REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF ELGEYO MARAKWET

FOR THE YEAR ENDED 30 JUNE 2016

COUNTY ASSEMBLY OF ELGEYO MARAKWET

REPORTS AND AMENDED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assemblies are as a result of Article 176(1) of the Constitution. The current leadership of the County Assembly assumed office after the General Election of 4th March 2013. This led to swearing in of Members of the County Assembly and election of the County Assembly Speaker. Hon. Albert Kochei was elected by Members of The County Assembly and is thus the first Speaker of Elgeyo/Marakwet County Assembly. The County Assembly also established the County Assembly Service Board as per Section 12 of the County Government Act of 2012.The Clerk to the Assembly is responsible for the general policy and strategic direction of the Assembly

(b) Key Management

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

- Clerk
- Deputy Clerks
- Head of departments
- Section Heads

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

- Auditor General is responsible for audit of County's Assembly financial statements
- The County Assembly is vested with oversight role of all activities in the County.

(e) Entity Headquarters

P.O. Box 53-30700
County Assembly Building
Iten

(f) Entity Contacts

Telephone: +254716647700
E-mail: emcountyassembly@gmail.com/info@emca.or.ke
Website: www.emca.go.ke

(g) Entity Bankers

a. Central Bank of Kenya
Eldoret
P.O. Box 60000-00200
Nairobi.

b. Kenya Commercial Bank
P.O Box 456-30700
Iten

c. Family Bank
P.O.Box 7415-00200
Nairobi

2 Independent Auditors

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

II. FORWARD BY THE CLERK OF THE ASSEMBLY

Forward note by the ASSEMBLY CLERK……
Include the following:

Budget performance
During the year under review the budget absorption for recurrent expenditure was 96.07%. The input of resources enabled the County Assembly to efficiently deliver its mandate of oversight, legislation and representation. Again this lead to legislation of various bills brought to the house and 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.
Performance of key development projects
During the year under review the county assembly undertook various development projects which include; Refurbishment of assembly chambers and construction of perimeter wall along the assembly. This has led to provision of conducive environment for debate in the chamber and improved security. Since the county assembly does not operate an independent development account, all development expenditure incurred is paid by county treasury. However, the county assembly maintains all the project files and payment vouchers related thereto.
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. Also the equipping of Hansard equipment has enabled recording of proceeding in the house and 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 faced few challenges which include; delay In disbursement of funds during the first quarter, Scarce resources allocated to the assembly for its development projects and implementation of e-Procurement which has delayed procurement of services. The way forward is to improve timely disbursement of funds and further sensitisation on e-procurement for suppliers to embrace the new technology.

THE CLERK
ELGEYO MARAKWET COUNTY
ASSEMBLY
P. O. BOX 93 - 30700, ITEN - KENYA

Sign

Clerk to the County Assembly

STATEMENT OF MANAGEMENT RESPONSIBILITIES

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 on 30th June 2016. 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 30th June 2016, 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 the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 22nd February, 2017.

Clerk of the County Assembly

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

REPUBLIC OF KENYA

Telephone: +254-20-342330
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E-mail: oag@oagkenya.go.ke
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P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON ELGEYO MARAKWET COUNTY ASSEMBLY FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Elgeyo Marakwet set out on pages 7 to 27, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

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 such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Auditing Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or

error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Assembly's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1.0 Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts – Recurrent reflects total expenditure of Kshs.409,333,525 while IFMIS records show a figure of Kshs.503,962,653. Management has not explained or reconciled the difference of Kshs.94,629,128. Further, the statement of comparison of budget and actual amounts - Development reflects expenditure of Kshs.30,612,078 which is at variance with amount in the development expenditure vote book status report of Kshs.34,906,191 for the period ended 30 June 2016 resulting in unexplained variance of Kshs.4,294,163.

Consequently, the accuracy and completeness of the statement of comparison of budget and actual amounts for the year ended 30 June 2016 could not be confirmed.

2.0 Transfers from the County Treasury/ Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2016 discloses transfers from the County Treasury/ Exchequer releases of Kshs.439,951,066 which is at variance with the figure of Kshs.419,470,000 indicated in the report of the Controller of Budget for the same period comprising of recurrent exchequer of Kshs.389,470,000 and development exchequer releases of Kshs.30,000,000 and therefore resulting to unexplained variance of Kshs.20,481,066.

Consequently, the validity, accuracy and completeness of the exchequer releases of Kshs.439,951,066 in the statement of receipts and payments for the year ended 30 June 2016 could not be confirmed.

3.0 Use of Goods and services

3.1 Unsupported Domestic Travelling Subsistence

Included in the use of goods and services figure of Kshs.122,710,529 and as disclosed in note 5 to the financial statements is domestic travel and subsistence of Kshs.44,205,401, out of which Kshs.11,775,290 was not

supported with documents such as invitation letters, workshop and activity programs, evidence of means of travel, attendance registers and reports of the meetings. As a result, the propriety of expenditure totalling Kshs.11,775,290 on domestic travel and subsistence for the year ended 30 June 2016 could not be confirmed.

3.2 Training Expenses

The statement of receipts and payments for the year ended 30 June 2016 disclose use of goods and services balance of Kshs.122,710,529. Included in this balance is an amount of Kshs.15,149,442 which was in respect of training expenses. Out of this balance, an amount of Kshs.2,774,000 was incurred on travelling. However, the payments were not supported with list of attendants, letters of invitations and evidence of travel by the officers to the training. As a result, the propriety of the expenditure of Kshs.2,774,000 for the year ended 30 June 2016 could not be confirmed.

4.0 Acquisition of Assets

4.1 Delay in completion of Construction of the Cafeteria.

Included in the acquisition of assets figure of Kshs.38,509,678 reflected in the statement of receipts and payments is an amount of Kshs.7,042,242 paid to Eldorosta Construction Co. and Femji Enterprises Ltd in respect of the construction of the cafeteria. It was noted that the County Assembly opted to construct the cafeteria in stages. The first phase was awarded to Eldorosta Construction Company Ltd. on 12 May 2014 at a contract sum of Kshs.6,759,412. The contract sum was later varied by an amount of Kshs.1,603,134. However the management has not provided approval for this variation. The second phase was awarded to Femji Enterprises Ltd on 11 April 2016 at a contract sum of Kshs.9,634,651. A review of the records revealed that the County Assembly did not prepare Bills of Quantities for the whole project. Instead the bills were prepared as per each phase. Hence it was not possible to estimate the final cost of the project and control the cost. Further, a physical verification of the project in November 2016, revealed that the project had stalled. No explanation was provided as to why the remaining works could not be completed. The delay in the execution of the project is likely to result in cost escalation of the project.

4.2 Kitchen Equipment

Payment vouchers and records availed for audit examination revealed that the County Assembly procured kitchen equipment and furniture worth Kshs.3,649,568 and Kshs.3,260,000 respectively totalling Kshs.6,855,568 for use in the cafeteria. However, a physical verification revealed that the items purchased were in the store and remained unused, since the cafeteria where they were supposed to be used is still incomplete. It is apparent that the County Assembly did not get value for money for this expenditure. It would therefore appear that the procurement was done without any specific user requirement

and the expenditure of Kshs.6,855,568 arising from their procurement was unnecessary.

5.0 Assets Register

The statement of receipts and payments reflects acquisition of assets balance of Kshs.38,509,678. However, as previously reported, the County Assembly did not maintain an assets register. The Management maintained only a listing of some items of furniture, laptops and computer accessories. This was contrary to Section 149 (2) (o) of the Public Finance Management Act, 2012 which requires that the respective County Government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant authority. Further, the County Assembly inherited assets from the defunct Iten Town Council but there was no report showing the assets handed or taken over.

As a result, the value of assets including those inherited from the defunct Town Council could not be ascertained.

Adverse Opinion

In my opinion, because of the significance of the matter discussed in Basis for Adverse Opinion paragraph, the financial statements do not present fairly, the statement of financial assets of the County Assembly of Elgeyo Marakwet as at 30 June 2016, and of its statement of financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

Other matter

1.0 Budget Control and Performance

1.1 Budget Absorption

During the year under review, the County Assembly's total budget amounted to Kshs.471,033,476 comprising recurrent budget of Kshs.426,069,363 and development budget of Kshs.44,964,113. Further the overall budget reflected overall under- absorption of Kshs.31,087,873 or 7% as summarized below:

Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under Absorption (Kshs)	Under Absorption (%)
Recurrent Budget	426,069,363	409,333,525	16,735,838	4
Development Budget	44,964,113	30,612,078	14,352,035	32
Total	**471,033,476**	**439,945,603**	**31,087,873**	**7**

The under absorption of the approved budget is an indication of activities and projects in the annual work plan not implemented by the County Assembly. This is likely to have a negative effect on the delivery of goods and services to the County Assembly. There is need for the management to re-look at its budgetary mechanism with a view to focusing on priority areas that will enhance service delivery to the residents of Elgeyo Marakwet County.

1.2 Development Budget

During the year under review, Elgeyo Marakwet County Assembly allocated Kshs.44,964,113 for development projects and spent Kshs.30,612,078 resulting in under expenditure of Kshs.14,352,035 or about 32% of the budget.

It is clear that the County did not fully utilize the funds allocated for development and hence the intended objectives may not have been achieved and this may hamper service delivery to the people of Elgeyo Marakwet due to lack of prerequisite infrastructure.

2.0 Failure to Observe One Third Staff Establishment Rule

A review of personnel records availed for audit revealed that as at 30 June 2016, the County Assembly had a staff establishment of 61 (Sixty one), out of whom 57 (Fifty seven) or 93% were from one ethnic community contrary to Section 65(1) (e) of the County Government Act 2012 which requires that the County Public Service Board in selecting employees to ensure that at least thirty per cent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic Community. Consequently, the County Assembly is in breach of the County Governments Act 2012 on staff establishment as means of promoting national unity.

3.0 Governance Framework

3.1 Inadequately Staffed Internal Audit Unit

The County Assembly of Elgeyo Marakwet has an established internal audit unit to oversee the governance mechanism and promote transparency and accountability in the management of resources of the County Assembly. The unit has, however, only two officers and the head of the unit reports both administratively and functionally to the Clerk instead of the audit committee contrary to the provisions of Section 155(1) of the public Financial Management (County Government) Regulations 2015 which states that the head of internal audit unit in a county government entity shall enjoy operational independence through reporting structure by reporting administratively to the accounting officer and functionally to the audit committee. Further, the internal audit function operated without an internal audit charter detailing the scope, responsibilities and purpose of internal audit function. Consequently, the unit lacks the capacity and operational independence to execute its mandate.

3.2 Failure to Establish Audit Committee

The County Assembly of Elgeyo Marakwet has not established an audit committee contrary to section 167(1) of the Public Finance Management (County Government) Regulations, 2015 which requires each county government entity to establish an audit committee. The County Government is therefore in breach of the law.

3.3 IT Internal Control Environment

A review of the Information and Communication Technology (ICT) of the County Assembly revealed that the Assembly did not have an IT strategic Plan, Data Recovery Plan (DRP) and IT security policy. Lack of disaster recovery plan means that the entity may not be able to continue with normal operations in case of a disaster. Further, the County Assembly did not have an IT steering committee which is important in performing the oversight function and formulation of policies to ensure that IT department functions assist in achievement of organizational objectives in an economic, efficient and effective way. In addition, the County Assembly did not have periodic IT reports which are supposed to assess the status of implementation of IT systems and suggest corrective measures.

Consequently, there is risk that the organizational objectives may not be achieved and also it may not be possible to maximize the utilization of the IT resources.

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

15 August 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS AS AT 30TH JUNE 2016

	Note	2015/16 Kshs	2014/15 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	439,951,066	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**439,951,066**	-
PAYMENTS			
Compensation of Employees	4	276,395,396	-
Use of goods and services	5	122,710,529	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	2,330,000	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	38,509,678	-
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		**439,954,603**	-
SURPLUS/DEFICIT		**5,463**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The amended financial statements were approved on 22nd February, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer-County Assembly

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

IV. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2016

	Note	2015/16 Kshs	2014/15 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	6,563	-
Cash Balances	13B	-	-
Total Cash and cash equivalents		**6,563**	-
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		**6,563**	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	1,100	-
NET FINANCIAL ASSETS		**5,463**	-
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Defict for the year		5,463	-
NET FINANCIAL POSITION		**5,463**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The amended financial statements were approved on 22nd February, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

THE CLERK, ELGEYO MARAKWET COUNTY ASSEMBLY P.O. BOX 30700, ITEN - KENYA

V. STATEMENT OF CASHFLOW FOR THE PERIOD ENDED 30TH JUNE 2016

	Note	2015/16 Kshs	2014/15 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	439,951,066	-
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	276,395,396	-
Use of goods and services	5	122,710,529	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	2,330,000	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**38,515,141**	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	38,509,678	-
Net cash flows from investing activities		**38,509,678**	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**5,463**	-
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		**5,463**	-
As per statement of assets		**5,463**	
Control		-	-

The explanatory notes to these financial statements form an integral part of the financial statements. The amended financial statements were approved on 22nd February, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

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

VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED AS AT 30TH JUNE 2016

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	429,000,000	42,033,476	471,033,476	439,951,066	93.40%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**429,000,000**	**42,033,476**	**471,033,476**	**439,951,066**	**93.40%**
PAYMENTS					
Compensation of Employees	258,681,923	18,142,500	276,824,423	276,395,396	99.84%
Use of goods and services	111,418,077	18,176,863	129,594,940	122,710,529	94.69%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	20,000,000	(10,000,000)	10,000,000	2,330,000	23.3%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	38,900,000	15,714,113	54,614,113	38,509,678	70.51%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**429,000,000**	**42,033,476**	**471,033,476**	**439,945,603**	**93.40%**

The entity amended financial statements were approved on 22nd February, 2017 and signed by:

Clerk of the Assembly

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

Principal Finance Officer – County Assembly

VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AS AT 30TH JUNE 2016

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	399,000,000	27,069,363	426,069,363	409,338,988	96.07%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**399,000,000**	**27,069,363**	**426,069,363**	**409,338,988**	**96.07%**
PAYMENTS					
Compensation of Employees	258,681,923	18,142,500	276,824,423	276,395,396	99.84%
Use of goods and services	111,418,077	18,176,863	129,594,940	122,710,529	94.69%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	20,000,000	(10,000,000)	10,000,000	2,330,000	23.3%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	8,900,000	750,000	9,650,000	7,897,600	81.84%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**399,000,000**	**27,069,363**	**426,069,363**	**409,333,525**	**96.07%**

(a) As at the end of the financial year, the county assembly had not approved the amendments of the car and mortgage revolving fund Act. Therefore, the funds were not received from the exchequer hence it lapsed.

The entity amended financial statements were approved on 22nd February, 2017 and signed by:

Clerk of the Assembly

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

Principal Finance Officer – County Assembly

VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT AS AT 30TH JUNE 2016

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	30,000,000	14,964,113	44,964,113	30,612,078	68.08%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**30,000,000**	**14,964,113**	**44,964,113**	**30,612,078**	**68.08%**
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	30,000,000	14,964,113	44,964,113	30,612,078	68,08%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**30,000,000**	**14,964,113**	**44,964,113**	**30,612,078**	**68.08%**

NOTE:
The county assembly does not operate an independent development account. All the development expenditure incurred by assembly is paid by county treasury. However, the county assembly maintains all project files and payment vouchers related thereto. Consequently, the financial statement for county executive includes the development vote for the assembly as disclosed above.

(a) The projects are still on-going and we expect to complete during the course of next financial year.

The entity financial statements were approved on 22nd February, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer – County Assembly

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

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-progarmme	Budget	Actual	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	20xx	Quarter 20xx	Date, 20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1					
Sub-programme 1	-	-	-	-	-
Sub-programme 2	-	-	-	-	-
Sub-programme 3	-	-	-	-	-
Programme 2					
Sub-programme 1	-	-	-	-	-
Sub-programme 2	-	-	-	-	-
Sub-programme 3	-	-	-	-	-

X. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

3. 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 Kenya Commercial Bank at the end of the financial year.

4. 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 expenditure 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.

5. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

6. 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.

7. 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.

8. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

9. Comparative figures

The county assembly does not have any comparative figures for the previous financial year 2014/2015. This is because the county executive consolidated their 2014/2015 financial statements with assembly's.

10. Subsequent events

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

XI. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2015/16	2014/15
	Kshs	Kshs
Total Exchequer Releases for quarter 1	-	-
Total Exchequer Releases for quarter 2	184,573,237	-
Total Exchequer Releases for quarter 3	118,326,929	-
Total Exchequer Releases for quarter 4	106,438,822	
*Total Exchequer Releases for quarter 1 to 4 (Development Expenditure)	30,612,078	-
Cumulative Amount	**439,951,066**	-

NOTE:
*The county assembly does not operate a separate development account. Therefore, the above amount was received into the county treasury development account.

2 PROCEEDS FROM SALE OF ASSETS

	2015/16	2014/15
	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	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

3 OTHER RECEIPTS

	2015/16	2014/15
	Kshs	Kshs
Other Receipts I	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Other Receipts	-	-
Total	-	-

4 COMPENSATION OF EMPLOYEES

	2015/16	2014/15
	Kshs	Kshs
Basic salaries of permanent employees	96,468,774	-
Basic wages of temporary employees	17,504,869	-
Personal allowances paid as part of salary	81,989,378	-
Personal allowances paid as reimbursements	30,936,864	-
Personal allowances provided in kind	23,595,405	-
Pension and other social security contributions	15,215,285	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments(Gratuity)	10,684,821	-
Total	**276,395,396**	-

5 USE OF GOODS AND SERVICES

	2015/16	2014/15
	Kshs	Kshs
Utilities, supplies and services	429,920	-
Communication, supplies and services	4,397,811	-
Domestic travel and subsistence	44,205,401	-
Foreign travel and subsistence	4,634,886	-
Printing, advertising and information supplies & services	6,718,655	-
Rentals of produced assets	1,803,000	-
Training expenses	15,149,442	-
Hospitality supplies and services	9,368,726	-
Insurance costs	16,752,759	-
Specialized materials and services	2,478,325	-
Office and general supplies and services	9,715,026	-
Other operating expenses	3,779,435	-
Routine maintenance – vehicles and other transport equipment	2,418,331	-
Routine maintenance – other assets	863,812	-
Total	**122,710,529**	-

6 SUBSIDIES

Description	**2015/16**	**2014/15**
	Kshs	**Kshs**
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/16	2014/15
	Kshs	Kshs
Transfers to National Government entities		
See attached list	-	-
Transfers to Counties		
County Assembly Car & Mortgage Loan Account	2,330,300	-
(insert name of budget agency)	-	-
TOTAL	**2,330,300**	**-**

8 OTHER GRANTS AND TRANSFERS

	2015/16	2014/15
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	-	-

9 SOCIAL SECURITY BENEFITS

	2015/16	2014/15
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

10 ACQUISITION OF ASSETS

Non Financial Assets	**2015/16**	**2014/15**
	Kshs	**Kshs**
Purchase of Buildings	-	-
Construction of Buildings	10,360,937	-
Refurbishment of Buildings	4,134,855	-
Construction of Roads	-	-
Construction and Civil Works	699,740	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	5,755,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	17,447,146	-
Purchase of Specialised Plant, Equipment and Machinery	112,000	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**38,509,678**	-

11 FINANCE COSTS

	2015/16	2014/15
	Kshs	Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Total	-	-

12 OTHER PAYMENTS

	2015/16	2014/15
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
Total	-	-

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	**Indicated whether recurrent or development**	2015/16	2014/15
		Kshs	Kshs
Name of Bank, Acc. No. & currency	CRF Acc	-	-
Name of Bank, Acc. No. & currency	Development Acc	-	-
Central Bank Account 1000560243	Recurrent Account	5,414.90	-
Name of Bank, Acc. No. & currency	Deposits Acc	-	-
Kenya Commercial Account1144094828	Imprest Account-Recurrent.	1,148.00	-
Total		**6,562.90**	-

13B CASH IN HAND

	2015/16	2014/15
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

	2015/16	2014/15
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14 ACCOUNTS RECEIVABLE

	2015/16	2014/15
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

15 ACCOUNTS PAYABLE

	2015/16	2014/15
	Kshs	Kshs
Deposits and Retentions	1,100	-
Total	**1,100**	-

16 FUND BALANCE BROUGHT FORWARD

	2015/16	2014/15
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

18 OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16	2014/15
	Kshs	Kshs
Construction of buildings	10,702,460	-
Construction of civil works		-
Supply of goods	5,337,369	-
Supply of services	-	-
Total	**16,039,829**	-

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16	2014/15
Name of Staff	Kshs	Kshs
	-	-
	-	-
Total	-	-

18.3: OTHER PENDING PAYABLES (See Annex 3)

	2015/16	2014/15
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings						
1. Femji Enterprises Ltd-Cafeteria Phase 11	9,634,681	11/4/2016	4,163,700	-	5,470,951	Ongoing Project
2. Tenderi Talents Ltd-Gate & Guard House	1,970,000	18/6/2014	1,470,000	-	500,000	Ongoing Project
3. Effic Engineering-Landscaping	1,399,575	4/5/2016	576,700	-	822,875	Ongoing Project
4. Femji Enterprises Ltd-Car Park	748,000	6/11/2015	-	-	748,000	Ongoing Project
5. Femji Enterprises Ltd-Completion of assembly perimeter wall	7,926,451	26/02/2015	5,683,997	-	2,242,454	Ongoing Project
6. Tenderi Talents Ltd-Administration Block	5,181,970	13/02/2015	4,263,790	-	918,180	Ongoing Project
Sub-Total	**26,860,677**		**16,158,187**	-	**10,702,460**	
Construction of civil works						
7.	-		-	-	-	
8.	-		-	-	-	
9.	-		-	-	-	
Sub-Total	-		-	-	-	
Supply of goods						
10. Mymac co Ltd-Purchase of Generator	1,687,800	4/5/ 2016	-	-	1,687,800	Ongoing Project
11. Jimtech Services-Kitchen Appliances	3,649,569	7/6/2016	-	-	3,649,569	Ongoing Project
12.	-	-	-	-	-	
Sub-Total	**5,337,369**				**5,337,369**	
Supply of services						
13.	-		-	-	-	
14.	-		-	-	-	
15.	-		-	-	-	
Sub-Total	-		-	-	-	
Grand Total	**32,198,046**		**16,158,187**		**16,039,829**	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
1.	-	-	-	-	-	-	
2.	-	-	-	-	-	-	
3.	-	-	-	-	-	-	
4.	-	-	-	-	-	-	
5.	-	-	-	-	-	-	
6.	-	-	-	-	-	-	
7.	-	-	-	-	-	-	
8.	-	-	-	-	-	-	
9.	-	-	-	-	-	-	
10.	-	-	-	-	-	-	
11.	-	-	-	-	-	-	
12.	-	-	-	-	-	-	
13.	-	-	-	-	-	-	
14.	-	-	-	-	-	-	
15.	-	-	-	-	-	-	
16.	-	-	-	-	-	-	
17.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	-	-	-	-	

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.	-	-	-	-	-	-	
2.	-	-	-	-	-	-	
3.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Amounts due to County Govt Entities							
4.	-	-	-	-	-	-	
5.	-	-	-	-	-	-	
6.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Amounts due to Third Parties							
7.	-	-	-	-	-	-	
8.	-	-	-	-	-	-	
9.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Others (*specify*)							
10.	-	-	-	-	-	-	
11.	-	-	-	-	-	-	
12.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	-	-	-	-	

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land	-	-	-	-
Buildings and structures	-	-	-	15,195,532
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	1,250,000		363,000	4,142,000
ICT Equipment, Software and Other ICT Assets	2,819,300	2,320,500	389,300	11,918,046
Other Machinery and Equipment	-	-	-	112,000
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	
Total	4,069,300	2,320,500	752,300	31,367,578

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		-	-	-

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)Attached hereby

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-15 TO JUN-16

Head	Sub Head	ITEM-SOURCE-PROGRAMME-GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
0001			**County Assembly**								
	01		**County Assembly Headquarters**								
		2110116-00001001-0717019999-43600001	Basic Salaries - County Assembly Service	96,787,096	0	0	96,787,096	96,468,774	0	96,468,774	318,322
		2110201-00001001-0717019999-43600001	Contractual Employees	16,780,000	0	742,500	17,522,500	17,504,869	0	17,504,869	17,631
		2110301-00001001-0717019999-43600001	House Allowance	17,484,000	0	0	17,484,000	17,483,310	0	17,483,310	690
		2110302-00001001-0717019999-43600001	Horaria	41,496,000	0	0	41,496,000	41,495,999	0	41,495,999	1
		2110307-00001001-0717019999-43600001	Hardship Allowance	12,869,400	0	0	12,869,400	12,866,942	0	12,866,942	2,458
		2110312-00001001-0717019999-43600001	Responsibility Allowance	9,288,000	0	0	9,288,000	9,288,000	0	9,288,000	0
		2110314-00001001-0717019999-43600001	Transport Allowance	22,730,080	0	6,000,000	28,730,080	28,717,773	0	28,717,773	12,307
		2110320-00001001-0717019999-43600001	Leave Allowance	866,000	0	0	866,000	855,126	0	855,126	10,874
		2110322-00001001-0717019999-43600001	Risk Allowance	2,220,000	0	0	2,220,000	2,219,091	0	2,219,091	909
		2110399-00001001-0717019999-43600001	Personal Allowances paid - Oth	12,200,000	0	11,400,000	23,600,000	23,595,405	0	23,595,405	4,595
		2120101-00001001-0717019999-43600001	Employer Contributions to National Social Security Fund	15,276,501	0	0	15,276,501	15,215,285	0	15,215,285	61,216
		2210101-00001001-0717019999-43600001	Electricity	350,000	0	0	350,000	350,000	0	350,000	0
		2210102-00001001-0717019999-43600001	Water and Sewarage Charges	75,000	0	0	75,000	74,920	0	74,920	80
		2210201-00001001-0717019999-43600001	Telephone, Telex, Facsimile and Mobile Phone Services	4,200,000	0	0	4,200,000	3,648,284	0	3,648,284	551,716
		2210202-00001001-0717019999-43600001	Internet Connections	500,000	0	400,000	900,000	732,172	0	732,172	167,828
		2210203-00001001-0717019999-43600001	Courier & Postal Services	50,000	0	0	50,000	17,355	0	17,355	32,645
		2210301-00001001-0717019999-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,500,000	0	1,500,000	11,000,000	10,997,747	0	10,997,747	2,253
		2210302-00001001-0717019999-43600001	Accommodation - Domestic Travel	15,000,000	0	3,850,000	18,850,000	18,845,830	0	18,845,830	4,170
		2210303-00001001-0717019999-43600001	Daily Subsistance Allowance	15,000,000	0	4,000,000	19,000,000	18,996,710	0	18,996,710	3,290
		2210502-00001001-0717019999-43600001	Publishing & Printing Services	2,000,000	0	0	2,000,000	1,999,408	0	1,999,408	592
		2210504-00001001-0717019999-43600001	Advertising, Awareness and Publicity Campaigns	5,000,000	0	0	5,000,000	4,719,247	267,180	4,986,427	13,573
		2210603-00001001-0717019999-43600001	Rents and Rates - Non-Residential	5,160,000	0	-3,120,000	2,040,000	1,803,000	0	1,803,000	237,000
		2210714-00001001-0717019999-43600001	Gender Mainstreaming	1,500,000	0	0	1,500,000	1,356,540	132,400	1,488,940	11,060
		2210799-00001001-0717019999-43600001	Training Expenses - Other (Bud	10,000,000	0	5,160,232	15,160,232	15,149,442	0	15,149,442	10,790
		2210801-00001001-0717019999-43600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,570,777	0	2,500,000	5,070,777	5,065,456	0	5,065,456	5,321
		2210809-00001001-0717019999-43600001	Board Allowance	2,968,000	0	0	2,968,000	2,946,730	0	2,946,730	21,270
		2210901-00001001-0717019999-43600001	Group Personal Insurance	2,500,000	0	0	2,500,000	0	0	0	2,500,000
		2210904-00001001-0717019999-43600001	Motor Vehicle Insurance	2,000,000	0	0	2,000,000	1,665,571	21,632	1,687,203	312,797
		2210907-00001001-0717019999-43600001	Insurance for cash	500,000	0	0	500,000	0	0	0	500,000
		2210910-00001001-0717019999-43600001	Medical Insurance	16,564,300	0	0	16,564,300	15,087,188	13	15,087,201	1,477,099
		2211006-00001001-0717019999-43600001	Purchase of Workshop Tools, Spares and Small Equipment	150,000	0	0	150,000	147,690	0	147,690	2,310
		2211016-00001001-0717019999-43600001	Purchase of Uniforms and Clothing - Staff	500,000	0	0	500,000	498,006	0	498,006	1,994
		2211101-00001001-0717019999-43600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	0	466,631	2,966,631	2,817,068	149,553	2,966,621	10
		2211102-00001001-0717019999-43600001	Supplies and Accessories for Computers and Printers	500,000	0	0	500,000	497,300	0	497,300	2,700
		2211103-00001001-0717019999-43600001	Sanitary and Cleaning Materials, Supplies and Services	2,400,000	0	0	2,400,000	2,255,012	102,700	2,357,712	42,288
		2211201-00001001-0717019999-43600001	Refined Fuels and Lubricants for Transport	3,500,000	0	0	3,500,000	3,499,950	0	3,499,950	50
		2211301-00001001-0717019999-43600001	Bank Service Commission and Charges	30,000	0	0	30,000	0	0	0	30,000
		2211306-00001001-0717019999-43600001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,000,000	0	0	1,000,000	967,580	0	967,580	32,420
		2211308-00001001-0717019999-43600001	Legal Dues/fees, Arbitration and Compensation Payments	1,500,000	0	-500,000	1,000,000	939,245	0	939,245	60,755

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-15 TO JUN-16

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
		2211309-00001001-0717019999-43600001	Managent Fees	300,000	0	0	300,000	279,000	0	279,000	21,000
		2211310-00001001-0717019999-43600001	Contracted Professional Services	300,000	0	0	300,000	292,500	0	292,500	7,500
		2211399-00001001-0717019999-43600001	Other Operating Expenses - Oth	200,000	0	3,620,000	3,820,000	3,779,435	0	3,779,435	40,565
		2220101-00001001-0717019999-43600001	Maintenance Expenses - Motor Vehicles	2,500,000	0	0	2,500,000	2,418,331	64,951	2,483,282	16,718
		2220205-00001001-0717019999-43600001	Maintenance of Buildings and Stations -- Non-Residential	250,000	0	0	250,000	240,762	0	240,762	9,238
		2220207-00001001-0717019999-43600001	Maintenance of Roads, Ports and Jetties	250,000	0	0	250,000	223,050	26,750	249,800	200
		2420203-00001001-0717019999-43600001	Loans on Other Instruments	20,000,000	0	-10,000,000	10,000,000	0	0	0	10,000,000
		2710102-00001001-0717019999-43600001	Gratuity - Civil Servants	10,684,846	0	0	10,684,846	10,684,821	0	10,684,821	25
		3110302-00001001-0717019999-43600001	Refurbishment of Non-Residential Buildings	100,000	0	300,000	400,000	400,000	0	400,000	0
		3111001-00001001-0717019999-43600001	Purchase of Office Furniture and Fittings	2,500,000	0	0	2,500,000	2,495,000	0	2,495,000	5,000
		3111002-00001001-0717019999-43600001	Purchase of Computers, Printers and other IT Equipment	4,500,000	0	150,000	4,650,000	4,592,600	55,000	4,647,600	2,400
		3111009-00001001-0717019999-43600001	Purchase of other Office Equipment	150,000	0	0	150,000	150,000	0	150,000	0
		3111110-00001001-0717019999-43600001	Purchase of Generators	1,500,000	0	300,000	1,800,000	112,000	1,687,800	1,799,800	200
		3111111-00001001-0717019999-43600001	Purchase of ICT Networking and Communication Equipment	250,000	0	300,000	550,000	548,000	0	548,000	2,000
			GROSS EXPENDITURE	**399,000,000**	**0**	**27,069,363**	**426,069,363**	**407,003,525**	**2,507,979**	**409,511,503**	**16,557,860**
			Net Expenditure Sub Head 000101	**399,000,000**	**0**	**27,069,363**	**426,069,363**	**407,003,525**	**2,507,979**	**409,511,503**	**16,557,860**
			Net Expenditure Head 000100	**399,000,000**	**0**	**27,069,363**	**426,069,363**	**407,003,525**	**2,507,979**	**409,511,503**	**16,557,860**
			Total Net Expenditure vote R4361	**399,000,000**	**0**	**27,069,363**	**426,069,363**	**407,003,525**	**2,507,979**	**409,511,503**	**16,557,860**

VOTE D4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-15 TO JUN-16

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**								
		3110299-00001001-0505049999-43600001	Construction of Buildings - Ot	0	0	0	0	927,131	-927,131	0	0
		3110202-00001001-0717019999-43600001	Non-Residential Buildings (offices, schools, hospitals, etc..)	30,000,000	0	0	30,000,000	29,108,247	0	29,108,247	891,753
		3110299-00001001-0717019999-43600001	Construction of Buildings - Ot	0	0	14,964,113	14,964,113	576,700	5,221,244	5,797,944	9,166,169
			GROSS EXPENDITURE	**30,000,000**	**0**	**14,964,113**	**44,964,113**	**30,612,078**	**4,294,112**	**34,906,191**	**10,057,922**
			Net Expenditure Sub Head 000101	**30,000,000**	**0**	**14,964,113**	**44,964,113**	**30,612,078**	**4,294,112**	**34,906,191**	**10,057,922**
			Net Expenditure Head 000100	**30,000,000**	**0**	**14,964,113**	**44,964,113**	**30,612,078**	**4,294,112**	**34,906,191**	**10,057,922**
			Total Net Expenditure vote D4361	**30,000,000**	**0**	**14,964,113**	**44,964,113**	**30,612,078**	**4,294,112**	**34,906,191**	**10,057,922**

KACA Che Recurrent Ac 1000240563

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30th June 2016 Station HQs

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate ..	5 358151	95				
Less—						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	5 352737	05				
2. Receipts in Bank Statement not yet recorded in Cash Book						
Add—						
3. Payments in Bank Statement not yet recorded in Cash Book						
4. Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					5414	90

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

Signature	Designation	Date
	Snr Accountant	5th July, 2016

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

Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.	Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.
30	6-2016	Duncan Kirathu	31500	-					
30	6-2016	Tabitha Tokotich	36600	-					
30	6-2016	Thanna Trust	504400	-					
30	6-2016	KCB	56000	-					
30	6-2016	National Bank	56700	-					
30	6-2016	David Balwelay	97500	-					
30	6-2016	Ryles Ltd	113375	85					
30	6-2016	Ryles Ltd	140050	85					
30	6-2016	KCB Ltd	142500	-					
30	6-2016	Collcatrac	203700	-					
30	6-2016	Equity	367500	-					
30	6-2016	Ryles Ltd	379310	35					
30	6-2016	KCB Ltd	678300	-					
30	6-2016	KACA Recurrent Ac	2999300	-					
		Total	5352737	05					

Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					2. Receipts in Bank Statement not yet recorded in Cash Book		
Cheque		Payee	Amount		Details	Amount	
No.	Date		Sh.	cts.		Sh.	cts.

Payments in Bank Statement not yet recorded in Cash Book			4. Receipts in Cash Book not yet recorded in Bank Statement		
Details	Amount		Details	Amount	
	Sh.	cts.		Sh.	cts.

K. (L)

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 01/06/2016 TO 01/07/2016

Rundate : 01/07/2016

Runtime : 14:38:12

Customer Number : 119505

Account Number : 1000240563

Account Name : ELGEYO MARAKWET COUNTY ASSEM REC(KES)

Opening Balance : 16028650.05

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	02/06/2016	02/06/2016	FT161543P5GV	TRFS Payments	1,971.75	0.00	16,026,678.30
				0030001303			
				R4361-760			
2	02/06/2016	02/06/2016	FT16154XGGYG	TRFS Payments	3,736.80	0.00	16,022,941.50
				0030001302			

				/REC/0030001590			
				R4361-2168			
294	29/06/2016	29/06/2016	FT16181R1VK9	Outward RTGS Payment MT 102	2,597,358.00	0.00	5,422,081.95
				0030001581			
				ELGEYO-MARAKWET COUNTY:CBK			
				ELGEYO MARAKWET COUNTY ASSEMBLY CAR			
				/REC/0030001581			
				R4361-2188			
295	30/06/2016	30/06/2016	FT16182QSJC2	TRFS Payments	7,500.00	0.00	5,414,581.95
				0030001630			
				R4361-2228			
296	30/06/2016	30/06/2016	FT16182S5PVY	TRFS Payments	56,430.00	0.00	5,358,151.95
				0030001629			
				R4361-2223			
297	01/07/2016	01/07/2016	FT16183Z9KHM	Outward RTGS Payment MT 103	31,500.00	0.00	5,326,651.95
				0030001626			
				ELGEYO-MARAKWET COUNTY:999999			

EMCA M/C # 1144094828

F.O. 3

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30TH JUNE 2016 Station ITEN

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate ..	1,148	=				
Less—						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	—					
2. Receipts in Bank Statement not yet recorded in Cash Book	—					
Add—						
3. Payments in Bank Statement not yet recorded in Cash Book	—					
4. Receipts in Cash Book not yet Recorded in Bank Statement	—					
Bank Balance as per Cash Book					1,148	-

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

Signature	Designation	Date
[signature]	Principal Finance Officer	4TH July 2016.

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

Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.	Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.

ACCOUNT STATEMENT

Customer:

Account: 1144094828 ELGEYO MARAKWET COUNTY ASSEMBLY Current Account - Central

Statement Period: 01 JUN 2016 -

Balance at Period Start 309,185.00 KES Balance at Period End: 598.00 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
	BALANCE B/FWD				309,185.00
02 JUN 2016	Chq Encashmt CHQ451 JOSEPH RUTTO AT-ITEM TT16154	02 JUN 2016	-290,605.00		18,580.00
02 JUN 2016	Chq Encashmt CHQ452 JOSEPH RUTTO AT-ITEM TT16154	02 JUN 2016	-17,747.00		833.00
03 JUN 2016	Inward SWIFT Pa AT-DPC ELGEYOMARAKWET /REC/0030	03 JUN 2016		1,200,000.00	1,200,833.00
07 JUN 2016	Chq Encashmt CHQ453 barnabas AT-ITEM TT161597FGY	07 JUN 2016	-370,000.00		830,833.00
09 JUN 2016	Chq Encashmt CHQ455 watson AT-ITEM TT16161M381K	09 JUN 2016	-291,900.00		538,933.00
10 JUN 2016	Chq Encashmt CHQ454 barnabas AT-ITEM TT16162ZQD3	10 JUN 2016	-275,000.00		263,933.00
15 JUN 2016	Chq Encashmt CHQ456 WATSON KIBIWOTT AT-ITEM TT16	15 JUN 2016	-50,000.00		213,933.00
17 JUN 2016	Inward SWIFT Pa AT-DPC ELGEYOMARAKWET /ROC/0030	17 JUN 2016		900,000.00	1,113,933.00
17 JUN 2016	Chq Encashmt CHQ457 WATSON AT-ITEM TT161699HV1T	17 JUN 2016	-180,000.00		933,933.00
21 JUN 2016	Chq Encashmt CHQ458 BARNABAS K RICHARD AT-ITEM T	21 JUN 2016	-120,000.00		813,933.00
24 JUN 2016	Chq Encashmt CHQ459 WATSON AT-ITEM TT16176BT3H5	24 JUN 2016	-50,000.00		763,933.00
27 JUN 2016	Chq Encashmt CHQ460 BARNABAS AT-ITEM TT16179S2FC	27 JUN 2016	-170,000.00		593,933.00
28 JUN 2016	Chq Encashmt CHQ461 WATSON KIPLAGAT AT-ITEM TT16	28 JUN 2016	-290,785.00		303,148.00
30 JUN 2016	Chq Encashmt CHQ462 WATSON KIPLAGAT AT-ITEM TT16	30 JUN 2016	-302,000.00		1,148.00
01 JUL 2016	Inward SWIFT Pa AT-DPC ELGEYOMARAKWET /REC/0030	01 JUL 2016		2,999,300.00	3,000,448.00
01 JUL 2016	SWIFT Remit Cha AT-ITEM ELGEYO MARAKWET AC-114	01 JUL 2016	-550.00		2,999,898.00
01 JUL 2016	Outward SWIFT P AT-ITEM ELGEYO MARAKWET ACCOUNT	01 JUL 2016	-2,999,300.00		598.00
	BALANCE AT PERIOD END:		-5,407,887.00	5,099,300.00	598.00

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Account Number equals * 1144094828

Booking Date greater than or equals * 20160601

KE0010001 : KCB.ACCT.STMT.ONLINE