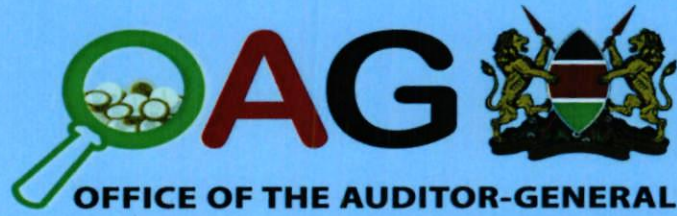


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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
ELGEYO/MARAKWET**

**FOR THE YEAR ENDED
30 JUNE, 2020**

PAPERS LAID	
DATE	16/05/2022
TABLED BY	LEADER OF MAJORITY
COMMITTEE	
CLERK AT THE TABLE	M. ADJIBODDU

OFFICE OF THE AUDITOR GENERAL
ELDORET HUB

07 JAN 2021

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P. O. Box 2774 - 30100, ELDORET



ELGEYO MARAKWET COUNTY ASSEMBLY

ANNUAL REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 33 Members of County Assembly (MCAs) composed of elected and nominated to represent members of the public from respective wards as well as special interest groups. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

- Clerk;
- Deputy Clerk;
- Heads of Departments and
- Section Heads.

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June, 2020 and who had direct fiduciary responsibility were:

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

(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 and recommendations of internal and external auditors. activities

**Elgeyo Marakwet County Assembly
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- The County Assembly Sectorial and Select Committees is vested with the oversight role of all activities in the County.

(e) Entity Headquarters

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

(f) Entity Contacts

Telephone: (254) 716647700
E-mail: info@emcassembly.go.ke
Website: www.emcassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.O Box 456-30700
Iten.

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance

During the year under review, the budget absorption for development and recurrent expenditures was 100%. 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.

Operational Performance

The County Assembly passed all the money bills/approved development plans as required for optimal operations of County Government during the past year going through the present year. These include; County Appropriation Act, 2019 on 26th June 2019 and Finance Act, 2020. In the year under review, the County Assembly passed two supplementary Acts, 2020. The County Assembly Supplementary Appropriation (No.1) Act, 2020 on 12th February, 2020 and the County Assembly Supplementary Appropriation (No.2) Act, 2020 on 5th May, 2020 which provided for **Kshs 30M** resources to fight against the Covid-19 pandemic. Similarly, they passed Youth, Women and Persons with Disabilities Revolving Fund Bill, 2019. Further, the Assembly too has passed this year's County Appropriation Act, 2020.

The County Assembly is in the process of enacting two other Bills that have been published; The Co-operatives Societies Development Bill and Sports Development Bill which when passed they will bring better development and improved services to the people of Elgeyo/Marakwet.

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

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

During the period the Committee achieved the following: They conducted oversight of projects implemented in the FY 2019/2020 besides overseeing the operations of assigned departments; Considered Budget Estimates, ADP , CFSP and Supplementary Budget Estimates and

Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
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forwarded their recommendations to the Budget and Appropriation Committee; Approved the Departmental Chief Officers as provided for under the County Government Act, 2012. Through various Committees trainings, inductions, seminars, conferences and benchmarks, members acquainted themselves with various knowledge and best parliamentary practices thus resulting to more output in Committees in discharging their respective mandates.

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, Extension of public gallery and speaker's boardroom and laying of capro to county assembly. However, the county assembly did not secure funding for these projects during the financial year.

During the year under review, the County Assembly Service Board (CASB) ensured that policies and procedures that are geared towards improving employee efficiency were developed and approved. Some of these policies include Training and Development policy, HIV and Aids policy and compliance of labor laws like work injury benefits Act – WIBA, employment Act

During the financial year, some pending bills for development projects were paid. This included Construction of county assembly cafeteria as well as other pending retentions. The County Assembly also managed to operate their independent Development and Deposit accounts at Central Bank of Kenya (CBK). The entire retention monies initially held at the County Executive deposit account were transferred to the County Assembly Deposit Account.

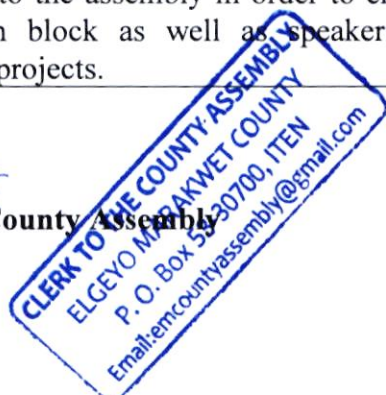
Comment on value-for-money achievements

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.

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 scarce resources allocated to the assembly for its development projects. The Covid-19 pandemic also slowed the County Assembly activities during the fourth quarter of the financial year. 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 an administration block as well as speakers official residence together with other planned development projects.

Sign 
Clerk of the County Assembly



3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES

Introduction

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

The key mandate of the County Assembly of Elgeyo Marakwet is legislation, oversight, and representation. To achieve this, the assembly’s program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 2019/20

Program 1	Objective	Outcome	Indicator	Performance
Legislation and representation	Enhanced professional development of MCAs – Provide ongoing 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 19/20 MCA were trained on Procedure of handling bills during the Committee of the whole House. They also did a comparative study of parliamentary practice and traditions in Commonwealth Countries with emphasis on Parliament of Uganda and East Africa Legislative Assembly. The assembly passed eight bills during the financial year.

**Elgeyo Marakwet County Assembly
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	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	Standing orders were not reviewed during the course of the financial year.
Program 2	Objective	Outcome	Indicator	Performance
Legislative Oversight	To strengthen the capacity of making and oversight the county budget for optimal use of public resources and enhanced accountability in governance	Good governance	Committee reports tabled and passed	In FY 19/20 MCA considered and passed both sectoral and select committee reports on oversight.
Program 3	Objective	Outcome	Indicator	Performance
General Administration, Planning and support services	Enhanced professionalism, build human resource capacity and provide effective service to the legislature to enable it meet its constitutional mandate	Efficient and effective service delivery	% increase in efficient Assembly operation	In FY 19/20 MCAs were trained on various areas as well as fully supported to achieve their core mandate of Oversight, Legislation and representation.

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

The County Assembly has developed a policy on Human Resource Manual, which has a detailed process on hiring of new staff. The County Assembly Service Board (CASB) puts into consideration the gender ratio while hiring. In addition, they have a policy document that guides on training and development of both staff and Members of County Assembly and career growth to improve on service delivery. The County Assembly follows the set guidelines has per the Occupational Safety and Health Act of 2017.

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

The County Assembly has been engaging on public participation on all the legislation passed in the Assembly. The Assembly has taken the lead in promoting sports events in an effort to nature talents among the youth and promoting culture education.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2020. 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, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly, which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

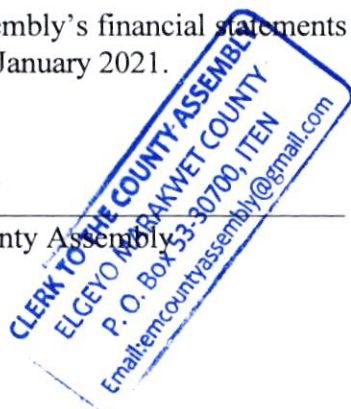
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 7th January 2021.

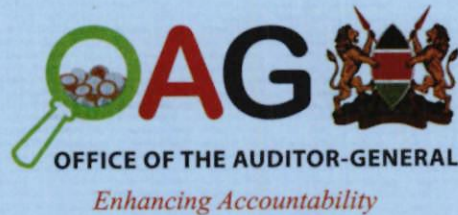


Clerk of the County Assembly



REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF ELGEYO/ MARAKWET FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Elgeyo/Marakwet County Assembly set out on pages 1 to 35, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and 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, 2020, 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 the County Governments Act, 2012.

Basis for Qualified Opinion

1. Unexplained Differences Between Financial Statements and Ledger Balances

Several account balances reflected in the financial statements differ with identical account balances reflected in the Integrated Financial Management Information System ledger as at 30 June, 2020. The balances relate to receipts, payments, cash and cash equivalents, account payables-deposits and the fund balance, as shown in the attached Appendix .

In view of the discrepancies, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Unconfirmed Balances

2.1 Foreign and Domestic Travel and Subsistence

The statement of receipts and payments reflects use of goods and services expenditure totalling Kshs.229,475,916 as further disclosed in Note 5 to the financial statements. The balance includes Kshs.21,105,229 spent on foreign travel and subsistence which in turn includes payments totalling Kshs.9,048,751 made to various officers of the County Assembly for use in foreign travel and subsistence. The use of goods and services balance also includes Kshs.2,957,400 spent by officers on domestic travel and subsistence.

In both instances, the officers were issued with cash which they immediately expensed, contrary to Regulation 91(1) and Regulation 93(3) of the Public Finance Management (County Governments) Regulations, 2015. The Regulation requires such expenses to be incurred through imprests that the respective payees account for.

Expenditure records indicated that similar payments totalling Kshs.2,767,000 were made to the Members of the County Assembly to enable them write reports in Eldoret and Kisumu.

In view of lack of sufficient records on how the cash issued to the payees was spent, the propriety of the expenditure totaling Kshs.21,006,151 could not be confirmed.

2.2 Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance totalling Kshs.1,158,659 as at 30 June, 2020 which includes a bank balance of Kshs.1 for a bank account operated with a local commercial bank.

However, the bank certificate and the bank reconciliation statement for the account as at 30 June, 2020 reflected a bank balance of Kshs.584,666 resulting in an unexpected variance of Kshs.584,665 between the two sets of records.

Consequently, the accuracy and completeness of cash and cash equivalents balance totalling Kshs.1,158,659 as at 30 June, 2020 could not be confirmed.

2.3 Assets and Liabilities from the Defunct Local Authorities

Annex 4 to the financial statements reflects a summary register of fixed assets that in turn reflects assets with a historical value of Kshs.185,125,859 as at 30 June, 2020. However, the balance does not include the values of fixed assets taken over from defunct local authorities in the County. The assets, which included land, buildings, motor vehicles, office equipment, furniture and fittings were in use by the County Assembly in the year under review.

Consequently, the accuracy and completeness of the summary of fixed assets register balance totalling Kshs.185,125,859 as at 30 June, 2020 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The expenditure budget for the County Assembly in the year under review totalled Kshs.537,872,797 comprising of development vote of Kshs.1,028,790 and recurrent vote of Kshs.536,844,007. Overall, the budget absorption rate was good as only Kshs.106,636 was unutilized at the end of the financial year.

Item	Budgeted Amount Kshs.	Actual Amount Kshs.	Under-Absorption Kshs.
Development	1,028,790	1,028,790	0
Recurrent	536,844,007	536,737,371	106,636
Total	537,872,797	537,766,160	106,636

2.0 Progress on Follow-up of Prior Year Audit Issues

Note 7 of Other Disclosures indicates that issues raised in the audit reports for the previous year had not been resolved as at 30 June, 2020. No explanation has been provided for the failure to resolve the 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 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. Lack of Ethnic Diversity in Staff Establishment

Human resource records examined indicated that during the year under review, the County Assembly had seventy (70) permanent employees out of whom sixty-eight(68) or 97% were from the dominant community in the County. Therefore the establishment does not conform to Section 7(1) of the National Cohesion and Integration Act No.12 of 2008 which requires all public establishments to seek to represent the diversity of the people of Kenya in the employment of staff.

2. Irregular Expenditure on Meetings and Retreats

Expenditure records indicated that per diem totalling Kshs.4,448,500 were issued to Members of the County Assembly and other staff for use in retreats and other consultative meetings held in various towns.

Similarly, records on operating expenses indicated that Kshs.2,767,000 was paid to the Members of County Assembly as per diems to enable them write reports and conduct meetings in Eldoret and Kisumu which could have been conducted within the County.

The meetings and retreats were held contrary to the National Treasury Circular No.20/2015 of 4 November, 2015 that banned out of station events to discuss strategy documents, consultants' reports, or for any other assignments that would ordinarily be done in local offices.

3. Excessive Spending on Personnel Emoluments

The statement of receipts and payments for the year ended 30 June, 2020 reflects payments for compensation of employees' totalling Kshs.283,385,576 and social security benefits totalling Kshs.13,045,098. The expenditure on the two items totalled Kshs.296,430,674 equivalent to 55% of the total County Assembly revenue totalling Kshs.537,766,161 and thus exceeded the ratio of 35% stipulated under Regulation 25(1) of the Public Finance Management (County Governments) Regulations, 2015.

Excessive spending on wages and benefits may result in underfunding of operational and developmental activities of the County Assembly and constrain its capacity to carry out its legislative and oversight roles.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on 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 overall governance were not effective.

Basis for Conclusion

1. Inadequate Control on Payment Vouchers

Sampling of payments processed through the Integrated Financial Management Information System (IFMIS) in the year under review detected 42 missing payment voucher numbers. No satisfactory explanation was provided by Management for the anomaly. There is therefore risk of loss of public funds or misstatement of expenditure balances should the un-serialized payment vouchers be used to process payments.

2. Lack of a Risk Management Policy

Audit review of the control environment in the year under review indicated that the County Assembly did not have a risk management policy and business recovery or continuity plan. As a result, Management did not have means to objectively identify, measure and mitigate risks to the operations of the County Assembly. Further, the operations of the County Assembly could be severely disrupted should adverse events.

3. Ineffective Internal Audit Function

The audit revealed that the Internal Audit Unit did not prepare a risk-based audit plan for the year under review. In addition, the Unit did not have an Internal Audit Charter detailing the scope, responsibilities and purpose of the internal audit function. Further, the Unit was understaffed as it had only two staff members out of the eight provided for in the approved establishment.

Similarly, the Audit Committee had only one member and as a result, it did not hold any meeting in the year under review. Consequently, audit findings were not discussed by the Committee and no recommendations were issued to correct the shortcomings highlighted in audit reports.

As a result of the weak Internal Audit function and Audit Committee, oversight and governance in management of public resources in the County Assembly was weak. As a result, the risk of irregular and ineffective use of the resources was high.

4. Ineffective Information Technology Steering Committee

Review of the operational systems further indicated that although Management had established an Information Technology (IT) Steering Committee, there was no evidence that the Committee met during the year under review. Therefore, policies on use of IT may not be properly established or effective.

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 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 control 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the ability of the County Assembly to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the County Assembly to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 December, 2021

Appendix

Unexplained Differences Between Financial Statements and Ledger Balances

Item	Financial Statements Kshs.	IFMIS Ledger Reports Kshs.	Difference Kshs.
Receipts			
Transfers from County Treasury/Exchequer Releases	537,766,161	-	(537,766,161)
Payments			
Use of Goods and Services	229,475,916	229,741,006	265,090
Financial Assets			
Cash and Cash Equivalent			
Bank Balances	1,158,659	(2,746,866)	(1,588,207)
Cash Balances	-	2,066,365,069	(2,066,365,069)
Financial Liabilities			
Accounts Payables-Deposits	(1,158,658)	3,054,180,845	3,053,022,187
Represented by			
Fund Balance Brought/Forward	153,232	(452,526,392)	(452,373,160)
Surplus/Deficit for the year	1	(538,036,250)	(538,036,249)
Net Financial Position	1	(990,562,641)	(990,562,640)

**Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
For the year ended June 30, 2020**

7. FINANCIAL STATEMENTS

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH
JUNE, 2020**

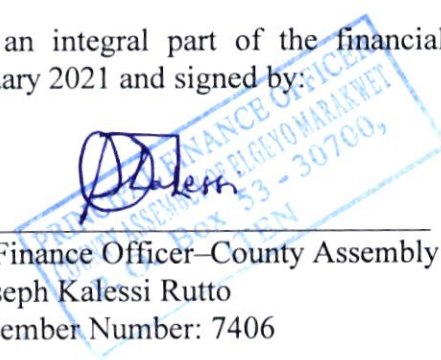
	Note	2019/20 KShs	2018/19 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	537,766,161	567,762,197
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		537,766,161	567,762,197
PAYMENTS			
Compensation of Employees	4	283,385,576	278,775,965
Use of goods and services	5	229,475,916	244,517,949
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	25,000,000
Other grants and transfers	8	5,799,780	-
Social Security Benefits	9	13,045,098	-
Acquisition of Assets	10	6,059,790	19,315,041
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		537,766,160	567,608,965
SURPLUS/DEFICIT		1	153,232

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th January 2021 and signed by:

Clerk of the Assembly
Name: Jane Kiptum Mutar



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





**Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
For the year ended June 30, 2020**

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE, 2020

FINANCIAL ASSETS	Note	2019/20 KShs	2018/19 KShs
Cash and Cash Equivalents			
Bank Balances	13A	1,158,659	76,286
Cash Balances	13B	-	76,946
Total Cash and cash equivalents		1,158,659	153,232
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		1,158,659	153,232
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	(1,158,658)	-
NET FINANCIAL ASSETS		1	153,232
REPRESENTED BY			
Fund balance b/fwd	16	153,232	491,128
Prior Year Adjustments	17	(153,232)	(491,128)
Surplus/Deficit for the year		1	153,232
NET FINANCIAL POSITION		1	153,232

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th January 2021 and signed by:


 Clerk of the Assembly
 Name: Jane Kiptum - Mutai



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

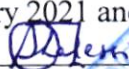
**Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
For the year ended June 30, 2020**

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE, 2020

	Note	2019/20 KShs	2018/19 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	537,766,161	567,762,197
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	283,385,576	278,775,965
Use of goods and services	5	229,475,916	244,517,959
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	25,000,000
Other grants and transfers	8	5,799,780	-
Social Security Benefits	9	13,045,098	-
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Prior year adjustment	17	(153,232)	(491,128)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	18		
Increase/(Decrease) in Accounts Payable: (deposits and retention)	19	(1,158,658)	-
Net cash flows from operating activities		7,065,217	18,977,145
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	6,059,790	19,315,041
Net cash flows from investing activities		6,059,790	19,315,041
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,005,427	337,896
Cash and cash equivalent at BEGINNING of the year	13	153,232	491,128
Cash and cash equivalent at END of the year		1,158,659	153,232

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 7th January 2021 and signed by:


Clerk of the Assembly
Name: Jane Kiptum Mutar


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

**STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT
COMBINED FOR THE PERIOD ENDED 30TH JUNE, 2020**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	567,872,797	(30,000,000)	537,872,797	537,766,161	100%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	567,872,797	(30,000,000)	537,872,797	537,766,161	100%
PAYMENTS					
Compensation of Employees	283,997,583	(603,941)	283,393,642	283,385,576	100%
Use of goods and services	255,283,383	(25,709,116)	229,574,267	229,475,916	99.96%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	5,800,000	-	5,800,000	5,799,780	-
Social Security Benefits	15,513,041	(2,467,943)	13,045,098	13,045,098	-
Acquisition of Assets	7,278,790	(1,219,000)	6,059,790	6,059,790	100%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	567,872,797	(30,000,000)	537,872,797	537,766,160	100%
SURPLUS/ DEFICIT	-	-	-	1	

The entity financial statements were approved on 7th January 2021 and signed by:

Clerk of the Assembly
Name: Jane Kiptum Mutai

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

7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT FOR THE PERIOD ENDED 30TH JUNE, 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	566,844,007	(30,000,000)	536,844,007	536,737,371	100%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	566,844,007	(30,000,000)	536,844,007	536,737,371	100%
PAYMENTS					
Compensation of Employees	283,997,583	(603,941)	283,393,642	283,385,576	100%
Use of goods and services	255,283,383	(25,709,116)	229,574,267	229,475,916	99.96%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	5,800,000	-	5,800,000	5,799,780	-
Social Security Benefits	15,513,041	(2,467,943)	13,045,098	13,045,098	-
Acquisition of Assets	6,250,000	(1,219,000)	5,031,000	5,031,000	100%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	566,844,007	(30,000,000)	536,844,007	536,737,370	100%
Surplus/ Deficit	-	-	-	1	

The entity's financial statements were approved on 7th January 2021 and signed by:

Clerk of the Assembly
Name: Jane Kiptum Mutai

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

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT FOR THE PERIOD ENDED 30TH JUNE, 2020

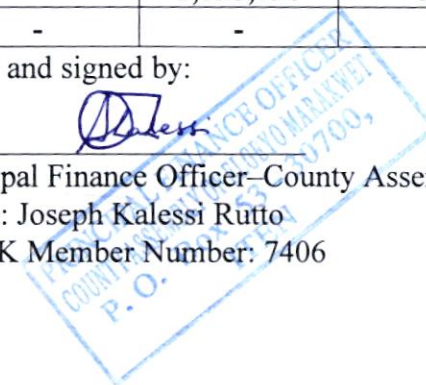
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	1,028,790	-	1,028,790	1,028,790	100%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	1,028,790	-	1,028,790	1,028,790	100%
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	1,028,790	-	1,028,790	1,028,790	100%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	1,028,790	-	1,028,790	1,028,790	100%
SURPLUS/ DEFICIT	-	-	-	-	

The entity financial statements were approved on 7th January 2021 and signed by:

Clerk of the Assembly
 Name: Jane Kiptum



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



7.5. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE PERIOD ENDED 30TH JUNE, 2020

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programme 1 – Legislation and Representation	283,997,583	(603,941)	283,393,642	283,385,576	8,066
Programme 2 – Legislative Oversight	68,100,000	(17,488,854)	50,611,146	50,600,659	10,487
Programme 3 – General Administration	214,746,424	(11,907,205)	202,839,219	202,751,135	88,084
Programme 4 – County Assembly Infrastructural Developments	1,028,790	-	1,028,790	1,028,790	-
TOTAL	567,872,797	(30,000,000)	537,872,797	537,766,160	106,637

7.6. SIGNIFICANT ACCOUNTING POLICIES

The principle 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 includes deposits and retentions.

The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer/ County Treasury

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Compensation of employees

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

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.

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.

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

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

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.

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 2020, this amounted to **KShs 1,158,658** compared to KShs Nil in prior period as indicated on note 15. There were no other restrictions on cash during the year.

7. Accounts Receivable

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.

8. Accounts Payable

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. 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.

10. 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.

11. 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.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

12. 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.

13. 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 26th June, 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was two (2) number of supplementary budgets passed in the year. The supplementary budgets were approved on 12th February, 2020 and 5th May, 2020. A high-level assessment of the Elgeyo Marakwet County Assembly 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.

14. Comparative figures

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

15. 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.

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- (i) Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- (ii) If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

17. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information about related party transactions is included in the disclosure notes.

Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
For the year ended 30 June 2020

7.7. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2019/20	2018/19
	KShs	KShs
Transfers from the County Treasury for Q1	120,156,282	116,103,102
Transfers from the County Treasury for Q2	159,718,588	186,533,528
Transfers from the County Treasury for Q3	157,324,099	102,955,354
Transfers from the County Treasury for Q4	99,538,402	161,043,387
Development Exchequer Receipts – Q1- Q4	1,028,790	1,126,826
Cumulative Amount	537,766,161	567,762,197

2. PROCEEDS FROM SALE OF ASSETS

	2019/20	2018/19
	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	-	-

3. OTHER RECEIPTS

	2019/20	2018/19
	KShs	KShs
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
For the year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2019/20	2018/19
	KShs	KShs
Basic salaries of permanent employees	116,221,726	111,850,298
Basic wages of temporary employees	24,471,821	21,218,425
Personal allowances paid as part of salary	77,275,587	78,670,825
Personal allowances paid as reimbursements	34,351,390	24,507,099
Personal allowances provided in kind	20,249,313	7,999,838
Pension and other social security contributions	10,815,739	17,045,656
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments (Gratuity)	-	17,483,824
Total	283,385,576	278,775,965

5. USE OF GOODS AND SERVICES

	2019/20	2018/19
	KShs	KShs
Utilities, supplies and services	1,171,135	797,820
Communication, supplies and services	1,125,044	5,133,206
Domestic travel and subsistence	49,073,579	67,801,483
Foreign travel and subsistence	21,105,229	14,921,518
Printing, advertising and information supplies & services	4,912,692	6,094,757
Rentals of produced assets	900,000	750,000
Training expenses	21,296,981	22,004,040
Hospitality supplies and services	25,732,390	22,819,985
Insurance costs	22,650,891	21,057,334
Specialized materials and services	-	-
Office and general supplies and services	9,531,750	7,898,486
Fuel Oil and Lubricants	4,207,433	5,499,691
Other operating expenses	59,987,659	62,514,860
Routine maintenance – vehicles and other transport equipment	5,591,694	4,499,365
Routine maintenance – other assets	2,184,440	2,724,914
Other Payments – Bank Charges	4,999	500
Total	229,475,916	244,517,959

**Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
For the year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2019/20	2018/19
	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	2019/20	2018/19
	KShs	KShs
Transfers to National Government entities	-	-
Transfers to other County Assembly entities (Car & Mortgage Revolving Fund Account)	-	25,000,000
TOTAL	-	25,000,000

8. OTHER GRANTS AND TRANSFERS

	2019/20	2018/19
	KShs	KShs
Scholarships and other educational benefits	-	-
Membership Fees and Dues and Subscriptions to Organizations	5,799,780	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	5,799,780	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. SOCIAL SECURITY BENEFITS

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits (Gratuity)	13,045,098	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	13,045,098	-

10. ACQUISITION OF ASSETS

Non- Financial Assets	2019/20	2018/19
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	223,210	958,826
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	168,000
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	7,541,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	1,392,000	-
Purchase of Office Furniture and Equipment	999,000	2,833,940
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Purchase of ICT Equipment	3,445,580	7,813,275
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Other Inventories	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total purchase of non-financial assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total purchase of financial assets	-	-
Total	6,059,790	19,315,041

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2019/20	2018/19
	KShs	KShs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
Total	-	-

12. OTHER PAYMENTS

	2019/20	2018/19
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfers to Private Non-Financial Enterprises	-	-
Total	-	-

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
Central Bank of Kenya (CBK). Account No: 1000240563. Kenya Shillings	Recurrent Acc	-	16,212
Kenya Commercial Bank (KCB). Acc No: 1144094828. Kenya Shillings	Commercial Bank Accs.	1	74
Central Bank of Kenya (CBK). Account No: 1000439068. Kenya Shillings	Development Acc	-	
Central Bank of Kenya (CBK). Account No: 1000439092. Kenya Shillings	Deposit Acc	1,158,658	
Others - Cash in Transit		-	60,000
Total		1,158,659	76,286

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency	-	76,946
Cash in Hand – Held in foreign currency	-	-
Total	-	76,946

Cash in hand should be analysed as follows:

Description	2019/20	2018/19
	KShs	KShs
Location 1 – County Assembly Head Quarters	-	76,946
Total	-	76,946

14. ACCOUNTS RECEIVABLE

Description	2019/20	2018/19
	KShs	KShs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

15. ACCOUNTS PAYABLE

Description	2019/20	2018/19
	KShs	KShs
Deposits	1,158,658	-
Retentions	-	-
Total	1,158,658	-

16. FUND BALANCE BROUGHT FORWARD

Description	2019/20	2018/19
	KShs	KShs
Bank accounts	76,286	11,299
Cash in hand	76,946	479,829
Accounts Receivables	-	-
Accounts Payables	-	-
Total	153,232	491,128

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. PRIOR YEAR ADJUSTMENTS

The prior year adjustment relates to Cash and Cash Equivalent at the end of 2019/20 FY which was transferred to the County Revenue Fund Account.

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	76,286	(11,299)	11,299
Cash in hand	76,946	(479,829)	479,829
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	153,232	(491,128)	491,128

18. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Net changes in account receivables D= A+B-C	-	-

19. CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	1,997,127	-
Deposit and Retentions held during the year (B)	22,321	-
Deposit and Retentions paid during the Year (C)	860,790	-
Net changes in account payables D= A+B-C	1,158,658	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Date	Amount (Kshs)
03/9/2019	43,944,143
20/9/2019	21,695,733
02/10/2019	54,516,406
Q1 TOTAL	120,156,282
30/10/2019	51,497,322
06/12/2019	67,295,888
20/12/2019	40,925,378
Q2 TOTAL	159,718,588
24/01/2020	51,649,796
06/03/2020	58,999,471
25/03/2020	46,674,832
Q3 TOTAL	157,324,099
06/05/2020	38,968,523
04/06/2020	31,735,119
29/06/2020	28,834,402
Q4 TOTAL	99,538,402
GRAND TOTAL	536,737,371

Date	Amount (Kshs)
Q1-4 (Development Vote)	1,028,790
TOTAL	1,028,790
GRAND TOTAL (Recurrent + Development)	537,766,161

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20.1. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

2. PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

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OTHER DISCLOSURES (CONTINUED)

4. External Assistance

Description	FY 2019/2020	FY 2018/2019
	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	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c.) Classes of providers of external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER DISCLOSURES (CONTINUED)

d). Non-monetary external assistance

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

e). Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES		FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Compensation of Employees		-	-
Use of goods and services		-	-
Subsidies		-	-
Transfers to Other Government Units		-	-
Other grants and transfers		-	-
Social Security Benefits		-	-
Acquisition of Assets		-	-
Finance Costs, including Loan Interest		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Other Payments		-	-
TOTAL		-	-

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

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

Description	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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OTHER DISCLOSURES (CONTINUED)

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY

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

Classification by Source

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES		
Description	FY 2019/2020	FY 2018/2019
	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:

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;

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OTHER DISCLOSURES (CONTINUED)

- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2018- 2019	2019- 2020
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	118,041,270	115,158,751
Key Management Compensation (Clerk and Heads of departments)	27,318,410	27,837,480
Total Compensation to Key Management	145,359,680	142,996,231
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	25,000,000
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	25,000,000
Transfers from related parties		
Transfers from the County Executive- Exchequer (Deposit Monies for County Assembly Development Projects)	1,197,126.60	-
Payments made on behalf of the County Assembly by other Government Agencies	-	1,126,826
(Insert any other transfers received)	-	-
Total Transfers from related parties	1,197,126.60	1,126,826

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7. 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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Statement of Comparison of Budget and Actual Amounts	The figures in the financial statements were extracted from the general ledger and account analysis and analyzed as per various vote heads. The total expenditure tallies with the trial balance figures. However, we believe that during the budget making process some GFS codes might have erroneously been used and upload in the IFMIS system bringing about the variance in reporting. However, we will continue to review our figures in IFMIS as this is the reporting framework in order to reconcile with our financial statements.	Joseph K. Rutto. Principal Finance Officer	Un-resolved	On-going 30 th June, 2021
1.2	Variance between Statement of Receipts and Payments and Statement of	Indeed there was a typing error in the statement of comparison between budget and actual amounts recurrent and development combined. The total transfers stood at Kshs. 483,780,305 while the total expenditure was Kshs.	Joseph K. Rutto. Principal Finance Officer	Un-Resolved	30 th June, 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Comparison of Budget and Actual Amounts	483,636,693 translating to a variance of Kshs. 143,612 which was the total surplus for the year as reflected in the statement of receipts and payments. Consequently, we have taken note of the error and will endeavour to ensure that it will not recur in future.			
2.1	Domestic Travel and subsistence	The expenditure related to various amounts incurred by county assembly Hon. Members and staff during various official duties. The amount was paid as reimbursements since the members and staff had already incurred the expenditure prior to release of funds. Supporting documents were availed for verification. However, the assembly is yet to be invited by the senate public accounts committee for further deliberations.	Barnabas K. Richard Senior Accountant	Un-resolved	On-going 30 th June, 2021
2.2	Committee Expenses	The expenditure related to various amounts incurred by county assembly Hon. Members and staff during various official duties. The amount was paid as reimbursements since the members and staff had already	Barnabas K. Richard Senior Accountant	Un-resolved	30 th June, 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		incurred the expenditure prior to release of funds. However, the assembly is yet to be invited by the senate public accounts committee for further deliberations.			
3	Lack of management Representation	We erroneously omitted to present a letter of representation. However, we later prepared and presented to the auditors the same and was received on 18 th December, 2019	Jane Kiptum-Mutai Clerk to the County Assembly	Un-resolved	31 st December, 2021
1.1	Budget Absorption	The under absorption of 9% related to pending bills for county assembly development expenditure. However, during the subsequent 2018/19 FY, all the pending bills amounting to Kshs 1,126,826 were cleared.	Joseph K. Rutto. Principal Finance Officer	Un-resolved	30 th June, 2021
1.2	Development Budget	The county government comprises of county executive and county assembly. When budget are prepared, they are consolidated for the all departments whereby county assembly is considered as one of the department. Section 107(5) stipulates that the county government actual expenditure on development shall be at least 30%. The overall development for the county amounted to 39.19% in	Joseph K. Rutto. Principal Finance Officer	Un-resolved	30 th June, 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		compliance with the statute. However due to resource constraint, the county assembly was only allocated 2.6% of the development budget. Consequently, we promise to ensure that all the pending bills amounting to Kshs 1,126,826 are cleared once the supplementary budget is passed during this financial year.			
1.3	Recurrent Budget	Personnel and emoluments constitute various salaries, allowances, mileage, gratuity for both partisan staff and Hon. Members as well as pension for permanent staff. The county Assembly inherited most of its staffs from the defunct local authority hence bringing about the over expenditure on personnel and emoluments. However, the county assembly will endeavor in future to strive to comply with the 35% ceiling.	Jane Kiptum-Mutai Clerk to the County Assembly	Un-resolved	30 th June, 2021
1.1	Failure to observe One Third Staff Establishment Rule	The County Assembly inherited several staffs from the defunct local authority that were from the dominant ethnic community. However, the County Assembly Service Board (CASB) will endeavor	Jane Kiptum-Mutai Clerk to the County Assembly	Un Resolved	On going 30 th June, 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		to adhere to the one third rule on future employments.			
1.2	Irregular payment of Acting Allowances	While preparing the 2017/2018 both original and supplementary budgets, the Kshs. 15,983,595 were budgeted under Commuter allowance/NSSF/Staff pension . We erroneously used a wrong GFS code of 2110303 (<i>Acting Allowance</i>) instead of 2120399 (<i>Employer Contributions to Social Security Funds and Schemes</i>). Subsequently, we reviewed and aligned our budget for 2018/19 FY in line with the GFS codes.	Joseph K. Rutto. Principal Finance Officer	Un-resolved	30 th Dec, 2021
2.1	Printing, Advertising and Information Supplies	The county Assembly used direct procurement on printing through Government printers on bills. This is because the Government printer is a public institution, which prints bills/Acts on behalf of other government agencies. Similarly, Request for Quotations on Advertisement to the service providers like Nation and Standard Newspapers as per attached documentation.	David Barngetuny Senior Procurement Officer	Un-resolved	Improvements on-going 30 th June, 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.2	Hospitality Supplies and Services	The expenditure related to various amounts incurred by county assembly Hon. Members and staff during various trainings. The suppliers for catering services were identified on regional basis. That is, a market survey/research was conducted and the various providers/hotels were given quotations to give their rates. Depending on the availability of the conference facilities on various regions, the county assembly rotates the services among the pre-qualified providers	David Barngetuny Senior Procurement Officer	Un-resolved	Improvements on-going 30 th June, 2021
2.3	Routine Maintenance – Vehicles and Transport Equipment	The county assembly inspects its motor vehicles regularly to ascertain the worn out parts and have estimated cost by quoting of parts to be replaced as per the sampled quotations or vehicle defect reports presented for verifications	David Barngetuny Senior Procurement Officer	Un-resolved	30 th June, 2021
3.1	Construction of Buildings	All pending bills related to construction of buildings were cleared during the financial year	David Barngetuny Senior Procurement Officer	Un-resolved	30 th June, 2021
3.2	Purchase of Vehicles	While preparing the 2017/2018 both original and	Joseph K. Rutto.	Un Resolved	30 th Dec, 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	and Other Transport Equipment	supplementary budgets, the Kshs. 13,875,000 were budgeted under Purchase of Vehicles . We erroneously used a wrong GFS code of 3110899 (<i>Overhaul of vehicles</i>) instead of 3110701 (<i>Purchase of Motor Vehicles</i>). Subsequently, we have aligned our budget in line with the GFS codes.	Principal Finance Officer		
3.3	Purchase of Office Furniture and Other Equipment	The Assembly procured the furniture equipment as per procurement plan and budget. However the technical delay for the completion of restaurant was due to: Delay on electric connection by the KPLC and Constrained Technical personnel from the project Management team. However, by 15 th October, 2018 the furniture had been equipped at the cafeteria and kitchen equipment had already been installed, tested and commissioned for use.	David Barngatuny Senior Procurement Officer	Un Resolved	30 th June, 2021
3.4	Purchase of ICT Equipment, Software and Other ICT Equipment	The Assembly issued the laptops and IPADS through counter issuance form S11 and transferred to the asset register. The inspection and acceptance committee carried out inspection and acceptance as	David Barngatuny Senior Procurement Officer	Un Resolved	30 th June, 2021

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		per section 48 (1) of PPADA 2015 and produced a report availed to the auditors			
1.1	IT Controls	<p>The County Assembly Service Board (CASB) has already constituted the IT steering committee.</p> <p>The IT policy recommends the Anti-Virus software be updated every fortnight. Indeed the assembly has a weekly antivirus and regular update schedule.</p> <p>A the county assembly staff have a unique e-mail address as per schedule provided to auditors</p> <p>The county assembly will endeavour to provide for intranet as they continue with the implementation of its strategic plan.</p> <p>During the 2016/2017 financial year, the head of IT left the organization having gotten a job somewhere else. However, the board will endeavour to recruit a new head of ICT in due course.</p>	<p>Jane Kiptum-Mutai</p> <p>Clerk to the County Assembly</p>	Un-resolved	30 th June, 2021

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OTHER DISCLOSURES (CONTINUED)

Clerk of the County Assembly

Sign..... *[Handwritten Signature]*



Date..... *07/01/2021*

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	A	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

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ANNEXES (CONTINUED)

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		A	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEXES (CONTINUED)

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
	Sub-Total						
Amounts due to County Govt Entities							
3.							
4.							
	Sub-Total						
Amounts due to Third Parties							
5.							
6.							
	Sub-Total						
Others (specify)							
7.							
8.							
	Sub-Total						
	Grand Total						

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ANNEXES (CONTINUED)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost e/f (KShs) 2019/20
Land	-	-	-	-	-
Buildings and structures	71,899,851	223,210	-	-	72,123,061
Transport equipment	52,286,161	-	-	-	52,286,161
Office equipment, furniture and fittings	14,272,778	2,391,000	-	-	16,663,778
ICT Equipment	34,117,313	3,445,580	-	-	37,562,893
Machinery and Equipment	6,489,966	-	-	-	6,489,966
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work In Progress	-	-	-	-	-
Total	179,066,069	6,059,790	-	-	185,125,859

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.

ANNEXES (CONTINUED)

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
<i>Name of Officer or Institution</i>	-	-	-	-
Total				-

**Elgeyo Marakwet County Assembly
Annual Reports and Financial Statements
For the year ended June 30, 2020**

ANNEXES (CONTINUED)

Imprest Register

	Staff name	Staff Personal number	Department	Imprest warrant No.	Date of issue	Expected date of surrender	Actual date of surrender	Number of days outstanding	Currency	Imprest Amount Kshs	Amount surrendered Kshs	Balance Kshs	Remarks
1													
2													
3													
4													
5													
6													
7													
8													

Prepared by

Checked by:

Elgeyo Marakwet County Assembly
Notes to the Financial Statements
For the year ended 30 June 2020

ANNEXES (CONTINUED)

ANNEX 6 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						

ANNEXES (CONTINUED)

ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-19 TO JUN-20

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								
		2210101-00001001-0507014360-43600001	Electricity	700,000	0	0	700,000	699,845	0	699,845	155
		2210102-00001001-0507014360-43600001	Water and Sewerage Charges	480,000	0	0	480,000	471,290	0	471,290	8,710
		2210202-00001001-0507014360-43600001	Internet Connections	1,080,000	0	0	1,080,000	1,075,344	0	1,075,344	4,656
		2210203-00001001-0507014360-43600001	Courier & Postal Services	50,000	0	0	50,000	49,700	0	49,700	300
		2210301-00001001-0507014360-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	13,066,900	0	-2,178,278	10,888,622	10,888,624	0	10,888,624	-2
		2210302-00001001-0507014360-43600001	Accommodation - Domestic Travel	18,623,828	0	-161,726	18,462,100	18,462,100	0	18,462,100	0
		2210303-00001001-0507014360-43600001	Daily Subsistence Allowance	21,662,000	0	-4,748,700	16,913,300	16,913,300	0	16,913,300	0
		2210304-00001001-0507014360-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	2,860,000	0	0	2,860,000	2,809,555	0	2,809,555	50,445
		2210401-00001001-0507014360-43600001	Travel Costs (airlines, bus, railway, etc.)	6,000,000	0	2,668,181	8,668,181	8,668,181	0	8,668,181	0
		2210402-00001001-0507014360-43600001	Accommodation	8,100,000	0	2,943,798	11,043,798	11,043,798	0	11,043,798	0
		2210403-00001001-0507014360-43600001	Daily Subsistence Allowance	1,400,000	0	-15,550	1,384,450	1,384,450	0	1,384,450	-0
		2210404-00001001-0507014360-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	500,000	0	-491,200	8,800	8,800	0	8,800	0
		2210502-00001001-0507014360-43600001	Publishing & Printing Services	2,000,000	0	0	2,000,000	1,993,140	0	1,993,140	6,860
		2210503-00001001-0507014360-43600001	Subscriptions to Newspapers, Magazines and Periodicals	700,000	0	-149,760	550,240	550,240	0	550,240	0
		2210504-00001001-0507014360-43600001	Advertising, Awareness and Publicity Campaigns	2,500,000	0	-130,652	2,369,348	2,369,312	0	2,369,312	36
		2210602-00001001-0507014360-43600001	Payment of Rents and Rates - Residential	900,000	0	0	900,000	900,000	0	900,000	0
		2210701-00001001-0507014360-43600001	Travel Allowance	9,200,000	0	-1,812,670	7,387,330	7,387,330	0	7,387,330	0
		2210702-00001001-0507014360-43600001	Remuneration of Instructors and Contract Based Training Services	5,050,000	0	-510,509	4,539,491	4,539,491	0	4,539,491	0
		2210704-00001001-0507014360-43600001	Hire of Training Facilities and Equipment	3,000,000	0	-296,340	2,703,660	2,703,660	0	2,703,660	0
		2210710-00001001-0507014360-43600001	Accommodation Allowance	10,000,000	0	-3,333,500	6,666,500	6,666,500	0	6,666,500	0
		2210801-00001001-0507014360-43600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	14,000,000	0	2,528,990	16,528,990	16,528,990	0	16,528,990	0
		2210802-00001001-0507014360-43600001	Boards, Committees, Conferences and Seminars	9,673,600	0	-500,000	9,173,600	9,173,400	0	9,173,400	200
		2210805-00001001-0507014360-43600001	National Celebrations	250,000	0	-220,000	30,000	30,000	0	30,000	0
		2210901-00001001-0507014360-43600001	Group Personal Insurance	2,000,000	0	-55,381	1,944,619	1,944,619	0	1,944,619	0
		2210904-00001001-0507014360-43600001	Motor Vehicle Insurance	1,300,000	0	-48,800	1,253,200	1,253,200	0	1,253,200	0
		2210910-00001001-0507014360-43600001	Medical Insurance	20,000,000	0	-546,928	19,453,072	19,453,072	0	19,453,072	0
		2211016-00001001-0507014360-43600001	Purchase of Uniforms and Clothing - Staff	2,600,000	0	389,080	2,989,080	2,989,080	0	2,989,080	0
		2211101-00001001-0507014360-43600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	3,000,000	0	-5,650	2,994,350	2,994,350	0	2,994,350	0
		2211102-00001001-0507014360-43600001	Supplies and Accessories for Computers and Printers	550,000	0	0	550,000	550,000	0	550,000	0
		2211201-00001001-0507014360-43600001	Refined Fuels and Lubricants for Transport	5,000,000	0	-785,479	4,214,521	4,207,433	0	4,207,433	7,088
		2211301-00001001-0507014360-43600001	Bank Service Commission and Charges	5,000	0	0	5,000	4,999	0	4,999	1
		2211305-00001001-0507014360-43600001	Contracted Guards and Cleaning Services	3,000,000	0	0	3,000,000	2,998,320	0	2,998,320	1,680
		2211308-00001001-0507014360-43600001	Legal Dues/fees, Arbitration and Compensation Payments	2,000,000	0	-560,000	1,440,000	1,437,000	0	1,437,000	3,000
		2211310-00001001-0507014360-43600001	Contracted Professional Services	1,000,000	0	-250,000	750,000	750,000	0	750,000	0
		2211325-00001001-0507014360-43600001	Constituency Office Expenses	7,200,000	0	0	7,200,000	7,200,000	0	7,200,000	0
		2211399-00001001-0507014360-43600001	Other Operating Expenses - Oth	1,000,000	0	-1,000,000	0	0	0	0	0
		2220101-00001001-0507014360-43600001	Maintenance Expenses - Motor Vehicles	4,000,000	0	1,591,749	5,591,749	5,591,694	0	5,591,694	56
		2220205-00001001-0507014360-43600001	Maintenance of Buildings and Stations -- Non-Residential	4,000,000	0	-4,000,000	0	0	0	0	0
		2220210-00001001-0507014360-43600001	Maintenance of Computers, Software, and Networks	1,000,000	0	832,270	1,832,270	1,827,590	0	1,827,590	4,680

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-19 TO JUN-20

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
		2220299-00001001-0507014360-43600001	Routine Maintenance - Other As	200,000	0	156,850	356,850	356,850	0	356,850	0
		2620212-00001001-0507014360-43600001	Subscription to Platts	5,800,000	0	0	5,800,000	5,799,780	0	5,799,780	220
		2710102-00001001-0507014360-43600001	Gratuity - Civil Servants	15,513,041	0	-2,467,943	13,045,098	13,045,098	0	13,045,098	0
		3110902-00001001-0507014360-43600001	Purchase of Household and Institutional Appliances	1,500,000	0	-108,000	1,392,000	1,392,000	0	1,392,000	0
		3111001-00001001-0507014360-43600001	Purchase of Office Furniture and Fittings	1,000,000	0	-1,000	999,000	999,000	0	999,000	0
		3111002-00001001-0507014360-43600001	Purchase of Computers, Printers and other IT Equipment	2,500,000	0	-10,000	2,490,000	2,490,000	0	2,490,000	0
		3111005-00001001-0507014360-43600001	Purchase of Photocopiers	250,000	0	-100,000	150,000	150,000	0	150,000	0
		3111111-00001001-0507014360-43600001	Purchase of ICT Networking and Communication Equipment	1,000,000	0	-1,000,000	0	0	0	0	0
		2110116-00001001-0508014360-43600001	Basic Salaries - County Assembly Service	116,221,728	0	0	116,221,728	116,221,728	0	116,221,728	2
		2110201-00001001-0508014360-43600001	Contractual Employees	24,471,840	0	0	24,471,840	24,471,821	0	24,471,821	19
		2110301-00001001-0508014360-43600001	House Allowance	16,853,300	0	0	16,853,300	16,851,377	0	16,851,377	1,923
		2110302-00001001-0508014360-43600001	Horaria	42,931,200	0	-8,455,718	34,475,482	34,475,482	0	34,475,482	-0
		2110307-00001001-0508014360-43600001	Hardship Allowance	14,786,400	0	0	14,786,400	14,785,901	0	14,785,901	499
		2110312-00001001-0508014360-43600001	Responsibility Allowance	10,176,000	0	0	10,176,000	10,174,937	0	10,174,937	1,063
		2110314-00001001-0508014360-43600001	Transport Allowance	29,964,240	0	0	29,964,240	29,961,670	0	29,961,670	2,570
		2110315-00001001-0508014360-43600001	Extreneous Allowance	2,500,000	0	0	2,500,000	2,499,313	0	2,499,313	687
		2110320-00001001-0508014360-43600001	Leave Allowance	988,000	0	0	988,000	987,890	0	987,890	110
		2110399-00001001-0508014360-43600001	Personal Allowances paid - Oth	7,500,000	0	10,250,000	17,750,000	17,750,000	0	17,750,000	0
		2110405-00001001-0508014360-43600001	Telephone Allowance	4,320,000	0	69,720	4,389,720	4,389,720	0	4,389,720	0
		2120399-00001001-0508014360-43600001	Employer Contributions to Social Security Funds and Schemes	10,816,932	0	0	10,816,932	10,815,739	0	10,815,739	1,193
		2211320-00001001-0509014360-43600001	Temporary Committee Expenses	68,100,000	0	-17,488,854	50,611,146	50,600,659	0	50,600,659	10,487
			GROSS EXPENDITURE	566,844,007	0	-30,000,000	536,844,007	536,737,370	0	536,737,370	106,637
			Net Expenditure Sub Head 000101	566,844,007	0	-30,000,000	536,844,007	536,737,370	0	536,737,370	106,637
			Net Expenditure Head 000100	566,844,007	0	-30,000,000	536,844,007	536,737,370	0	536,737,370	106,637
			Total Net Expenditure vote R4361	566,844,007	0	-30,000,000	536,844,007	536,737,370	0	536,737,370	106,637

Head		Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	VOTE D4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-19 TO JUN-20 TITLE AND DETAILS							
0001	01	3110504-00001001-0509014360-43600001	County Assembly County Assembly Headquarters Other Infrastructure and Civil Works	Printed Estimate Kes	Reallocation/ Transfer Kes	Supplementary Estimates Kes	Approved Estimates (Net) Kes	Cumulative Expenditure Kes	Outstanding Commitments Kes	Total Payment Commitments Kes	Balance Kes
				1,028,790	0	0	1,028,790	1,028,790			
			GROSS EXPENDITURE	1,028,790	0	0	1,028,790	1,028,790			
			Net Expenditure Sub Head 000101	1,028,790	0	0	1,028,790	1,028,790	0	1,028,790	0
			Net Expenditure Head 000100	1,028,790	0	0	1,028,790	1,028,790	0	1,028,790	0
			Total Net Expenditure vote D4361	1,028,790	0	0	1,028,790	1,028,790	0	1,028,790	0
											0



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

Run date : 30/06/2020

CENTRAL BANK OF KENYA

Runtime : 11:45:29

BANKI KUU YA KENYA

Customer Number : 119505

P.O.BOX 60000 - 0200

Account Number : 1000240563

NAIROBI

Account Name : ELGEYO MARAKWET COUNTY ASSEM REC(KES)

STATEMENT PERIOD: FROM 01/06/2020 TO 30/06/2020

Opening Balance : 1

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	04/06/2020	04/06/2020	FT20156R4MWP	TRFS Payments	1,120.00	0.00	-1,119.00
				0030011328			
				Withholding Tax			
2	04/06/2020	04/06/2020	FT20156FYWQ5	TRFS Payments	1,125.00	0.00	-2,244.00
				0030011324			

				ELGEYO-MARAKWET COUNTY:CBK			
				ELGEYO MARAKWET COUNTY ASSEMBLY			
				/REC/0030011352			
				R4361/20-1800			
225	30/06/2020	30/06/2020	FT20182FSDP6	Outward RTGS Payment MT 102	2,936,924.00	0.00	0.15
				0030011362			
				ELGEYO-MARAKWET COUNTY:CBK			
				EQUITY SALARY			
				/REC/0030011362			
				R4361/20-1802			
Totals					60,569,879.85	60,569,879.00	
Closing Balance							0.15





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 01/06/2020 TO 30/06/2020

Rundate : 30/06/2020

Runtime : 12:24:51

Customer Number : 119505

Account Number : 1000439092

Account Name : ELGEYO MARAKWET COUNTY ASSEMBLY DEP(KES)

Opening Balance : 1136336.6

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	11/06/2020	11/06/2020	FT20163W55MZ	TRFS Payments	0.00	22,321.00	1,158,657.60
				Withholding Tax			
2	11/06/2020	11/06/2020	FT20163YZLJM	TRFS Payments	0.00	805,580.25	1,964,237.85
				D4361/20-02			
3	18/06/2020	18/06/2020	FT20170QH8QR	Outward RTGS Payment MT 103	805,580.25	0.00	1,158,657.60

				0140000006			
				ELGEYO-MARAKWET COUNTY:999999			
				BAYCOMS AFRICA LIMITED			
				0140000006			
				DS4361/20-03			
Totals					805,580.25	827,901.25	
Closing Balance						1,158,657.60	





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 01/06/2020 TO 30/06/2020

Rundate : 30/06/2020

Runtime : 12:22:04

Customer Number : 119505

Account Number : 1000439068

Account Name : ELGEYO MARAKWET COUNTY ASSEMBLY DEV(KES)

Opening Balance : 0

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	10/06/2020	10/06/2020	FT20162MRFGB	Account Transfer	0.00	1,028,790.00	1,028,790.00
				TREASURY ORDER DD 04062020 REF:			
				/REC/EMC/FIN/8/101. COB DD			
				04062020 REF:COB/EMR/001/35(5)			
2	11/06/2020	11/06/2020	FT20163HCX47	TRFS Payments	3,848.45	0.00	1,024,941.55

Generated on: 30th June 2020 at 12:22 PM EAT

7	12/06/2020	12/06/2020	FT20164J3NCN	Returned RTGS Payment	0.00	190,344.00	190,344.00
				STANBIC BANK KENYA LIMITED			
				/ROC/INVALID ACCOUNT.RETURN OF YR			
				MT103 REF FT20164KJ4ZX DATED			
				200612 B/O CENTRAL BANK KENYA			
8	18/06/2020	18/06/2020	FT201706ZQZQ	Outward RTGS Payment MT 103	190,344.00	0.00	0.00
				0130000005			
				ELGEYO-MARAKWET COUNTY:999999			
				Femji Enterprises Limited			
				0130000005			
				D4361/20-001			
Totals					1,219,134.00	1,219,134.00	
Closing Balance							0.00



2 July 2020
11:1:2

ACCOUNT STATEMENT

Customer: 1144094828 ELGEYO MARAKWET COUNTY ASSEMBLY
Product Name: Large Corporate
Statement Period: 01 JUN 2020

TXN DATE	DESCRIPTION	VALUE DATE	KES	Balance at Period End:	1.30	KES	MONEY IN	MONEY OUT	LEDGER BALANCE
			44,028.30						44,028.30
01 JUN 2020	BALANCE B/FWD	01 JUN 2020							44,028.30
05 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	05 JUN 2020					313,020.00 ✓		357,048.30
05 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	05 JUN 2020					600,000.00 ✓		957,048.30
05 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	05 JUN 2020					700,000.00 ✓		1,657,048.30
05 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	05 JUN 2020					600,000.00 ✓		2,257,048.30
08 JUN 2020	Cash Withdrawal CHQ97 2 BARNABAS KIPRONO RICHARD	08 JUN 2020						-313,020.00	1,944,028.30
08 JUN 2020	Cash Withdrawal CHQ97 4 BARNABAS KIPRONO RICHARD	08 JUN 2020						-150,000.00	1,794,028.30
08 JUN 2020	Cash Withdrawal CHQ97 3 BARNABAS KIPRONO RICHARD	08 JUN 2020						-200,000.00	1,594,028.30
09 JUN 2020	Cash Withdrawal CHQ97 5 WATSON KIPLAGAT A T-ITEN T	09 JUN 2020						-600,000.00	994,028.30
11 JUN 2020	Cash Withdrawal CHQ97 6 BARNABAS RICHARD AT-ITEN	11 JUN 2020						-120,000.00	874,028.30
15 JUN 2020	Cash Withdrawal CHQ97 7 WATSON KIPLAGAT A T-ITEN T	15 JUN 2020						-600,000.00	274,028.30
15 JUN 2020	Cash Withdrawal WATSO N KIPLAGAT AT-ITEN TT 20167Y	15 JUN 2020						-100,000.00	174,028.30
19 JUN 2020	Cash Withdrawal CHQ97 9 WATSON KIPLAGAT A T-ITEN T	19 JUN 2020						-100,000.00	74,028.30
25 JUN 2020	Cash Withdrawal CHQ98 0 BARNABAS AT-ITEN T T201770	25 JUN 2020						-25,000.00	49,028.30
30 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	30 JUN 2020					342,600.00 ✓		391,628.30
30 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	30 JUN 2020					180,900.00 ✓		572,528.30
30 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	30 JUN 2020					140,000.00 ✓		712,528.30
30 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	30 JUN 2020					313,020.00 ✓		1,025,548.30
30 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	30 JUN 2020					313,020.00 ✓		1,338,568.30
30 JUN 2020	Inward SWIFT Pa AT-DP C ELGEYOMARAKWET / REC/0030	30 JUN 2020					160,000.00 ✓		1,498,568.30
30 JUN 2020	Cash Withdrawal CHQ98 1 WATSON KIPLAGAT A T-ITEN T	30 JUN 2020						-600,000.00	898,568.30
30 JUN 2020	Cash Withdrawal CHQ98 2 WATSON KIPLAGAT A T-ITEN T	30 JUN 2020						-313,020.00	585,548.30
30 JUN 2020	Tax Amount Due AT-DPC 1144094828 114409482 8.LED	01 JUL 2020						-147	585,401.30
30 JUN 2020	Ledger Fees AT-DPC 114 4094828 1144094828.LE DGERF	01 JUL 2020						-735	584,666.30



2 July 2020
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01 JUL 2020

Cash Withdrawal CHQ98 01 JUL 2020
3 WATSON KIPLAGAT A
T-ITEN T

-584,665.00

1.30

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BALANCE AT PERIOD E
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3,662,560.00

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