



COUNTY GOVERNMENT OF MARSABIT

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

DECEMBER 31, 2022

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

MARSABIT COUNTY GOVERNMENT
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For the period ended December 31, 2022

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(b) Key Management

The *entity's* day-to-day management is under the following key organs:

- Office of the Governor
- Department of Finance and Economic Planning
- Department of Agriculture, Livestock and Fisheries
- County Public Service Board
- Department of Education, Youth, Sports and Skills Development
- Department of Health Services
- Department of Administration and ICT
- Department of Lands and Urban Planning and Development
- Department of Roads, Transport and Public Works
- Department of Water, Environment and Natural Resources
- Department of Trade, Industry and Enterprise Development
- Department of Tourism, Culture and Social Services

(c) Fiduciary Management

The key management personnel who held office during the financial period ended 30th September 2022 and who had direct fiduciary responsibility were: ***(Include all the accounting officers of departments within the County)***

No.	Designation	Name
1.	CECM Finance and Economic Planning	Malicha Boru Wario

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No.	Designation	Name
2.	Accounting Officer-Finance and Economic Planning Department	Wario Jirmo Harsama
3.	Accounting Officer-Executive Department	Mohamed Dida Tache
4.	Accounting Officer- Administration and ICT Department	Muktar Intallo Guracha
5.	Accounting Officer- Agriculture Department	Sora Jillo Danso
6.	Accounting Officer- Livestock Department	Dr. Wario Sori
7.	Accounting Officer-Fisheries Department	Dr. Hitler Rikoi
8.	Accounting Officer –Roads and Transport Department	Ag. Samuella Nalowan
9.	Accounting Officer-Public Works and Housing Department	Fatuma Mohamed Chute
10.	Accounting Officer- Health Department	Grace Galmo Boru
11.	Accounting Officer- Water, Environment and Natural Resources Department	Peter Bartabes Galmagar
12.	Accounting Officer- Education Department	Samuella Nalowan
13.	Accounting Officer- Lands and Urban Planning Department	Dr. Umuro Adano Gollo
14.	Accounting Officer- Youth and Skills Development Department	Abdi Ayla
15.	Accounting Officer- Tourism and Culture Department	Fatuma Jillo

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No.	Designation	Name
16.	Accounting Officer-Trade and Industry Department	Tache Elema
17.	Director-Accounting services	CPA Shalle Ibrahim Shalle
18.	Director-Revenue	Bonaya Wario Doko
19.	Director-Finance	CPA Simon Khobes Siblet
20.	Director Internal Audit	CPA Bonaya Doti
21.	Director-Procurement	Mr. Francis Kariuki Kamendi

(d) Fiduciary Oversight Arrangements

Audit and finance committee activities

The county Government of Marsabit has established an Internal Audit Committee pursuant to Section 155(5) of the PFM Act 2012.

County Public Investment and Accounts Committee

- Examine accounts showing appropriation by the county Assembly to meet public expenditure.
- Examine reports, accounts & working of the county public investments.
- Examine whether the affairs of the county public investment are managed with sound financial or business principles.

County Budget and Appropriation Committee

- Investigate, inquire in to and report all the matters related to budget
- Discuss and review the estimate and make recommendations to the County Assembly
- Examine the County Budget Policy Statements
- Examine Bills related to the County Budget, including appropriation bills
- Evaluate own source revenue estimates
- Evaluate economic and budgetary policies and programmes with direct budget outlays.

a) County Executive Headquarters

P.O. Box 384 - 60500
County Headquarters
Marsabit - Isiolo Highway
Marsabit, Kenya.

b) County Executive Contacts

MARSABIT COUNTY GOVERNMENT
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Telephone: (254)708852046
E-mail: info@treasury.marsabit.go.ke
Website: www.marsabit.go.ke

c) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Marsabit Branch
P.O Box 83 – 60500
Marsabit, Kenya
3. Co-operative Bank
Marsabit Branch
4. Equity Bank
Marsabit Branch

d) Independent Auditors

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

e) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

MARSABIT COUNTY GOVERNMENT
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FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

I am pleased to present the financial report for the County Government of Marsabit for the first half of the financial year 2022/23 that ended on December 31, 2022. This quarterly report is in line with the Public Finance Management Act (PFM), 2012. Section 166(1) of the Act stipulates that an accounting officer of a county government entity shall prepare a report for each quarter of the financial year in respect to the entity.

The quarterly reports are then to be submitted to the County Assembly not later than one month after the end of the quarter according to Section 166(4)(a) of the Act and (b) copies as well delivered to the Controller of Budget, National Treasury, Commission on Revenue Allocation. These financial statements have been prepared in line with this Act.

Financial statements are critical in ensuring accountability of public funds and in public entities. In addition to this, timely financial reporting by adhering to the PFM Act does play a role in accountability.

Counties have three main sources of revenue: exchequer (through equitable share of revenue with the national government), own source revenue and grants and donations. The collection of own source revenue is in line with Article 175(b) of the Constitution.

By the end of the second quarter of the financial year 2022-2023, the County Government of Marsabit had received a cumulative sum of Kshs 2,401,411,328 as equitable share and generated a sum of Kshs 59,419,240 from county's own sources of revenue.

During this quarter, County executive's total recurrent expenditure amounted to Kshs 1,988,249,398 while transfers to County Assembly amounted to Kshs 196,755,584.

.....
County Executive Committee Member
County Government of Marsabit

STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended September 30, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government; (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 government; (v) selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic planning o accepts responsibility for the County Government'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 CEC member for Finance and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended September 30, 2022, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

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The CEC member for Finance and Economic planning confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government'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 CEC member for finance on _____ 2022

Name:

County Executive Committee member – Finance

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STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2022

		Period ended	Comparative Period
		December 31 2022	
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	2,401,411,328	3,019,956,675
Proceeds from Domestic and Foreign Grants	2	-	
Transfers from Other Government Entities	3	-	-
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	59,419,240	48,581,254
Returned CRF issues	10	2,667	42,212
TOTAL RECEIPTS		2,460,833,235	3,071,080,141
PAYMENTS			
Compensation of Employees	11	1,456,104,464	1,575,019,434
Use of goods and services	12	450,844,934	311,631,709
Subsidies	13	-	-
Transfers to Other Government Units	14	246,755,584	273,459,083
Other grants and transfers	15	31,000,000	340,724,880
Social Security Benefits	16	-	991,800
Acquisition of Assets	17	300,000	890,531,756
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	-
TOTAL PAYMENTS		2,185,004,982	3,392,358,662
SURPLUS/DEFICIT		275,828,253	-321,278,521

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2022 and signed by:

Chief Officer

Name:

ICPAK Member Number:

Head of Accounting Services

Name:

ICPAK Member Number:

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22. STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER, 2022

		Period ended December 31, 2022	Prior year audited
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	394,465,758	505,286,687
Cash Balances	21B	-	-
Total Cash and cash equivalents		394,465,758	505,286,687
Accounts Receivables	22	21,000,000	4,929,910
TOTAL FINANCIAL ASSETS		415,465,758	510,216,597
FINANCIAL LIABILITIES			
Accounts Payables	23	16,860,521	50,931,716
NET FINANCIAL ASSETS		398,605,237	459,284,881
REPRESENTED BY			
Fund balance b/fwd	24	727,381,246	780,563,402
Prior year adjustments	25		
Surplus/Deficit for the period		-328,776,009	-321,278,521
NET FINANCIAL POSITION		398,605,237	459,284,881

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2022 and signed by:

Chief Officer Finance
Name:
ICPAK Member Number

Head of Accounting Services
Name:
ICPAK Member Number:

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23. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST DECEMBER, 2022

	Notes	Period ended December 31, 2022	Prior year audited
		KShs	KShs
Receipts from operating income			
Exchequer Releases	1	2,401,411,328	3,019,956,675
Proceeds from Domestic and Foreign Grants	2	-	2,500,000
Transfers from Other Government Entities	3	-	
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	59,419,240	48,581,254
Returned CRF issues	10	2,667	42,212
Payments for operating expenses		-	
Compensation of Employees	11	-1,456,104,464	-1,575,019,434
Use of goods and services	12	-450,844,934	-311,631,709
Subsidies	13		
Transfers to Other Government Units	14	-246,755,584	-273,459,083
Other grants and transfers	15	-31,000,000	-340,724,880
Social Security Benefits	16	-	-991,800
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
Adjusted for:			
Decrease/(Increase) in Accounts Receivable	26	-21,000,000	-4,929,910
Increase/(Decrease) in Accounts Payable	27	-22,987,588	-2,505,380
Other Adjustments-Prior year Adjustments	25	-	-
Net cash flow from operating activities		232,140,665	561,817,945
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	-300,000	-890,531,756
Net cash flows from Investing Activities		-300,000	-890,531,756
CASHFLOW FROM BORROWING ACTIVITIES			

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		Period ended December 31, 2022	Prior year audited
	Notes	KShs	KShs
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		231,840,665	-328,713,811
Cash and cash equivalents at BEGINNING of the year	21	162,625,093	834,000,498
Cash and cash equivalents at END of the period	24	394,465,758	505,286,687

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2022 and signed by:

Chief Officer Finance

Name:

ICPAK Member Number

Head of Accounting Services

Name:

ICPAK Member Number

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24. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	% of Utilization
	a	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS					
Exchequer releases	3,638,502,016	-	3,638,502,016	2,401,411,328	66%
Proceeds from Domestic and Foreign Grants	369,491,069	-	369,491,069	-	-
Transfers from Other Government Entities		-		-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	85,000,000	-	85,000,000	59,419,240	70%
Returned CRF issues	2,667	-	2,667		-
TOTAL	4,092,995,752	-	4,092,995,752	2,460,830,568	60%
PAYMENTS					
Compensation of Employees	1,467,872,856	-	1,467,872,856	1,456,104,464	99%
Use of goods and services	461,177,735	-	461,177,735	450,844,934	98%
Subsidies	-	-	-	-	-
Transfers to Other Government Units	1,041,784,216	-	1,041,784,216	246,755,584	24%
Other grants and transfers	645,289,317	-	645,289,317	31,000,000	5%
Social Security Benefits	14,866,258	-	14,866,258	-	-
Acquisition of Assets	785,348,028	-	785,348,028	300,000	0.04%
Finance Costs, including Loan Interest		-			
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	4,416,338,407	-	4,416,338,407	2,185,004,982	49%

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The entity financial statements were approved on _____ 2022 and signed by:

Chief Officer

Name:

ICPAK Member Number

Head of Accounting Services

Name:

ICPAK Member Number

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25. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis*	% of Utilization
	a	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	
RECEIPTS					
Exchequer releases	2,424,331,498	-	2,424,331,498	2,401,411,328	99%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	85,000,000	-	85,000,000	59,419,240	70%
Returned CRF issues	-	-	-	-	-
TOTAL	2,509,331,498	-	2,509,331,498	2,460,830,568	98%
PAYMENTS					
Compensation of Employees	1,467,872,856	-	1,467,872,856	1,456,104,464	99%
Use of goods and services	425,302,735	-	425,302,735	450,844,934	106%
Subsidies	-	-	-	-	-
Transfers to Other Government Units	522,081,498	-	522,081,498	246,755,584	47%
Other grants and transfers	57,770,000	-	57,770,000	31,000,000	54%
Social Security Benefits	14,866,258	-	14,866,258	-	0%
Acquisition of Assets	21,438,153	-	21,438,153	300,000	1%
Finance Costs, including Loan Interest	-	-	-	-	-

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Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis*	% of Utilization
	a	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	2,509,331,498	-	2,509,331,498	2,185,004,982	87%

The entity financial statements were approved on _____ 2022 and signed by:

Chief Officer

Name:

ICPAK Member Number:

Head of Accounting Services

Name:

ICPAK Member Number:

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26. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	
RECEIPTS	-	-	-	-	-
Exchequer releases	1,214,170,518	-	1,214,170,518	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-
Transfers from Other Government Entities	369,491,069	-	369,491,069	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	-	-	-	-	-
Returned CRF issues	323,345,323	-	323,345,323	2,667	-
TOTAL	1,907,006,909	-	1,907,006,909	2,667	-
PAYMENTS	-	-	-	-	-
Compensation of Employees	-	-	-	-	-
Use of goods and services	35,875,000	-	35,875,000	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Units	519,702,718	-	519,702,718	-	-
Other grants and transfers	587,519,317	-	587,519,317	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	763,909,875	-	763,909,875	-	-
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	1,907,006,909	-	1,907,006,909	-	-

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The entity financial statements were approved on _____ 2022 and signed by:

Chief Officer

Name:

ICPAK Member Number

Head of Accounting Services

Name:

ICPAK Member Number

27. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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 quarters 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 xxx County Government. The financial statements encompass the reporting entity as specified under section 166 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Transfers from the Exchequer

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

ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the quarter of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the quarter ended 30th September, 2022, there were no instances of non-

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compliance with terms and conditions which have resulted in cancellation of external assistance loans.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

iv) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the quarter which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

v) 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 *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as

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receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 quarter.

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 XX 202x, this amounted to Kshs xxx compared to Kshs xxx in prior period as indicated on note xxx. There were no other restrictions on cash during the quarter.

6. 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 quarter 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. 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.

8. 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.

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. 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 quarter.

10. 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

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was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1st July 202x to 30 June 202x as required by law. There was xxx number of supplementary budgets passed in the quarter. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities

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28. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Total Exchequer Releases for quarter 1	1,200,705,663	1,200,705,666
Total Exchequer Releases for quarter 2	1,200,705,665	1,819,251,009
Total Exchequer Releases for quarter 3	-	-
Total Exchequer Releases for quarter 4	-	-
Total	2,401,411,328	3,019,956,675

1A. Equitable Share

	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Total Equitable Share for quarter 1	1,200,705,663	1,200,705,666
Total Equitable Share for quarter 2	1,200,705,665	1,819,251,009
Total Equitable Share for quarter 3	-	-
Total Equitable Share for quarter 4	-	-
Total	2,401,411,328	3,019,956,675

1B: Level 5 Hospitals Allocation

Description	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	Period ended December 31 st ,2022	Comparative Period
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	-	-
World Bank – THUSCP	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	-	-
Youth Polytechnic support grant	-	-
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	-	-
Agriculture Sector Development Support Project (ASDSP)	-	2,500,000
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Sub total	-	-
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	-	-
Others	-	-
Sub total	-	-
Grand Total	-	2,500,000

(Include a brief explanation on grants received, from whom and for what purpose)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	Period ended December 31 st ,2022	Comparative Period
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund	-	-
Covid-19 Fund	-	-
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
Transfers from Counties	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

(Give a brief description of what the transfers relate to and from whom they were received)

4 PROCEEDS FROM DOMESTIC BORROWINGS

	Period ended December 31 st ,2022	Comparative Period
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 PROCEEDS FROM FOREIGN BORROWINGS

	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6 PROCEEDS FROM SALE OF ASSETS

	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 REIMBURSEMENTS AND REFUNDS

	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

(Give a brief description on what the refunds relate to)

8 RETURNS OF EQUITY HOLDINGS

	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

(State briefly from which entities dividends or interest is derived from)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 COUNTY OWN GENERATED RECEIPTS

	Period ended December 31st ,2022	Comparative Period
	KShs	KShs
Market Charges	581,363	1,293,020
Livestock Charges	4,855,850	3,795,696
Land Transaction Charges	667,350	511,260
Royalties	648,600	781,950
Plan Approvals	-	-
Slaughter	143,050	135,460
Scrap Metal	28,560	32,100
Cement	-	-
Single business permit	940,100	1,099,750
Produce	10,623,255	1,418,934
Miscellaneous charges	206,630	10,817,679
Fish Cess	379,150	-
Advertisements/Promotion	27,000	-
Liquor Licence	384,000	421,000
Public health	103,400	81,700
Hospital	36,623,840	28,171,601
Agricultural Mechanisation Services	-	-
Veterinary- Meat Inspection	55,125	21,105
Lease/Rental of Infrastructure Assets	3,151,967	
Other miscellaneous receipts	-	-
Total	59,419,240	48,581,254

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 RETURNED CRF ISSUES

	Period ended December 31st, 2022	Comparative Period
	KShs	KShs
Equity Bank-County Assembly	-	18,542
CBK Recurrent-County Assembly	2,667	23,669
CBK Development-County Assembly	-	1
Total	2,667	42,212

(State what the refunds relate to and when they were appropriated for use)

11 COMPENSATION OF EMPLOYEES

	Period ended December 31st, 2022	Comparative Period
	KShs	KShs
Basic salaries of permanent employees	1,425,678,187	1,505,020,125
Basic wages of temporary employees	26,399,077	27,645,007
Personal allowances paid as part of salary	4,027,200	31,537,981
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	-	-
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	-	10,816,321
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,456,104,464	1,575,019,434

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 USE OF GOODS AND SERVICES

	Period ended December 31st, 2022	Comparative Period
	KShs	KShs
Utilities, supplies and services	2,833,145	195,058
Communication, supplies and services	5,025,650	385,500
Domestic travel and subsistence	67,627,504	43,056,334
Foreign travel and subsistence	4,619,900	4,222,700
Printing, advertising and information supplies & services	25,340,000	21,649,300
Rentals of produced assets	21,250,000	16,472,000
Training expenses	19,696,085	53,129,060
Hospitality supplies and services	44,013,708	24,101,250
Insurance costs	8,146,389	8,000,000
Specialized materials and services	8,375,000	36,004,433
Office and general supplies and services	24,466,176	7,838,667
Fuel, oil and lubricants	43,736,700	27,728,959
Other operating expenses	133,248,777	42,452,242
Routine maintenance – vehicles and other transport equipment	32,734,935	14,548,698
Routine maintenance – other assets	9,730,965	11,847,508
Total	450,844,934	311,631,709

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 SUBSIDIES

Description	Period ended December 31 st ,2022	Comparative Period
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>	-	-
(insert name)	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised)

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Period ended December 31 st ,2022	Comparative Period
	KShs	KShs
Transfers to County Government entities		
Emergency Fund	50,000,000	8,490,534
Transfers to County Assembly	196,755,584	264,968,549
TOTAL	246,755,584	273,459,083

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 OTHER GRANTS AND OTHER PAYMENTS

	Period ended December 31st, 2022	Comparative Period
	KShs	KShs
Scholarships and other educational benefits	25,000,000	
Emergency relief and refugee assistance	-	157,382,200
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	152,845,875
Other capital grants and transfers	6,000,000	30,496,805
Urban Institutional Grant Transfer	-	
Urban Development Grant Transfer	-	
Kenya Climate Smart Agriculture Transfer	-	
Total	31,000,000	340,724,880

16 SOCIAL SECURITY BENEFITS

	Period ended December 31st, 2022	Comparative Period
	KShs	KShs
Government pension and retirement benefits	-	991,800
Social security benefits	-	-
Employer Social Benefits	-	-
Total	-	991,800

(Explain where the benefits are remitted and who the beneficiaries are)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 ACQUISITION OF ASSETS

<u>Non- Financial Assets</u>	Period ended December 31st ,2022	Comparative Period
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	-	148,582,715
Refurbishment of Buildings	-	-
Construction of Roads	-	61,540,000
Construction and Civil Works	-	110,626,424
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	20,000,000
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
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	300,000	12,162,100
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Domestic Payables from previous financial Year	-	537,620,517
Total acquisition of non- financial assets	300,000	890,531,756
	-	-
<u>Financial Assets</u>	-	-

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<u>Non- Financial Assets</u>	Period ended December 31st ,2022	Comparative Period
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	300,000	890,531,756

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	Period ended December 31st,2022	Comparative Period
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 OTHER PAYMENTS

	Period ended December 31st, 2022	Comparative Period
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

(Provide explanation as to what each component of other expenses relate to)

21 CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended December 31st, 2022	Comparative Period
			KShs	KShs
Central Bank of Kenya, County Revenue Fund	1000170824	CRF	236,895,147	60,476,054
Central Bank Fuel Levy	1000299134	Development	161,903	66,286,567
Central Bank of Kenya, Development	1000170514	Development	-	91,615,324
Central Bank of Kenya, Recurrent	1000170492	Recurrent	30,604	30,201,820
Central Bank of Kenya, World Bank/Danida	1000274328	Development	7,510,357	47,057,313
Central Bank of Kenya, Village Polytechnic Project	1000367377	Development	1,159,347	1,159,347
Central Bank of Kenya, Agriculture Sector Development Support Project	1000367393	Development	-	13,571,190
Central Bank of Kenya, Kenya Climate Smart Agriculture	1000367385	Development	38,483,480	59,515,729
Central Bank of Kenya, Emergency Locust Response Account no.1000530081			32,294,514	
Central Bank of Kenya, Kenya Devolution Support Project	1000454318	Development	7,184,483	7,184,483
Central Bank of Kenya, Covid-19	1000470143	Development	9,766	9,766

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Central Bank of Kenya, Food and Agriculture Organisation	1000375744	Development	-	
Co-operative Bank, Marsabit Branch	0114155131110 0	Deposit	16,860,521	50,931,716
Kenya Commercial Bank-Local Revenue, Marsabit Branch	1140751484	Revenue	28,776,246	64,637,190
Kenya Commercial Bank-Recurrent, Marsabit Branch	1140789724	Recurrent	22,356,464	74,669
Kenya Commercial Bank-Development, Marsabit Branch	1162178345	Development	-	8,067,318
KCB Marsabit Free Maternity Health Care Services-	1145056148	Recurrent	89,778	297,193
KCB Marsabit District Health Care Fund	1102656240	Recurrent	135,221	146,329
KCB Moyale Sub-County Health	1153997037	Recurrent	21,409	56,626
KCB Moyale Sub-County Referral Hospital	1154715086	Recurrent	598,194	2,031,534
KCB North-Horr Sub-County	1153926040	Recurrent	130,215	1,684,711
Equity Bank Marsabit Municipal Revenue	1010280501019	Revenue	1,768,110	281,808
Total			394,465,758	505,286,687

***Amount should be as per amount in the cash book**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21B: CASH IN HAND

	Period ended December 31st ,2022	Comparative Period
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	Period ended December 31st ,2022	Comparative Period
	KShs	KShs
Location 1	-	-
Location 2	-	-
Total	-	-

[Provide cash count certificates for each]

22 ACCOUNTS RECEIVABLE

<i>Description</i>	Period ended December 31st ,2022	Comparative Period
	KShs	KShs
Government Imprests	21,000,000	4,929,910
Salary Advance	-	-
Clearance accounts	-	-
Total	21,000,000	4,929,910

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 A. BREAKDOWN OF ACCOUNTS RECEIVABLE

<i>Breakdown of imprest and salary advance per department</i>	Period ended December 31st ,2022	Comparative Period
<i>imprest</i>	KShs	KShs
Department xx	-	-
Department xx	-	-
Department xx	-	-
<i>Sub-Total</i>	-	-
<i>Salary advance</i>	-	-
Department xx	-	-
Department xx	-	-
<i>Sub-Total</i>	-	-
<i>Grand Total</i>	-	-

**See Annex XXXX for a detailed analysis of the outstanding imprests and salary advance*

23. ACCOUNTS PAYABLE

	Period ended December 31st ,2022	Comparative Period
	KShs	KShs
Deposits	16,860,521	50,931,716
Retention monies	-	-
Total	16,860,521	50,931,716

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. FUND BALANCE BROUGHT FORWARD

	Period ended December 31st ,2022	Comparative Period
	KShs	KShs
Bank accounts	162,625,093	834,000,498
Cash in hand		
Accounts Receivables		
Accounts Payables	-39,848,109	-53,437,096
Total	122,776,984	780,563,402

25 PRIOR PERIOD QUARTER ADJUSTMENTS -

	Balance b/f FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

**** (The adjusted balances are not carried down on the face of the financial statement. Entity to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the entity).**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. CHANGES IN RECEIVABLE

Description	Period ended September 30 th ,2022	2021-2022 audited
	KShs	KShs
Opening Account Receivables as at 1 st July 2022	-	-
Closing Account Receivables as at 30 th September 2022	-	-
Change in Account Receivables	-	-

27. CHANGES IN ACCOUNTS PAYABLES

Description	Period ended September 30 th ,2022	2021-2022 audited
	Kshs	Kshs
Opening Accounts Payables as at 1 st July 2022	-	-
Closing Accounts payables as at 30 th September 2022	-	-
Change in Accounts payables	-	-

9. OTHER IMPORTANT DISCLOSURES

1: PENDING ACCOUNTS PAYABLE

	Balance b/f For year 2021/2022	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
Total	-	-	-	-

2: PENDING STAFF PAYABLES

	Balance b/f For year 2021/2022	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

This relates to pending payments in relation to staff salaries, wages, NHIF, PAYE and NSSF

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OTHER IMPORTANT DISCLOSURES (Continued)

3: OTHER PENDING PAYABLES

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

(Provide explanations for the prior quarter adjustments made, their nature and effect on the fund balance of the County)

4. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	Period ended Sep*/Dec*/March*/June* 20xx	20xx-20xx audited
			KShs	KShs
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	xxx	xxx
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	xxx	xxx
<i>Name of Bank, Account No. & currency</i>	xxx	xxx	xxx	xxx
KCB A/c 01100 Kshs Account	xxx	xxx	xxx	xxx
Total			xxx	xxx

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10. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Tax Receipts	-	-	-	-	-	-
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Exchequer releases	-	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
TOTAL RECEIPTS	-	-	-	-	-	-
PAYMENTS						
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	-	-	-	-	-	-

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	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL PAYMENTS	-	-	-	-	-	-
	-	-	-	-	-	-
SURPLUS/DEFICIT	-	-	-	-	-	-

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ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share					
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme					
World Bank – THUSCP					
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme					
Youth Polytechnic support grant					
Abolishment of user fees in health centres and dispensaries					
Kenya Urban Support Programme					
Agriculture Sector Development Support Project (ASDSP)					
Kenya Climate Smart Agriculture Project (KCSAP)					
Water and Sanitation Development Project					
Construction of County Headquarters					
Total					

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ANNEX 3 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	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						

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
Grand Total						

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ANNEX 4 - ANALYSIS OF STAFF PENDING PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
Grand Total							

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ANNEX 5- ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	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.							

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Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
Sub-Total							
Grand Total							

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ANNEX 6 – NON- CURRENT ASSETS REGISTER

Asset class	Historical Cost b/f (Kshs) 20xx/20xx	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 20xx/20xx
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment					
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress					
Total					

NB: The balance as at the end of the quarter is the cumulative cost of all assets bought and inherited by the County Government. Additions during the quarter should tie to note 18 on acquisition of assets during the quarter.

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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)