUNTY ASSEMBLY
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF ELGEYO MARAKWET FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Assembly of Elgeyo Marakwet set out on pages 1 to 58, which comprise of the statement of financial position as at 30 June, 2025, and the statement of financial performance,

statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Assembly of Elgeyo Marakwet as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in Property, Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.4,364,400 as disclosed in Note 26 to the financial statements. However, the Assembly owns land measuring approximately 2.5 hectares where the County Assembly Offices and the Speaker's residence are situated, which were neither valued nor disclosed in the financial statements. In addition, the Assembly has not acquired ownership documents for this land.

Further, the Assembly owns building and structures worth Kshs.87,376,615, transport equipment of Kshs.68,556,161, office equipment, furniture and fittings of Kshs.28,050,705; ICT equipment of Kshs.59,237,274 and machinery of Kshs.6,489,966 all totalling Kshs.249,710,721 disclosed at **Appendix VIII** of the financial statements, which were not included in property, plant and equipment in Note 26 to the financial statements. Similarly, Management did not confirm whether the assets were valued.

In the circumstances, the accuracy, completeness, valuation and ownership of property, plant and equipment balance of Kshs.4,364,400 could not be confirmed.

2. Irregular Payment of Personal Allowances

The statement of financial performance reflects employee costs amount of Kshs.354,065,704 as disclosed in Note 9 to the financial statements. Included in this amount is part salary personal allowances of Kshs.134,694,757 whose details and reasons for payment were not provided. In addition, Management could not confirm whether the allowances were sanctioned by the Salary and Remuneration Commission.

In the circumstances, the accuracy of employee costs amount of Kshs.354,065,704 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Elgeyo Marakwet Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effect of the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Assembly in 2024/2025 revealed that the following nine (9) issues remained unresolved:

No.	Financial Year	Issue
1	2023/2024	Variance Between Financial Statements and IFMIS report
2	2023/2024	Irregular payment to County Assembly Forum
3	2023/2024	Payment of Salaries Outside Integrated and Personnel Payroll Database
4	2023/2024	Failure to observe One-Third Rule in Staff Establishment
5	2023/2024	Non-Compliance with a Third Rule on Basic Pay
6	2023/2024	High Wage Bill
7	2023/2024	Irregular Compensation of Employees
8	2023/2024	Unnecessary Foreign Travel
9	2023/2024	Ineffective Internal Audit Function

Other Information

Management is responsible for the Other Information set out on page iii to xxvii which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the County Assembly, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and

Report of the Auditor-General on County Assembly of Elgeyo Marakwet for the year ended 30 June, 2025

Analysis, Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Assembly of Elgeyo Marakwet financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Excessive Allocation to the County Assembly

Review of documents provided for audit revealed that the County Assembly was allocated an amount of Kshs.619,407,879 which is equivalent to 12% of the County Government's total revenue of Kshs.5,013,283,841. The approved allocation to the County Assembly would have been Kshs.350,929,869 or 7% of the County total revenue. The excess allocation of 5% or Kshs.268,478,010 was contrary to the provisions of Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which states that the approved expenditure of a County Assembly shall not exceed seven 7% per cent of the total revenue of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower.

In the circumstances, Management was in breach of the law.

2. High Wage Bill

The statement of financial performance reflects employee costs amount of Kshs.354,065,704 which is 57% of the County Assembly total revenue of Kshs.619,407,879. The expenditure on employee cost therefore exceeded the 35%

threshold prescribed by Public Finance Management (PFM) Act, 2012, and the related PFM Regulations of 2015 require that a public institution should not spend more than 35% of its total revenue on personal emoluments (PE) and benefits.

In the circumstances, Management was in the breach of the law.

3. Non-Compliance with Ward Partisan Staffing Levels

Review of staff payroll revealed that the Assembly employed a total of one hundred and twenty-eight (128) partisan staff in the thirty-two (32) wards against the set limit of ninety-six (96) thus inflating the number of ward employees by thirty-two (32). This was contrary to Circular dated 21 October, 2020 on Advisory of Ward Offices Operation Costs from the Commission on Revenue Allocation which required that only three (3) employees per member of County Assembly should be employed for every ward.

In the circumstances, Management was in breach of the law.

4. Non-Compliance with a Third Rule on Basic Salary

Review of staff payroll revealed that thirty eight (38) employees received net pay less than one-third of their basic salary in the month of March, 2025. This is contrary to Section (19)(3) of the, Employment Act, 2007 which states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of Subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

In the circumstances, Management was in breach of the law.

5. Non-Compliance with the Law on Ethnic Composition

The statement of financial performance reflects employee costs amount of Kshs.354,065,704 as disclosed in Note 9 to the financial statements. Review of records revealed that the Assembly had a total of two hundred and forty-one (241) employees, out of which two hundred and thirty-eight (238) employees or approximately 99% were from the dominant ethnic community. This was contrary to Section 65 (1)(e) of the County Government Act, 2012, which requires that at least thirty per cent (30%) of vacant post at entry level should be filled by candidates who are not from the dominant ethnic community in the County.

In the circumstances, Management was in breach of the law.

6. Irregular Payment of Legal Fees

The statement of financial performance reflects use of goods and services amount of Kshs.258,573,797 as disclosed in Note 10 to the financial statements. Included in this amount is legal fees of Kshs.1,300,000 paid to a private legal practitioner for a civil case without seeking for approval from the Attorney General's office. This was contrary to the Attorney General's Circular referenced AG/CONF/6/E/247/VOL.II dated 16 April, 2014 which requires that legal fee payable to any private legal practitioner under such arrangements must be approved and authorized by the Attorney General.

In addition, there was no justification for contracting a private legal practitioner when the Assembly has internal legal experts. Further, it could not be verified how the legal expense was arrived at as relevant documents were not provided for review.

In the circumstances, Management was in breach of the law.

7. Functioning of the County Assembly Service Board

During the audit it was established that the County had a County Assembly Service Board charged with human resource management matters. However, Management did not provide documents supporting expenditure relating to the operations of the board such as approved budget and costs of sittings held during the year. In addition, Management did not establish a County Assembly Fund as required by Section 36(1) of the County Assembly Service Act, 2017 which provides that there is established for each County, a fund to be known as the County Assembly Fund.

In the circumstances, Management was in breach of the law.

8. Lack of a Public Finance Management Standing Committee

As reported in the previous year, the Assembly did not have the Public Finance Management Committee (Standing Committee) in place. This is contrary to Section 18(1) of the Public Finance Management (County Governments) Regulations, 2015, which stipulates that there is established in every County Government entity a Public Finance Management Standing Committee to provide strategic guidance to the entity on Public Finance Management matters.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Assembly ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November, 2025

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Report and Financial Statements for the year ended June 30, 2025.

10. Statement of Financial Performance for the year ended 30 June 2025

	Notes	Period Ended 30 June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	619,407,879
Miscellaneous Revenue	7	-
Total		619,407,879
Revenue from exchange transactions		
Other income	8	-
Total revenue		619,407,879
Expenses		
Employee costs	9	354,065,704
Use of goods and services	10	258,573,797
Transfers to other Government Entities	11	-
Depreciation and amortization expense	12	-
Other Grants and Subsidies	13	2,404,500
Finance costs	14	-
Social Benefits	15	-
Total expenses		615,044,001
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		4,363,878
Taxation	20	-
Net Surplus/Deficit		4,363,878

The Financial Statements set out on pages 1 to 7 were signed by:

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Name: Jane Kiptum - Mutai
Clerk of The County Assembly

CLERK TO THE COUNTY ASSEMBLY
 ELGEYO MARAKWET COUNTY
 P. O. Box 53-30700, ITEN
 Email: emcountyassembly@gmail.com

.....
Name: CPA Joseph Kalessi Rutto
Director Accounting Services
ICPAK M/No 7406

DIRECTOR ACCOUNTING
 AND FINANCIAL SERVICES
 COUNTY ASSEMBLY OF ELGEYO MARAKWET
 P. O. Box 53-30700, ITEN

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2025.

11. Statement of Financial Position as at 30 June 2025


	Notes	Period Ended 30 June 2025 Kshs	Opening Statement 1 st July 2024 Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	-	522
Receivables from Exchange Transactions	22	-	-
Receivables from Non-Exchange Transactions	23	-	-
Inventories	24	-	-
Current portion of investments	25	-	-
Total Current Assets		-	522
Non-Current Assets			
Receivables from Exchange Transactions	22(b)	-	-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	4,364,400	-
Intangible Assets	27	-	-
Investment Property	28	-	-
Right-of-use assets	29	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		4,364,400	-
Total Assets (A)		4,364,400	522
Liabilities			
Current Liabilities			
Trade and Other Payables	32	-	-
Refundable Deposits and Prepayments	33	-	-
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		-	-
Non-Current Liabilities			
Non-Current Provisions	34	-	-

ELGEYO MARAKWET COUNTY ASSEMBLY


Annual Report and Financial Statements for the year ended June 30, 2025.

	Notes	Period Ended 30 June 2025 Kshs	Opening Statement 1 st July 2024 Kshs
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Non-Current Employee Benefit Obligation	37	-	-
Borrowings – Non-Current Portion	38	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		-	-
Net Assets(A-B)		4,364,400	522
Represented By:			
Reserves		-	-
Accumulated Surplus		4,364,400	522
Capital Fund		-	-
Net Assets		4,364,400	522

The financial statements set out on pages 1 to 7 were signed by:

.....

Name: Jane Kiptum - Mutai
Clerk of The County Assembly

CLERK TO THE COUNTY ASSEMBLY
 ELGEYO MARAKWET COUNTY
 P. O. Box 53-30700, ITEN
 Email: emcountyassembly@gmail.com

.....

Name: CPA Joseph Kalessi Rutto
Director Accounting Services
ICPAK M/No 7406

**DIRECTOR ACCOUNTING
 AND FINANCIAL SERVICES**
 COUNTY ASSEMBLY OF ELGEYO MARAKWET
 P. O. Box 53-30700, ITEN

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Report and Financial Statements for the year ended June 30, 2025.

12. Statement of Changes in Net Assets for the year ended 30 June 2025

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	522	-	-	522
Adjustments:		-	-	-
Recognition of assets	-	-	-	
Recognition of liabilities	-	-	-	
As at July 1, 2024	522	-	-	522
Return to CRF	-	-	-	-
Surplus/ deficit for the year	-		4,363,878	4,363,878
Other changes (specify)		-	-	-
As at June 30, 2025	522	-	4,363,878	4,364,400

ELGEYO MARAKWET COUNTY ASSEMBLY
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13. Statement of Cash Flows for the year ended 30 June 2025

		Period Ended 30 June 2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF	6	619,407,879
Miscellaneous Revenue	7	-
Other income	8	-
Total receipts		619,407,879
Payments		
Employee costs	9	354,065,704
Use of goods and services	10	258,573,797
Transfers to other Government Entities	11	-
Other Grants and Subsidies	13	2,404,500
Finance costs	14	-
Social Benefits	15	-
Total payments		615,044,001
Net cash flows from/(used in) operating activities	40	4,363,878
Cash flows from investing activities		
Purchase of PPE	26	(4,364,400)
Purchase Intangible assets	27	-
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Net cash flows from/(used in) investing activities		(4,364,400)
Cash flows from financing activities		
Returns to CRF		-
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		-
Net increase/(decrease) in cash & Cash equivalents		(522)
Cash and cash equivalents at 1 July 2024	21	522
Cash and cash equivalents at 30 June 2025	21	0

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Report and Financial Statements for the year ended June 30, 2025.

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carry overs (Special Purpose A/c)	522	-	522	522	-	100%
Receipts						
Transfers from the CRF	701,876,015	(59,381,152)	642,494,863	619,407,879	23,086,984	96%
Other receipts	-	-	-	-	-	-
Total Receipts	701,876,537	(59,381,152)	642,495,385	619,408,401	23,086,984	96%
Payments						
Compensation of employees	381,308,668	(5,000,000)	376,308,668	354,065,704	22,242,964	94%
Use of goods and services	309,191,698	(49,869,381)	259,322,317	258,573,797	748,520	100%
Subsidies	-	-	-	-	-	-
Transfers to other government units	-	-	-	-	-	-
Other grants and transfers	6,500,000	(4,000,000)	2,500,000	2,404,500	95,500	96%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	4,876,171	(511,771)	4,364,400	4,364,400	-	100%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	701,876,537	(59,381,152)	642,495,385	619,408,401	23,086,984	96%
Surplus	-	-	-	-	-	

Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	-
1	Reason for differences	-
2	Reason for differences	-
3	Reason for differences	-
4	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	-

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

15. Notes to the Financial Statements

1. General Information

The County Assembly is established by and derives its authority and accountability from The Constitution of Kenya/Act 2010. The Assembly is domiciled in Kenya and its principal activities are make laws that the executives implements, to provide services to the people of the county and also help the Members of the County Assembly(MCAs) to adequately play their roles of Legislation, Representation and Oversight.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The County Assembly has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. Property, Plant and Equipment's as well as inventories have not been recognized. The CASB is in the process of acquiring title deed of its land, valuing its building, approving Depreciation Policy as well as updating its assets register. We are optimistic that the process will be concluded within the transition period to be able to fully comply with IPSAS Accrual.

These financial statements were authorised for issue by the accounting officer on 15th August 2025.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended June 2025.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The County Assembly pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the County Assembly is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the County Assembly policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the County Assembly's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Physical assets

An asset is a resource presently controlled by the County Assembly as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Standard	Effective date and impact:
	<ul style="list-style-type: none"> ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Standard	Effective date and impact:
	<p>impairment in accordance with IPSAS 26.</p> <p>iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.</p>

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 27th June, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of one on the 2024/25 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfer's ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Notes to the Financial Statements (Continued)

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments are made by management in determining the expected credit loss (ECL).

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Elgeyo Marakwet County Assembly.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

m) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

The Entity does not create and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates

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different from those at which they were initially reported are recognized in surplus or deficit in the period.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The County Assembly regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the County Assembly, or vice versa. Members of key management are regarded as related parties and comprise, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.

t) Service concession arrangements.

The County Assembly analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the County Assembly recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the County Assembly also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

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Notes to the Financial Statements (Continued)

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers For Period Ended 30 June 2025
	Kshs	Kshs	Kshs
Recurrent	619,407,879	-	619,407,879
Development	-	-	-
Special purpose transfers	-	-	-
Total	619,407,879	-	619,407,879

7. Miscellaneous Revenue

Nature of Revenue	Period Ended 30 June 2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else	-
Total	-

8. Other Incomes

Description	Period Ended 30 June 2025
	Kshs
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	Period Ended 30 June 2025
	Kshs
Basic salaries of permanent employees	124,732,396
Basic wages of temporary employees	27,103,164
Personal allowances – part of salary	134,694,757
Pension and other social security contributions	39,215,654
Employer contributions to compulsory national social security schemes	-
Employer contributions to compulsory national health insurance schemes	-
Employer contribution to compulsory housing scheme	-
Other social benefit schemes	-
Other personnel costs	28,319,733
Total Employee costs	354,065,704

NOTES:

- i. Included in the above Compensation of Employees is an amount of **Kshs 5,775,076.00** relating to salaries for staffs serving in the cafeteria. This is because the cafeteria staffs are County Assembly Staff. These amounts have been disclosed in the Elgeyo Marakwet (County Assembly) Catering Services Revolving Fund financial statements.
- ii. Other personnel costs relate to amount paid to Kenya Revenue Authority (KRA) for Fringe Benefit Taxes and Tax Reconciliation Arrears.

10. Use of Goods and Services

Description	Period Ended 30 June 2025
	Kshs
Utilities, supplies and services	2,299,657
Communication, supplies and services	1,567,823
Domestic travel and subsistence	63,239,166
Foreign travel and subsistence	18,913,378
Printing, advertising, and information supplies & services	3,893,810
Rentals of produced assets	-
Training expenses	12,540,836
Hospitality supplies and services	30,665,326
Insurance costs	25,557,590
Specialized materials and services	-
Other operating expenses <i>including bank Charges</i>	67,960,942
Office and general supplies and services	10,314,470
Fuel Oil and Lubricants	9,999,894
Routine maintenance – vehicles and other transport equipment	7,138,263
Routine maintenance – other assets	4,482,642
Total	258,573,797

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	Period Ended 30 June 2025 Kshs
Transfers to other County Government entities	-
Transfers to self-reporting projects	-
Transfers to car loan and mortgage schemes	-
Others (specify)	-
Total	-

12. Depreciation and Amortization Expense

Description	Period Ended 30 June 2025 Kshs
Property, plant and equipment	-
Intangible assets	-
Investment property carried at cost	-
Total	-

13. Other Grants and Subsidies

Description	Period Ended 30 June 2025 Kshs
Membership dues and subscriptions to international organizations	2,404,500
Scholarships and other educational benefits	-
Emergency relief and refugee assistance	-
Grants to small businesses, cooperatives, and self employed	-
Subsidies to Public entities	-
Subsidies to Private entities	-
Total Grants and Subsidies	2,404,500

14. Finance Costs

Description	Period Ended June 2025 Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	-

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

15. Social Benefits

Description	Period Ended 30 June 2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
<i>Add any other category</i>	-
Total social benefit expenses	-

16. Gain/Loss on Sale of Assets

Description	Period Ended 30 June 2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain on sale of assets	-

17. Gain/Loss on Foreign Exchange

Description	Period Ended 30 June 2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

18. Gain/Loss on Fair Value Investments

Description	Period Ended June 2025
	Kshs
Investments at Fair Value	-
Total Gain	-

19. Impairment Loss

Description	Period Ended 30 June 2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

20. Taxation

Description	Period Ended 30 June 2025
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

21. Cash and Cash Equivalents

Description	Period Ended 30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	-	-
Development Account	-	-
Deposits Account	-	-
Special Purpose Accounts	-	-
Other operating commercial accounts (KCB Imprest Account)	-	522
Total	-	522

21 (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period Ended 30 June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Recurrent Accounts			
<i>CBK00001</i>	1000240563	-	-
Development Accounts			
<i>CBK00002</i>	1000439068	-	-
Deposits Accounts			
<i>CBK00003</i>	1000439092	-	-
Special Purpose Accounts			
<i>CBK00004</i>			
<i>CBK00005</i>			
Other operating commercial accounts (KCB Imprest Account)	1144094828	-	522
<i>Cash on Hand</i>		-	-
Total		-	522

ELGEYO MARAKWET COUNTY ASSEMBLY
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Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Description	Period Ended 30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a) Current receivables	-	-
b) Non-current receivables	-	-
Total Receivables (a+b)	-	-

i) Ageing analysis for Receivables

Description	Period Ended 30 June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	Period Ended 30 June 2025
	Kshs
At the beginning of the year	-
Additional allowance during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

23. Receivables from Non-Exchange Transactions

Description	Period Ended 30 June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	-		-	
Less: impairment allowance	-		-	
Total receivables from non- exchange transactions	-		-	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-	%	-	%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	Period Ended 30 June 2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

24. Inventories

Description	Period Ended 30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
Total	-	-

Detailed disclosure on inventories

	Period Ended 30 June 2025
Opening balance	-
Additional Inventory in the year	2,997,650
Inventory expensed in the year	(2,997,650)
Write-downs in the year	-
Others specify	-
Closing balance	-

25. Investments

Description	Period Ended 30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c) Equity investments (specify)		
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
Grand total	-	-
Analysed as:		
Current portion of Investment	-	-
Non-current portion of investment	-	-

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

d) Movement of Equity Investments

	Period Ended 30 June 2025
	Kshs
At the beginning of the year	-
Purchase of investments in the year	-
Sale of investments during the year	-
Increase /(decrease) in fair value of investments	-
At the end of the year	-

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Opening Statement 1 st July 2024 Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

26. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.5%	33.3%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	1,498,600	2,865,800	-	-	-	4,364,400
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
As At /Jun 2025	-	-	-	-	1,498,600	2,865,800	-	-	-	4,364,400
Depreciation And Impairment										
Depreciation for the year	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
As At Jun 20xx	-	-	-	-	-	-	-	-	-	-
Net Book Values	-	-	-	-	-	-	-	-	-	-
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-	-	-
As At 30th June, 2025	-	-	-	-	1,498,600	2,865,800	-	-	-	4,364,400

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Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	Period Ended 30 June 2025 Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal	-
At end of the year	-
Additions–internal development	-
Disposal	-
At end of the year	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV	-

28. Investment Property

Description	Period Ended 30 June 2025 Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal during the year	-
Depreciation	-
Impairment	-
At end of the year	-

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

29. Right-of-use assets

	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at June 2025	-	-	-	-
Carrying Amount				
As at June 2025	-	-	-	-

30. Biological Assets

Description	Period Ended 30 June 2025	Opening Statement 1 st July 2025
	Kshs	Kshs
Specify	-	-
Specify	-	-
Total	-	-

31. Tangible Natural Resources

	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at June 2024	-	-	-	-
Carrying Amount				
As at June 2025	-	-	-	-

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Notes to the Financial Statements (Continued)

32. Trade and Other Payables

Description	Period Ended 30 June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	-		-	
Payments received in advance	-		-	
Employee payables	-		-	
Third-party payments	-		-	
Other payables	-		-	
Total trade and other payables	-		-	
Ageing analysis: (Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

33. Refundable Deposits and Prepayments

Description	Period Ended 30 June 2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Customer deposits	-		-	
Prepayments	-		-	
Other deposits	-		-	
Total deposits	-		-	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	-		-	

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

35. Lease Liabilities

Description	Period Ended 30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

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Notes to the Financial Statements (Continued)

36. Deferred Income

Description	Period Ended 30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Insert Current FY	Opening Statement 1 st July 20xx
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

Retirement benefit Asset/ Liability (Applicable to Pensions)

The Entity does not operate a defined benefit scheme for all full-time employees from July 1, 2024.

	Period Ended 30 June 2025	Opening Statement 1 st July 2024
Discount Rates	-	-
Future Salary Increases	-	-
Future Pension Increases	-	-
Mortality (Pre- Retirement)	-	-
Mortality (post-retirement)	-	-
Withdrawals	-	-
Ill Health	-	-
Retirement	-	-

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Notes to the Financial Statements (Continued)

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	Period Ended 30 June 2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
The return on defined plan assets	-	-
Actuarial gains/ losses arising from changes in demographic assumptions	-	-
Actuarial gains/ losses arising from changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	-	-
Others (specify)	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Re-measurement of the net defined benefit liability (asset)	-	-

b) Amounts recognized in the Statement of Financial Position

	Period Ended June 2025	Opening Statement 1 st July 2024
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	-	-
Fair value of plan assets(b)	-	-
Funded status(=a-b)	-	-
Restrictions on asset recognised	-	-
Others	-	-
Net asset or liability arising from defined benefit obligation	-	-

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at KShs. 1,080 per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by LAP Fund and LAP Trust Pension Fund. Employees contribute 12% while employers contribute 15% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

38. Borrowings

Description	Period Ended 30 June 2025 Kshs
a) External borrowings	
Balance at beginning of the year	-
External borrowings during the year	-
Repayments of during the year	-
Balance at end of the year	-
b) Domestic borrowings	
Balance at beginning of the year	-
Domestic borrowings during the year	-
Repayments during the year	-
Balance at end of the year	-
Balance at end of the period- domestic and External borrowings c = (a+b)	-

The analyses of both external and domestic borrowings are as follows:

	Period Ended 30 June 2025 Kshs	Opening Statement 1 st July 2024 Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	-	-
Sterling Pound Denominated Loan From 'Y Organization'	-	-
Euro Denominated Loan from Z Organization'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Total /Balance at end of The Year	-	-

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

Description	Period Ended 30 June 2025 Kshs	Opening Statement Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

(NB: the total of this statement should tie to note 41 totals. Current portion of borrowings are those borrowings that are payable within one year or the next financial year. Additional disclosures on terms of borrowings, nature of borrowings, security and interest rates should be disclosed).

39. Service Concession Arrangements Liability

Description	Period - Ended 30 June 2025 Kshs	Opening Statement 1 st July 2024 Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

40. Cash Generated from Operations

	Period Ended 30 June 2025 Kshs
Surplus for the year before tax	4,363,878
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	-
Increase in deferred income	-
Increase in payables	-
Increase in payments received in advance	-
Net cash flow from operating activities	4,363,878

ELGEYO MARAKWET COUNTY ASSEMBLY
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Notes to the Financial Statements (Continued)

41. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity does not have significant concentration of credit risk on amounts due. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an on-going basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The Elgeyo Marakwet County Assembly has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Elgeyo Marakwet County Assembly manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

Financial Risk Management

The carrying amount of the Elgeyo Marakwet County Assembly foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

2024-2025 FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2024			
Euro	10%	-	-
USD	10%	-	-
2025			
Euro	10%	-	-
USD	10%	-	-

ELGEYO MARAKWET COUNTY ASSEMBLY
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Notes to the Financial Statements (Continued)

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point.

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the County Assembly's market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The County Assembly considers relevant and observable market prices in its valuations where possible.

ELGEYO MARAKWET COUNTY ASSEMBLY
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Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	Period Ended 30 June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	-	-
Net Debt/(Excess Cash And Cash Equivalents)	-	-
Gearing	-	-

ELGEYO MARAKWET COUNTY ASSEMBLY
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Notes to the Financial Statements (Continued)

42. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the Elgeyo Marakwet County Assembly include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the Elgeyo Marakwet County Assembly, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	Period Ended 30 June 2025
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for 10 Cafeteria employees	5,775,076
Payments for goods and services.	-
Total	5,775,076
d) Key management compensation	
Compensation to key management	18,908,495
Total	18,908,495

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

43. Segment Information

(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)

44. Contingent Assets and Contingent Liabilities

Contingent Assets

	Period Ended 30 June 2025
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

Contingent Liabilities

	Period Ended 30 June 2025
	Kshs
Contingent Liabilities	-
Court Case xx against the Entity	-
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	-

45. Capital Commitments

Capital Commitments	Period Ended 30 June 2025
	Kshs
Authorised for	-
Authorised and contracted for	-
Total	-

ELGEYO MARAKWET COUNTY ASSEMBLY
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Notes to the Financial Statements (Continued)

46. Program for Results (PforR) Disclosure

This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of PforR:	Name of Financing Partners:					
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	-	-	-	-	-	-

NOTE

The County Assembly did not have any program for results (PforR) to implement during the financial year.

47. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

48. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

49. Currency

The financial statements are presented in Kenya Shillings (Kshs).

ELGEYO MARAKWET COUNTY ASSEMBLY
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16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Basis for Qualified Opinion				
1.	Variance Between Financial Statements and IFMIS Reports	<p>The figures in the financial statements were extracted from the general ledger and account analysis, analyzed as per various vote heads and reconciled with the total Exchequer receipts for the year.</p> <p>The total transfers from County Treasury/Exchequer releases already captured in the IFMIS system for the year was Kshs 706,717,023.</p> <p>The Kshs 341,223,397 - Use of Goods and Services comprises an amount of Kshs 8,848,000 which relates to Car Reimbursements reimbursed to four Members of County Assembly as per the Gazette notice Vol. CXXIV-No. 145 dated 27th July, 2022.</p> <p>The balance of Kshs 2,535 was bank charges captured as part of Other Operating expenses in the financial statements and as reflected in the IFMIS vote book. Therefore, the assembly did not incur any finance cost.</p> <p>The Kshs 29,433,000 under transfers to other Government Entity relates to additional capital injected to County Assembly Revolving Fund.</p> <p>Acquisition of Assets totalled Kshs 11,533,003 as indicated in the financial statements.</p>	Not Resolved	30 th June, 2026

ELGEYO MARAKWET COUNTY ASSEMBLY

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>The Assembly did not incur any finance cost since she doesn't have any loans. However, the Kshs 2,535 relates to the normal Bank charges captured as part of Other Operating expenses in the financial statements and as reflected in the IFMIS vote book.</p> <p>The assembly did not have any pending Accounts Receivables – Imprest as at the end of the year.</p> <p>There are challenges with the Cash Management Module during the bank statement loading, uploading and importing in IFMIS before we carry out final auto bank reconciliation leading to variances. We are addressing these challenges through continuous engagements with National Treasury IFMIS team.</p>		
2.	Irregular Payments to County Assemblies Forum	<p>Section 12 sub section 12 (7) (e) of the County Government Act, 2012 provides for the responsibilities of the Assembly Boards amongst including to perform functions necessary for the wellbeing of the Members and staff of the County Assembly.</p> <p>The County Assemblies Forum (CAF) is a registered Society under the Societies Act Cap 108 of the Laws of Kenya.</p> <p>The objective of County Assemblies Forum is to coordinate the 47 County Assemblies in Kenya through institutionalization of the law making process in the Countries, representation, and advancement of the Oversight capacities of County Assemblies, the National Government and Stakeholders who include the general public.</p>		

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>Its main objective is to Harmonize the County Assemblies operations, capacity development of both members and staff of the County Assemblies.</p> <p>The Subscription paid to the above body is budgeted in the Assembly's budget, approved by the CASB and subsequently approved by the Assembly in the overall budget of the County as per the County Government Act 2012 section 8 subsection 1 (c).</p>		
Other Matter				
	Unresolved Prior Year Issues	<p>The County Assembly continuously endeavours to adhere to financial regulations and will implement all further recommendations upon appearing in senate.</p> <p>Meanwhile, the Assembly has submitted all responses to the Office of the Auditor General.</p>	Not Resolved	30 th June, 2026
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
Basis for Conclusion				
1.	Payment of Salaries Outside Integrated and Personnel Payroll Database	<p>The staffs that were not in Integrated Personnel and Payroll Database (IPPD) are ward staff. These are contractual staff that are based in the ward offices and assist the Hon. Members of county assembly to fulfill their constitutional mandate of representation. They are therefore partisan staff.</p> <p>The CASB requested PF Numbers of these staff with DPSM and now all of them have PF numbers and their salaries are processed through HRIS.</p>	Resolved	30 th June, 2024

ELGEYO MARAKWET COUNTY ASSEMBLY

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Failure to	The County Assembly inherited several staffs from the defunct local authority that were from the dominant ethnic community.		
2.	Observe One-Third Rule in Staff Establishment	However, the County Assembly service Board (CASB) has taken stock of staff that shall be retiring in the near future as another approach towards compliance. Further, the County Assembly is also understaffed in some departments that require key specific skills. Therefore, the CASB endeavors to adhere to 1/3 rule in filling these positions	Not Resolved	30 th June, 2026
3.	Non-Compliance with a Third Rule on Basic Pay	The Thirty Seven (37) employees comprise of both Members of County Assembly (MCAs) as well as permanent staffs. MCAs earned net pay less than a third of their basic pay during the mentioned month because of the variable sitting allowances occasioned by both short and long term recess. However, MCAs are also entitled to mileage claims as per the Gazette notice Vol. CXXIV-No. 145 dated 27 th July, 2022 that is paid outside the payroll system. The Staff earned net pay less than a third of their basic pay because the government imposed 1.5% Housing levy during the 2023/24 FY in addition to NSSF enhancement from former Kshs. 200 to current Kshs 1,080 per employee.	Resolved	30 th June, 2025
4.	High Wage Bill	Personnel and emoluments constitute salaries, allowances, mileage, gratuity for both partisan staff and Hon. Members as well as pension for permanent employees.	Not Resolved	30 th June, 2026

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>The county Assembly inherited most of its staffs from the defunct local authority and there was need to adequately staff the Assembly with relevant skills as required.</p> <p>However, the county assembly will endeavor in future to strive to comply with the 35% ceiling</p>		
5.	Irregular Compensation of Employees	The Cafeteria Staffs were employed by the County Assembly Service Board (CASB) and therefore treated as Assembly's Staff.	Not Resolved	30 th June, 2026
6.	Unnecessary Foreign Travel	<p>Two Hon. Members attended the training on Building smart cities in Dubai at a total cost of Kshs. 1,600,618 since in 2021; Dubai won the award for best smart city innovation impact in the world. The training was to expose participants to relevant practical experiences and skills in sustainable urban planning, innovation and technology, policies adopted by the UAE government among others.</p> <p>One officer travelled to Dubai attending training on Government performance management symposium at a total cost of Kshs 805,797. The objectives of the training among others were to enable participants share and exchange information and experiences on the implementation of performance management systems across various continental administrative jurisdictions.</p>	Not Resolved	30 th June, 2026

ELGEYO MARAKWET COUNTY ASSEMBLY
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
Basis for Conclusion				
	Ineffective Internal Audit Function	<p>The internal audit department had only one staff as at the time of Audit. However, the County Assembly Service Board (CASB) in its 158th meeting held on 4th November, 2024 resolved to designate one officer to Audit department.</p> <p>Similarly, the department has already developed a draft Risk Register which the County Assembly Service Board is currently reviewing prior to final approval.</p>	Resolved	30 th June, 2025



Accounting Officer

Date: 30th September, 2025

CLERK TO THE COUNTY ASSEMBLY
 EL GEYO MARAKWET COUNTY
 P. O. Box 53-30700, ITEN
 Email: emcountyassrmbly@gmail.com

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Appendix II: Projects implemented.

Project title	Project Number	Donor	Period duration	Donor commitment	Separate donor reporting	Consolidated in these financial statements

Status of Projects completion

Project	Total project	Total expended to date	Completion % to date	Budget	Actual	Sources of funds

NOTE:

The County Assembly did not have any development vote during the 2024/25 FY hence did not incur any expenditure on development.

ELGEYO MARAKWET COUNTY ASSEMBLY
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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Where Recorded/recognized					
				Statement of Financial Performance	Deferred Income	Receivables	Others must be specific	be	Total Transfers during the Year

NOTE:

The County Assembly did not receive any transfers from Other Government entities during the financial year.

ELGEYO MARAKWET COUNTY ASSEMBLY
Annual Reports and Financial Statements for the year ended June 30, 2025.

Appendix VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities				Source Funds	Of	Implementing Partners
			Q1	Q2	Q3	Q4			

NOTE:

The County Assembly did not incur any expenditure relating to climate during the financial year.

ELGEYO MARAKWET COUNTY ASSEMBLY
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Appendix VII: Disaster Expenditure Reporting Template

Column I Programme	Column II Sub-programme	Column III Disaster Type	Column IV Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Column V Expenditure item	Column VI Amount (Kshs.)	Column VII Comments

NOTE:

The County Assembly did not incur any expenditure relating to disaster during the financial year.

ELGEYO MARAKWET COUNTY ASSEMBLY
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Appendix VIII: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Land	-	-	-	-	-
Buildings and structures	87,376,615	-	-	-	87,376,615
Transport equipment	68,556,161	-	-	-	68,556,161
Office equipment, furniture and fittings	28,050,705	1,498,600	-	-	29,549,305
ICT Equipment	59,237,274	2,865,800	-	-	62,103,074
Machinery and Equipment	6,489,966				
Biological assets	-				
Infrastructure Assets- Roads, Rails	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in Progress	-	-	-	-	-
Total	249,710,721	4,364,400	-	-	254,075,121

NOTES.

- (a) The County Assembly owns land which is approximately 2.5 Ha whose value will be ascertained after acquisition of title deed which is in process.
- (b) The value of the county assembly building that was inherited from defunct local authority has not been ascertained. However, the cost of renovation has been captured in the asset register.

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
0001			County Assembly								
	01		County Assembly Headquarters								
		2110116-00001001-0507014360-43600001	Basic Salaries - County Assembly Service	142,462,356	0	0	142,462,356	124,732,396	0	124,732,396	17,729,960
		2110201-00001001-0507014360-43600001	Contractual Employees	29,627,088	0	-2,413,924	27,213,164	27,103,164	0	27,103,164	110,000
		2110301-00001001-0507014360-43600001	House Allowance	46,183,351	0	-7,202,683	38,980,668	38,270,601	0	38,270,601	710,067
		2110307-00001001-0507014360-43600001	Hardship Allowance	14,458,495	0	1,311,255	15,769,750	15,599,324	0	15,599,324	170,426
		2110312-00001001-0507014360-43600001	Responsibility Allowance	9,828,000	0	0	9,828,000	9,593,000	0	9,593,000	235,000
		2110314-00001001-0507014360-43600001	Transport Allowance	32,635,776	0	4,221,352	36,857,128	36,645,032	0	36,645,032	212,096
		2110315-00001001-0507014360-43600001	Extrenuous Allowance	1,020,000	0	60,000	1,080,000	980,000	0	980,000	100,000
		2110320-00001001-0507014360-43600001	Leave Allowance	1,004,000	0	24,000	1,028,000	988,000	0	988,000	40,000
		2120399-00001001-0507014360-43600001	Employer Contributions to Social Security Funds and Schemes	16,860,000	0	4,000,000	20,860,000	20,860,000	0	20,860,000	0
		2210101-00001001-0507014360-43600001	Electricity	1,100,000	0	0	1,100,000	1,099,957	0	1,099,957	43
		2210102-00001001-0507014360-43600001	Water and Sewarage Charges	1,200,000	0	0	1,200,000	1,199,700	0	1,199,700	300
		2210202-00001001-0507014360-43600001	Internet Connections	1,548,000	0	0	1,548,000	1,547,873	0	1,547,873	127
		2210203-00001001-0507014360-43600001	Courier & Postal Services	20,000	0	0	20,000	19,950	0	19,950	50
		2210402-00001001-0507014360-43600001	Accommodation	5,320,500	0	-4,294,203	1,026,297	1,026,297	0	1,026,297	0
		2210403-00001001-0507014360-43600001	Daily Subsistence Allowance	8,000,000	0	-4,249,463	3,750,537	3,750,537	0	3,750,537	0
		2210502-00001001-0507014360-43600001	Publishing & Printing Services	1,500,000	0	0	1,500,000	1,499,480	0	1,499,480	520
		2210503-00001001-0507014360-43600001	Subscriptions to Newspapers, Magazines and Periodicals	700,000	0	0	700,000	694,940	0	694,940	5,060
		2210504-00001001-0507014360-43600001	Advertising, Awareness and Publicity Campaigns	1,700,000	0	0	1,700,000	1,699,390	0	1,699,390	610
		2210701-00001001-0507014360-43600001	Travel Allowance	8,454,373	0	-2,372,557	6,081,816	6,044,700	0	6,044,700	37,116
		2210702-00001001-0507014360-43600001	Remuneration of Instructors and Contract Based Training Services	2,000,000	0	0	2,000,000	1,999,236	0	1,999,236	764
		2210704-00001001-0507014360-43600001	Hire of Training Facilities and Equipment	1,500,000	0	0	1,500,000	1,497,000	0	1,497,000	3,000
		2210710-00001001-0507014360-43600001	Accommodation Allowance	4,000,000	0	-1,000,000	3,000,000	2,999,900	0	2,999,900	100
		2210801-00001001-0507014360-43600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	20,000,000	0	0	20,000,000	20,038,045	-38,500	19,999,545	455
		2210904-00001001-0507014360-43600001	Motor Vehicle Insurance	2,500,000	0	-834,297	1,665,703	1,665,703	0	1,665,703	0
		2211016-00001001-0507014360-43600001	Purchase of Uniforms and Clothing - Staff	3,000,000	0	-2,080	2,997,920	2,997,920	0	2,997,920	0
		2211101-00001001-0507014360-43600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,000,000	0	0	2,000,000	1,997,650	0	1,997,650	2,350
		2211102-00001001-0507014360-43600001	Supplies and Accessories for Computers and Printers	1,000,000	0	0	1,000,000	1,000,000	0	1,000,000	0
		2211301-00001001-0507014360-43600001	Bank Service Commission and Charges	10,000	0	-5,000	5,000	0	0	0	5,000
		2211305-00001001-0507014360-43600001	Contracted Guards and Cleaning Services	4,500,000	0	0	4,500,000	4,318,900	180,000	4,498,900	1,100
		2220101-00001001-0507014360-43600001	Maintenance Expenses - Motor Vehicles	5,000,000	0	1,162,466	6,162,466	6,157,762	0	6,157,762	4,704
		2220105-00001001-0507014360-43600001	Routine Maintenance - Vehicles	1,000,000	0	0	1,000,000	996,500	0	996,500	3,500
		2220205-00001001-0507014360-43600001	Maintenance of Buildings and Stations - Non-Residential	2,500,000	0	-4,300	2,495,700	2,495,700	0	2,495,700	0
		2220210-00001001-0507014360-43600001	Maintenance of Computers, Software, and Networks	1,000,000	0	-5,960	994,040	988,040	0	988,040	6,000
		2220299-00001001-0507014360-43600001	Routine Maintenance - Other As	1,000,000	0	-1,138	998,862	998,862	0	998,862	0
		2620212-00001001-0507014360-43600001	Subscription to Platts	6,500,000	0	-4,000,000	2,500,000	2,404,500	0	2,404,500	95,500
		2710102-00001001-0507014360-43600001	Gratuity - Civil Servants	19,173,602	0	0	19,173,602	18,355,654	0	18,355,654	817,948
		3110902-00001001-0507014360-43600001	Purchase of Household and Institutional Appliances	500,000	0	-1,400	498,600	498,600	0	498,600	0
		3111001-00001001-0507014360-43600001	Purchase of Office Furniture and Fittings	1,000,000	0	0	1,000,000	1,000,000	0	1,000,000	0
		3111002-00001001-0507014360-43600001	Purchase of Computers, Printers and other IT Equipment	1,000,000	0	0	1,000,000	1,000,000	0	1,000,000	0

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-24 TO JUN-25

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		3111005-00001001-0507014360-43600001	Purchase of Photocopiers	1,000,000	0	-10,000	990,000	990,000	0	990,000	0
		3111009-00001001-0507014360-43600001	Purchase of other Office Equipment	376,171	0	-371	375,800	375,800	0	375,800	0
		3111111-00001001-0507014360-43600001	Purchase of ICT Networking and Communication Equipment	1,000,000	0	-500,000	500,000	500,000	0	500,000	0
		2110405-00001001-0508014360-43600001	Telephone Allowance	4,514,400	0	0	4,514,400	4,512,400	0	4,512,400	2,000
		2210301-00001001-0508014360-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,649,639	0	-5,000,000	15,649,639	15,639,666	0	15,639,666	9,973
		2210302-00001001-0508014360-43600001	Accommodation - Domestic Travel	23,108,508	0	0	23,108,508	23,108,200	0	23,108,200	308
		2210303-00001001-0508014360-43600001	Daily Subsistence Allowance	26,511,482	0	-4,915,762	21,595,720	21,591,300	0	21,591,300	4,420
		2210304-00001001-0508014360-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	3,352,924	0	0	3,352,924	3,337,355	-437,355	2,900,000	452,924
		2210401-00001001-0508014360-43600001	Travel Costs (airlines, bus, railway, etc.)	23,679,500	0	-9,540,572	14,138,928	14,136,544	0	14,136,544	2,384
		2210802-00001001-0508014360-43600001	Boards, Committees, Conferences and Seminars	9,673,600	0	-2,000,000	7,673,600	7,666,496	0	7,666,496	7,104
		2210899-00001001-0508014360-43600001	Hospitality Supplies - other (3,000,000	0	0	3,000,000	2,999,285	100	2,999,385	615
		2210901-00001001-0508014360-43600001	Group Personal Insurance	2,000,000	0	-106,515	1,893,485	1,893,485	0	1,893,485	0
		2210910-00001001-0508014360-43600001	Medical Insurance	22,000,000	0	0	22,000,000	21,998,402	0	21,998,402	1,598
		2211201-00001001-0508014360-43600001	Refined Fuels and Lubricants for Transport	10,000,000	0	0	10,000,000	9,999,894	0	9,999,894	106
		2211308-00001001-0508014360-43600001	Legal Dues/fees, Arbitration and Compensation Payments	2,000,000	0	-700,000	1,300,000	1,300,000	0	1,300,000	0
		2211310-00001001-0508014360-43600001	Contracted Professional Services	2,000,000	0	-1,000,000	1,000,000	999,520	0	999,520	480
		2211325-00001001-0508014360-43600001	Constituency Office Expenses	10,483,200	0	0	10,483,200	10,483,200	0	10,483,200	0
		2110302-00001001-0509014360-43600001	Horaria	30,221,100	0	0	30,221,100	28,106,400	0	28,106,400	2,114,700
		2110399-00001001-0509014360-43600001	Personal Allowances paid - Oth	33,320,500	0	-5,000,000	28,320,500	28,319,733	0	28,319,733	767
		2211320-00001001-0509014360-43600001	Temporary Committee Expenses	70,179,450	0	-15,000,000	55,179,450	55,177,700	0	55,177,700	1,750
			GROSS EXPENDITURE	701,876,015	0	-59,381,152	642,494,863	619,899,693	-295,755	619,603,938	22,890,925
			Net Expenditure Sub Head 000101	701,876,015	0	-59,381,152	642,494,863	619,899,693	-295,755	619,603,938	22,890,925
			Net Expenditure Head 000100	701,876,015	0	-59,381,152	642,494,863	619,899,693	-295,755	619,603,938	22,890,925
			Total Net Expenditure vote R4361	701,876,015	0	-59,381,152	642,494,863	619,899,693	-295,755	619,603,938	22,890,925

STATE Rundate : 01 JUL 2025

CENTF Runtime : 09:55:54

BANK Customer number : 119505

P.O.B Account number : 1000240563

NAIRC Account name : ELGEYO MARAKWET COUNTY ASSEM REC-KES

STATE Opening Balance : 0.55

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	26-Jun-25	26-Jun-25	FT251774SFDT	TRFS Payments 30022958 25EAFMDW Withholding Tax	22,413.80	0	-22,413.25
2	26-Jun-25	26-Jun-25	FT25177FX5JT	TRFS Payments 30022957 25EAFMDW Withholding Tax	65,000.00	0	-87,413.25
3	26-Jun-25	26-Jun-25	FT251779VMWL	Account Transfer TREASURY ORDER DD 25062025 COB/EMR/001/104(7) DD 23062025	0	1,300,000.00	1,212,586.75
4	27-Jun-25	27-Jun-25	FT25178PKTHR	TRFS Payments 30022999 25FAMTVG Withholding Tax	129.3	0	1,212,457.45
5	27-Jun-25	27-Jun-25	FT25178JHCN8	TRFS Payments 30022997 25FAMTLD Withholding Tax	234.5	0	1,212,222.95
6	27-Jun-25	27-Jun-25	FT251781VDCZ	TRFS Payments 30022996 25FAMTTS Withholding Tax	343.95	0	1,211,879.00
7	27-Jun-25	27-Jun-25	FT25178K0YBV	TRFS Payments 30022998 25FAMTTN Withholding Tax	379.3	0	1,211,499.70

8	27-Jun-25	27-Jun-25 FT25178PJT4Z	Outward RTGS Payment MT 103 30022960 ELGEYO-MARAKWET COUNTY:999999 PUBLIC PROCUREMENT REGULATORY AUTHO 30022960	390	0	1,211,109.70
9	27-Jun-25	27-Jun-25 FT25178VJVMC	Withholding Tax TRFS Payments 30023186 25FANAJL	413.8	0	1,210,695.90
10	27-Jun-25	27-Jun-25 FT25178LXVN7	Withholding Tax TRFS Payments 30023012 25FAMTNF	1,551.70	0	1,209,144.20
11	27-Jun-25	27-Jun-25 FT251782GP15	Withholding Tax TRFS Payments 30023007 25FAMTVU	1,620.70	0	1,207,523.50
12	27-Jun-25	27-Jun-25 FT25178DRD71	Withholding Tax TRFS Payments 30023009 25FAMTIA	1,629.30	0	1,205,894.20
13	27-Jun-25	27-Jun-25 FT25178WD1MJ	Withholding Tax TRFS Payments 30023174 25FAMYQE	1,650.80	0	1,204,243.40
14	27-Jun-25	27-Jun-25 FT251786WW4T	Withholding Tax TRFS Payments 30023255 25FAORIT	1,691.40	0	1,202,552.00
15	27-Jun-25	27-Jun-25 FT25178SNGQP	Withholding Tax TRFS Payments 30023175 25FANMEU	1,896.55	0	1,200,655.45
			Withholding Tax			

292	30-Jun-25	30-Jun-25 FT25181G1V57	Outward RTGS Payment MT 102 30022962 ELGEYO-MARAKWET COUNTY:CBK EQUITY SALARY /REC/0030022962 R4361/2425-1648	1,177,691.70	0	20,811,915.70
293	30-Jun-25	30-Jun-25 FT25181STXXT	Outward RTGS Payment MT 102 30023052 ELGEYO-MARAKWET COUNTY:CBK BORESHA SACCO SOCIETY LIMITED /REC/0030023052 R4361/2425-1647	1,252,856.05	0	19,559,059.65
294	30-Jun-25	30-Jun-25 FT25181T8SY2	Outward RTGS Payment MT 102 30023037 ELGEYO-MARAKWET COUNTY:CBK LAPTRUST UMBRELLA RETIREMENT FUND /REC/0030023037 R4361/2425-1655	1,347,392.60	0	18,211,667.05
295	30-Jun-25	30-Jun-25 FT25181Q6RLH	Outward RTGS Payment MT 102 30022967 ELGEYO-MARAKWET COUNTY:CBK LOCAL AUTHORITIES PROVIDENT FUND /REC/0030022967 R4361/2425-1657	1,477,498.10	0	16,734,168.95
296	30-Jun-25	30-Jun-25 FT25181DNVY0	Outward RTGS Payment MT 102 30023146 ELGEYO-MARAKWET COUNTY:CBK LAPTRUST UMBRELLA RETIREMENT FUND /REC/0030023146 R4361/2425-1634	1,479,444.00	0	15,254,724.95
297	30-Jun-25	30-Jun-25 FT251816FFZ7	Outward RTGS Payment MT 103 30023257 ELGEYO-MARAKWET COUNTY:999999 BAYCOMS AFRICA LIMITED	1,492,810.35	0	13,761,914.60

				30023257				
298	30-Jun-25	30-Jun-25 FT25181FVP1C	R4361/2425-1726	Outward RTGS Payment MT 102	1,559,059.40	0	12,202,855.20	
				30022974				
				ELGEYO-MARAKWET COUNTY:CBK				
				MANAGER CO-OPERATIVE BANK OF KENYA				
				/REC/0030022974				
299	30-Jun-25	30-Jun-25 FT25181XVCGQ	R4361/2425-1646	Outward RTGS Payment MT 102	2,287,177.40	0	9,915,677.80	
				30022972				
				ELGEYO-MARAKWET COUNTY:CBK				
				ELGEYO MARAKWET COUNTY ASSEMBLY				
				/REC/0030022972				
300	30-Jun-25	30-Jun-25 FT25181CS7PK	R4361/2425-1645	Outward RTGS Payment MT 102	3,035,565.00	0	6,880,112.80	
				30023147				
				ELGEYO-MARAKWET COUNTY:CBK				
				LAPTRUST UMBRELLA RETIREMENT FUND				
				/REC/0030023147				
301	30-Jun-25	30-Jun-25 FT2518173HXY	R4361/2425-1635	Outward RTGS Payment MT 102	3,102,242.00	0	3,777,870.80	
				30023024				
				ELGEYO-MARAKWET COUNTY:CBK				
				EMC ASSEMBLY CAR AND MORTGAGE REVEN				
				/REC/0030023024				
302	30-Jun-25	30-Jun-25 FT25181CD4XW	R4361/2425-1654	Outward RTGS Payment MT 102	3,777,870.00	0	0.8	
				30023025				
				ELGEYO-MARAKWET COUNTY:CBK				
				EMC ASSEMBLY CAR AND MORTGAGE REVEN				
				/REC/0030023025				
				R4361/2425-1659				
				Totals	58,922,951.75	58,922,952.00		
						Closing Balance :		0.8



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2021 TO 28/06/2022

Rundate : 28/06/2022

Runtime : 14:49:25

Customer Number : 119505

Account Number : 1000439068

Account Name : ELGEYO MARAKWET COUNTY ASSEMBLY DEV(KES)

Opening Balance : 0.4

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	01/07/2021	01/07/2021	FT21182VRW1C	Account Transfer	0.00	500,460.00	500,460.40
				TREASURY ORDER DD 30062021			
				REF:REC/EMC/FIN/10/79			
				COB/EMR/001/47(5) DD 25062121			
2	02/07/2021	02/07/2021	FT21183K2GF0	TRFS Payments	8,628.60	0.00	491,831.80

				0130000039			
				Withholding Tax			
3	02/07/2021	02/07/2021	FT21183SYJT9	TRFS Payments	15,013.80	0.00	476,818.00
				0130000038			
				Withholding Tax			
4	02/07/2021	02/07/2021	FT211834TXZR	TRFS Payments	50,046.00	0.00	426,772.00
				0130000040			
				DS4361-17			
5	05/07/2021	05/07/2021	FT211863XLY9	Outward RTGS Payment MT 103	426,771.60	0.00	0.40
				0130000041			
				ELGEYO-MARAKWET COUNTY:999999			
				Interbuild Engineering Limited			
				0130000041			
				D4361/21-16			
Totals					500,460.00	500,460.00	
Closing Balance							0.40



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

Rundate : 28/06/2022

CENTRAL BANK OF KENYA

Runtime : 10:17:26

BANKI KUU YA KENYA

Customer Number : 119505

P.O.BOX 60000 - 0200

Account Number : 1000439092

NAIROBI

Account Name : ELGEYO MARAKWET COUNTY ASSEMBLY DEP(KES)

STATEMENT PERIOD: FROM 01/06/2022 TO 28/06/2022

Opening Balance : 545816

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	23/06/2022	23/06/2022	FT22174R3WFV	Outward RTGS Payment MT 103	545,816.00	0.00	0.00
				0140000017			
				ELGEYO-MARAKWET COUNTY:999999			
				Interbuild Engineering Limited			
				0140000017			

			DS4361/22-01		
Totals				545,816.00	0.00
Closing Balance					0.00




ACCOUNT STATEMENT

Customer:
Account: 1144094828 ELGEYO MARAKWET COUNTY ASSEMBLY
Product Name: Local Government
Statement Period: 01 JUN 2025 - 30 JUN 2025

Balance at Period Start 323,827.30 KES Balance at Period End: 0.30 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2025	BALANCE B/FWD	01 JUN 2025			323,827.30
03 JUN 2025	Cash Withdrawal CHQ11 70 WATSON KIBIWOTT KIPLAGAT	03 JUN 2025	-323,780.00		47.30
04 JUN 2025	Tax Amount Due CHG25 155KGLY4 CHG25155KG LY4	04 JUN 2025		-21	26.30
04 JUN 2025	Interim Stmt Charge CHG 25155KGLY4 CHG25155 KGLY4	04 JUN 2025		-105	-78.70
30 JUN 2025	Inward SWIFT Pa ELGEY OMARAKWET KE/NAIRO BI/ KE/N	30 JUN 2025		323,780.00	323,701.30
30 JUN 2025	Mobi 522522 MPESA TF U7XU0MBV 2547218961 80 JOSE	30 JUN 2025		79.00	323,780.30
30 JUN 2025	Cash Withdrawal CHQ11 71 WATSON KIPLAGAT AT-ITEN	30 JUN 2025	-323,780.00		0.30
			=====	=====	=====
			=	=	=
	BALANCE AT PERIOD E ND:		-647,686.00	323,859.00	0.30

For: KCB BANK KENYA LTD.

 Customer Service Consultant
ITEN