

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF ELGEYO
MARAkwET**

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

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



ELGEYO MARAKWET COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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



TABLE OF CONTENTS

1. Acronyms and Glossary of Terms.....	ii
2. Key Entity Information and Management.....	iii
3. Governance Statement.....	vi
4. Foreword By the Clerk of The Assembly.....	xxi
5. Statement Of Performance Against County Assembly Predetermined Objectives	xxiii
6. Corporate Social Responsibility Statement/Sustainability Reporting	xxv
7. Statement Of Management Responsibilities	xxvi
8. Report of the Auditor General on Elgeyo Marakwet County Assembly for the year ended 30 th June 2024.....	xxvii
9. Statement of Receipts and Payments for The Year Ended 30 th June 2024.....	1
10. Statement Of Financial Assets and Liabilities As At 30 th June 2024.....	2
11. Statement Of Cash Flows for The Period Ended 30 th June 2024.....	3
12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30 th June 2024.....	5
12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30 th June 2024	7
12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30 th June 2024.....	9
13. Budget Execution By Programmes And Sub-Programmes.....	11
14. Significant Accounting Policies	12
15. Notes to the Financial Statements	19
16. Annexes	46

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.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

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, 2024 and who had direct fiduciary responsibility were:

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

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, Planning and development.
- ❖ The Public Accounts and Investment Committee provides an oversight role on examination of all accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the committee may think fit.
- ❖ The Budget and Appropriation Committee investigates and inquire into the report on all matters related to coordination, control and monitoring of the county budget; discusses and reviews the budget estimates and make recommendations to the County Assembly

(e) Entity Headquarters

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

(f) Entity Contacts

Telephone: (254) 718 028028
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 Bank
P.O. Box 546-30700
Iten

P.) Independent Auditor

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

Q.) 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

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 Government Act, 2012 provides that a County Assembly shall observe the following order of precedence.

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

The Roles of the County Assembly are outlined in Section (8) of the County Governments Act 2012 and they include:

- 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
- 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

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 2023/2024FY, the Committee held 57 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

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

on Appointments. During the year, the Committee held 9 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
Hon. Victoria Lai	Member	Nominated - PWD

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 2023/2024 FY. The committee members during 2023-2024 FY 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 2023/2024 FY, the committee held 49 sittings and the following were Committee members;

Member	Designation	Ward
Hon. Asbel Kisang	ChairPerson	Sengwer
Hon. Lawi Kibire	Vice Chair	Nominated - Gender
Hon. Stella Bowen	Member	Nominated - Youth
Hon. Rosa Cherop	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 51 sittings during 2023/2024 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

**Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024**

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 Committees and consider the programmes of all Committees, including their need to travel and sit away from the precincts of County Assembly. During 2023/2024 FY the Committee held 35 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 2023/2024 FY, the Committee held 52 sittings and the following were the members of the Committee;

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 2023/2024 financial year the Committee held 60 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

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

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 is mandated to look into matters related to agriculture, including, crop, plant and irrigation. During 2023/2024 FY, the Committee held a total of 65 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 46 sittings during 2023/2024 FY and the following were the Members;

Member	Designation	Ward
Hon. Joshua Kipruto	Chairperson	Kapsowar

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

k) Health Services Committee

The Committee on Health Services oversees the County Department of Health and Sanitation and look into all matter relating to health services, including, county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of food selling premises, veterinary services but regulation of the profession, cemeteries, funeral parlours and crematoria. During 2023/2024 FY the Committee held 63 sittings and the following were Committee members;

Member	Designation	Ward
Hon. Justine Mutwol	Chairperson	Aror
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 oversees the County Department of Education and Technical Training and also looks into all matters relating to pre-primary education, information technology, village polytechnics, home craft centres and childcare, youth and children welfare. The Committee held a total of 61 sittings and the following were the members during 2023/2024 FY;

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Member	Designation	Ward
Hon. Christopher Cheboiboch	Chairperson	Emsoo
Hon. Peris Kiptoo	Vice Chair	Nominated – Gender
Hon. Alfred Barsulai	Member	Kabiemit
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 69 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

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Statement presented to the County Assembly. The Committee also examines Bills related to the County budget, including Appropriations Bills. During 2023/2024 FY, the Committee held a total of 56 sittings and the following were its membership;

Member	Designation	Ward
Hon. Benjamin Cheptiony	Chairperson	Kamariny
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 2023/2024 FY, the Committee held a total of 52 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

**Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024**

Hon. Davies Biwott	Member	Nominated – PWD
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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 made or other relevant written law. During 2023/2024 FY, the Committee held a total of 40 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 2023/2024 FY, the Committee held a total of 52 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 Cheboiboch	Member	Emsoo
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 39 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

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

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 2023/2024 FY, the committee held a total of 10 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
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 2023/2024 FY, the Committee held a total of 52 sittings and the following were their members;

Member	Designation	Ward
Hon. Joseph Chebet	Chairperson	Kapyego
Hon. Evelyne 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

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Hon. Joshua Kipruto	Member	Kapsowar
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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 13 meetings in FY 2023/2024. The committee members during 2023/2024 FY were:

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. The Assembly also gives its stakeholders/ audience opportunity to provide feedback through multichannel approaches. In this regard, the County Assembly in delivering its core mandate, held a stakeholders engagement hence coming up with its 3rd strategic plan 2023-2027 which has a long term and significant effect in its operations for the next five years.

The County Assembly also subjected four (4) bills through public participation.

S/No.	Name of Bill	Status
1	Elgeyo/Marakwet County Finance Bill 2023-2024	Assented into the law
2	Elgeyo/Marakwet County Appropriation Bill No. 1 of 2023	Assented into the law
3	Elgeyo Marakwet County Supplementary Appropriation Bill No. 1 of 2023	Assented into the law

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

4	Elgeyo Marakwet County Supplementary Appropriation Bill No. 2 of 2023	Assented into the law
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The Elgeyo/Marakwet County Supplementary Bill No. 1 and 2 of 2023 were not subjected to public participation by virtue that it appropriates money to county departments and approved in Budget Estimates which is a document that is subjected to public participation.

Risk management

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

Compliance

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

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

4. Foreword by the Clerk of the Assembly

(i) Budget performance

During the year under review, the budget absorption for recurrent expenditure was 99.98%. 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 2023-2024 FY was approved by the County Assembly on 27th June, 2023 and the County Appropriation Bill 2023 was tabled, debated and passed on 27th 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.

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

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

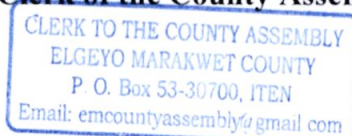
Since the County Assembly has completed refurbishment of the new chambers, it has enhanced smooth, effective and efficient performance of members in discharging their core mandate of representation, Legislation and oversight. In addition, the equipping of Hansard equipment has enabled recording of proceeding 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



5. Statement of Performance Against County Assembly Predetermined Objectives

Guidance

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

Strategic development objectives of Elgeyo Marakwet County Assembly

The key mandate of the County Assembly of Elgeyo Marakwet is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023-2024.

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide on-going professional development of MCAs	Increased ability of MCA in legislation and representation	No of bills passed in the County Assembly. No of petitions considered and statements issued.	In FY 2023/24, Four (4) bills were passed. In addition to the above, MCAs were trained on policy making process which included different stages of developing public policies. Other areas that MCAs were trained on are: Scrutiny of Reports from the Office of the Auditor General (OAG), Office of the Controller of Budget and Budget (OCOB) and Budget making process
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	In 2023/24 FY, the County Assembly reviewed its standing orders and proposed key amendments which included the need to have CECMs to appear in the plenary to answer questions from the members on matters related to their dockets.

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

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 2023/24 FY the Assembly considered several matters and adopted forty eight (48) reports on oversight of public resources. Recommendations therein are expected to raise 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 2023/24 FY, MCAs were equipped with knowledge on utilization of oversight tools such as motions and statements and as such, it has boosted their achievement of overall roles and responsibilities.

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/strengthening of staff in line with the international best practices and strategic sustainability partnerships in re-cycling of PET bottles (waste) with Coca-Cola Beverages Africa Ltd.

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

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

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

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

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, 2024. 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, 2024, 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.

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 16th October, 2024.

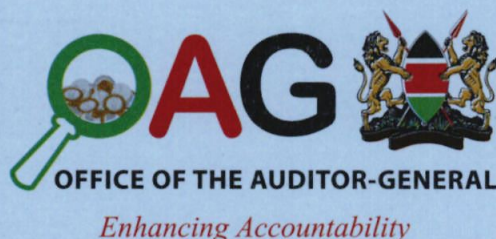


.....
Name: Jane Kiptum - Mutai
Clerk of the County Assembly

CLERK TO THE COUNTY ASSEMBLY
ELGEYO MARAKWET COUNTY
P. O. Box 53-30700, ITEN
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REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF ELGEYO MARAKWET FOR THE YEAR ENDED 30 JUNE, 2024

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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Elgeyo Marakwet set out on pages 1 to 45, which comprise of the statement of financial assets and liabilities as at 30 June, 2024, the statement of receipts and payments, statement of 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 effect of the matters 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, 2024, 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

1. Variance Between Financial Statements and IFMIS Reports

The statement of receipts and payments reflects total receipts and expenditure of Kshs.706,717,023 and Kshs.706,716,501 respectively as shown in Note 7 to the financial statements. However, the balance differed with the Integrated Financial Management Information System (IFMIS) ledger balance as detailed below;

Details	Financial Statements Amounts (Kshs.)	IFMIS Reports Amounts (Kshs.)	Variances (Kshs.)
Receipts			
Transfer from County Treasury/Exchequer Releases	706,717,023	0	706,717,023
Payments			
Use of Goods and Services	341,223,397	332,372,862	8,850,536
Transfer to Other Government Entities	29,433,000	0	29,433,000
Acquisition of Assets	11,533,003	49,814,003	(38,281,000)
Finance Costs including Interest	0	2,535	(2,535)
Accounts Receivable - Imprest	0	5,198,347	(5,198,347)

No proper explanation has been provided for the variances of the two (2) sets of records.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June, 2024 could not be confirmed.

2. Irregular Payments to County Assemblies Forum

The statement of financial performance reflects other grants and transfers balance of Kshs.6,498,497 which include subscriptions of Kshs.5,000,000, to County Assemblies Forum (CAF) as disclosed under Note 8 to the financial statements. However, the legality of County Assemblies Forum as body to which subscription

payments were made could not be confirmed as no documentation in support of their formation, composition and operation was provided for audit verification.

In the circumstances, the validity of the expenditure of Kshs.5,000,000 made to CAF 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 judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis of Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Issues

In the audit report of 2022/2023 financial year, seven (7) audit issues were raised. One (1) of the audit issues resulted in qualification of opinion, two (2) issues related to other matters and four (4) issues were on report on lawfulness and effective use of public resources. However, the Management has not resolved any of the outstanding audit issues.

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 effect of 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

The statement of receipts and payments reflects compensation of employees' amount of Kshs.299,394,201 which include salaries amounting to Kshs.26,035,200 paid outside Integrated and Personnel Payroll Database (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 on 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, 2024 indicated that the County Assembly had two hundred and forty-three (243) permanent employees out of whom two hundred and forty (240) or ninety-nine percent (99%) were from the dominant ethnic community in the County. As previously reported, the County recruited one hundred and thirty-four (134) employees in the previous year who were all from the dominant community translating to 100%. This was 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 30% 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, 2024 revealed that thirty-seven (37) 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. High Wage Bill

The statement of receipts and payments reflects compensation to staff of Kshs.299,394,201 which translates to 42.36% of the County Assembly total revenue of Kshs.706,717,023 for the year ended 30 June, 2024. The expenditure on wages and benefits therefore exceeded the 35% threshold prescribed by Regulation 25(1)(b) of the Public Finance Management (County Government) Regulations 2015.

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

5. Irregular Compensation of Employees

Note 4 to the financial statements reflects compensation of employees of Kshs.299,394,201. Included in this amount is Kshs.131,606,150 relating to basic salaries of permanent employees out of which Kshs.5,313,180 was paid to nine (9) officers of the County Assembly who were deployed to work at the Elgeyo Marakwet County Assembly

Catering Services Revolving Fund, a distinct entity from the County Assembly of Elgeyo Marakwet.

In the circumstances, there was no value for money for Kshs.5,313,180 paid as salaries by the County Assembly.

6. Unnecessary Foreign Travel

The statement of receipts and payments and as reflected in Note 5 to the financial statements includes an expenditure of Kshs.341,223,397 in respect to use of goods and services which further includes an expenditure of Kshs.19,980,224 for foreign travel. The foreign travel includes an amount of Kshs.1,600,618 and Kshs.805,797 incurred on attending training on Building Smart Cities and attending Government Performance Management Symposium in Dubai respectively all totalling to Kshs.2,406,415. However, value for money on the above expenditure could not be confirmed as the same can be attained locally.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matter described in the Basis for Conclusion on effectiveness of Internal Controls, risk management and Governance section of my report I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Ineffective Internal Audit Function

The internal audit function at the County Assembly has only one (1) staff. This understaffing inhibits proper functioning of the internal audit unit.

In addition, the department did not provide a risk register during the period under review.

In the circumstances, the Assembly may not have benefited from effective review of internal controls and risk managements.

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 as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024 KShs	2022-2023 KShs
Receipts			
Transfers from the CRF	1	706,717,023	715,385,935
Proceeds from sale of assets	2	-	-
Miscellaneous receipts	3	-	-
Total receipts		706,717,023	715,385,935
Payments			
Compensation of employees	4	299,394,201	247,558,046
Use of goods and services	5	341,223,397	325,529,172
Subsidies	6	-	-
Transfers to other government entities	7	29,433,000	94,000,000
Other grants and transfers	8	6,498,497	6,499,940
Social security benefits	9	18,634,403	14,468,293
Acquisition of assets	10	11,533,003	26,855,563
Finance costs	11	-	-
Other payments	12	-	-
Total payments		706,716,501	714,911,014
Surplus/deficit		522	474,921

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 16th October 2024 and signed by:

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

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

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

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

*Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

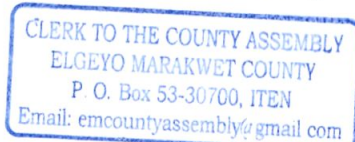
10. Statement of Financial Assets and Liabilities as at 30th June 2024

Financial assets	Note	2023-2024	2022-2023
		KShs	KShs
Cash and cash equivalents			
Bank balances	13A	522	427
Cash balances	13B	-	474,494
Total cash and cash equivalents		522	474,921
Imprests and Advances	14	-	-
Total financial assets		522	474,921
Financial liabilities			
Third party deposits and retention	15	-	-
Net financial assets		522	474,921
Represented by			
Fund balance b/fwd	16	474,921	100
Prior year adjustment	17	(474,921)	(100)
Surplus/(deficit) for the year		522	474,921
Net Financial Position		522	474,921

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved 16th October 2024 and signed by:

.....
Name: Jane Kiptum - Mutai

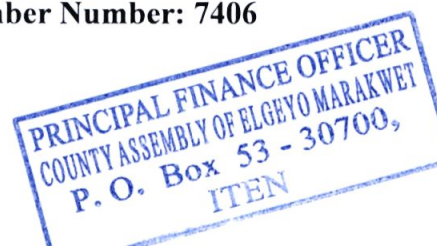
Clerk of the Assembly



.....
Name: Joseph Kalessi Rutto

Chief Finance Officer – County Assembly

ICPAK Member Number: 7406




11. Statement of Cash Flows for the Period Ended 30th June 2024

		2023-2024	2022-2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	706,717,023	715,385,935
Miscellaneous receipts	3	-	-
Total receipts from operating income		706,717,023	715,385,935
Payments for operating expenses			
Compensation of employees	4	299,394,201	247,558,046
Use of goods and services	5	341,223,397	325,529,172
Subsidies	6	-	-
Transfers to other government entities	7	29,433,000	94,000,000
Other grants and transfers	8	6,498,497	6,499,940
Social security benefits	9	18,634,403	14,468,293
Finance costs	11	-	-
Other payments	12	-	-
Total payments for operating expenses		695,183,498	688,055,451
Net receipts/(payments) from operating activities		11,533,525	27,330,484
Adjusted for:			
Prior year adjustment	17	(474,921)	(100)
Decrease/(increase) in accounts receivable:	18	-	-
Increase/(decrease) in accounts payable:	19	-	-
Net cash flows from operating activities		11,058,604	27,330,384
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(11,533,003)	(26,855,563)
Net cash flows from investing activities		(474,399)	(26,855,563)

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

	Note	2023-2024 KShs	2022-2023 KShs
Cash flow From Financing Activities			
Proceeds from borrowing		-	-
Repayment of principal on domestic and foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(474,399)	474,821
Cash & cash equivalent at Start of the year		474,921	100
Cash & cash equivalent at end of the year		522	474,921

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 16th October 2024 and signed by:

..... 

Name: Jane Kiptum - Mutai
Clerk of the Assembly

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



12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

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	732,213,522	(25,364,677)	706,848,845	706,717,023	131,822	99.98%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	732,213,522	(25,364,677)	706,848,845	706,717,023	131,822	99.98%
Payments						
Compensation of employees	289,229,629	10,175,866	299,405,495	299,394,201	11,294	100%
Use of goods and services	351,968,110	(10,627,353)	341,340,757	341,223,397	117,360	99.97%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	52,500,000	(23,066,677)	29,433,323	29,433,000	323	100%
Other grants and transfers	8,500,000	(2,000,000)	6,500,000	6,498,497	1,503	99.98%
Social security benefits	17,515,783	1,118,964	18,634,747	18,634,403	344	100%
Acquisition of assets	12,500,000	(965,477)	11,534,523	11,533,003	1,520	99.99%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	732,213,522	(25,364,677)	706,848,845	706,716,501	132,344	99.98%
Surplus/ deficit	-	-	-	-	522	-

The entity financial statements were approved on 16th October 2024 and signed by:



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

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



.....
Name: Joseph Kalessi Rutto
Chief 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 2024

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	732,213,522	(25,364,677)	706,848,845	706,717,023	131,822	99.98%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total	732,213,522	(25,364,677)	706,848,845	706,717,023	131,822	99.98%
Payments						
Compensation of employees	289,229,629	10,175,866	299,405,495	299,394,201	11,294	100%
Use of goods and services	351,968,110	(10,627,353)	341,340,757	341,223,397	117,360	99.97%
Subsidies	-	-	-	-	-	-
Transfers to other government entities	52,500,000	(23,066,677)	29,433,323	29,433,000	323	100%
Other grants and transfers	8,500,000	(2,000,000)	6,500,000	6,498,497	1,503	99.98%
Social security benefits	17,515,783	1,118,964	18,634,747	18,634,403	344	100%
Acquisition of assets	12,500,000	(965,477)	11,534,523	11,533,003	1,520	99.99%
Finance costs	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	732,213,522	(25,364,677)	706,848,845	706,716,501	132,344	99.98%
Surplus/ deficit	-	-	-	-	522	-

The entity financial statements were approved on 16th October 2024 and signed by:



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

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



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

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



12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

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	-	-	-	-	-	-
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 2023/24 FY

The entity financial statements were approved on 16th October 2024 and signed by:

.....


Name: Jane Kiptum - Mutai
Clerk of the Assembly

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

.....


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

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



13. Budget Execution by Programmes and Sub-Programmes for the period ended 30th June, 2024

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2024	2024	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	412,749,785	(7,543,875)	405,205,910	405,112,917	99.98%
General Administration, Planning and Support Services	412,749,785	(7,543,875)	405,205,910	405,112,917	99.98%
Programme 2	217,292,287	(27,104,317)	190,187,970	190,151,922	99.98%
Legislation and Representation	217,292,287	(27,104,317)	190,187,970	190,151,922	99.98%
Programme 3	102,171,450	9,283,515	111,454,965	111,451,662	100%
Legislative Oversight	102,171,450	9,283,515	111,454,965	111,451,662	100%
Total	732,213,522	(25,364,677)	706,848,845	706,716,501	99.98%



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 the 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 *entity* 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 *entity* 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 government is detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, there were no other restrictions on cash during the reporting period.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The county assembly's budget was approved as required by Law. The original budget was approved by the County Assembly on 28th June, 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was two number of supplementary budgets passed in the period. The supplementary budgets were approved on 21st February 2024 and 9th May 2024. A high-level assessment of the county assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

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

18. Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer From CRF

	2023-2024	2022-2023
	KShs	KShs
Transfers from the county treasury for Q1	187,031,885	85,339,654
Transfers from the county treasury for Q2	209,973,158	156,526,679
Transfers from the county treasury for Q3	133,015,337	229,221,141
Transfers from the county treasury for Q4	176,696,643	244,298,461
Cumulative amount	706,717,023	715,385,935

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

	2023-2024	2022-2023
	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 2024*

Notes to the Financial Statements

3. Miscellaneous receipts

	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other receipts (specify)	-	-
Total	-	-

4. Compensation Of Employees

	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	131,606,150	113,361,305
Basic wages of temporary employees	28,600,894	23,675,042
Personal allowances paid as part of salary	80,051,650	61,479,094
Personal allowances paid as reimbursements	36,974,326	32,777,722
Personal allowances provided in kind	7,760,000	6,359,149
Employer contribution to compulsory national social schemes	14,401,181	9,905,734
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	299,394,201	247,558,046

NOTE:

Included in the above Compensation of Employees is an amount of **Kshs 5,313.180** relating to staffs serving in the cafeteria. This is because the cafeteria staffs are County Assembly Staff. These amounts have been disclosed in the Elgeyo Marakwet (County Assembly) Catering Services Revolving Fund financial statements.

Notes to the Financial Statements (Continued)

5. Use Of Goods And Services

	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	2,299,703	1,667,474
Communication, supplies and services	1,553,804	1,566,670
Domestic travel and subsistence	81,597,568	73,779,924
Foreign travel and subsistence	19,980,224	3,984,989
Printing, advertising and information supplies & services	6,894,086	6,793,551
Rentals of produced assets	-	900,000
Training expenses	24,430,768	24,921,506
Hospitality supplies and services	38,662,896	33,084,931
Insurance costs	24,670,433	24,943,469
Specialized materials and services	-	-
Office and general supplies and services	13,469,049	10,941,425
Fuel, oil and lubricants	12,000,000	8,996,418
Other operating expenses Including Bank charges	91,915,036	58,964,821
Routine maintenance – vehicles and other transport equipment	9,998,570	9,134,994
Routine maintenance – other assets	4,903,260	3,999,000
Car Reimbursements	8,848,000	61,850,000
Total	341,223,397	325,529,172

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to the Financial Statements (Continued)

6. Subsidies

Description	2023-2024	2022-2023
	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	2023-2024	2022-2023
	Kshs	Kshs
Transfers to national government entities	-	-
Transfers to other county assembly entities		
Car loan scheme fund	-	70,000,000
Mortgage scheme/fund	29,433,000	24,000,000
Others (insert name of budget agency)	-	-
	29,433,000	94,000,000
Total	-	-

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

Notes to the Financial Statements (Continued)

8. Other Grants And Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	6,498,497	6,499,940
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	6,498,497	6,499,940

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

9. Social Security Benefits

	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits (Gratuity)	18,634,403	14,468,293
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	18,634,403	14,468,293

*Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Notes to the Financial Statements (Continued)

10. Acquisition Of Assets

Non-financial assets	2023-2024	2022-2023
	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	950,000	499,985
Purchase of office furniture and general equipment	1,747,200	2,496,400
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	8,835,803	7,589,178
Acquisition of strategic stocks and commodities	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	11,533,003	26,855,563
<u>Financial assets</u>	-	-
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	11,533,003	26,855,563

Notes to the Financial Statements (Continued)

11. Finance Costs

	2023-2024	2022-2023
	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

	2023-2024	2022-2023
	Kshs	Kshs
Specify	-	-
Specify	-	-
specify	-	-
Total	-	-

*Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Notes to the Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023-2024	2022-2023
			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	-	-
<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	522	427
Total			522	427

13B. Cash in Hand

	2023-2024	2022-2023
	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	2023-2024	2022-2023
	Kshs	Kshs
Location 1 – County Assembly	-	474,494
Location 2	-	-
Location 3	-	-
Total	-	474,494

14. Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

Breakdown Of Imprest And Salary Advance Per Department	2023-2024	2022-2023
Imprests	Kshs	Kshs
Department Xx	-	-
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Salary Advance		
Department Xx	-	-
Department Xx	-	-
Sub-Total	-	-
Grand Total	-	-

*Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Notes to the Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Deposits	-		-	
Retentions	-		-	
Total	-		-	
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-	%	-	%

16. Fund Balance Brought Forward

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Bank Accounts	474,921		100	
Cash In Hand	-		474,894	
Imprests and advances	-		-	
Third party deposits and retentions	(-)		(-)	
Total	474,921		474,921	

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	427	(427)	427

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Cash In Hand	474,494	(474,494)	474,494
Imprests and advances	-	-	-
Third party deposits and retention	-	-	-
Others (<i>Specify</i>)	-	-	-
	491,921	(491,921)	491,921

The prior year adjustment relates to Cash and Cash Equivalent at the end of 2022/2023 FY that was transferred to the County Revenue Fund (CRF) Account.

18. Changes In Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2023	-	-
Closing Imprests and Advances As At 30 th June 2024	-	-
Change In Imprests and Advances	-	-

19. Changes In Third-Party Deposits and Retentions

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	-	-
Closing Third Party Deposits and Retention As At 30 th June 2024	-	-
Change In Third Party Deposits and Retention	-	-

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

Date	Reference No.	Amount (Kshs)
22.08.2023	FT23234Y9ZRM	2,166,133.00
22.08.2023	FT23234F8ML	19,972,351.00
22.08.2023	FT232341HLBY	31,434,830.00
28.08.2023	FT23240SFDDD	3,553,148.00
05.09.2023	FT232481JNZN	3,573,402.00
05.09.2023	FT23248R3DD4	20,894,313.00
14.09.2023	FT232578K5D6	18,794,741.00
14.09.2023	FT23257GZ9T6	22,940,850.00
19.09.2023	FT23262WBK2S	4,424,000.00

*Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Date	Reference No.	Amount (Kshs)
19.09.2023	FT232625QPBF	4,424,000.00
19.09.2023	FT23262Y3F23	29,433,000.00
29.09.2023	FT23272VN95H	25,421,117.00
Q1 TOTAL		187,031,885.00
09.10.2023	FT232826170D	3,677,684.00
09.10.2023	FT23282NGQ7B	26,773,529.00
25.10.2023	FT23298SLWHV	3,123,600.00
25.10.2023	FT23298NZ9NC	3,400,500.00
25.10.2023	FT23298G8WK6	5,653,310.00
25.10.2023	FT23298MN960	12,185,500.00
25.10.2023	FT23298DQND0	16,671,162.00
25.10.2023	FT23298Q5TXJ	19,694,639.00
23.11.2023	FT23327Z15XX	3,259,772.00
23.11.2023	FT23327TS0GD	21,731,876.00
01.12.2023	FT233359PNW3	1,324,400.00
01.12.2023	FT2333537Y78	17,901,150.00
01.12.2023	FT23335LLFY9	18,915,142.00
13.12.2023	FT2334747HS4	9,416,801.00
13.12.2023	FT23347734V8	18,541,400.00
22.12.2023	FT233568205C	1,746,900.00
22.12.2023	FT23356LGXXB	2,900,164.00
22.12.2023	FT23356MK6MN	23,055,629.00
Q2 TOTAL		209,973,158.00
23.01.2024	FT24023S8FKS	3,247,200.00
23.01.2024	FT240232XJ5F	4,002,450.00
23.01.2024	FT240230BO8D	12,102,533.00
26.01.2024	FT240267954R	26,326,650.00
29.01.2024	FT240298YRFK	2,815,951.00
12.02.2024	FT24043T3B81	181,560.00
12.02.2024	FT2404374TWR	239,600.00
12.02.2024	FT24043QF1TZ	1,190,000.00
12.02.2024	FT240437J30T	1,594,600.00
12.02.2024	FT240431K1L5	7,574,238.00
12.02.2024	FT2404355VJ4	11,286,600.00
04.03.2024	FT240645HZ7G	2,604,599.00
04.03.2024	FT24064D1DY3	2,721,300.00
04.03.2024	FT2406437SF2	11,431,800.00
04.03.2024	FT24064YS1QD	21,761,486.00
04.03.2024	FT24064ZSQ4Q	23,934,770.00
Q3 TOTAL		133,015,337.00

County Government of Elgeyo Marakwet

Elgeyo Marakwet County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024

Date	Reference No.	Amount (Kshs)
03.04.2024	FT240945S8YS	337,132.00
03.04.2024	FT24094KFSLV	2,616,474.00
03.04.2024	FT2409425D65	2,965,650.00
03.04.2024	FT24094PHSCP	5,750,000.00
03.04.2024	FT24094XM32B	5,780,654.00
03.04.2024	FT240942PFV8	8,003,150.00
03.04.2024	FT24094BO8Z3	26,741,860.00
26.04.2024	FT241175B75V	1,076,600.00
26.04.2024	FT24117F0FKQ	2,243,600.00
26.04.2024	FT241117C90CV	2,592,723.00
26.04.2024	FT241173V85J	6,258,796.00
26.04.2024	FT24117LJTQD	22,177,498.00
28.05.2024	FT24149TKGMW	2,000,000.00
28.05.2024	FT24149GTCP7	2,255,600.00
28.05.2024	FT24149JMB8H	2,588,765.00
28.05.2024	FT24149S2C4G	3,041,400.00
28.05.2024	FT24149BFBNL	4,105,936.00
28.05.2024	FT24149XPKMK	20,787,747.00
28.06.2024	FT241801061T	873,600.00
28.06.2024	FT2418071Z9T	1,000,000.00
28.06.2024	FT241806R8RB	2,624,391.00
28.06.2024	FT241180BG8X5	6,430,212.00
28.06.2024	FT24180HD7TG	12,541,400.00
28.06.2024	FT24180LBR6H	31,903,455.00
Q4 TOTAL		176,696,643.00
GRAND TOTAL		706,717,023.00

Notes to the Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f 2022 - 2023	Additions for the year	Paid during the year	Balance e/f 2023-2024
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 2022 - 2023	Additions for the year	Paid during the year	Balance e/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	-	-	-	-
Middle Management	-	-	-	-
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

Notes to the Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

Description	Balance b/f	Additions for	Paid during	Balance c/f
	2022 - 2023	the year	the year	2023-2024
	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	2023-2024	2022-2023
	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	2023-2024	2022-2023
	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

*County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Notes to the Financial Statements (Continued)

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

c) Classes of providers of external assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Notes to the Financial Statements (Continued)

d. Non-Monetary External Assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e. Purpose and use of external assistance.

Description	2023-2024	2022-2023
	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	-	-

*Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

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

	2023-2024	2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

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

5.1 Classification by Source

	2023-2024	2022-2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Notes to the Financial Statements (Continued)

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

Payments made by third parties	2023-2024	2022-2023
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.

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Related party transactions:

	2023-2024	2022-2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	113,020,250	89,434,706
Key Management Compensation (Clerk and Heads of departments)	32,765,646	31,236,070
Total Compensation to Key Management	145,785,896	120,670,776
<u>Transfers to related parties</u>	-	-
Transfers to other County Government Entities such as car and mortgage schemes	29,433,000	94,000,000
Transfers to other entities under the Assembly	-	-
Total Transfers to related parties	29,433,000	94,000,000
<u>Transfers from related parties</u>	-	-
Transfers from the CRF	706,717,023	715,385,935
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	706,717,023	715,385,935

7. Contingent Liabilities

Contingent liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

8. Program for Results (PforR) Disclosure

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

Name of the PforR:	
Financing Partners:	
Purpose of the PforR:	
Expenditure Details	
Amount in Kshs	
Cumulative actual expenditures for the previous years	-
Actual expenditure in the current financial year.	
1. <i>Employee Cost</i>	-
2. <i>Use of goods and Services</i>	-
3. <i>Grants and Subsidies</i>	-
4. <i>Building of ECDE facilities</i>	-
5. <i>Others (specify)</i>	-
Sub-total	-
Cumulative Actual Expenditures to date	-

*County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

9. 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				
	Variance Between Financial Statements and IFMIS Reports	<p>The figures in the financial statements were extracted from the general ledger and account analysis, analyzed as per various vote heads and reconciled with the total Exchequer receipts for the year.</p> <p>The total Exchequer releases amounted to Kshs 715,385,935. We have already captured these amounts in IFMIS.</p> <p>The variance of Kshs 4,867,479 comprising of Kshs 2,630,279 and Kshs 2,237,200 respectively, relates to late exchequer releases for 2021/2022FY.</p> <p>The Kshs 325,529,172 - Use of Goods and Services comprises an amount of Kshs 61,850,000 which relates to Car Reimbursements paid to Members of County Assembly as per the Gazette</p>	Not Resolved	30 th June, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>notice Vol. CXXIV-No. 145 dated 27th July, 2022.</p> <p>The transfer to other government entity relates to Capital injection to Car and Mortgage Revolving Fund.</p> <p>Acquisition of Assets totalled Kshs 26,855,563 as indicated in the financial statements.</p> <p>The Assembly did not incur any finance cost since she doesn't have any loans. However, the Kshs 1,821 relates to the normal Bank charges captured as part of Other Operating expenses in the financial statements and as reflected in the IFMIS vote book.</p> <p>Consequently, we are addressing these challenges through continuous engagements with National treasury IFMIS team.</p>		
Other Matter				
1	Unresolved Prior Year Issues	The County Assembly continuously endeavours to adhere to financial regulations and will implement all further recommendations upon appearing in senate.	Not Resolved	30 th June, 2025

*County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.	Late Transfers From the County Revenue Fund (CRF)	<p>Since the financial statements are prepared using the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS); all the 2022/2023 FY expenses already incurred were accounted for in the cash book/IFMIS as at 30th June, 2023.</p> <p>Therefore, the Kshs 33,939,411 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).</p> <p>Consequently, the amount was approved after the cut off period and payments done immediately.</p>	Not Resolved	30 th June, 2025
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES				
Basis for Conclusion				
1	Payment of Salaries Outside	The staffs not in Integrated Personnel and Payroll Database (IPPD) are ward staff.		

County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

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)
	Integrated and Personnel Payroll Database (IPPD)	<p>These are contractual staff that are based in the ward offices and assist the Hon. Members of county assembly to fulfil their constitutional mandate of representation. They are therefore partisan staff.</p> <p>Due to the ceilings provided by the Commission on Revenue Allocation (CRA), their earnings are outside the designated job groups and therefore not possible to capture these employees in IPPD hence the manual payroll system in an excel format.</p> <p>However, proper checks and balance have been put in place to curb any errors.</p>	Not Resolved	30 th June, 2025
2.	Failure to Observe One-Third Rule in Staff Establishment	<p>The County Assembly inherited several staffs from the defunct local authority that were from the dominant ethnic community.</p> <p>Similarly, the 134 employees recruited during the year are partisan staff for both Hon. Speaker as well as ward offices and assist both the Hon. Speaker and the Hon. Members of county assembly to fulfil</p>	Not Resolved	30 th June, 2025

Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>their constitutional mandate of representation.</p> <p>However, the County Assembly service Board (CASB) has taken stock of staff that shall be retiring in the near future as another approach towards compliance. Further, the County Assembly is also understaffed in some departments that require key specific skills. Therefore, the CASB endeavors to adhere to 1/3 rule in filling these positions.</p>		
3	Non-Compliance with a Third Rule on Basic Pay	<p>Some members of County Assembly earned net pay less than a third of their basic pay during the mentioned months. This is because of the variable sitting allowances occasioned by both short and long term recess.</p> <p>However, we believe the members cannot suffer any pecuniary embarrassment since they also entitled to mileage claims as per the Gazette notice Vol. CXXIV-No. 145 dated 27th July, 2022 that is paid outside the payroll system.</p>	Not Resolved	30 th June, 2025

**Count Government of Elgeyo Marakwet
 Elgeyo Marakwet County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024**

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)
4.	Irregular Payment of Allowances to Administration Police Service Officers	<p>The County Assembly requested for security services from the County AP Commander. Consequently, the County AP Commander requested the County Assembly to facilitate an allowance payable to each officer on duty and the same was approved by the County Assembly Service Board.</p> <p>The amount was budgeted and approved under vote 2110201 (Contractual employees).</p>	Not Resolved	30 th June, 2025

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

Clerk of the County Assembly
Date: 16th October 2024

16. 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							

NOTE:

The County Assembly did not have any pending staff payables as at the end of the financial year.

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							

NOTE:

The County Assembly did not have any other pending payables as at the end of the financial year.

Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year 2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	-	-	-	-	-
Buildings and structures	87,376,615	-	-	-	87,376,615
Transport equipment	68,556,161	-	-	-	68,556,161
Office equipment, furniture and fittings	25,353,505	2,697,200	-	-	28,050,705
ICT equipment	50,401,471	8,835,803	-	-	59,237,274
Machinery and equipment	6,489,966	-	-	-	6,489,966
Biological assets	-	-	-	-	-
Infrastructure assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work in progress	-	-	-	-	-
Total	238,177,718	11,533,003	-	-	249,710,721

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.

*County Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

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

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

NOTE:

The County Assembly did not have any accounts receivables as at the end of the financial year.

*Count Government of Elgeyo Marakwet
Elgeyo Marakwet County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

(b) Salary Advance

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

NOTE:

The County Assembly did not have any salary advance as at the end of the financial year.

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

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

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.						

NOTE:

The County Assembly do not have any contingent liabilities.

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-23 TO JUN-24

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	132,745,146	0	-1,138,907	131,606,239	131,606,150	0	131,606,150	89
		2110201-00001001-0507014360-43600001	Contractual Employees	27,835,200	0	769,194	28,604,394	28,600,894	0	28,600,894	3,500
		2110301-00001001-0507014360-43600001	House Allowance	16,853,300	0	9,050,051	25,903,351	25,903,350	0	25,903,350	1
		2110307-00001001-0507014360-43600001	Hardship Allowance	14,786,400	0	-327,905	14,458,495	14,457,945	0	14,457,945	550
		2110312-00001001-0507014360-43600001	Responsibility Allowance	10,320,000	0	-654,005	9,665,995	9,665,993	0	9,665,993	2
		2110314-00001001-0507014360-43600001	Transport Allowance	30,062,973	0	2,572,803	32,635,776	32,629,826	0	32,629,826	5,950
		2110315-00001001-0507014360-43600001	Extreneous Allowance	2,500,000	0	-740,000	1,760,000	1,760,000	0	1,760,000	0
		2110320-00001001-0507014360-43600001	Leave Allowance	1,050,000	0	-46,000	1,004,000	1,004,000	0	1,004,000	0
		2120399-00001001-0507014360-43600001	Employer Contributions to Social Security Funds and Schemes	11,843,610	0	2,557,706	14,401,316	14,401,181	0	14,401,181	135
		2210101-00001001-0507014360-43600001	Electricity	1,100,000	0	0	1,100,000	1,099,703	0	1,099,703	297
		2210102-00001001-0507014360-43600001	Water and Sewerage Charges	1,200,000	0	0	1,200,000	1,200,000	0	1,200,000	0
		2210202-00001001-0507014360-43600001	Internet Connections	1,548,000	0	0	1,548,000	1,547,000	0	1,547,000	1,000
		2210203-00001001-0507014360-43600001	Courier & Postal Services	20,000	0	0	20,000	6,804	0	6,804	13,196
		2210401-00001001-0507014360-43600001	Travel Costs (airlines, bus, railway, etc.)	4,000,000	0	91,935	4,091,935	4,091,935	0	4,091,935	0
		2210402-00001001-0507014360-43600001	Accommodation	8,000,000	0	-88,097	7,911,903	7,911,903	0	7,911,903	0
		2210403-00001001-0507014360-43600001	Daily Subsistence Allowance	8,000,000	0	-23,614	7,976,386	7,976,386	0	7,976,386	0
		2210502-00001001-0507014360-43600001	Publishing & Printing Services	3,000,000	0	0	3,000,000	2,999,890	0	2,999,890	110
		2210503-00001001-0507014360-43600001	Subscriptions to Newspapers, Magazines and Periodicals	700,000	0	0	700,000	699,880	0	699,880	120
		2210504-00001001-0507014360-43600001	Advertising, Awareness and Publicity Campaigns	3,500,000	0	-300,000	3,200,000	3,194,316	0	3,194,316	5,684
		2210701-00001001-0507014360-43600001	Travel Allowance	8,454,373	0	0	8,454,373	8,446,910	0	8,446,910	7,463
		2210702-00001001-0507014360-43600001	Remuneration of Instructors and Contract Based Training Services	8,000,000	0	-3,800,000	4,200,000	4,193,770	0	4,193,770	6,230
		2210704-00001001-0507014360-43600001	Hire of Training Facilities and Equipment	3,000,000	0	0	3,000,000	2,992,750	0	2,992,750	7,250
		2210710-00001001-0507014360-43600001	Accommodation Allowance	10,000,000	0	-1,200,000	8,800,000	8,797,338	0	8,797,338	2,662
		2210801-00001001-0507014360-43600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	21,000,000	0	2,000,000	23,000,000	22,998,036	0	22,998,036	1,964
		2210904-00001001-0507014360-43600001	Motor Vehicle Insurance	2,000,000	0	-112,361	1,887,639	1,887,639	0	1,887,639	0
		2211016-00001001-0507014360-43600001	Purchase of Uniforms and Clothing - Staff	3,000,000	0	-23,340	2,976,660	2,976,660	0	2,976,660	0
		2211101-00001001-0507014360-43600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	4,000,000	0	0	4,000,000	3,999,498	0	3,999,498	502
		2211102-00001001-0507014360-43600001	Supplies and Accessories for Computers and Printers	2,000,000	0	0	2,000,000	1,993,899	0	1,993,899	6,101
		2211301-00001001-0507014360-43600001	Bank Service Commission and Charges	15,000	0	0	15,000	2,535	0	2,535	12,465
		2211305-00001001-0507014360-43600001	Contracted Guards and Cleaning Services	4,500,000	0	0	4,500,000	4,498,992	0	4,498,992	1,008
		2220101-00001001-0507014360-43600001	Maintenance Expenses - Motor Vehicles	8,000,000	0	0	8,000,000	7,999,917	0	7,999,917	83
		2220105-00001001-0507014360-43600001	Routine Maintenance - Vehicles	2,000,000	0	0	2,000,000	1,998,653	0	1,998,653	1,347
		2220205-00001001-0507014360-43600001	Maintenance of Buildings and Stations -- Non-Residential	2,500,000	0	-1,000,000	1,500,000	1,497,442	0	1,497,442	2,558
		2220210-00001001-0507014360-43600001	Maintenance of Computers, Software, and Networks	1,500,000	0	-84,822	1,415,178	1,415,178	0	1,415,178	0
		2220299-00001001-0507014360-43600001	Routine Maintenance - Other As	2,000,000	0	0	2,000,000	1,990,640	0	1,990,640	9,360
		2620212-00001001-0507014360-43600001	Subscription to Platts	8,500,000	0	-2,000,000	6,500,000	6,498,497	0	6,498,497	1,503
		2710102-00001001-0507014360-43600001	Gratuity - Civil Servants	17,515,783	0	1,118,964	18,634,747	18,634,403	0	18,634,403	344
		3110701-00001001-0507014360-43600001	Purchase of Motor Vehicles	13,200,000	0	-13,200,000	0	0	0	0	0
		3110902-00001001-0507014360-43600001	Purchase of Household and Institutional Appliances	1,000,000	0	-50,000	950,000	950,000	0	950,000	0

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-23 TO JUN-24

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
		3111001-00001001-0507014360-43600001	Purchase of Office Furniture and Fittings	2,500,000	0	-752,800	1,747,200	1,747,200	0	1,747,200	0
		3111002-00001001-0507014360-43600001	Purchase of Computers, Printers and other IT Equipment	6,000,000	0	-2,677	5,997,323	5,997,323	0	5,997,323	0
		3111005-00001001-0507014360-43600001	Purchase of Photocopiers	1,500,000	0	-20,000	1,480,000	1,480,000	0	1,480,000	0
		3111009-00001001-0507014360-43600001	Purchase of other Office Equipment	500,000	0	-140,000	360,000	359,900	0	359,900	100
		3111111-00001001-0507014360-43600001	Purchase of ICT Networking and Communication Equipment	1,000,000	0	0	1,000,000	998,580	0	998,580	1,420
		2110405-00001001-0508014360-43600001	Telephone Allowance	4,241,000	0	103,500	4,344,500	4,344,500	0	4,344,500	0
		2210301-00001001-0508014360-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	20,649,639	0	0	20,649,639	20,639,195	0	20,639,195	10,444
		2210302-00001001-0508014360-43600001	Accommodation - Domestic Travel	28,108,508	0	0	28,108,508	28,104,950	0	28,104,950	3,558
		2210303-00001001-0508014360-43600001	Daily Subsistence Allowance	26,511,482	0	0	26,511,482	26,508,950	0	26,508,950	2,532
		2210304-00001001-0508014360-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	3,978,858	0	2,374,066	6,352,924	6,344,473	0	6,344,473	8,451
		2210802-00001001-0508014360-43600001	Boards, Committees, Conferences and Seminars	9,673,600	0	0	9,673,600	9,664,900	0	9,664,900	8,700
		2210899-00001001-0508014360-43600001	Hospitality Supplies - other (5,000,000	0	1,000,000	6,000,000	5,999,960	0	5,999,960	40
		2210901-00001001-0508014360-43600001	Group Personal Insurance	2,000,000	0	-43,140	1,956,860	1,956,860	0	1,956,860	0
		2210910-00001001-0508014360-43600001	Medical Insurance	23,000,000	0	-2,174,066	20,825,934	20,825,934	0	20,825,934	0
		2211201-00001001-0508014360-43600001	Refined Fuels and Lubricants for Transport	10,000,000	0	2,000,000	12,000,000	12,000,000	0	12,000,000	0
		2211308-00001001-0508014360-43600001	Legal Dues/fees, Arbitration and Compensation Payments	5,000,000	0	-2,000,000	3,000,000	3,000,000	0	3,000,000	0
		2211310-00001001-0508014360-43600001	Contracted Professional Services	5,000,000	0	-3,000,000	2,000,000	1,998,000	0	1,998,000	2,000
		2211325-00001001-0508014360-43600001	Constituency Office Expenses	10,483,200	0	0	10,483,200	10,483,200	0	10,483,200	0
		4110403-00001001-0508014360-43600001	Housing loans to public servants	52,500,000	0	-23,066,677	29,433,323	29,433,000	0	29,433,000	323
		4110405-00001001-0508014360-43600001	Car loans to Public Servants	11,146,000	0	-2,298,000	8,848,000	8,848,000	0	8,848,000	0
		2110302-00001001-0509014360-43600001	Horaria	30,992,000	0	-1,970,571	29,021,429	29,020,362	0	29,020,362	1,067
		2110399-00001001-0509014360-43600001	Personal Allowances paid - Oth	6,000,000	0	0	6,000,000	6,000,000	0	6,000,000	0
		2211320-00001001-0509014360-43600001	Temporary Committee Expenses	65,179,450	0	11,254,086	76,433,536	76,431,300	0	76,431,300	2,236
			GROSS EXPENDITURE	732,213,522	0	-25,364,677	706,848,845	706,716,501	0	706,716,501	132,344
			Net Expenditure Sub Head 000101	732,213,522	0	-25,364,677	706,848,845	706,716,501	0	706,716,501	132,344
			Net Expenditure Head 000100	732,213,522	0	-25,364,677	706,848,845	706,716,501	0	706,716,501	132,344
			Total Net Expenditure vote R4361	732,213,522	0	-25,364,677	706,848,845	706,716,501	0	706,716,501	132,344



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 31/05/2022

Rundate : 02/04/2024

Runtime : 15:15:24

Customer Number : 119505

Account Number : 1000439068

Account Name : ELGEYO MARAKWET COUNTY ASSEMBLY DEV(KES)

Opening Balance : 0.4

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

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



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2024 TO 30/06/2024

Rundate : 09/07/2024

Runtime : 08:40:56

Customer Number : 119505

Account Number : 1000240563

Account Name : ELGEYO MARAKWET COUNTY ASSEM REC(KES)

Opening Balance : 0.35

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	28/06/2024	28/06/2024	FT24180TDV23	TRFS Payments	160.35	0.00	-160.00
				0030020685			
				24FAVQVP			
				Withholding Tax			
2	28/06/2024	28/06/2024	FT24180B9FB9	TRFS Payments	625.85	0.00	-785.85

				0030020670			
				24FAVQVG			
				Withholding Tax			
3	28/06/2024	28/06/2024	FT2418000NHH	TRFS Payments	922.40	0.00	-1,708.25
				0030020682			
				24FAVQQR			
				Withholding Tax			
4	28/06/2024	28/06/2024	FT2418082N78	TRFS Payments	974.15	0.00	-2,682.40
				0030020671			
				24FAVQVK			
				Withholding Tax			
5	28/06/2024	28/06/2024	FT24180B1CKB	TRFS Payments	991.20	0.00	-3,673.60
				0030020680			
				24FAVQQW			
				Withholding Tax			
6	28/06/2024	28/06/2024	FT24180GQNJQ	TRFS Payments	1,062.95	0.00	-4,736.55
				0030020672			



				R4361/24-2171			
45	28/06/2024	28/06/2024	FT24180TGK4X	TRFS Payments	781,600.00	0.00	-3,067,287.55
				0030020811			
				00000000			
				R4361/24-2167			
46	28/06/2024	28/06/2024	FT24180ZSH75	TRFS Payments	1,000,000.00	0.00	-4,067,287.55
				0030020727			
				00000000			
				R4361/24-2117			
47	28/06/2024	28/06/2024	FT24180HMYNP	TRFS Payments	4,586,789.00	0.00	-8,654,076.55
				0030020703			
				00000000			
				R4361/24-2097			
48	28/06/2024	28/06/2024	FT241801061T	Account Transfer	0.00	873,600.00	-7,780,476.55
				TREASURY ORDER DD 27072024			
				COB/EMR/001/84(5) DD 26062024			
49	28/06/2024	28/06/2024	FT2418071Z9T	Account Transfer	0.00	1,000,000.00	-6,780,476.55

				TREASURY ORDER DD 27072024			
				COB/EMR/001/84(6) DD 26062024			
50	28/06/2024	28/06/2024	FT241806R8RB	Account Transfer	0.00	2,624,391.00	-4,156,085.55
				TREASURY ORDER DD 27072024			
				COB/EMR/001/84(1) DD 26062024			
51	28/06/2024	28/06/2024	FT24180BG8X5	Account Transfer	0.00	6,430,212.00	2,274,126.45
				TREASURY ORDER DD 27072024			
				COB/EMR/001/84(3) DD 26062024			
52	28/06/2024	28/06/2024	FT24180HD7TG	Account Transfer	0.00	12,541,400.00	14,815,526.45
				TREASURY ORDER DD 27072024			
				COB/EMR/001/84(4) DD 26062024			
53	28/06/2024	28/06/2024	FT24180LBR6H	Account Transfer	0.00	31,903,455.00	46,718,981.45
				TREASURY ORDER DD 27072024			
				COB/EMR/001/84(2) DD 26062024			
Totals					8,654,076.90	55,373,058.00	
Closing Balance							46,718,981.45



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 : 02/04/2024

Runtime : 15:13:18

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



2 July 2024
11:17:33

ACCOUNT STATEMENT

Customer: 1144094828 ELGEYO MARAKWET COUNTY ASSEMBLY
Product Name: Local Government
Statement Period: 01 JUN 2024 -

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2024	BALANCE B/FWD	01 JUN 2024			358,222.30
03 JUN 2024	Ag Dpst T001409708619 Watson Kiplagat 999999 FT	03 JUN 2024		18,500.00	376,722.30
03 JUN 2024	Cash Withdrawal WATSON N KIBIWOTT KIPLAGAT AT-ITEN	03 JUN 2024	-376,200.00		522.30
01 JUL 2024	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0020753	01 JUL 2024		873,600.00	874,122.30
01 JUL 2024	Inward SWIFT Pa ELGEY OMARAKWET /REC/003 0020754	01 JUL 2024		341,330.00	1,215,452.30
01 JUL 2024	Cash Withdrawal WATSON N KIBIWOTT KIPLAGAT AT-ITEN	01 JUL 2024	-873,600.00		341,852.30
02 JUL 2024	Cash Withdrawal CHQ11 55 WATSON KIBIWOTT KIPLAGAT	02 JUL 2024	-341,330.00		522.30
BALANCE AT PERIOD END:			-1,591,130.00	1,233,430.00	522.30

KCB BANK KENYA LTD.
[Signature]