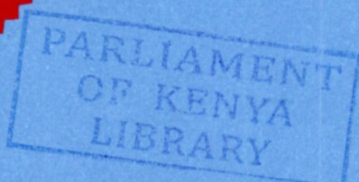


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF ELGEYO
MARAKWET

FOR THE YEAR ENDED
30 JUNE, 2023

PAPERS LAID	
DATE	16/4/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
PRESENT AT THE TABLE	C. CHEROP



ELGEYO MARAKWET COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
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2. 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 32 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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 June, 2023 and who had direct fiduciary responsibility were:

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

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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) 718028028
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
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

3. Governance Statement

The County Assembly

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

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

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

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

The County Assembly executes its mandate, through committees which are broadly classified into two.

a) Select Committees

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

b) Sectoral Committees

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

The County Assembly has the following Select and Sectoral committees:

- a) House Business Committee
- b) Selection Committee
- c) Powers and Privileges
- d) Committee on implementation
- e) Tourism, Trade, Co-operatives, Industrialization and Wildlife Committee
- f) Liaison Committee
- g) Finance and Economic Planning Committee
- h) Roads, Public Works and Transport Committee
- i) Agriculture, Livestock, Fisheries and Irrigation Committee

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- j) Water, Environment and Climate Change Committee
- k) Health Services Committee
- l) Education and Technical Training Committee
- m) Public Accounts and Investment Committee
- n) Budget and Appropriations Committee
- o) Sports, Youth, Gender and Social Services Committee
- p) Committee on Delegated Legislation
- q) Administration, Justice and Public Service Committee
- r) Members' Welfare, Catering and Library Committee
- s) Appointment Committee
- t) Lands, Physical Planning, Housing and Urban Development Committee

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a) House Business Committee

The Committee is mandated to prepare and, if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly and determine the order in which the reports of Committees shall be debated in the County Assembly. During the FY 2022/2023, the Committee held 39 sittings. Although the Standing Orders allow the leader of the Majority to occasionally nominate to fill vacancy of an absent member, the regular Committee members during the year are as follows;

Member	Designation	Ward
Hon. Philemon Sabulei	Chairperson	Speaker
Hon. Stephen Cheruiyot	Member	Kapchemutwa
Hon. Evans Kosgei	Member	Cherengany/Chebororwa
Hon. Paul Suter	Member	Sambirir
Hon. Rosa Cherop	Member	Nominated - Gender
Hon. Asbel Kisang	Member	Sengwer
Hon. Tabitha Kimoning	Member	Nominated - Gender

b) Selection Committee

The Committee is mandated to nominate members to serve in Committees, save for the membership of the County Assembly Business, Rules and Privileges Committee and Committee on Appointments. During the year, the Committee held 13 sittings and the following are the members:

Member	Designation	Ward
Hon. Stephen Cheruiyot	Chairperson	Kapchemutwa
Hon. Jeremiah Kibiwot	Member	Endo
Hon. Justine Mutwol	Member	Arror
Hon. Lawi Kibire	Member	Metkei
Hon. Priscilla Kurgat	Member	Lelan
Hon. Simion Chepseba	Member	Soy North

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Hon. Victoria Lai	Member	Nominated - PWD
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c) Powers and Privileges Committee

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee did not hold any meeting in FY 2022-2023. The committee members during FY 2022-2023 were:

Member	Designation	Ward
Hon. Philemon Sabulei	Chairperson	Speaker
Hon. Paul Kipyatich	Member	Embobut/Embolot
Hon. Priscilla Kurgat	Member	Lelan
Hon. Alfred Barsulai	Member	Kabiemit
Hon. Peris Kiptoo	Member	Nominated - Gender
Hon. Evalyne Kiptoo	Member	Nominated - Gender
Hon. Benjamin Cheptiony	Member	Kamariny

d) Committee on Implementation

The Committee on Implementation shall scrutinize the resolutions of the County Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine whether or not such resolutions have been implemented. The Committee is also mandated to establish whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary. During FY 2022/2023 held 28 sittings and the following were Committee members;

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Member	Designation	Ward
Hon. Asbel Kisang	ChairPerson	Sengwer
Hon. Rosa Cherop	Vice Chair	Nominated - Gender
Hon. Stella Bowen	Member	Nominated - Youth
Hon. Lawi Kibire	Member	Metkei
Hon. Benjamin Cheptiony	Member	Kamariny
Hon. Joseph Chebet	Member	Kapyego
Hon. Hillary Kiplagat	Member	Moiben/Kuserwa

e) Tourism, Trade, Co-operatives, Industrialization and Wildlife Committee

The committee is mandated to oversight the County Department of Tourism, Trade, Co-operatives, Industrialization and Wildlife and mandated to look into all matters relating to local tourism, county parks, and recreation facilities including hotels and all matters relating trade development and regulation including the markets, trade licenses (excluding regulation of professions), fair trading practices. The Committee held 33 sittings during 2022/2023 financial year;

Member	Designation	Ward
Hon. Dominic Chesire	Chairperson	Tambach
Hon. Eddah Rotich	Vice Chair	Nominated - Gender
Hon. Simion Chepseba	Member	Soy North
Hon. Jeremiah Kibiwott	Member	Endo
Hon. Hillary Kiplagat	Member	Moiben/Kuserwa
Hon. Paul Kipyatich	Member	Embobut/Embolot
Hon. Sally Kosgei	Member	Nominated - Gender

f) Liaison Committee

Liaison Committee is mandated to guide and co-ordinate the operations, policies and mandates of all Committees deliberate on and apportion the annual operating budget among the

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Committees and consider the programmes of all Committees, including their need to travel and sit away from the precincts of County Assembly. During FY 2022/2023 the Committee held 19 sittings and the following were the members;

Member	Designation	Ward
Hon. Paul Kipyatich	Chairperson/Deputy Speaker	Embobut/Embolot
Hon. Mathew Cheruiyot	Vice Chair	Kapchemutwa
Hon. Simion Chepseba	Member	Soy North
Hon. Jeremiah Kibiwott	Member	Endo
Hon. Justine Mutwol	Member	Arror
Hon. Christopher Cheboiboch	Member	Emsoo
Hon. Joshua Kipruto	Member	Kapsowar
Hon. Dominic Chesire	Member	Tambach
Hon. Joseph Chebet	Member	Kapyego
Hon. Paul Suter	Member	Sambirir
Hon. Gilbert Ngetich	Member	Nominated - Youth
Hon. Alfred Barsulai	Member	Kabiemit
Hon. Benjamin Cheptiony	Member	Kamariny
Hon. Asbel Kisang	Member	Sengwer
Hon. Tabitha Kimoning	Member	Nominated - Gender
Hon. Stephen Cheruiyot	Member	Kapchemutwa

g) Finance and Economic Planning Committee

Finance and Economic Planning Committee is mandated to oversee operations of the County Department of Finance and Economic Planning and to look into all matters related to County finance and planning, development including statistics. During the Financial year 2022/2023, the Committee held 45 sittings and the following were the members of the Committee;

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

h) Roads, Public Works and Transport Committee

The Committee is mandated to oversee county Department of Roads, Public Works and look into all matter related to relate to County transport, including county roads, street lighting, traffic and parking, public transport, ferries and harbors excluding the regulation of international and national shipping and matters related thereto, County public works services and electricity and gas reticulation. During the 2022/2023 financial year the Committee held 35 sittings and the following were the members;

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

i) Agriculture, Livestock, Fisheries and Irrigation Committee

The Committee oversees the County Department of Agriculture, Livestock, Fisheries and Irrigation Committee and mandated to look into matters related to agriculture, including, crop,

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plant and irrigation. During the FY 2022/2023 the Committee held a total of 41 sittings and the following were members of the Committee;

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

j) Water, Environment and Climate Change Committee

The Committee is mandated to oversee the County Department of Water, Environment and Climate Change and also to look into all matters relating to water, sanitation, implementation of National policies on natural resources and environmental conservation, soil and water conservation and forestry, control of air pollution, noise pollution, other public nuisances, refuse removal, refuse dumps and solid waste disposal. The Committee held a total of 32 sittings during the FY 2022/2023 and the following were the Members;

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

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However commencing 21st June, 2023 Hon. Jonah Tanui was elected as the Vice/Chairperson of the Committee to replace Hon. Lawi Kibire who resigned as the Committee Vice/Chairperson.

k) Health Services Committee

The Committee on Health Services oversights the County Department of Health and Sanitation and look into all matter relating to health services, including, county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of food selling premises, veterinary services but regulation of the profession, cemeteries, funeral parlours and crematoria. During the FY 2022/2023 the Committee held 38 sittings and the following were Committee members;

Member	Designation	Ward
Hon. Justine Mutwol	Chairperson	Error
Hon. Victoria Lai	Vice Chair	Nominated – PWD
Hon. Stephen Cheruiyot	Member	Kapchemutwa
Hon. Lawi Kibire	Member	Metkei
Hon. Paul Suter	Member	Sambirir
Hon. Mathew Cheruiyot	Member	Kaptarakwa
Hon. Evalyne Kiptoo	Member	Nominated – Gender

l) Education and Technical Training Committee

Education and Technical Training Committee oversights the County Department of Education and Technical Training and also looks into all matters relating to pre-primary education, information technology, village polytechnics, home craft centres and childcare, youth and children welfare. The Committee held a total of 41 sittings and the following were the members during the FY 2022/2023;

Member	Designation	Ward
Hon. Christopher Cheboiboch	Chairperson	Emsoo
Hon. Peris Kiptoo	Vice Chair	Nominated – Gender
Hon. Alfred Barsulai	Member	Kabiemit

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Hon. Priscilla Kurgat	Member	Lelan
Hon. Gilbert Ngetich	Member	Nominated - Youth
Hon. Evans Kosgei	Member	Cherangany/Chebororwa
Hon. Dominic Chesire	Member	Tambach

m) Public Accounts and Investment Committee

The committee was formed to provide oversight on the County's finances and the examination of the reports, accounts and workings of the county public investments. The committee held 36 sittings to deal with matters within its mandate. The members who served in the committee during the year were:

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

n) Budget and Appropriation Committee

The Committee is mandated to discuss and review the Budget estimates and make recommendations to the County Assembly and also examine the County Budget Policy Statement presented to the County Assembly. The Committee also examines Bills related to the County budget, including Appropriations Bills. During the FY 2022/2023, the Committee held a total of 34 sittings and the following were its membership;

Member	Designation	Ward
Hon. Benjamin Cheptiony	Chairperson	Kamariny

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Hon. Priscilla Kurgat	Vice Chair	Lelan
Hon. Jonah Tanui	Member	Soy South
Hon. Paul Kipyatich	Member	Embobut/Embolot
Hon. John Koima	Member	Chepkorio
Hon. Asbel Kisang	Member	Sengwer
Hon. Karen Koech	Member	Nominated – Gender

o) Sports, Youth, Gender and Social Services Committee

The Committee is mandated to oversight the County Department of Sports, Youth, Gender and Social Services Committee and look into all matters relating to matters related to sports and promotion of sporting activities in the county and all matters relating to gender, youth social welfare, affirmative action programmes, children's welfare, control of drugs, pornography and ICT, public entertainment and public amenities, including betting, casinos and other forms of gambling, racing, liquor licensing, cinemas, video shows and hiring, libraries. During FY 2022/2023 FY, the Committee held a total of 42 sittings and the following were the Committee members;

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

p) Committee on Delegated Legislation

The Committee is mandated to consider in respect of any statutory instrument (regulations) whether it is in accordance with the provisions of the Constitution, the Act pursuant to which it is

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made or other relevant written law. During the FY 2022/2023 the Committee held a total of 25 sittings and the following were members to the Committee;

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

q) Administration, Justice, Public Service and ICT

The Committee is mandated to oversee the County Department of Administration, Justice, Public Service and ICT and look into all matters relating to public service in the county and the devolved units, governance and administration, ensuring and coordinating participation of communities and wards in governance at local level, assisting communities and locations to develop administrative capacity for the effective exercise of the functions and powers and public participation in governance at the local level and all matters relating to constitutional affairs, the administration of law and justice, including the elections, ethics, integrity and anti-corruption and human rights. During the FY 2022/2023, the Committee held a total of 38 sittings and the following were members of the Committee;

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

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Cheboiboch		
Hon. Tabitha Kimoning	Member	Nominated – Gender

r) Member's Welfare, Catering and Library Services

The Committee is responsible for addressing matters on the general welfare of members, oversight the implementation of the Elgeyo/Marakwet County Assembly Revolving Fund Act, 2014 and the member's wellness including sports, health club and other recreational facilities. During the under review, the Committee held a total of 21 sittings and the following were the members;

Member	Designation	Ward
Hon. Tabitha Kimoning	Chairperson	Nominated - Gender
Hon. Evans Kosgei	Vice Chair	Cherangany/Chebororwa Ward
Hon. Jeremiah Kiplagat	Member	Endo
Hon. Victoria Lai	Member	Nominated – Gender
Hon. Mathew Cheruiyot	Member	Kaptarakwa
Hon. Salina Kimitto	Member	Nominated – Gender
Hon. Stella Bowen	Member	Nominated - Gender

s) Appointments

The Committee on Appointments shall consider, for approval by the County Assembly, appointments under Articles 179 (2) (b) (Members of County Executive Committees) and shall sit whenever such need arises. During the FY 2022/2023 held a total of 20 sittings and the following were Committee members;

Member	Designation	Ward
Hon. Philemon Sabulei	Chairperson	Speaker
Hon. Stephen Cheruiyot	Member	Kapchemutwa
Hon. Joshua Kipruto	Member	Kapsowar

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Hon. Joseph Chebet	Member	Kapyego
Hon. Jonah Tanui	Member	Soy South
Hon. Karen Koech	Member	Nominated - Gender
Hon. Gilbert Ngetich	Member	Nominated - Youth

t) Lands, Physical Planning, Housing and Urban Development

The Committee oversees County Department of Lands, Physical Planning, Housing and Urban Development and also mandated to look into all matters relating to housing, settlement, county planning and development including statistics, land survey and mapping, boundaries and fencing. During the FY 2022/2023, the Committee held a total of 35 sittings and the following were their members;

Member	Designation	Ward
Hon. Joseph Chebet	Chairperson	Kapyego
Hon. Evalyne Kiptoo	Vice Chair	Nominated - Gender
Hon. Simeon Chepseba	Member	Soy North
Hon. Rose Cherop	Member	Nominated – Gender
Hon. Mathew Cheruiyot	Member	Kaptarakwa
Hon. Sally Kosgei	Member	Nominated – Gender
Hon. Joshua Kipruto	Member	Kapsowar

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

u) Audit Committee

The committee mandate is to advise the County Assembly on institutional risk management and compliance. The committee held a total of 11 meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

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

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. Although did not held an Annual consultative meeting members of the public were kept abreast with all matters that directly affects them such Budget making process. These included public participation on matters such consideration of the County Fiscal Strategy Paper and Annual Development Plan as well as the Budget Estimates for the FY 2023/2024. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

During the year under review, the County Assembly considered the following bills:

S/No.	Name of the bill	Status
1.	Elgeyo/Marakwet County Supplementary Appropriation Bill No.6 of 2022	Assented into the law
2.	Elgeyo/Marakwet County Appropriation Bill No.2 of 2023	Assented into the law
3.	Elgeyo/Marakwet County (County Assembly) Revolving Fund (Amendment) Bill No.3 of 2022	Under consideration by the Member's Welfare, Library and Services Committee

Although Elgeyo/Marakwet County Supplementary Appropriation Bill No.6 of 2022 and Elgeyo/Marakwet County Appropriation Bill No.2 of 2023 were not subjected to public participation, the bills were a product of public participation by virtue that it appropriates money to various County Departments as approved in Budget Estimates which is a document that was subjected to extensive public participation. Elgeyo/Marakwet County (County Assembly) Revolving Fund (Amendment) Bill No.3 of 2022 is a legislation that only affects the MCAs and the Staff of the Assembly.

Risk management

The county assembly has an effective audit committee. The committee has developed both audit committee charter as well as the internal audit charter. The county assembly has further developed risk management policy which is in advanced stages of approval. The risk management policy clearly stipulates how to identify and assess risks. Further, it clearly shows how risks are analysed and managed and how changes in internal and external environment are assessed. Risk register has also been developed and it is in advanced stages of approval.

Compliance

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

4. Foreword by the Clerk of the Assembly

(i) Budget performance

During the year under review, the budget absorption for recurrent expenditure was 97.51%. The input of resources enabled the County Assembly to deliver efficiently its mandate of oversight, legislation and representation. Again, this led to legislation of various bills brought to the house while adhering to the constitution on budget processing of the county. Also the sectorial committees performed their mandate in ensuring that the development projects have been executed by the executive this has led to timely implementation of projects and improvement of livelihood of the residence of the county especially access to Health care, water and sanitation and Education. The expenditure was within the approved budget and all controls were in place.

(ii) Operational Performance

During the year under review and in lieu of the constitutional mandate of the County Assembly, the Assembly accomplished its expectation.

The County Assembly passed all the statutory money Bills as required by the Constitution and statute law for optimal operations of the County Government. These Include; County Appropriation and Finance Bills. The County Assembly also approved and passed all the financial documents and reporting tools within the timelines provided by law. These include, Annual Development Plan, CFSP and Budget Estimates.

The original budget for FY 2022-2023 FY was approved by the County Assembly on 28th June, 2022 and the County Appropriation Bill 2022 was tabled, debated and passed on 29th June 2023.

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

Article 185(3) of the Constitution of Kenya, 2010 provide for the role of the County Assembly and at subsection (3) it provides that of oversight over the county executive committee and any other county executive organ. In addition to the roles as provided under the constitution, the specific mandate of the County Assemblies is stipulated under section 9(1) of the County Governments Act which roles include that of oversight. The county Assembly Standing Orders also gives the various County Assembly the mandate to do oversight over the county executive committee and any other county executive organ.

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.

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

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

(iii) Performance of key development projects

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

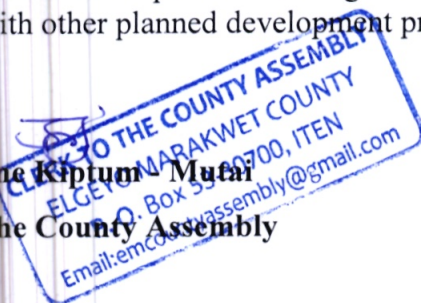
(iv) Comment on value-for-money achievements

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

(v) Challenges and Recommended Way Forward

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

Name: Jane Kiptum Mutai
Clerk of the County Assembly



County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

5. 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.

Strategic development objectives of Elgeyo Marakwet County Assembly

The key mandate of the County Assembly of Elgeyo Marakwet is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY2022-2023.

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.	FY 22/23 was the year which MCAs were sworn into office and as such they were trained in form of an induction to parliamentary setup. Key areas they were on are; House procedures, Budget Making process, legislative processes and oversight of public funds.
	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 align the sectoral Committees with the structure of the

County Government of Elgeyo Marakwet
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				County Executive so as streamline oversight and avoid overlap of mandates of Sectoral Committees
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 22/23 MCA considered and passed both sectoral and select committee reports on oversight totalling to fifteen reports. These reports shall eventually raise the bar of accountability of public resources.
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 22/23 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.

6. Corporate Social Responsibility Statement/Sustainability Reporting

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

The priorities set out by the board have been fully implemented in a sustainable and professional manner. This has been achieved through continuous capacity building of staffs in line with the international best practices.

The County Assembly formulated and passed policies regarding environmental management that includes, The EMC Charcoal Act 2015 and the EMCA waste management Policy. In addition, the County Assembly has also partnered with other actors in promoting and championing planting of trees in several institutions.

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

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

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

7.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, 2023. 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, 2023, 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 year 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.

Count Government of Elgeyo Marakwet
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Annual Report and Financial Statements For the year ended 30th June 2023

Approval of the financial statements

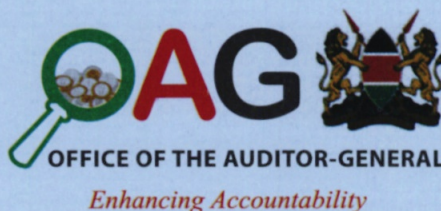
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 24th August, 2023.

.....
Name: Jane Kiptum Mutar
Clerk of the County Assembly



REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
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, 2023

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 the 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 41, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, the statement of receipts and payments, statement of

Report of the Auditor-General on County Assembly of Elgeyo Marakwet for the year ended 30 June, 2023

cash flows and statement of comparison of budget and actual amounts: recurrent and development combined 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, 2023, 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

Variance Between Financial Statements and IFMIS Reports

The statement of receipts and payments reflects total revenue and expenditure of Kshs.715,385,935 and Kshs.714,911,014 respectively for the year ended 30 June, 2023. However, the balances differed with the Integrated Financial Management Information System (IFMIS) ledger balances as detailed below:

	Financial Statements Amounts (Kshs.)	Amounts in IFMIS Reports (Kshs.)	Variances (Kshs.)
Receipts			
Transfers from the County Treasury/Exchequer Releases	715,385,935	4,867,479	710,518,456
Payments			
Use of Goods and Services	325,529,172	263,677,351	61,851,821
Transfer to Other Government Entity	94,000,000	-	94,000,000
Acquisition of Assets	26,855,563	182,705,563	(155,850,000)
Finance Costs, including Loan Interest	-	1,821	(1,821)

No explanation has been provided by Management for the variances between the two sets of records.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2023 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 qualified 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. Unresolved Prior Year Issues

In the audit report of 2021/2022 financial year, several issues were raised. 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.

2. Late Transfers from the County Revenue Fund (CRF)

The statement of receipts and payments reflects transfers from the County Revenue Fund amount of Kshs.715,385,935 as disclosed in Note 1 to the financial statements. Included in this amount is Kshs.33,939,411 transferred from the County Revenue Fund into the County Assembly bank account on 6 July, 2023.

In the circumstances, the late disbursement from the County Revenue Fund may have affected the timely implementation of approved programmes in the County and impacted negatively on service delivery to the public.

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. Payment of Salaries Outside Integrated and Personnel Payroll Database (IPPD)

The statement of receipts and payments reflects compensation of employees' amount of Kshs.247,558,046 which include salaries amounting to Kshs.42,262,834 paid outside IPPD. No explanation has been provided for the processing of the wages outside the IPPD system. This is contrary to Section 1.5.1 of the Treasury Guidelines through the Financial Accounting Recording and Reporting Manual which requires that each county government department is responsible for populating the IPPD with the information contained in these documents, issuing each appointee with a unique payroll number from the system, and providing the appointee with a letter of appointment (with a reference to the PSB's letter of approval). The salaries, allowances and/or arrears of County Government staff are processed on the IPPD at every month end. The Management did not provide justification for deviating from The National Treasury directive.

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

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

Review of staff payroll data for June, 2023 indicated that the County Assembly had two hundred and eight (208) permanent employees out of whom two hundred and four (204) or ninety eight percent (98%) were from the dominant ethnic community in the County. In addition, one hundred and thirty four (134) employees were recruited during the year all of whom (100%) were from the dominant community. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

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

3. Non-Compliance with a Third Rule on Basic Pay

Analysis of the payrolls for the financial year ended 30 June, 2023 revealed that thirteen (13) employees received net pay of less than a third of their basic salary. This is contrary to Part D (2) of County Human Resource Manual, 2013 which states that a public officer will be expected to retain a net salary of not less than 1/3 of his basic salary per month. The over commitment of salary may result to pecuniary embarrassment.

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

4. Irregular Payment of Allowances to Administration Police Service Officers

The statement of receipts and payments reflects Kshs.247,558,046 for compensation of employees as disclosed in Note 4 to the financial statements. This amount includes Kshs.1,461,000 being extraneous allowances and PAYE deductions paid to administration police officers attached to the County Assembly premises. However, the following observations were made;

- i. The expenditure incurred was not an approved vote in the annual budget.
- ii. The administration police officers were paid extra allowances for undertaking their primary duties of safe guarding government property and vital installations.
- iii. The extraneous allowances were paid directly to the personal account of the police officers instead of The National Treasury contrary to Section 104(3) of National Police Service Act No. 11A of 2011 which requires that the money paid for the private use of police as specified in Sub Section (1) shall be paid to The National Treasury.

In the circumstances, Management may not have incurred the expenditure of Kshs.1,461,000 in a lawful and authorized manner.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal 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 Management is aware of the intention to dissolve the County Assembly or to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 December, 2023

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

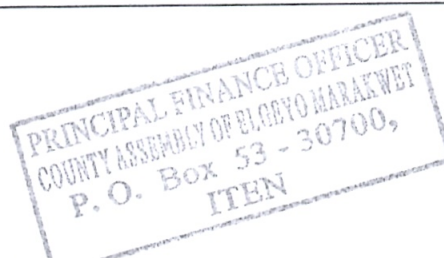
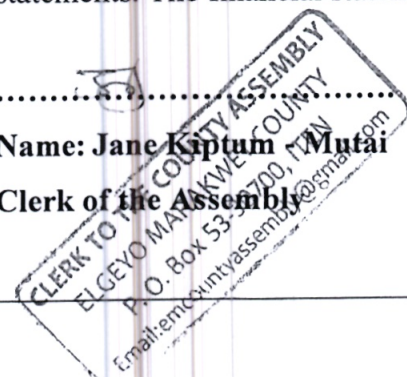
9. Statement of Receipts and Payments for the Year Ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	715,385,935	591,875,056
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		715,385,935	591,875,056
Payments			
Compensation of employees	4	247,558,046	311,484,825
Use of goods and services	5	325,529,172	247,014,130
Subsidies	6	-	-
Transfers to other government entities	7	94,000,000	7,000,000
Other grants and transfers	8	6,499,940	1,999,980
Social security benefits	9	14,468,293	19,377,821
Acquisition of assets	10	26,855,563	4,998,200
Finance costs	11	-	-
Other payments	12	-	-
Total payments		714,911,014	591,874,956
Surplus/deficit		474,921	100

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24th August, 2023 and signed by:

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

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



County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

10. Statement of Financial Assets and Liabilities as at 30th June 2023

Financial Assets	Note	2022-2023	2021-2022
		KShs	KShs
Cash and cash equivalents			
Bank balances	13A	427	100
Cash balances	13B	474,494	-
Total cash and cash equivalents		474,921	100
Imprests and Advances	14	-	-
Total financial assets		474,921	100
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		474,921	100
Represented by			
Fund balance b/fwd	16	100	1
Prior year adjustment	17	(100)	(1)
Surplus/(deficit) for the year		474,921	100
Net Financial Position		474,921	100

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24th August, 2023 and signed by:

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

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

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

11. Statement of Cash Flows for the Period ended 30th June 2023

	Note	2022-2023 KShs	2021-2022 KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	715,385,935	591,875,056
Miscellaneous receipts	3	-	-
Total receipts from operating income		715,385,935	591,875,056
Payments for operating expenses			
Compensation of employees	4	247,558,046	311,484,825
Use of goods and services	5	325,529,172	247,014,130
Subsidies	6	-	-
Transfers to other government entities	7	94,000,000	7,000,000
Other grants and transfers	8	6,499,940	1,999,980
Social security benefits	9	14,468,293	19,377,821
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		688,055,451	586,876,756
Net receipts/(payments) from operating activities		27,330,484	4,998,300
Adjusted for:			
Prior year adjustment	17	(100)	-
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	-	1,279,916
Net cash flows from operating activities		27,330,384	3,718,384
Cash flow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(26,855,563)	(4,998,200)
Net cash flows from investing activities		(26,855,563)	(4,998,200)
Cash flow From Financing Activities			

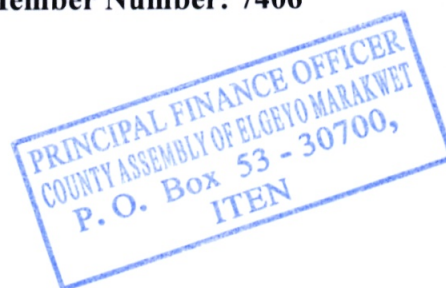
County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		474,821	(1,279,916)
Cash & cash equivalent at Start of the year		100	1,279,916
Cash & cash equivalent at end of the year		474,921	100

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24th August, 2023 and signed by:

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

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



12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

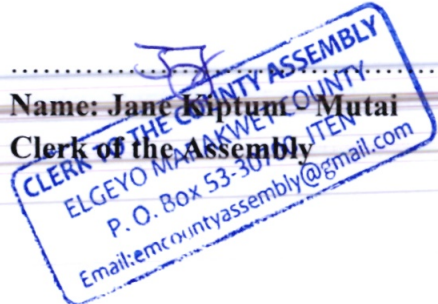
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	662,408,337	70,784,000	733,192,337	715,385,935	17,806,402	97.57%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	662,408,337	70,784,000	733,192,337	715,385,935	17,806,402	97.57%
Payments						
Compensation of employees	296,108,797	(41,665,097)	254,443,700	247,558,046	6,885,654	97.29%
Use of goods and services	224,429,540	110,314,562	334,744,102	325,529,172	9,214,930	97.25%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	94,000,000	-	94,000,000	94,000,000	-	100%
Other grants and transfers	4,000,000	2,500,000	6,500,000	6,499,940	60	100%
Social security benefits	17,000,000	(365,465)	16,634,535	14,468,293	2,166,242	86.98%
Acquisition of assets	26,870,000	-	26,870,000	26,855,563	14,437	99.95%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	662,408,337	70,784,000	733,192,337	714,911,014	18,281,323	97.51%
Surplus/ deficit	-	-	-	474,921	(474,921)	-

NOTE:

The utilization under the Social Security benefits (gratuity) was less than 90%. This is because both the Hon. Speaker, Members of County Assembly as well as ward staff joined the assembly during the second quarter of the financial year. There was therefore some savings.

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

The entity financial statements were approved on 24th August, 2023 and signed by:


Name: Jane Kiptum Mutai
Clerk of the Assembly

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


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


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

12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/e %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	662,408,337	70,784,000	733,192,337	715,385,935	17,806,402	97.57%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	662,408,337	70,784,000	733,192,337	715,385,935	17,806,402	97.57%
Payments						
Compensation of employees	296,108,797	(41,665,097)	254,443,700	247,558,046	6,885,654	97.29%
Use of goods and services	224,429,540	110,314,562	334,744,102	325,529,172	9,214,930	97.25%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	94,000,000	-	94,000,000	94,000,000	-	100%
Other grants and transfers	4,000,000	2,500,000	6,500,000	6,499,940	60	100%
Social security benefits	17,000,000	(365,465)	16,634,535	14,468,293	2,166,242	86.98%
Acquisition of assets	26,870,000	-	26,870,000	26,855,563	14,437	99.95%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	662,408,337	70,784,000	733,192,337	714,911,014	18,281,323	97.51%
Surplus/ deficit	-	-	-	474,921	(474,921)	-

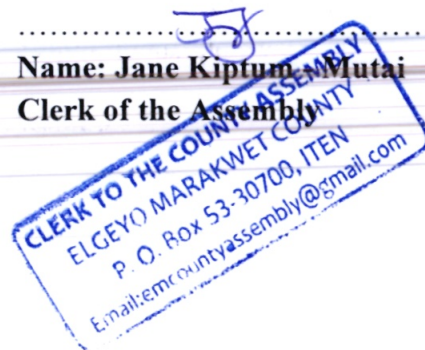
NOTE:

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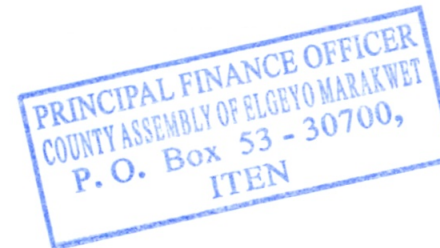
Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

The entity financial statements were approved on 24th August, 2023 and signed by:

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



.....
Name: Joseph Kalessi Rutto
Principal Finance Office – County Assembly
ICPAK Member Number: 7406



12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

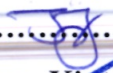
Receipts/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
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	-	-	-	-	-	-

NOTE:

The County Assembly did not have any development vote during the 2022/23 FY

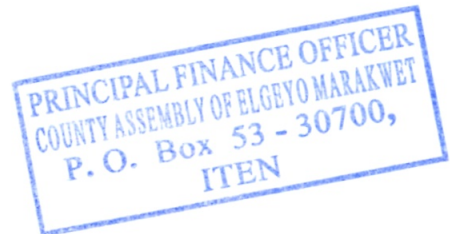
Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

The entity financial statements were approved on 24th August, 2023 and signed by:


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



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



13. Budget Execution by Programmes and Sub-Programmes for the period ended 30th June 2023

Programme/Sub-Programme	Original Budget 2023 Kshs	Adjustments 2023 Kshs	Final Budget 2023 Kshs	Actual on comparable basis 2023 Kshs	% Budget utilization 2023 Kshs
Programme 1					
Legislation and Representation	313,108,797	(42,030,562)	271,078,235	262,026,339	96.66%
Programme 2					
Legislative Oversight	40,179,450	6,500,000	46,679,450	46,678,800	100%
Programme 3					
General Administration	309,120,090	106,314,562	415,434,652	406,205,875	97.78%
Total	662,408,337	70,784,000	733,192,337	714,911,014	97.51%

14. 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 third party 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 some classes of receivables and payables as outlined above.

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.

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 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 County Assembly of Elgeyo Marakwet 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. Details of payments by third parties on behalf of the county assembly are 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 2023, this amounted to **KShs Nil** compared to **KShs Nil** in prior period as indicated on note 15. There were no other restrictions on cash during the year.

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 County Assembly 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, and 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.

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June, 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to 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.

15. Notes to the Financial Statements

1. Transfer from CRF

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	85,339,654	126,762,621
Transfers from the county treasury for Q2	156,526,679	193,866,255
Transfers from the county treasury for Q3	229,221,141	119,548,605
Transfers from the county treasury for Q4	244,298,461	151,697,575
Cumulative amount	715,385,935	591,875,056

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

	2022-2023	2021-2022
	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	-	-

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements

3. Miscellaneous receipts

	2022-2023	2021-2022
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (specify)	-	-
Total	-	-

4. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	113,361,305	132,316,054
Basic wages of temporary employees	23,675,042	32,061,661
Personal allowances paid as part of salary	61,479,094	85,745,406
Personal allowances paid as reimbursements	32,777,722	35,783,936
Personal allowances provided in kind	6,359,149	14,181,321
Employer contribution to compulsory national social schemes	9,905,734	11,396,446
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	247,558,046	311,484,825

Notes to the Financial Statements (Continued)

5. Use of Goods And Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	1,667,474	1,399,997
Communication, supplies and services	1,566,670	1,565,931
Domestic travel and subsistence	73,779,924	65,530,025
Foreign travel and subsistence	3,984,989	15,666,692
Printing, advertising and information supplies & services	6,793,551	5,698,400
Rentals of produced assets	900,000	900,000
Training expenses	24,921,506	11,851,755
Hospitality supplies and services	33,084,931	29,173,593
Insurance costs	24,943,469	24,347,516
Specialized materials and services	-	-
Office and general supplies and services	10,941,425	7,898,919
Fuel, oil and lubricants	8,996,418	4,998,285
Other operating expenses (Include Bank charges)	58,964,821	68,992,515
Routine maintenance – vehicles and other transport equipment	9,134,994	5,496,015
Routine maintenance – other assets	3,999,000	3,494,488
Car Reimbursements	61,850,000	-
Total	325,529,172	247,014,130

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2022-2023	2021-2022
	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	2022-2023	2021-2022
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Car loan scheme fund	70,000,000	-
Mortgage scheme/fund	24,000,000	7,000,000
Others (insert name of budget agency)	-	-
Total	94,000,000	7,000,000

The transfer to mortgage scheme was additional capital injection that benefited staff and members. The amount is part of funds equity hence will not be recovered.

Notes to the Financial Statements (Continued)

8. Other Grants And Transfers

	2022-2023	2021-2022
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	6,499,940	1,999,980
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	6,499,940	1,999,980

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

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits (Gratuity)	14,468,293	19,377,821
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	14,468,293	19,377,821

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

Notes to the Financial Statements (Continued)

10. Acquisition Of Assets

Non-financial assets	2022-2023	2021-2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	-	-
Refurbishment of buildings	-	-
Construction of roads	-	-
Construction and civil works	-	-
Overhaul and refurbishment of construction and civil works	-	-
Purchase of vehicles and other transport equipment	16,270,000	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	499,985	998,500
Purchase of office furniture and general equipment	2,496,400	2,000,000
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	-	-
Acquisition of ICT Equipment	7,589,178	1,999,700
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	26,855,563	4,998,200
<u>Financial assets</u>		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	26,855,563	4,998,200

Notes to the Financial Statements (Continued)

11. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
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

	2022-2023	2021-2022
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other Payments	-	-
Total	-	-

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

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 etc.	2022-2023	2021-2022
			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	-	-
<i>Kenya Commercial Bank (KCB). Elgeyo Marakwet County Assembly. Kenya Shillings</i>	1144094828.	Imprest	427	-
Total			427	100

13B. Cash in Hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	474,494	-
Cash In Hand – Held In Foreign Currency	-	-
Total	474,494	-

Notes to the Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2022-2023	2021-2022
	Kshs	Kshs
Location 1 – County Assembly	474,494	-
Location 2	-	-
Location 3	-	-
Total	474,494	-

14. Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department		
Department	2022-2023	2021-2022
	Kshs	Kshs
Imprests		
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary Advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

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

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Notes to the Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Deposits	-		-	
Retentions	-		-	
Total	-		-	
Ageing analysis (third party deposits and advances)	2022-2023	% of the Total	2021-2022	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

16. Fund Balance Brought Forward

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Bank Accounts	100		100	
Cash In Hand	-		-	
Imprests and advances	-		-	
Third party deposits and retentions	-		-	
Total	100		100	

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

17. Prior Year Adjustments

Description Of The Error	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
	Kshs	Kshs	Kshs
Bank Account Balances	100	(100)	100
Cash In Hand	-	-	-
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (<i>Specify</i>)	-	-	-
	100	(100)	100

The prior year adjustment relates to Cash and Cash Equivalent at the end of 2021/22 FY.

18. Changes in Imprests and Advances

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2022	-	-
Closing Imprests and Advances As At 30 th June 2023	-	-
Change In Imprests and Advances	-	-

19. Changes in Third Party Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2022	-	1,279,916
Closing Third Party Deposits and Retention As At 30 th June 2023	-	-
Change In Third Party Deposits and Retention	-	(1,279,916)

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

Date	Reference No.	Amount (Kshs)
30.08.2022	FT22242RBCFJ	33,097,530.00
01.09.2022	FT22244814BG	2,328,900.00
01.09.2022	FT222445PM93	2,833,721.00
30.09.2022	FT22273KFR6G	324,000.00
30.09.2022	FT22273F2KQC	10,041,156.00
30.09.2022	FT22274XMP39	36,714,347.00
Q1 TOTAL		85,339,654.00
14.10.2022	FT22287NLHYB	19,034,576.00
26.10.2022	FT22299TT65Q	4,797,188.00
26.10.2022	FT222996ZHV0	12,345,200.00
27.10.2022	FT22300019DSS	21,052,173.00
05.12.2022	FT2233983WP8	5,237,689.00
05.12.2022	FT22339XCYDX	18,462,431.00
08.12.2022	FT22342VBZ75	30,620,820.00
21.12.2022	FT22355HWO8C	4,049,595.00
21.12.2022	FT22355TP4BQ	21,732,219.00
22.12.2022	FT22356TFR3M	4,714,010.00
22.12.2022	FT2235625Q9M	14,480,778.00
Q2 TOTAL		156,626,679
03.01.2023	FT2300387TQB	94,000,000.00
25.01.2023	FT23025DGRGG	3,586,394.00
25.01.2023	FT230253VP4X	16,729,017.00
10.02.2023	FT23041X25QJ	33,449,105.00
27.02.2023	FT23058BMGMY	3,765,122.00
27.02.2023	FT23058D0NDL	24,816,336.00
28.03.2023	FT230875QVJM	3,600,180.00
28.03.2023	FT23087RRQ5Y	19,233,880.00
28.03.2023	FT23087P64QT	30,041,107.00
Q3 TOTAL		229,221,141.00
28.04.2023	FT23118GJIVX	3,470,210.00
28.04.2023	FT231187IRGO	23,993,406.00
28.04.2023	FT23118F8N38	52,837,414.00
25.05.2023	FT231455KKBN	3,299,268.00
25.05.2023	FT23145PL1Y6	19,416,432.00
25.05.2023	FT23145G510J	20,508,958.00
14.06.2023	FT23165PL8L3	3,211,368.00
14.06.2023	FT23165508Z9	23,983,994.00
26.06.2023	FT23177CRSC8	19,846,000.00
26.06.2023	FT23177QJJZB	26,520,000.00

29.06.2023	FT231807VZYK	13,272,000.00
06.07.2023	FT23187MRK7X	7,923,201.00
06.07.2023	FT23187H3LTN	2,212,000.00
06.07.2023	FT23187397J6	23,804,210.00
Q4 TOTAL		244,298,461.00
GRAND TOTAL		715,385,935.00

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Notes to the Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
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 2021-2022	Additions for the year	Paid during the year	Balance c/f 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

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Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

Description	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f Insert current FY
	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

Description	2022-2023	2021-2022
	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

Description	2022-2023	2021-2022
	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	2022-2023	2021-2022
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

Description	2022-2023	2021-2022
	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

d. Non-Monetary External Assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Payment Made By Third Parties	2022-2023	2021-2022
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	-	-

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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

Description	2022-2023 Kshs	2021-2022 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.

5.1 Classification by Source

Description	2022-2023 Kshs	2021-2022 Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments made by third parties	2022-2023	2021-2022
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.

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Related party transactions:

	2022-2023	2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	89,434,706	131,957,570
Key Management Compensation (Clerk and Heads of departments)	31,236,070	30,817,640
Total Compensation to Key Management	120,670,776	162,775,210
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	94,000,000	7,000,000
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	94,000,000	7,000,000
<u>Transfers from related parties</u>		
Transfers from the CRF	-	-
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	2022-2023	2021-2022
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

16. 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)
Basis for Qualified Opinion				
	Inaccurate disclosure of Exchequer Releases	Since the financial statements are prepared using the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS); all the 2021/22 FY expenses already incurred were accounted for in the cash book/IFMIS as at 30th June, 2022. Therefore, the Kshs 4,867,479 was the final exchequer which as at 30th June, 2022 was still being processed for approval by the office of the Controller of Budget (OCOB). Consequently, the amount was approved after the cut off period and payments done immediately.	Not Resolved	30 th June, 2024
Other Matter				
1.	Budgetary Control and Performance	Some recurrent budget lines were underutilized because the Assembly did not receive the entire allocation	Not Resolved	30 th June, 2024

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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)
		from the Treasury for the financial year 2021/22 resulting in the 0.23% under absorption However, the assembly was able to implement all planned activities.		
2.	Unresolved Prior Year Issues	The County Assembly continuously endeavors to adhere to financial regulations and will implement all further recommendations upon appearing in senate. Meanwhile, responses have been submitted to the Office of the Auditor General.	Not Resolved	30 th June, 2024
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
Basis for Conclusion				
1.	Non-Compliance with Fiscal Responsibility on Wages and Benefits	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. However, the county assembly will endeavor in future to strive to comply with the 35% ceiling.	Not Resolved	30 th June, 2024
2.	Failure to Observe One-Third Rule in	The County Assembly inherited several staffs from the defunct local authority that were from the dominant ethnic community.	Not Resolved	30 th June, 2024

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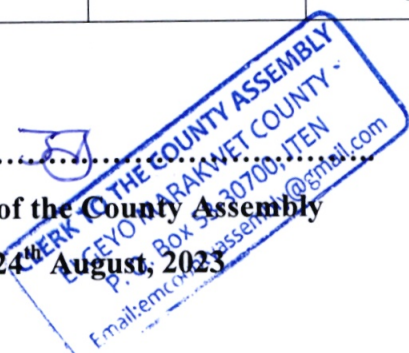
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	Staff Establishment	However, we still lack key staff in some department's e.g. internal audit, finance ICT just to mention a few. The County Assembly Service Board (CASB) endeavors to adhere to the one third rule in future employments.		
3.	Failure to Submit County Assembly Service Board Financial Statements for Audit	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). 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.	Not Resolved	30 th June, 2024
4.	Irregular Expenditure on Sitting and Domestic Travel and	Since the County Assembly Service Board (CASB) does not operate on a separate budget as indicated above, all its expenses are incorporated within the County Assembly	Not Resolved	30 th June, 2024

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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)
	Subsistence Allowance	approved budget as per 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).		
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
Basis for Conclusion				
1.	Lack of Risk Management Policy	The County Assembly Service Board (CASB) has already developed and approved the Risk Management Policy. Copy already submitted to auditors	Resolved	
2.	Lack of Disaster Recovery Plan	The assembly has progressed over 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.	Not Resolved	30 th June, 2024

.....
Clerk of the County Assembly

Date: 24th August, 2023



17. Annexes

Annex 1 – Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			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 as at the end of the year.							

Annex 2 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	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 Current FY	Outstanding Balance Comparative FY	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							

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Annex 4 – Summary of Non-Current Asset Register

	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/out during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	-	-	-	-	-
Buildings and structures	87,376,615	-	-	-	87,376,615
Transport equipment	52,286,161	16,270,000	-	-	68,556,161
Office equipment, furniture and fittings	22,357,120	2,996,385	-	-	25,353,505
ICT equipment	42,812,293	7,589,178	-	-	50,401,471
Machinery and equipment	6,489,966	-	-	-	6,489,966
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	-
Total	211,322,155	26,855,563	-	-	238,177,718

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

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Annex 5 – Analysis of Accounts Receivables

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest	Amount		
	Taken	Amount Taken	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				-

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(b) Salary Advance

Name Of Officer	Date	Amount Advanced Kshs	Amount Recovered Kshs	Balance Kshs
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Name Of Officer	-	-	-	-
Total		-	-	-

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Annex: 6 Reporting of Climate Relevant Expenditures

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

County Government of Elgeyo Marakwet
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Annex 7 Reporting on Disaster Expenditure

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

County Government of Elgeyo Marakwet
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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.						

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-22 TO JUN-23

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	124,833,016	0	-5,362,384	119,470,632	113,361,305	0	113,361,305	6,109,327
		2110201-00001001-0507014360-43600001	Contractual Employees	31,312,400	0	-7,637,000	23,675,400	23,675,042	0	23,675,042	358
		2110301-00001001-0507014360-43600001	House Allowance	16,853,300	0	-1,150,000	15,703,300	15,639,577	0	15,639,577	63,723
		2110307-00001001-0507014360-43600001	Hardship Allowance	14,786,400	0	-600,000	14,186,400	14,045,398	0	14,045,398	141,002
		2110312-00001001-0507014360-43600001	Responsibility Allowance	10,320,000	0	-600,000	9,720,000	9,687,171	0	9,687,171	32,829
		2110314-00001001-0507014360-43600001	Transport Allowance	31,390,589	0	-2,827,616	28,562,973	28,537,722	0	28,537,722	25,251
		2110315-00001001-0507014360-43600001	Extreneous Allowance	2,500,000	0	-130,500	2,369,500	2,369,186	0	2,369,186	314
		2110320-00001001-0507014360-43600001	Leave Allowance	1,036,000	0	-150,000	886,000	871,136	0	871,136	14,864
		2120399-00001001-0507014360-43600001	Employer Contributions to Social Security Funds and Schemes	11,421,972	0	-1,142,197	10,279,775	9,905,734	0	9,905,734	374,041
		2210101-00001001-0507014360-43600001	Electricity	700,000	0	200,000	900,000	897,344	0	897,344	2,656
		2210102-00001001-0507014360-43600001	Water and Sewerage Charges	700,000	0	200,000	900,000	899,630	0	899,630	370
		2210202-00001001-0507014360-43600001	Internet Connections	1,548,000	0	0	1,548,000	1,418,500	129,500	1,548,000	0
		2210203-00001001-0507014360-43600001	Courier & Postal Services	20,000	0	0	20,000	18,670	0	18,670	1,330
		2210401-00001001-0507014360-43600001	Travel Costs (airlines, bus, railway, etc.)	4,000,000	0	0	4,000,000	3,984,989	0	3,984,989	15,011
		2210402-00001001-0507014360-43600001	Accommodation	5,000,000	0	-5,000,000	0	0	0	0	0
		2210502-00001001-0507014360-43600001	Publishing & Printing Services	2,500,000	0	0	2,500,000	2,497,465	0	2,497,465	2,535
		2210503-00001001-0507014360-43600001	Subscriptions to Newspapers, Magazines and Periodicals	700,000	0	0	700,000	699,270	0	699,270	730
		2210504-00001001-0507014360-43600001	Advertising, Awareness and Publicity Campaigns	2,500,000	0	1,097,128	3,597,128	3,596,816	0	3,596,816	312
		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	4,171,183	0	1,000,000	5,171,183	5,170,070	0	5,170,070	1,113
		2210702-00001001-0507014360-43600001	Remuneration of Instructors and Contract Based Training Services	6,000,000	0	4,205,000	10,205,000	10,204,136	0	10,204,136	864
		2210704-00001001-0507014360-43600001	Hire of Training Facilities and Equipment	2,000,000	0	0	2,000,000	1,998,700	0	1,998,700	1,300
		2210710-00001001-0507014360-43600001	Accommodation Allowance	5,550,000	0	2,000,000	7,550,000	7,548,600	0	7,548,600	1,400
		2210801-00001001-0507014360-43600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	19,500,000	0	3,912,659	23,412,659	23,411,401	0	23,411,401	1,258
		2210904-00001001-0507014360-43600001	Motor Vehicle Insurance	1,500,000	0	0	1,500,000	1,499,985	0	1,499,985	15
		2211016-00001001-0507014360-43600001	Purchase of Uniforms and Clothing - Staff	2,000,000	0	0	2,000,000	1,999,700	0	1,999,700	300
		2211101-00001001-0507014360-43600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,000,000	0	1,450,000	4,450,000	4,449,960	0	4,449,960	40
		2211102-00001001-0507014360-43600001	Supplies and Accessories for Computers and Printers	500,000	0	0	500,000	493,300	6,700	500,000	0
		2211301-00001001-0507014360-43600001	Bank Service Commission and Charges	15,000	0	0	15,000	1,821	0	1,821	13,179
		2211305-00001001-0507014360-43600001	Contracted Guards and Cleaning Services	4,000,000	0	0	4,000,000	3,998,465	0	3,998,465	1,535
		2220101-00001001-0507014360-43600001	Maintenance Expenses - Motor Vehicles	5,000,000	0	4,220,000	9,220,000	9,134,994	84,800	9,219,794	206
		2220205-00001001-0507014360-43600001	Maintenance of Buildings and Stations - Non-Residential	1,000,000	0	500,000	1,500,000	1,499,700	0	1,499,700	300
		2220210-00001001-0507014360-43600001	Maintenance of Computers, Software, and Networks	500,000	0	0	500,000	499,360	0	499,360	640
		2220299-00001001-0507014360-43600001	Routine Maintenance - Other As	2,000,000	0	0	2,000,000	1,999,940	0	1,999,940	60
		2620212-00001001-0507014360-43600001	Subscription to Platts	4,000,000	0	2,500,000	6,500,000	6,499,940	0	6,499,940	60
		2710102-00001001-0507014360-43600001	Gratuity - Civil Servants	17,000,000	0	-365,465	16,634,535	14,468,293	0	14,468,293	2,166,242
		3110701-00001001-0507014360-43600001	Purchase of Motor Vehicles	16,270,000	0	0	16,270,000	16,270,000	0	16,270,000	0
		3110902-00001001-0507014360-43600001	Purchase of Household and Institutional Appliances	500,000	0	0	500,000	499,985	0	499,985	15
		3111001-00001001-0507014360-43600001	Purchase of Office Furniture and Fittings	2,500,000	0	0	2,500,000	2,496,400	0	2,496,400	3,600

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-22 TO JUN-23											
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
		3111002-00001001-0507014360-43600001	Purchase of Computers, Printers and other IT Equipment	6,000,000	0	0	6,000,000	5,999,998	0	5,999,998	2
		3111005-00001001-0507014360-43600001	Purchase of Photocopiers	1,000,000	0	0	1,000,000	990,000	0	990,000	10,000
		3111009-00001001-0507014360-43600001	Purchase of other Office Equipment	100,000	0	0	100,000	100,000	0	100,000	0
		3111111-00001001-0507014360-43600001	Purchase of ICT Networking and Communication Equipment	500,000	0	0	500,000	499,180	0	499,180	820
		2110405-00001001-0508014360-43600001	Telephone Allowance	4,400,000	0	-159,000	4,241,000	4,240,000	0	4,240,000	1,000
		2210301-00001001-0508014360-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,149,639	0	5,373,705	15,523,344	15,518,553	0	15,518,553	4,791
		2210302-00001001-0508014360-43600001	Accommodation - Domestic Travel	20,955,528	0	7,152,980	28,108,508	28,106,590	0	28,106,590	1,918
		2210303-00001001-0508014360-43600001	Daily Subsistence Allowance	21,377,482	0	4,800,000	26,177,482	26,176,435	0	26,176,435	1,047
		2210304-00001001-0508014360-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	2,978,858	0	1,000,000	3,978,858	3,978,346	0	3,978,346	512
		2210802-00001001-0508014360-43600001	Boards, Committees, Conferences and Seminars	9,673,600	0	0	9,673,600	9,673,530	0	9,673,530	70
		2210901-00001001-0508014360-43600001	Group Personal Insurance	2,000,000	0	-43,110	1,956,890	1,956,890	0	1,956,890	0
		2210910-00001001-0508014360-43600001	Medical Insurance	22,000,000	0	-513,000	21,487,000	21,486,594	0	21,486,594	406
		2211201-00001001-0508014360-43600001	Refined Fuels and Lubricants for Transport	5,000,000	0	4,000,000	9,000,000	8,996,418	0	8,996,418	3,582
		2211308-00001001-0508014360-43600001	Legal Dues/fees, Arbitration and Compensation Payments	2,000,000	0	-450,000	1,550,000	1,550,000	0	1,550,000	0
		2211310-00001001-0508014360-43600001	Contracted Professional Services	2,000,000	0	0	2,000,000	1,998,200	0	1,998,200	1,800
		2211325-00001001-0508014360-43600001	Constituency Office Expenses	10,810,800	0	-2,074,800	8,736,000	8,736,000	0	8,736,000	0
		4110403-00001001-0508014360-43600001	Housing loans to public servants	24,000,000	0	0	24,000,000	24,000,000	0	24,000,000	0
		4110405-00001001-0508014360-43600001	Car loans to Public Servants	70,000,000	0	70,784,000	140,784,000	131,850,000	0	131,850,000	8,934,000
		2110302-00001001-0509014360-43600001	Horaria	43,255,120	0	-21,906,400	21,348,720	21,235,812	0	21,235,812	112,908
		2110399-00001001-0509014360-43600001	Personal Allowances paid - Oth	4,000,000	0	0	4,000,000	3,989,963	0	3,989,963	10,037
		2211320-00001001-0509014360-43600001	Temporary Committee Expenses	40,179,450	0	6,500,000	46,679,450	46,678,800	0	46,678,800	650
			GROSS EXPENDITURE	662,408,337	0	70,784,000	733,192,337	714,911,014	221,000	715,132,014	18,060,323
			Net Expenditure Sub Head 000101	662,408,337	0	70,784,000	733,192,337	714,911,014	221,000	715,132,014	18,060,323
			Net Expenditure Head 000100	662,408,337	0	70,784,000	733,192,337	714,911,014	221,000	715,132,014	18,060,323
			Total Net Expenditure vote R4361	662,408,337	0	70,784,000	733,192,337	714,911,014	221,000	715,132,014	18,060,323

Enca. AL 1000439068

REPUBLIC OF KENYA

ns nt. 33th June

2023 Station 17E ~

Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

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

[illegible]

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 Reconciliation is correct

Signature

50R, ACCOUNTANT

Designation

30th June, 2023

Date _____

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

[illegible]



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

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

Rundate : 28/06/2022

Runtime : 14:49:25

Customer Number : 119505

Account Number : 1000439068

Account Name : ELGEYO MARAKWET COUNTY ASSEMBLY DEV(KES)

Opening Balance : 0.4

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

			0130000039			
			Withholding Tax			
2/07/2021	02/07/2021	FT21183SYJT9	TRFS Payments	15,013.80	0.00	476,818.00
			0130000038			
			Withholding Tax			
12/07/2021	02/07/2021	FT211834TXZR	TRFS Payments	50,046.00	0.00	426,772.00
			0130000040			
			DS4361-17			
15/07/2021	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

A/c 1000 240563

REPUBLIC OF KENYA

HS nt. 30th June 2013 Station 172~

Bank Balance as per Cash Book . .

Signature

Designation

Date _____

CHEQUE		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		\$h.	cis.	No.	Date		\$h.	cis.
30-6-23		VARIAN	33939	56935					



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2023 TO 30/06/2023

Rundate : 18/07/2023

Runtime : 14:16:36

Customer Number : 119505

Account Number : 1000240563

Account Name : ELGEYO MARAKWET COUNTY ASSEM REC(KES)

Opening Balance : 99.2

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	14/06/2023	14/06/2023	FT231651H3KK	TRFS Payments	6,000.00	0.00	-5,900.80
				0030018032			
				R4361/23-2030			
2	14/06/2023	14/06/2023	FT231652NCDW	TRFS Payments	24,000.00	0.00	-29,900.80
				0030018034			

				0030018108			
				ELGEYO-MARAKWET COUNTY:CBK			
				HILLARY KIPLAGAT			
				/REC/0030018108			
				R4361/23-01770			
97	30/06/2023	30/06/2023	FT23181LQV5Q	Outward RTGS Payment MT 103	2,212,000.00	0.00	98.60
				0030018101			
				ELGEYO-MARAKWET COUNTY:999999			
				CHEBOIBOCH, Mr. CHRISTOPHER K.			
				0030018101			
				R4361/23-01772			
Totals					86,833,362.60	86,833,362.00	
Closing Balance						98.60	

Enica 1000 439 092

REPUBLIC OF KENYA

ns nt.....30th June

20) 23. Station..... 17E-

Bank Balance as per Cash Book

Signature

Sub. Account.

Designation

30TH June, 2023

Date _____

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

[illegible]

2. Receipts in Bank Statement not yet recorded in Cash Book

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

[illegible]



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

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

Rundate : 28/06/2022

Runtime : 10:17:26

Customer Number : 119505

Account Number : 1000439092

Account Name : ELGEYO MARAKWET COUNTY ASSEMBLY DEP(KES)

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

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

ns nt 30th June 2023 station 126

Balance as per Bank Certificate .

1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
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

[illegible]

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 Reconciliation is correct


Signature

Principal Finance Officer
Designation

3rd July 2023
Date

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

[illegible]



2 June 2023
9:18:58

ACCOUNT STATEMENT

Customer: 1144094828 ELGEYO MARAKWET COUNTY ASSEMBLY

Product Name: Local Government

Statement Period: 01 MAY 2023 - 31 MAY 2023

Balance at Period Start 2,079.30 KES Balance at Period End: 149,553.30 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 MAY 2023	BALANCE B/FWD	01 MAY 2023			2,079.30
02 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017695	02 MAY 2023		700,000.00	702,079.30
02 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017696	02 MAY 2023		500,000.00	1,202,079.30
02 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017424	02 MAY 2023		873,600.00	2,075,679.30
02 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017617	02 MAY 2023		873,600.00	2,949,279.30
02 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017616	02 MAY 2023		313,495.00	3,262,774.30
02 MAY 2023	Tax Amount Due CHG23 122J4NHW CHG23122J4 NHW	02 MAY 2023	-21		3,262,753.30
02 MAY 2023	Interim Stmt Charge CHG 23122J4NHW CHG23122 J4NHW	02 MAY 2023	-105		3,262,648.30
02 MAY 2023	Cash Withdrawal CHQ10 80 WATSON KIBIWOTT KIPLAGAT	02 MAY 2023	-313,495.00		2,949,153.30
02 MAY 2023	Cash Withdrawal CHQ10 83 WATSON KIBIWOTT KIPLAGAT	02 MAY 2023	-300,000.00		2,649,153.30
03 MAY 2023	Cash Withdrawal WATSO N KIBIWOTT KIPLAGAT AT-ITEN	03 MAY 2023	-873,600.00		1,775,553.30
03 MAY 2023	Cash Withdrawal CHQ10 84 WATSON KIBIWOTT KIPLAGAT	03 MAY 2023	-100,000.00		1,675,553.30
04 MAY 2023	Cash Withdrawal CHQ10 82 WATSON KIBIWOTT KIPLAGAT	04 MAY 2023	-873,600.00		801,953.30
04 MAY 2023	Cash Withdrawal WATSO N KIBIWOTT KIPLAGAT AT-ITEN	04 MAY 2023	-100,000.00		701,953.30
05 MAY 2023	Cash Withdrawal WATSO N KIBIWOTT KIPLAGAT AT-ITEN	05 MAY 2023	-300,000.00		401,953.30
11 MAY 2023	Cash Withdrawal CHQ10 87 BARNABAS RICHA D AT-ITEN	11 MAY 2023	-200,000.00		201,953.30
18 MAY 2023	Cash Withdrawal WATSO N KIBIWOTT KIPLAGAT AT-ITEN	18 MAY 2023	-200,000.00		1,953.30
26 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017886	26 MAY 2023		873,600.00	875,553.30
26 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017932	26 MAY 2023		700,000.00	1,575,553.30
26 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017885	26 MAY 2023		311,675.00	1,887,228.30
29 MAY 2023	Cash Withdrawal WATSO N KIPLAGAT AT-ITEN TT 23149B	29 MAY 2023	-873,600.00		1,013,628.30
30 MAY 2023	Cash Withdrawal WATSO N KIBIWOTT KIPLAGAT AT-ITEN	30 MAY 2023	-311,675.00		701,953.30
30 MAY 2023	Cash Withdrawal WATSO N KIBIWOTT KIPLAGAT AT-ITEN	30 MAY 2023	-200,000.00		501,953.30
31 MAY 2023	Cash Withdrawal WATSO N KIBIWOTT KIPLAGAT AT-ITEN	31 MAY 2023	-352,400.00		149,553.30

FOR: KCB BANK KENYA LTD.

Page 1 of 2

Customer Service, Manager
ITEN



11 MAY 2023	Cash Withdrawal CHQ10 87 BARNABAS RICHARD AT-ITEN	11 MAY 2023	-200,000.00		3 July 2023 9:32:10 201,953.30
18 MAY 2023	Cash Withdrawal WATSON KIBIWOTT KIPLAGAT AT-ITEN	18 MAY 2023	-200,000.00		1,953.30
26 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017886	26 MAY 2023		873,600.00	875,553.30
26 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017932	26 MAY 2023		700,000.00	1,575,553.30
26 MAY 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0017885	26 MAY 2023		311,675.00	1,887,228.30
29 MAY 2023	Cash Withdrawal WATSON KIPLAGAT AT-ITEN TT 23149B	29 MAY 2023	-873,600.00		1,013,628.30
30 MAY 2023	Cash Withdrawal WATSON KIBIWOTT KIPLAGAT AT-ITEN	30 MAY 2023	-311,675.00		701,953.30
30 MAY 2023	Cash Withdrawal WATSON KIBIWOTT KIPLAGAT AT-ITEN	30 MAY 2023	-200,000.00		501,953.30
31 MAY 2023	Cash Withdrawal WATSON KIBIWOTT KIPLAGAT AT-ITEN	31 MAY 2023	-352,400.00		149,553.30
02 JUN 2023	Tax Amount Due CHG23 153HYF2L CHG23153HY F2L	02 JUN 2023	-21		149,532.30
02 JUN 2023	Interim Stmt Charge CHG 23153HYF2L CHG23153 HYF2L	02 JUN 2023	-105		149,427.30
07 JUN 2023	Cash Withdrawal JOSEPH KALESSI RUTTO AT-ITEN TT2	07 JUN 2023	-149,000.00		427.30
15 JUN 2023	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0018073	15 JUN 2023		311,675.00	312,102.30
21 JUN 2023	Cash Withdrawal WATSON KIBIWOTT KIPLAGAT AT-ITEN	21 JUN 2023	-311,675.00		427.30
			=====	=====	=====
BALANCE AT PERIOD END:			-11,326,170.00	11,277,140.00	427.30

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