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REPORT

OF

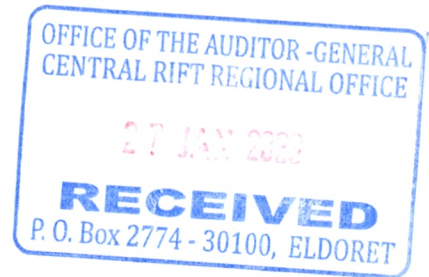
THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
ELGEYO MARAKWET**

**FOR THE YEAR ENDED
30 JUNE, 2022**





ELGEYO MARAKWET COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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1. Key Entity Information and Management

(a) Background information

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 33 Members of County Assembly (MCAs) both elected and nominated to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Philemon Sabulei
2.	Clerk of the County Assembly	Jane Kiptum - Mutai
3.	Deputy Clerk	Elias Maritim

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June, 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Jane Kiptum - Mutai
2.	Chief Finance Officer	Joseph Kalessi Rutto
3.	Principal Accountant	Barnabas Kiprono Richard
4.	Senior Fiscal Analyst	Duncan K. Kimutai

**Elgeyo Marakwet County Assembly
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Key Entity Information and Management (Continued)

(d) 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 and Planning, development including; statistics
- 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

(e) Entity Headquarters

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

(f) Entity Contacts

Telephone: (254) 716647700

E-mail: info@emcassembly.go.ke

Website: www.emcassembly.go.ke

(g) Entity Bankers

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

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2. Kenya Commercial Banks

P.O. Box 546-30700

Iten

(h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. Foreword by the Clerk of the Assembly

2.1 Budget performance

During the year under review, the budget absorption for recurrent expenditure was 99.77%. 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.

2.2 Operational Performance

The legislative program at the County Assembly has been robust and exemplary. During the present year and in within the financial year, the County Assembly passed all the Statutory Money Bills and Development plans on time as prescribed by the law. These include County Appropriation Act, 2022, Finance Act, 2022, Annual Development Plan, CFSP and Budget estimates.

The original budget for FY 2021-2022 was approved by the County assembly on 29th June, 2021. Subsequent revisions or additions were made to the approved budget in accordance with specific approvals by the County Assembly. The assembly passed only one supplementary budget on 16th February, 2022.

In fulfilment of the provisions of Article 174(f) of the constitution and in exercise of its powers conferred by Schedule IV of the Constitution, the County Assembly further enacted several laws to enhance the promotion of social and economic development and provision of accessible services in the County. These included the Enforcement Act, Sustainable Forestry and Tree Growing Act, Facility Improvement Fund Act, Water Management Act, Environmental Health and Sanitation Act, County Education Fund (Amendment) Act and Youth, Women and Persons with Disabilities Revolving Fund (Amendment) Act.

By the close of the financial year, the County Assembly was in the process of enacting more laws in fostering the development and improved services as well as cementing the administrative organs of institutions and facilities in the County. These included the County (County Assembly) Revolving Fund (Amendment) Bill 2022 and the County Assembly (Ward Offices) (Amendment) Bill 2022.

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 30th June 2022

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 period, the Committee achieved the following: They conducted oversight of projects implemented in the FY 2021/2022 besides overseeing the operations of assigned departments; Considered Budget Estimates, ADP, CFSP and Supplementary Budget Estimates and forwarded their recommendations to the Budget and Appropriation Committee. Through various Committees trainings, seminars, conferences and benchmarks, members acquainted themselves with various knowledge and best parliamentary practices thus resulting to more output in Committees in discharging their respective mandates.

2.3 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.

Further, all pending retention monies for various development projects were paid. This included Extension of Speakers board Room as well as Cabro Pavement. The County Assembly continued to operate their independent Development and Deposit accounts at Central Bank of Kenya (CBK).

2.4 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.

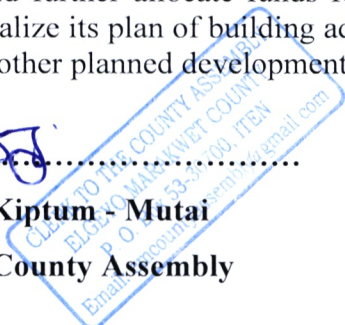
2.5 Challenges and Recommended Way Forward

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.



.....
Name: Jane Kiptum Mutai

Clerk of the County Assembly



3. Statement of Performance against County Assembly Predetermined Objectives

Guidance

Introduction

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.

The key mandate of the County Assembly of Elgeyo Marakwet is legislation, oversight, and representation. To achieve this, the assembly’s program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

Program 1	Objective	Outcome	Indicator	Performance
Legislation 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 21/22 MCA were trained on various topics which included: performance management and scrutiny of public bills and policies. Further, the assembly passed eight bills during the financial year.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	During the financial year. The assembly reviewed its Standing Orders to address gaps in procedure that arose during the period. Key matters that were introduced included the procedure for removal from office of members to the

Elgeyo Marakwet County Assembly
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				County Public Service Board (CPSB).
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 FY 21/22 MCA considered and passed both sectoral and select committee reports on oversight totalling to thirty nine reports
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 FY 21/22 MCAs were trained on various areas among them being oversight of county funds. This was meant to support the assembly to achieve its core mandate of Oversight, Legislation and Representation.

4. Corporate Social Responsibility Statement/Sustainability Reporting

The County Assembly is constituted as per the constitution of Kenya with the mandate of Oversight, Legislation and Representation. Elgeyo/Marakwet County Assembly vision is to be a vibrant, model assembly that champions citizen aspirations. Its mission is to provide transformative citizen representation through legislation and oversight of Public Resources. We are guided by the core values of: Consultation; Citizen Engagement; Responsiveness; Rule of law; Trust; Transparency and Accountability; Teamwork, Equity and Equality; Diversity and Professionalism.

County Assembly has developed a policy on Human Resource Manual, which has a detailed process on hiring of new staff. The County Assembly Service Board (CASB) puts into consideration the gender ratio while hiring. In addition, they have a policy document that guides on training and development of both staff and Members of County Assembly and career growth to improve on service delivery.

In addition, the CASB also developed policies on Transport, ICT and HIV and Aids in the financial year that provides a framework of service delivery in the county Assembly. This has promoted better service deliver as well as prudent utilization of Government resources. ICT policy in particular elevates issue of connectivity to the outside world and the citizens through internet platform and other channels of communication that helps in timely communication and feedback internally and externally.

Further, the County assembly has developed and passed other policies regarding environmental management that includes among others, the EMC Charcoal Act 2015 and the EMCA waste management Policy. Further, the Assembly has also partnered with other actors in promoting/championing and participating in planting of trees in various institutions.

The County Assembly has endeavoured to deliver on its mandate of oversight, legislation and Representation among other roles. The CASB has committed to ensuring that sustainable efforts have been maintained for the benefit of all its stakeholders. The priorities set by the board have been fully implemented and sustainability on priority basis has been undertaken professionally. This is done by ensuring that motivated and competent staffs have employed and continuous capacity building has been provided in line with the international best practices.

The County Assembly service board has continued to enhance the staff establishment in order to ensure better service delivery.

The County Assembly has embraced technological platform such has E- procurement and utilization of the IFMIS system whereby suppliers do submit their tenders thus ensuring transparency and accountability. All tenders for the county Assembly are normally advertised on the local dailies detailing all the requirements and the timelines for submission, the tender documents are normally posted in the EMCA website to enable all interested stakeholders to participate. All procurement information is treated with high levels of confidentiality.

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

5. Statement of Management Responsibilities

Sections 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's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2022. 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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) 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 Cash 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's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, 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.

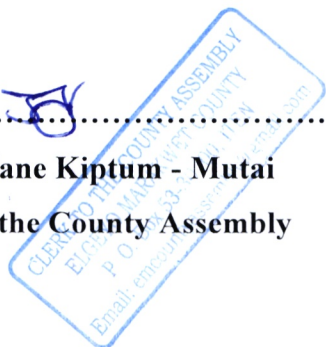
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. 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 Government's financial statements were approved and signed by the Clerk of the County Assembly on 26th January, 2023.

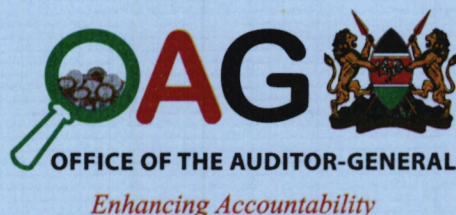
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Clerk of the County Assembly



REPUBLIC OF KENYA

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Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF ELGEYO MARAKWET FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for intended purpose.
- 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 financial statements of County Assembly of Elgeyo Marakwet set out on pages 1 to 38, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, the statement of receipts and payments, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Elgeyo Marakwet as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

Inaccurate Disclosure of Exchequer Releases

The statement of receipts and payments reflects exchequer releases amount of Kshs.591,875,056 as disclosed in Note 1 to the financial statements. Included in this amount is Kshs.4,867,479 transferred from The National Treasury into the County Assembly fund bank account between 1 July, 2022 and 4 July, 2022, after the end of the financial year. This is contrary to both the International Public Sector Accounting Standards (IPSASs) Cash Basis of accounting and cut-off procedures which requires that funds are disclosed in the year in which they are received.

In the circumstance, the accuracy and completeness of the exchequer releases balance of Kshs. 591,875,056 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 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 opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.593,254,972 and Kshs.591,875,056 respectively resulting to an under-funding of Kshs.1,379,916 or 0.23% of the budget. Similarly, the Assembly expended Kshs.591,874,956 against an approved budget of Kshs.593,254,972 resulting to an under-expenditure of Kshs.1,380,016 or 0.23% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Issues

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved some of the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury Circulars.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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. Non-compliance with Fiscal Responsibility on Wages and Benefits

The Statement of receipts and payments reflects compensation of employees amount of Kshs.311,484,825 which is equivalent to 52.6% of its receipts for the year totaling Kshs.591,875,056. The expenditure was in excess of the threshold of 35% prescribed in Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 and Section 107(2) of the Public Finance Management Act, 2012.

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

2. Failure to Observe One-Third Rule in Staff Establishment

Review of staff payroll data for June, 2022 indicated that the County Assembly had one hundred and fifteen (115) permanent employees out of whom one hundred and thirteen (113) or ninety eight percent (98%) were from the dominant ethnic community in the County. This is contrary to Section 7(1) of the National Cohesion and Integration Act, 2008 which requires public entities to seek to represent the diversity of the people of Kenya in their staff establishments.

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

3. Failure to Submit County Assembly Service Board Financial Statements for Audit

As previously reported, the County Assembly Board did not submit its financial statements for the year under review to the Auditor-General for audit. The Board has since its inception never prepared nor submitted its financial statements for audit which is contrary to Section 32(1), (2) and (3) of the County Assembly Services Act, 2017

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

4. Irregular Expenditure on Sitting and Domestic Travel and Subsistence Allowances

The statement of receipts and payments reflects use of goods and services amount of Kshs.247,014,130 as disclosed in Note 5 to the financial statements. However, the amount includes Kshs.3,941,100 being payment of sitting allowances and domestic travel and subsistence for County Assembly Service Board withdrawn from the County Assembly main accounts instead of the County Assembly Fund contrary to Section 34(3) of the County Assembly Services Act, 2017 which states that there shall be paid out of the fund such administrative expenses as may be incurred by the Board under this Act or under any other law.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 are in compliance, 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, except for the matters described in the Basis for Conclusion on

Report of the Auditor-General on County Assembly of Elgeyo Marakwet for the year ended 30 June, 2022

Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Risk Management Policy

Management did not submit for audit records on its risk management policy. Failure to formulate and document the policy was contrary to Regulation 158(1)(a) and (b) of the Public Finance Management Act (County Governments) Regulation, 2015 which requires each Accounting Officer to develop risk management strategies which include fraud prevention mechanisms and internal controls that build robust operations.

In the absence of a risk management policy, the County Assembly may not sufficiently respond to financial and other operational risks that it may face in the course of its operations.

2. Lack of a Disaster Recovery Plan

There was no evidence that Management established disaster recovery or business continuity plans. The omission was contrary to Section 99 of the Public Financial Management (PFM) Act, 2012 which requires County Governments to have such plans.

In the absence of the plans, the County Assembly could be disrupted on occurrence of unfavorable events that impact its operations.

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 control, risk management and 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 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 (Cash 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 County Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government is aware of the intention to dissolve the County Assembly.

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 are in compliance 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 County Assembly's financial reporting process, reviewing the effectiveness of 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls 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 and submit the audit report in compliance with Article 229 (7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Assembly's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and

other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


01 March, 2023


**Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

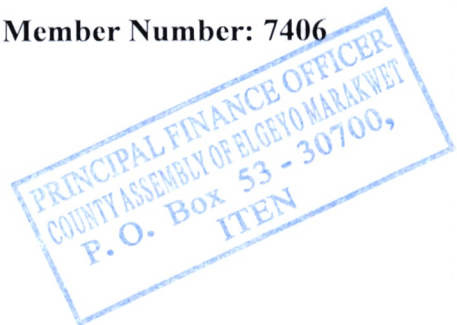
6. Statement of Receipts and Payments for the Year Ended 30 June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Receipts			
Exchequer releases	1	591,875,056	587,729,618
Proceeds from sale of assets	2	-	-
Other receipts	3	-	-
Total receipts		591,875,056	587,729,618
Payments			
Compensation of employees	4	311,484,825	298,591,945
Use of goods and services	5	247,014,130	221,114,135
Subsidies	6	-	-
Transfers to other government entities	7	7,000,000	20,000,000
Other grants and transfers	8	1,999,980	3,999,940
Social security benefits	9	19,377,821	22,825,502
Acquisition of assets	10	4,998,200	21,198,096
Finance costs	11	-	-
Other payments	12	-	-
Total payments		591,874,956	587,729,618
Surplus/deficit		100	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th January, 2023 and signed by:

.....

Name: Jane Kiptum - Mutai
Clerk of the Assembly


.....

Name: Joseph Kalessi Rutto
Chief Finance Officer – County Assembly
ICPAK Member Number: 7406





Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

7. Statement of Financial Assets and Liabilities as at 30 June 2022

		2021-2022	2020-2021
Financial assets	Note	Kshs	Kshs
Cash and cash equivalents			
Bank balances	13A	100	1,279,916
Cash balances	13B	-	-
Total cash and cash equivalents		100	1,279,916
Imprests and Advances	14	-	-
Total financial assets		100	1,279,916
Financial liabilities			
Third party deposits and retention	15	-	1,279,916
Net financial assets		100	(1,279,916)
Represented by			
Fund balance b/fwd	16	1	1
Prior year adjustment	17	(1)	
Surplus/(deficit) for the year		100	(1)
Total Net Financial Assets and Liabilities		100	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th January, 2023 and signed by:

	
Name: Jane Kiptum - Mutai	Name: Joseph Kalessi Rutto
Clerk of the Assembly	Chief Finance Officer – County Assembly
	ICPAK Member Number: 7406

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF ELGEYO MARAKWET
P. O. Box 53 - 30700,
ITEN

**Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

8. Statement of Cash Flows for the Period Ended 30 June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Exchequer releases	1	591,875,056	587,729,618
Other receipts	3	-	-
Payments for operating expenses			
Compensation of employees	4	311,484,825	298,591,945
Use of goods and services	5	247,014,130	221,114,135
Subsidies	6	-	-
Transfers to other government entities	7	7,000,000	20,000,000
Other grants and transfers	8	1,999,980	3,999,940
Social security benefits	9	19,377,821	22,825,502
Finance costs	11	-	-
Other payments	12	-	-
Adjusted for:			
Prior year adjustment	17	-	
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	1,279,916	
Net cash flows from operating activities		3,718,384	22,478,011
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	4,998,200	21,198,096
Net cash flows from investing activities		4,998,200	21,198,096
Net increase in cash and cash equivalents		(1,279,816)	1,279,915
Cash & cash equivalent at Start of the year	13	1,279,916	1
Cash & cash equivalent at end of the year	13	100	1,279,916

**Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

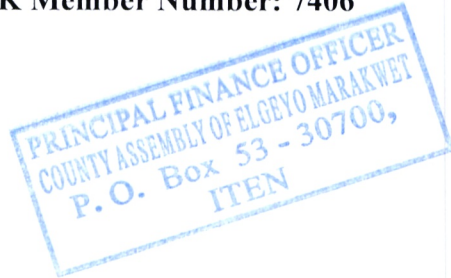
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th January, 2023 and signed by:



.....
Name: Jane Kiptum - Mutai
Clerk of the Assembly



.....
Name: Joseph Kalessi Rutto
Chief Finance Officer – County Assembly
ICPAK Member Number: 7406




Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

9. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for the Period Ended 30 June 2022

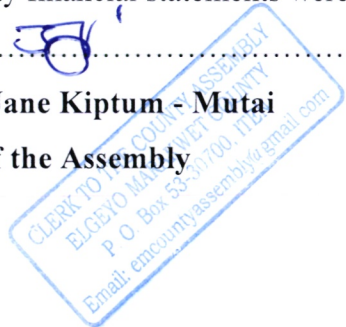
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
Receipts					
Exchequer releases	593,254,972	-	593,254,972	591,875,056	1,379,916
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	593,254,972	-	593,254,972	591,875,056	1,379,916
Payments					
Compensation of employees	319,315,735	(6,479,993)	312,835,742	311,484,825	1,350,917
Use of goods and services	238,901,255	8,140,593	247,041,848	247,014,130	27,718
Subsidies	-	-	-	-	-
Transfers to other government entities	7,000,000	-	7,000,000	7,000,000	-
Other grants and transfers	4,000,000	(2,000,000)	2,000,000	1,999,980	20
Social security benefits	19,037,982	341,200	19,379,182	19,377,821	1,361
Acquisition of assets	5,000,000	(1,800)	4,998,200	4,998,200	-
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	593,254,972	-	593,254,972	591,874,956	1,380,016
Surplus/ deficit	-	-	-	100	100

The entity financial statements were approved on 26th January, 2023 and signed by:

.....


Name: Jane Kiptum - Mutai

Clerk of the Assembly

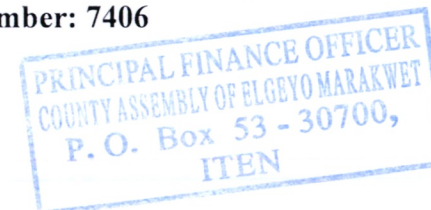


.....


Name: Joseph Kalessi Rutto

Chief Finance Officer – County Assembly



ICPAK Member Number: 7406


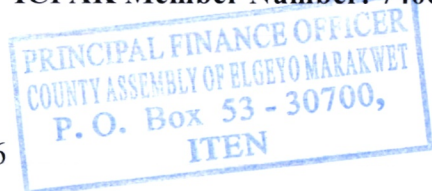


10. Statement of Comparison of Budget & Actual Amounts: Recurrent for the Period Ended 30 June 2022

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
Receipts					
Exchequer releases	593,254,972	-	593,254,972	591,875,056	1,379,916
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	593,254,972	-	593,254,972	591,875,056	1,379,916
Payments					
Compensation of employees	319,315,735	(6,479,993)	312,835,742	311,484,825	1,350,917
Use of goods and services	238,901,255	8,140,593	247,041,848	247,014,130	27,718
Subsidies	-	-	-	-	-
Transfers to other government entities	7,000,000	-	7,000,000	7,000,000	-
Other grants and transfers	4,000,000	(2,000,000)	2,000,000	1,999,980	20
Social security benefits	19,037,982	341,200	19,379,182	19,377,821	1,361
Acquisition of assets	5,000,000	(1,800)	4,998,200	4,998,200	-
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	593,254,972	-	593,254,972	591,874,956	1,380,016
Surplus/ deficit	-	-	-	100	100

The entity financial statements were approved on 26th January, 2023 and signed by:

.....

Name: Jane Kiptum - Mutai
Clerk of the Assembly


.....

Name: Joseph Kalessi Rutto
Chief Finance Officer – County Assembly
ICPAK Member Number: 7406


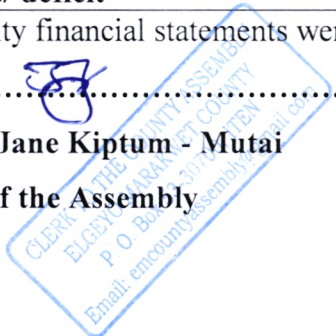
11. Statement of Comparison of Budget & Actual Amounts: Development for the Period Ended 30 June 2022

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	c=a+b	e=d-c	Kshs
Receipts					
Treasury/ exchequer releases	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	-	-	-	-	-
Payments					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	-	-	-	-	-
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	-	-	-	-	-
Surplus/ deficit	-	-	-	-	-

The entity financial statements were approved on 26th January, 2023 and signed by:

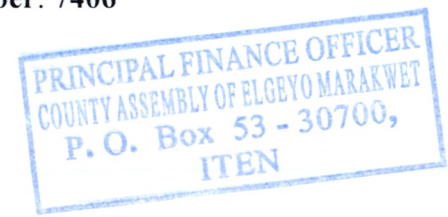
.....


Name: Jane Kiptum - Mutai
Clerk of the Assembly



.....


Name: Joseph Kalessi Rutto
Chief Finance Officer – County Assembly
ICPAK Member Number: 7406



12. Budget Execution by Programmes and Sub-Programmes for the Period Ended 30 June 2022

Programme/Sub-Programme	Final Budget	Indicators	Outcomes	Actual on comparable basis	Budget utilization difference
	Kshs	%/ number	%/ number	Kshs	Kshs
Programme 1 – Legislation and Representation	312,835,742	100%	100%	311,484,825	1,350,917
Programme 2 – Legislative Oversight	54,179,450	100%	100%	54,178,390	1,060
Programme 3 – General Administration	226,239,780	100%	100%	226,211,740	28,040
Total	593,254,972	100%	100%	591,874,955	1,380,017

13. Significant Accounting Policies

The Significant accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Elgeyo Marakwet County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the Elgeyo Marakwet County Assembly in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Elgeyo Marakwet County Assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. A detail of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

6. 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.

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to **KShs Nil** compared to **KShs 1,279,916** in prior period as indicated on note 15. There were no other restrictions on cash during the year.

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Significant Accounting Policies (Continued)

8. Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

9. Third party deposits and retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

10. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

11. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships. 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. 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.

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Significant Accounting Policies (Continued)

14. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Elgeyo Marakwet County Assembly's budget was approved as required by Law. The original budget was approved by the County Assembly on 29th June, 2021 for the period 1st July 2021 to 30th June 2022 as required by law. There was one number of supplementary budgets passed in the year. The supplementary budgets were approved on 16/02/2022. A high-level assessment of the Elgeyo Marakwet County Assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

15. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

16. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

14. Notes to the Financial Statements

1. Exchequer Releases

	2021-2022	2020-2021
	Kshs	Kshs
Transfers from the county treasury for q1	126,762,621	61,271,236
Transfers from the county treasury for q2	193,866,255	229,885,802
Transfers from the county treasury for q3	119,548,605	119,549,747
Transfers from the county treasury for q4	151,697,575	161,769,279
Transfers from the county treasury for Development	-	15,253,554
Cumulative amount	591,875,056	587,729,618

A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in note 20 of this report.

2. Proceeds From Sale Of Assets

	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees Received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

4. Compensation Of Employees

	2021- 2022	2020- 2021
	Kshs	Kshs
Basic salaries of permanent employees	132,316,054	127,390,899
Basic wages of temporary employees	32,061,661	30,649,414
Personal allowances paid as part of salary	85,745,406	86,087,635
Personal allowances paid as reimbursements	35,783,936	35,613,526
Personal allowances provided in kind	14,181,321	7,644,106
Employer contribution to compulsory national social schemes	11,396,446	11,206,365
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	311,484,825	298,591,945

**Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

Notes to the Financial Statements (Continued)

5. Use Of Goods and Services

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	1,399,997	1,180,000
Communication, supplies and services	1,565,931	1,095,070
Domestic travel and subsistence	65,530,025	53,397,705
Foreign travel and subsistence	15,666,692	-
Printing, advertising and information supplies & services	5,698,400	4,599,148
Rentals of produced assets	900,000	900,000
Training expenses	11,851,755	15,699,700
Hospitality supplies and services	29,173,593	25,672,841
Insurance costs	24,347,516	24,060,887
Specialized materials and services	-	-
Office and general supplies and services	7,898,919	7,360,901
Fuel, oil and lubricants	4,998,285	4,719,981
Other operating expenses	68,992,515	74,433,083
Routine maintenance – vehicles and other transport equipment	5,496,015	4,998,490
Routine maintenance – other assets	3,494,488	2,996,328
Total	247,014,130	221,114,135

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies to County Corporations		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Subsidies To Private Enterprises		
<i>See List Attached</i>	-	-
(Insert Name)	-	-
Total	-	-

7. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Car loan scheme fund	-	-
Mortgage	7,000,000	20,000,000
Others (insert name of budget agency)	-	-
Total	7,000,000	20,000,000

The transfer to Mortgage scheme was additional capital injection that benefited staff members.

The amount is part of fund's equity hence will not be recovered.

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

8. Other Grants and Transfers

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	1,999,980	3,999,940
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	1,999,980	3,999,940

The membership fees and dues and subscriptions to organizations were payments done to various professional bodies that included; Institute of Certified Public Accountants of Kenya (ICPAK), Kenya Institute of Supplies Management (KISM), Law Society of Kenya (LSK) and Institute of Internal Auditors (IAA) as well as Institute of Certified Public Secretaries of Kenya (ICPSK) and Kenya National Secretaries Association (KENASA). It also includes Annual Subscription to Society of the Clerks at the Table (SOCATT).

9. Social Security Benefits

	2021 - 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits (Gratuity)	19,377,821	22,825,502
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	19,377,821	22,825,502

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Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	2021 - 2022	2020-2021
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	-	7,912,554
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	-	7,341,000
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	-	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	998,500	996,342
Purchase of office furniture and general equipment	2,000,000	1,698,500
Purchase of specialized plant, equipment and machinery	-	-
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	-	-
Rehabilitation of civil works	-	-
Purchase of ICT Equipment	1,999,700	3,249,700
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	4,998,200	21,198,096
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	4,998,200	21,198,096

Notes to the Financial Statements (Continued)

11. Finance Costs

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank charges	-	-
Interest payments on foreign borrowings	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

12. Other Payments

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
	-	-

**Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021 - 2022	2020 - 2021
			Kshs	Kshs
<i>Central Bank of Kenya (CBK). Elgeyo Marakwet County Assembly. Kenya Shillings</i>	1000439068	Development	-	-
<i>Central Bank of Kenya (CBK). Elgeyo Marakwet County Assembly. Kenya Shillings</i>	1000240563	Recurrent	100	-
<i>Central Bank of Kenya (CBK). Elgeyo Marakwet County Assembly. Kenya Shillings</i>	1000439092	Deposit	-	1,279,916
<i>Kenya Commercial Bank (KCB). Elgeyo Marakwet County Assembly. Kenya Shillings</i>	1144094828.	Imprest	-	-
Total			100	1,279,916

13B. Cash in Hand

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

**Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

Notes to the Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Location 1 (Office Standing Imprest)	-	-
Location 2 (Office of the Speaker)	-	-
Location 3 (Office of the Clerk)	-	-
Total	-	-

14. Imprests and Advances

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	2021 - 2022	2020 - 2021
Imprests	Kshs	Kshs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary Advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

*See Annex 5 for a detailed analysis of the outstanding imprests.

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2021 – 2022	2020 - 2021
	Kshs	Kshs
Deposits	-	1,279,916
Retentions	-	-
Total	-	1,279,916

16. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank Accounts	1	-
Cash In Hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	1	-

The fund balances brought forward refers to the previous financial year's closing balances

17. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	1	(1)	1
Cash In Hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	1	(1)	1

The prior year adjustment relates to Cash and Cash Equivalent at the end of 2020/21 FY which was transferred to the County Revenue Fund Account

Elgeyo Marakwet County Assembly
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18. Changes in Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Account Receivables As At 1 st July 2021	-	-
Closing Account Receivables As At 30 th June 2022	-	-
Change In Account Receivables	-	-

19. Changes in Third Party Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 st July 2021	1,279,916	1,279,916
Closing Accounts Payables As At 30 th June 2022	-	-
Change In Accounts Payables	(1,279,916)	1,279,916

20. Analysis of Transfers from the County Treasury/Exchequer Releases

Date	Reference No.	Amount (Kshs)
25/08/2021	FT21237SM6FD	2,418,210.00
25/08/2021	FT21237VQ5PR	22,416,639.00
09/09/2021	FT212525ZH6H	2,356,540.00
09/09/2021	FT212528673X	14,120,495.00
09/09/2021	FT2125226613	23,220,174.00
20/09/2021	FT21263KHGM9	31,535,273.00
01/10/2021	FT21274P4X5N	2,356,540.00
01/10/2021	FT2127481CD6	28,338,750.00
Q1 TOTAL		126,762,621.00
07/10/2021	FT21280P00R9	3,399,200.00
21/10/2021	FT21294PB821	34,352,616.00
05/11/2021	FT21309HDRY9	2,356,540.00
05/11/2021	FT213093YZYJ	14,321,769.00
05/11/2021	FT213094JCV	28,203,510.00
03/12/2021	FT21133788SGB	2,237,200.00
03/12/2021	FT21337G3YS	21,546,158.00
03/12/2021	FT21337ZGHVB	26,509,595.00
31/12/2021	FT213652MTHL	2,237,200.00
31/12/2021	FT2136523TS7	27,557,687.00
31/12/2021	FT2136530RVH	31,144,780.00
Q2 TOTAL		193,866,255.00
13/01/2022	FT22013SWW8Q	10,441,592.00
31/01/2022	FT2201MXF20	2,237,200.00

Elgeyo Marakwet County Assembly
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Date	Reference No.	Amount (Kshs)
31/01/2022	FT2203M06KG	25,659,634.00
31/01/2022	FT220312MCYC	33,938,196.00
22/02/2022	FT2205357TLW	7,000,000.00
02/03/2022	FT22061N73X8	2,237,200.00
02/03/2022	FT22061WHPZF	14,825,756.00
02/03/2022	FT22061MNPB7	23,209,027.00
Q3 TOTAL		119,548,605.00
14/04/2022	FT22104Y5LW7	2,237,200.00
14/04/2022	FT22104C73P8	27,350,407.00
28/04/2021	FT22118ROM0R	1,344,500.00
28/04/2021	FT221181XV2P	2,237,200.00
28/04/2021	FT22118VIFZ4	21,567,277.00
04/05/2022	FT22124LNNLZ	27,747,034.00
30/05/2022	FT22150GBWL6	2,237,200.00
30/05/2022	FT22150CTGJP	7,720,673.00
30/05/2022	FT22150BXIQJ	25,981,536.00
28/06/2022	FT22179G5Q4Q	28,407,069.00
01/07/2022	FT22182MS5KS	2,630,279.00
04/07/2022	FT22185CLM6V	2,237,200.00
Q4 TOTAL		151,697,575.00
GRAND TOTAL		591,875,056.00

Elgeyo Marakwet County Assembly

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Notes to the Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	-	-	-	-
Construction Of Civil Works	-	-	-	-
Supply Of Goods	-	-	-	-
Supply Of Services	-	-	-	-
Total	-	-	-	-

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Elgeyo Marakwet County Assembly
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Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

Elgeyo Marakwet County Assembly
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Notes to the Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
Ngos	-	-
National Assistance Organization	-	-
Total	-	-

Elgeyo Marakwet County Assembly
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Notes to the Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Compensation Of Employees	-	-
Use Of Goods And Services	-	-
Subsidies	-	-
Transfers To Other Government Units	-	-
Other Grants And Transfers	-	-
Social Security Benefits	-	-
Acquisition Of Assets	-	-
Finance Costs, Including Loan Interest	-	-
Repayment Of Principal On Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

Elgeyo Marakwet County Assembly
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Notes to the Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

Classification by Source

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Elgeyo Marakwet County Assembly
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Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

**Elgeyo Marakwet County Assembly
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Related party transactions:

	2021- 2022	2020- 2021
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	131,957,570	137,695,598
Key Management Compensation (Clerk and Heads of departments)	30,817,640	29,666,670
Total Compensation to Key Management	162,775,210	167,362,268
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	7,000,000	20,000,000
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	7,000,000	20,000,000
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

7. Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

**Elgeyo Marakwet County Assembly
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15. Progress on Follow on Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)	
Other Matter				
1.0	Budgetary Control and Performance	<p>The County Assembly had a total budget of Kshs 588,228,399 comprising of Kshs 15,253,618 and Kshs 572,974,781 for Development and Recurrent Expenditure respectively.</p> <p>The County Assembly spent Kshs 15,253,554 under development vote. In addition, the assembly spent Kshs 5,944,542 under recurrent vote under acquisition of assets to purchase office furniture and equipment as well as ICT equipment.</p> <p>Therefore, there was no re-allocation of funds from recurrent budget to the development budget as indicated in the attached IFMIS vote book for both development and recurrent respectively</p>	Not Resolved	30 th June, 2023
2.0	Undisclosed Inherited Fixed Assets	All the Assets inherited from the defunct Local Authority together with the ones acquired using County Assembly funds have been captured in the Asset register. These include Land, Building,		

Elgeyo Marakwet County Assembly

Annual Report and Financial Statements For the year ended 30th June 2022

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>motor Vehicles, Computers and accessories, Furniture and fittings and Equipment.</p> <p>However, the County Assembly owns land that hosts the county assembly building which is approximately 2.5 Ha whose value will be ascertained after acquisition of title deed that is in the process. The cost of renovation of the county assembly building has however been captured in the asset register.</p>	Not Resolved	30 th June, 2023
3.0	<p>Unresolved Prior Year Issues</p> <p>The County Assembly continuously endeavours to adhere to financial regulations and will implement all further recommendations upon appearing in senate.</p>	Not Resolved	30 th June, 2023
Basis for Conclusion			
1.0	<p>Excessive Expenditure on Compensation of Employees</p> <p>Personnel and emoluments constitute various salaries, allowances, mileage, gratuity for both partisan staff and Hon. Members as well as pension for permanent staff. 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>The county assembly cognizant of this issue and the County Assembly Service Board have begun putting measures to comply with the law,</p>	Not Resolved	30 th June, 2023

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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)
2.0	<p>Failure to Observe One-Third Rule in Staff Establishment</p> <p>for example, by natural attrition.</p> <p>The County Assembly inherited several staffs from the defunct local authority that were from the dominant ethnic community. We will endeavour to negotiate with SRC on the way out as laying staff requires a retrenchment program and funds, although we are still understaffed and we lack key staff in some departments e.g. internal audit, finance, ICT just to mention a few.</p> <p>However, the County Assembly Service Board (CASB) in its future employments will endeavour to make progress towards achieving the one third rule.</p>	Not Resolved	30 th June, 2023
3.0	<p>Failure to Submit County Assembly Service Board Financial Statements for Audit</p> <p>The County Assembly Service Board (CASB) budget is incorporated within the total ceiling given to the County Assembly by the Commission on Revenue Allocation (CRA) and provided through the County Allocation of Revenue Act (CARA).</p> <p>The board therefore does not operate a separate budget, nor have independent bank accounts hence, could not have prepared separate financial statements from the Assembly's Annual Statements which were prepared and submitted to auditors as provided for by law.</p>	Not Resolved	30 th June, 2023
4.0	<p>Irregular Processing of Salaries</p> <p>The staffs not in Integrated Personnel and Payroll Database (IPPD) are ward staff. These are contractual staff that are based in</p>		


Elgeyo Marakwet County Assembly

Annual Report and Financial Statements For the year ended 30th June 2022

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 ward offices and assist the Hon. Members of county assembly to fulfill their constitutional mandate of representation. They are therefore partisan staff.</p> <p>Due to the ceilings provided by the Commission on Revenue Allocation (CRA) and advisories, their earnings are outside the designated job groups and therefore not possible to capture these employees in IPPD hence the manual payroll system in an excel format.</p> <p>However, proper checks and balance have been put in place to curb any errors</p>	Not Resolved	30 th June, 2023
Basis for Conclusion			
1.0	<p>Lack of Risk Management Policy</p> <p>The assembly has continued to operationalize its systems and functions in accordance to public finance management act 2012 and County government regulations, 2015. Various management regulations have been developed to mitigate risks which have resulted to better service delivery.</p> <p>Meanwhile, the County Assembly Service Board has developed a draft risk management policy which is in advanced stages of discussion towards final approval and adoption.</p>	Not Resolved	30 th June, 2023
2.0	Lack of	Not	30 th June,

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)
	Disaster Recovery Plan	the years in provision of its financial services and data management. The management is cognizant that the business continuity plan is very important in service delivery and therefore a draft plan is in development stage	Resolved	2023



CLERK OF THE COUNTY ASSEMBLY
 ELGEYO MARAKWET COUNTY
 P.O. BOX 20/10, ITEN
 Email: clerk@marakwetcounty.go.ke

.....
Clerk of the County Assembly
Date: 26th January, 2023

16. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
Construction Of Buildings							
1.							
Sub-Total							
Construction Of Civil Works							
2.							
Sub-Total							
Supply Of Goods							
3.							
Sub-Total							
Supply Of Services							
4.							
Sub-Total							
Grand Total							
Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments							

Elgeyo Marakwet County Assembly
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Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (<i>specify</i>)							
4.							
Sub-Total							
Grand Total							

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Annex 3 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

Elgeyo Marakwet County Assembly
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Annex 4 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2020-2021	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out)	Historical Cost c/f (KShs) 2021-2022
Land	-	-	-	-	-
Buildings and structures	87,376,615	-	-	-	87,376,615
Transport equipment	52,286,161	-	-	-	52,286,161
Office equipment, furniture and fittings	19,358,620	2,998,500	-	-	22,357,120
Ict equipment	40,812,593	1,999,700	-	-	42,812,293
Machinery and equipment	6,489,966	-	-	-	6,489,966
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	87,376,615
Total	206,323,955	4,998,200	-	-	211,322,155

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

Elgeyo Marakwet County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2022

Annex 5 – Analysis of Accounts Receivables
 (a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Total				-

Elgeyo Marakwet County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2022

(b) Salary Advance

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Name Of Officer</i>	-	-	-	-
<i>Total</i>		-	-	-

Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization: Elgeyo Marakwet County Assembly
 Telephone Number: 0716647700
 Email Address: info@emcassembly.go.ke
 Name of CEO/MD/Head: Jane Kiptum - Mutai

Name and contact details of contact person (in case of any clarifications) Jane Kiptum - Mutai

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

NOTE:

The Assembly did not incur any expenditure on climate relevant expenditures during the year

**Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

Annex 7 Disaster Expenditure Reporting Template

Date: 2nd August, 2022						
Entity: Elgeyo Marakwet County Assembly						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

NOTE: The assembly did not incur any expenditure on disaster

**Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						

Annex 9 – Bank Reconciliation/FO 30 Report

(Attach FO 30 Reports from IFMIS)

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-21 TO JUN-22

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	137,939,074	0	-5,161,333	132,777,741	132,316,054	0	132,316,054	461,687
		2110201-00001001-0507014360-43600001	Contractual Employees	32,312,400	0	0	32,312,400	32,061,661	0	32,061,661	250,739
		2110301-00001001-0507014360-43600001	House Allowance	16,853,300	0	0	16,853,300	16,853,117	0	16,853,117	183
		2110307-00001001-0507014360-43600001	Hardship Allowance	14,786,400	0	0	14,786,400	14,786,189	0	14,786,189	211
		2110312-00001001-0507014360-43600001	Responsibility Allowance	10,176,000	0	0	10,176,000	9,632,783	0	9,632,783	543,217
		2110314-00001001-0507014360-43600001	Transport Allowance	31,390,589	0	0	31,390,589	31,383,936	0	31,383,936	6,653
		2110315-00001001-0507014360-43600001	Extreneous Allowance	2,500,000	0	0	2,500,000	2,499,985	0	2,499,985	15
		2110320-00001001-0507014360-43600001	Leave Allowance	1,036,000	0	0	1,036,000	1,035,964	0	1,035,964	36
		2120399-00001001-0507014360-43600001	Employer Contributions to Social Security Funds and Schemes	11,421,972	0	0	11,421,972	11,396,446	0	11,396,446	25,526
		2210102-00001001-0507014360-43600001	Water and Sewarage Charges	500,000	0	200,000	700,000	700,000	0	700,000	0
		2210104-00001001-0507014360-43600001	Electricity expenses(Pending Bills)	700,000	0	0	700,000	699,997	0	699,997	3
		2210202-00001001-0507014360-43600001	Internet Connections	1,548,000	0	0	1,548,000	1,547,991	0	1,547,991	9
		2210203-00001001-0507014360-43600001	Courier & Postal Services	20,000	0	0	20,000	17,940	0	17,940	2,060
		2210401-00001001-0507014360-43600001	Travel Costs (airlines, bus, railway, etc.)	8,000,000	0	0	8,000,000	7,999,999	0	7,999,999	1
		2210402-00001001-0507014360-43600001	Accommodation	8,000,000	0	-333,307	7,666,693	7,666,693	0	7,666,693	0
		2210502-00001001-0507014360-43600001	Publishing & Printing Services	2,000,000	0	500,000	2,500,000	2,499,770	0	2,499,770	230
		2210503-00001001-0507014360-43600001	Subscriptions to Newspapers, Magazines and Periodicals	700,000	0	0	700,000	700,000	0	700,000	0
		2210504-00001001-0507014360-43600001	Advertising, Awareness and Publicity Campaigns	2,000,000	0	500,000	2,500,000	2,498,630	0	2,498,630	1,370
		2210602-00001001-0507014360-43600001	Payment of Rents and Rates - Residential	900,000	0	0	900,000	900,000	0	900,000	0
		2210701-00001001-0507014360-43600001	Travel Allowance	2,704,405	0	0	2,704,405	2,703,405	0	2,703,405	1,000
		2210702-00001001-0507014360-43600001	Remuneration of Instructors and Contract Based Training Services	4,000,000	0	0	4,000,000	3,999,940	0	3,999,940	60
		2210704-00001001-0507014360-43600001	Hire of Training Facilities and Equipment	2,000,000	0	0	2,000,000	1,998,890	0	1,998,890	1,110
		2210710-00001001-0507014360-43600001	Accommodation Allowance	3,150,000	0	0	3,150,000	3,149,520	0	3,149,520	480
		2210801-00001001-0507014360-43600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	18,000,000	0	1,500,000	19,500,000	19,499,993	0	19,499,993	7
		2210904-00001001-0507014360-43600001	Motor Vehicle Insurance	1,500,000	0	-5,024	1,494,976	1,494,976	0	1,494,976	0
		2211016-00001001-0507014360-43600001	Purchase of Uniforms and Clothing - Staff	400,000	0	0	400,000	399,060	0	399,060	940
		2211101-00001001-0507014360-43600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,000,000	0	2,000,000	3,000,000	2,999,860	0	2,999,860	140
		2211102-00001001-0507014360-43600001	Supplies and Accessories for Computers and Printers	500,000	0	0	500,000	500,000	0	500,000	0
		2211301-00001001-0507014360-43600001	Bank Service Commission and Charges	15,000	0	0	15,000	3,525	0	3,525	11,475
		2211305-00001001-0507014360-43600001	Contracted Guards and Cleaning Services	4,000,000	0	0	4,000,000	3,999,999	0	3,999,999	1
		2220101-00001001-0507014360-43600001	Maintenance Expenses - Motor Vehicles	3,000,000	0	2,500,000	5,500,000	5,496,014	0	5,496,014	3,986
		2220205-00001001-0507014360-43600001	Maintenance of Buildings and Stations -- Non-Residential	1,000,000	0	-4,800	995,200	995,200	0	995,200	0
		2220210-00001001-0507014360-43600001	Maintenance of Computers, Software, and Networks	1,000,000	0	0	1,000,000	999,986	0	999,986	14
		2220299-00001001-0507014360-43600001	Routine Maintenance - Other As	1,500,000	0	-698	1,499,302	1,499,302	0	1,499,302	0
		2620212-00001001-0507014360-43600001	Subscription to Platts	4,000,000	0	-2,000,000	2,000,000	1,999,980	0	1,999,980	20
		2710102-00001001-0507014360-43600001	Gratuity - Civil Servants	19,037,982	0	341,200	19,379,182	19,377,821	0	19,377,821	1,361
		3110902-00001001-0507014360-43600001	Purchase of Household and Institutional Appliances	1,000,000	0	-1,500	998,500	998,500	0	998,500	0
		3111001-00001001-0507014360-43600001	Purchase of Office Furniture and Fittings	2,000,000	0	0	2,000,000	2,000,000	0	2,000,000	0
		3111002-00001001-0507014360-43600001	Purchase of Computers, Printers and other IT Equipment	1,000,000	0	-100	999,900	999,900	0	999,900	0

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-21 TO JUN-22

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	500,000	0	0	500,000	500,000	0	500,000	0
		3111111-00001001-0507014360-43600001	Purchase of ICT Networking and Communication Equipment	500,000	0	-200	499,800	499,800	0	499,800	0
		2110405-00001001-0508014360-43600001	Telephone Allowance	4,400,000	0	0	4,400,000	4,400,000	0	4,400,000	0
		2210301-00001001-0508014360-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	17,935,316	0	0	17,935,316	17,934,550	0	17,934,550	766
		2210302-00001001-0508014360-43600001	Accommodation - Domestic Travel	20,423,826	0	1,531,702	21,955,528	21,955,240	0	21,955,240	288
		2210303-00001001-0508014360-43600001	Daily Subsistence Allowance	22,662,000	0	0	22,662,000	22,661,720	0	22,661,720	280
		2210304-00001001-0508014360-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	2,978,858	0	0	2,978,858	2,978,515	0	2,978,515	343
		2210802-00001001-0508014360-43600001	Boards, Committees, Conferences and Seminars	9,673,600	0	0	9,673,600	9,673,600	0	9,673,600	0
		2210901-00001001-0508014360-43600001	Group Personal Insurance	2,000,000	0	-83,804	1,916,196	1,916,196	0	1,916,196	0
		2210910-00001001-0508014360-43600001	Medical Insurance	22,600,000	0	-1,663,476	20,936,524	20,936,344	0	20,936,344	180
		2211201-00001001-0508014360-43600001	Refined Fuels and Lubricants for Transport	5,000,000	0	0	5,000,000	4,998,285	0	4,998,285	1,715
		2211308-00001001-0508014360-43600001	Legal Dues/fees, Arbitration and Compensation Payments	2,000,000	0	0	2,000,000	1,999,800	0	1,999,800	200
		2211310-00001001-0508014360-43600001	Contracted Professional Services	2,000,000	0	0	2,000,000	2,000,000	0	2,000,000	0
		2211325-00001001-0508014360-43600001	Constituency Office Expenses	10,810,800	0	0	10,810,800	10,810,800	0	10,810,800	0
		4110403-00001001-0508014360-43600001	Housing loans to public servants	7,000,000	0	0	7,000,000	7,000,000	0	7,000,000	0
		2110302-00001001-0509014360-43600001	Horaria	45,000,000	0	-1,500,000	43,500,000	43,437,354	0	43,437,354	62,646
		2110399-00001001-0509014360-43600001	Personal Allowances paid - Oth	11,500,000	0	181,340	11,681,340	11,681,336	0	11,681,336	4
		2211320-00001001-0509014360-43600001	Temporary Committee Expenses	52,679,450	0	1,500,000	54,179,450	54,178,390	0	54,178,390	1,060
			GROSS EXPENDITURE	593,254,972	0	0	593,254,972	591,874,955	0	591,874,955	1,380,017
			Net Expenditure Sub Head 000101	593,254,972	0	0	593,254,972	591,874,955	0	591,874,955	1,380,017
			Net Expenditure Head 000100	593,254,972	0	0	593,254,972	591,874,955	0	591,874,955	1,380,017
			Total Net Expenditure vote R4361	593,254,972	0	0	593,254,972	591,874,955	0	591,874,955	1,380,017



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

Rundate : 28/06/2022

CENTRAL BANK OF KENYA

Runtime : 14:49:25

BANKI KUU YA KENYA

Customer Number : 119505

P.O.BOX 60000 - 0200

Account Number : 1000439068

NAIROBI

Account Name : ELGEYO MARAKWET COUNTY ASSEMBLY DEV(KES)

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

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

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 31st June 2022 Station 1754

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate	46,409	05				
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	4913,788	20				
2. Receipts in Bank Statement not yet recorded in Cash Book						
3. Payments in Bank Statement not yet recorded in Cash Book						
4. Receipts in Cash Book not yet Recorded in Bank Statement	4867,479	-				
					99	85

Bank Balance as per Cash Book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

31
Signature

SNR. ACCOUNTANT
Designation

4th JULY 2022
Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.	cts.	No.	Date		Sh.	cts.
	30.06.22	VARIOUS	4913,788	20					
TOTALS			4913,788	20					



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

Rundate : 30/06/2022

CENTRAL BANK OF KENYA

Runtime : 11:00:23

BANKI KUU YA KENYA

Customer Number : 119505

P.O.BOX 60000 - 0200

Account Number : 1000240563

NAIROBI

Account Name : ELGEYO MARAKWET COUNTY ASSEM REC(KES)

STATEMENT PERIOD: FROM 01/06/2022 TO 30/06/2022

Opening Balance : 100.15

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	02/06/2022	02/06/2022	FT221532569F	Returned RTGS Payment	0.00	1,086,160.00	1,086,260.15
				FAMILY BANK LIMITED			
				/ROC/REASON INVALID ACCOUNT NUMBER			
				YOUR MT 102 DATED 02/06/2022			
				REF RT221531KYP2 IFO			

				MANAGER CO-OPERATIVE BANK OF KENYA			
				/REC/0030015703			
				R4361/22-1875			
81	29/06/2022	29/06/2022	FT221801051T	Outward RTGS Payment MT 102	3,307,517.85	0.00	6,149,958.40
				0030015697			
				ELGEYO-MARAKWET COUNTY:CBK			
				ELGEYO MARAKWET COUNTY ASSEMBLY			
				/REC/0030015697			
				R4361/22-1874			
82	29/06/2022	29/06/2022	FT22180KYCDS	Outward RTGS Payment MT 102	6,103,549.35	0.00	46,409.05
				0030015688			
				ELGEYO-MARAKWET COUNTY:CBK			
				EQUITY SALARY			
				/REC/0030015688			
				R4361/22-1860			
Totals					29,446,920.10	29,493,229.00	
					Closing Balance		46,409.05



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



6 July 2022
12:11:22

ACCOUNT STATEMENT

Customer:
Account: 1144094828 ELGEYO MARAKWET COUNTY ASSEMBLY
Product Name: Local Government
Statement Period: 01 JUN 2022 -

Balance at Period Start 1,024,985.30 KES Balance at Period End: 0.30 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2022	BALANCE B/FWD	01 JUN 2022			1,024,985.30
02 JUN 2022	Tax Amount Due AT-DPC CHG22153PFLVW CHG 22153PFL	02 JUN 2022	-21		1,024,964.30
02 JUN 2022	Interim Stmt Charge AT-D PC CHG22153PFLVW C HG221	02 JUN 2022	-105		1,024,859.30
02 JUN 2022	Cash Withdrawal CHQ10 17 WATSON KIBIWOTT KIPLAGAT	02 JUN 2022	-900,900.00		123,959.30
08 JUN 2022	Cash Withdrawal WATSO N KIPLAGAT AT-ITEN TT 221593	08 JUN 2022	-118,380.00		5,579.30
29 JUN 2022	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	29 JUN 2022		900,900.00	906,479.30
29 JUN 2022	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	29 JUN 2022		328,055.00	1,234,534.30
29 JUN 2022	Cash Withdrawal CHQ10 19 BARNABAS KIPRON O RICHARD	29 JUN 2022	-328,055.00		906,479.30
30 JUN 2022	Cash Withdrawal BARNA BAS K RICHARD AT-ITE N TT221	30 JUN 2022	-900,900.00		5,579.30
30 JUN 2022	Cash Withdrawal BARNA BAS K RICHARD AT-ITE N TT221	30 JUN 2022	-5,579.00		0.30
BALANCE AT PERIOD END:			-2,253,940.00	1,228,955.00	0.30

FOR: KCB BANK KENYA LTD.
[Signature]
Customer Service, Manager
ITEN

FOR: KCB BANK KENYA LTD.
[Signature]
Customer Service, Manager
ITEN

