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**COUNTY GOVERNMENT OF ELGEYO MARAKWET**

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED  
30<sup>TH</sup> SEPTEMBER, 2018**

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**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**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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**(a) Background information**

The County Government is constituted as per the Constitution of Kenya 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

**(b) Key Management**

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

- Governor
- Deputy Governor
- Speaker to County Assembly
- County Secretary
- CEC Member –Finance and Economic planning
- CEC Member -Health
- CEC Member –Agriculture, Livestock, Fisheries & Marketing
- CEC Member –Sports, Gender & Youth affairs
- CEC Member –Industrialization, Commerce & Tourism
- CEC Member –Environment, Water & Natural Resources
- CEC Member –Roads ,Public Works and Transport
- CEC Member – Education
- CEC Member – ICT and Public Service
- County Public Service Board

**(c) Fiduciary Management**

The key management personnel who held office during the financial Quarter ended 30<sup>th</sup> September, 2018 and who had direct fiduciary responsibility were:

<b>Designation</b>	<b>Name</b>
1. Accounting Officer-Finance	- Jeremiah Changwony
2. Director of Accounting services	- JohnKeen Murkeu
3. Director of Economic planning	- John Maritim
4. Director of Supply Chain	- Robert Chelagat
5. Director of Revenue	- Judith Adero
6. Clerk to County Assembly	- Jane Kiptum

**(d) Fiduciary Oversight Arrangements**

- The County has Internal Audit department responsible for ensuring proper recording of all books of Account.
- Auditor General is responsible for audit of County’s financial statements
- The County Assembly is vested with oversight role of all activities in the County.

**(e) County Government Headquarters**

P.O. Box 220-30700

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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Elgeyo Marakwet County Building  
Iten

**(f) County Government Contacts**

Telephone: 053-4142277  
E-mail: elgeyomarakwet.go.ke  
Website: www.elgeyomarakwet.go.ke

**(g) County Government Bankers**

1. Central Bank of Kenya  
Eldoret  
P.O. Box 60000-00200  
Nairobi.
2. Kenya Commercial Bank  
P.O Box 456-30700  
Iten
3. Family Bank  
P.O.Box 7415-00200  
Nairobi
4. Trans National Bank  
P.O.Box 34353-00200  
Nairobi

**(h) Independent Auditors**

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

**(g) Principal Legal Adviser**

The County Attorney  
P.O. Box 220-30700  
Iten, Kenya

**II. FORWARD BY THE CEC**

The financial statements for County Government of Elgeyo Marakwet for the FY 2018/19 have been prepared to comply with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

The County Government of Elgeyo Marakwet operates on a Revenue Ceiling of Sh.5,020,012,841 on the FY 2018/2019 comprising of:

Recurrent Expenditure	-Sh.3,096,015,587
Development Expenditure	-Sh.1,923,997,254
<b>Total</b>	<b>Ksh.5,020,012,841</b>

The Revenue performance against the Approved budget of FY 2018/2019 is tabulated below

<b>Revenue Sources</b>	<b>Approved Estimates (Net)</b>	<b>Actual ( KSH)</b>	<b>Percent of total ( % )</b>
CRA Share	3,768,000,000	452,160,000	12%
Local Revenue	130,000,000	31,144,600	24%
Balance b/d	464,710,745	464,710,745	100%
<b>World Bank</b>		-	0%
Dev. Of Youth Polytechnics	41,800,000	-	0%
DANIDA -Universal Health Care	12,150,000	-	0%
Lease of Medical Equipment	200,000,000	-	0%
Kenya Climate Smart Agriculture Project	117,000,000	-	0%
KDSP	38,552,919	-	0%
KUSP	89,802,100	-	0%
World Bank -Transforming Health Systems	50,000,000	-	0%
Support to Abolishment of User Fees in H/C & Dispensaries	8,788,919	-	0%
RMLF	99,208,158	-	0%
<b>Total</b>	<b>5,020,012,841</b>	<b>948,015,345</b>	<b>19%</b>

During the 1<sup>st</sup> Quarter, the total cumulative revenue amounted to Kshs. **948,015,345** against an approved budget of Kshs **5,020,012,841** representing 19% achievement. The actual local revenues amounted to Ksh.31,144,600 against a budgeted target of Kshs **130,000,000**.

The total expenditure amounted to Kshs **612,138,673** against an approved budget of Kshs **5,020,012,841**, representing 12% of total expenditure against the total budget. The absorption rate for recurrent expenditures and Development Expenditure stood at 20% and 0% respectively. Payment of in respect to development projects was not made in Qtr 1.

The pending accounts payable amounting to Sh. **91,388,481** has been recognized under Note 25 of the financial statements

In conclusion, the financial statements for County Government of Elgeyo Marakwet for the 1<sup>st</sup> Qtr ended 30<sup>th</sup> September, 2018 reflect the true and fair view.

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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.....  
Isaac Kamar  
**CEC –Finance and Economic planning**  
**County Government of Elgeyo Marakwet**

**STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) member for finance being the head of the County Treasury 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 quarter ended on 30<sup>th</sup> September, 2018. 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 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 is of the opinion that this report gives a true and fair view of the state of the County Government's transactions during the quarter ended 30<sup>th</sup> September, 2018, 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 this report as well as the adequacy of the systems of internal financial control.

The CEC member for finance 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 under audit 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 **30<sup>th</sup> October 2018.**

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County Executive Committee member – Finance and Economic Planning

**COUNTY GOVERNMENT OF ELGEYO MARAKWET****Reports and Financial Statements****For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018****III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Cumulative Amount Kshs	Comparative Period 2017 Kshs
<b>RECEIPTS</b>							
Equitable Share (Exchequer releases)	1	452,160,000	-	-	-	452,160,000	3,624,000,000
Transfers from National Government Entities	2	-	-	-	-	-	158,978,039
Proceeds from Foreign Grants / Development Partners	3	-	-	-	-	-	148,299,489
Proceeds from Domestic Borrowings	4	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	7	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-	-
Fuel Levy Allocation	9	-	-	-	-	-	-
County Own Generated Revenues	10	31,144,600	-	-	-	31,144,600	105,482,489
Unspent funds-Retention Monies deposits	11	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>483,304,600</b>	-	-	-	<b>483,304,600</b>	<b>4,036,759,754</b>
<b>PAYMENTS</b>							
Compensation of Employees	12	513,176,720	-	-	-	513,176,720	2,296,392,099
Use of goods and services	13	63,733,918	-	-	-	63,733,918	497,888,675
Interest payments	14	-	-	-	-	-	-
Subsidies	15	-	-	-	-	-	-
Transfers to Other Government Entities-Car & Mortgage Fund	16	26,000,000	-	-	-	26,000,000	45,000,000
Other grants and transfers	17	9,228,035	-	-	-	9,228,035	218,300,857
Social Security Benefits	18	-	-	-	-	-	-
Acquisition of Assets	19	-	-	-	-	-	767,036,846
Finance Costs	20	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign	21	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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borrowing							
Other Payments	<b>22</b>	-	-	-	-	-	130,422,964
<b>TOTAL PAYMENTS</b>		<u>612,138,673</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>612,138,673</u>	<b>3,955,041,441</b>
<b>SURPLUS/DEFICIT</b>		<u><b>(128,834,073)</b></u>	<u>-</u>	<u>-</u>	<u>-</u>	<u><b>(128,834,073)</b></u>	<b>81,718,313</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **30<sup>th</sup> October, 2018** and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Jeremiah Changwony  
 ICPAK Member Number: 9731

\_\_\_\_\_  
 Head of Treasury  
 Name: John Keen Murkeu  
 ICPAK Member Number: 8112

**IV. STATEMENT OF FINANCIAL ASSETS**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017 Kshs
<b>FINANCIAL ASSETS</b>						
<b>Cash and Cash Equivalents</b>						
Bank Balances	23A	742,496,836	-	-	-	847,044,982
Cash Balances	23B	1,217,278	-	-	-	1,574,902
		<b>743,714,114</b>	-	-	-	<b>848,619,884</b>
<b>Total Cash and cash equivalent</b>						
Accounts receivables – Outstanding Imprests	24	426,800	-	-	-	4,490,998
<b>TOTAL FINANCIAL ASSETS</b>		<b>744,140,914</b>	-	-	-	<b>849,615,438</b>
<b>FINANCIAL LIABILITIES</b>						
Accounts Payables – Deposits and retentions	25	91,388,481	-	-	-	<b>71,524,376</b>
<b>NET FINANCIAL ASSETS</b>		<b>652,752,433</b>	-	-	-	<b>781,586,506</b>
<b>REPRESENTED BY</b>						
Fund balance b/fwd	26	781,586,506	-	-	-	699,868,193
Surplus/Deficit for the quarter		(128,834,073)	-	-	-	81,718,313
<b>NET FINANCIAL POSITION</b>		<b>652,752,433</b>	-	-	-	<b>781,586,506</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **30<sup>th</sup> October, 2018** and signed by:

\_\_\_\_\_  
Chief Officer  
Name: Jeremiah Changwony  
ICPAK Member Number: 9731

\_\_\_\_\_  
Head of Treasury  
Name: John Keen Murkeu  
ICPAK Member Number: 8112

**V. STATEMENT OF CASHFLOW**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**

**Reports and Financial Statements**

**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017 Kshs
<b>Receipts from operating income</b>						
Equitable Share (Exchequer releases)	1	452,160,000	-	-	-	3,624,000,000
Transfers from National Government Entities	2	-	-	-	-	148,299,489
Proceeds from Foreign Grants/Development Partners	3	-	-	-	-	158,978,039
Conditional Additional Allocation to County Governments	7	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-
Fuel Levy Allocation	9	-	-	-	-	-
County Own Generated Revenues	10	34,144,600	-	-	-	105,482,226
Unspent Funds	11	-	-	-	-	-
<b>Payments for operating expenses</b>						
Compensation of Employees	12	(513,176,720)	-	-	-	(2,296,392,099)
Use of goods and services	13	(63,733,520)	-	-	-	(497,888,675)
Interest payments	14	-	-	-	-	-
Subsidies	15	-	-	-	-	-
Transfers to Other Government Entities	16	(26,000,000)	-	-	-	(45,000,000)
Other grants and transfers	17	(9,228,035)	-	-	-	(218,300,857)
Social Security Benefits	18	-	-	-	-	-
Finance Costs, including Loan Interest	20	-	-	-	-	-
Other Payments	22	-	-	-	-	(130,422,964)
<b>Adjusted for:</b>						
Adjustments during the year		-	-	-	-	-
Changes in payables		-	-	-	-	-
<b>Net cash flows from operating activities</b>		<b>(128,834,073)</b>	-	-	-	<b>848,755,159</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>						
Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	19	-	-	-	-	( 767,036,848)

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017 Kshs
<b>Net cash flows from investing activities</b>		-	-	-	-	<b>( 767,036,848)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>						
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-
<b>Net cash flow from financing activities</b>		-	-	-	-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(128,834,073)</b>	-	-	-	<b>81,718,313</b>
<b>Cash and cash equivalent at BEGINNING of the quarter</b>	26	<b>781,586,506</b>	-	-	-	<b>699,868,506</b>
<b>Cash and cash equivalent at END of the quarter</b>		<b>652,752,433</b>	-	-	-	<b>781,586,506</b>
<b>As per Statement of Assets</b>		<b>652,752,433</b>	-	-	-	<b>781,586,506</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30<sup>th</sup> October, 2018 and signed by:

\_\_\_\_\_  
Chief Officer  
Name: Jeremiah Changwony  
ICPAK Member Number: 9731

\_\_\_\_\_  
Head of Treasury  
Name: John Keen Murkeu  
ICPAK Member Number: 8112

**VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

<b>Receipt/Expense Item</b>	<b>Budget Q1 2018</b>	<b>Actual Q1 2018</b>	<b>Budget utilization difference</b>	<b>Budget cumulative to date</b>	<b>Actual cumulative to date</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>						
Exchequer releases	1,106,325,524	452,160,000	654,165,524	1,106,325,524	452,160,000	654,165,524
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	32,500,000	31,144,600	1,355,400	32,500,000	31,144,600	1,355,400
Return issues to CRF -Balance B/f	464,710,745	-	464,710,745	464,710,745	-	464,710,745
<b>TOTAL</b>	<b>1,603,536,269</b>	<b>483,304,600</b>	<b>1,120,231,669</b>	<b>1,603,536,267</b>	<b>483,304,600</b>	<b>1,120,231,667</b>
<b>PAYMENTS</b>						
Compensation of Employees	612,060,624	513,176,720	98,883,904	612,060,624	513,176,720	98,883,904
Use of goods and services	129,724,402	63,733,918	65,990,484	129,724,402	63,733,918	65,990,484
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	26,000,000	26,000,000	-	26,000,000	26,000,000	-
Other grants and transfers	146,010,255	9,228,035	136,782,220	146,010,255	9,228,035	136,782,220
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	313,507,202	-	313,507,202	313,507,202	-	313,507,202
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	40,950,727	-	40,950,727	40,950,727	-	40,950,727
<b>TOTAL</b>	<b>1,268,253,210</b>	<b>612,138,673</b>	<b>656,114,537</b>	<b>1,268,253,210</b>	<b>612,138,673</b>	<b>656,114,537</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>SURPLUS/(DEFICIT)</b>	<b>335,283,059</b>	<b>(128,834,073)</b>	<b>464,117,132</b>	<b>335,283,057</b>	<b>(128,834,073)</b>	<b>464,117,130</b>

Development projects were not implemented in Qtr 1.

The entity financial statements were approved on **30<sup>th</sup> October, 2018** and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Jeremiah Changwony  
 ICPAK Member Number: 9731

\_\_\_\_\_  
 Head of Treasury  
 Name: John Keen Murkeu  
 ICPAK Member Number: 8112

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

**VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Exchequer releases	741,503,897	452,160,000	289,343,897	741,503,897	452,160,000	289,343,897
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	32,500,000	31,144,600	1,355,400	32,500,000	31,144,600	1,355,400
Return CRF issues -Roll over funds Balance B/f	-	-	-	-	-	-
<b>TOTAL</b>	<b>774,003,897</b>	<b>483,304,600</b>	<b>290,699,297</b>	<b>774,003,897</b>	<b>483,304,600</b>	<b>290,699,297</b>
<b>PAYMENTS</b>						
Compensation of Employees	612,060,624	513,176,720	98,883,904	612,060,624	513,176,720	98,883,904
Use of goods and services	129,724,402	63,733,918	65,990,484	129,724,402	63,733,918	65,990,484
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	26,000,000	26,000,000	-	26,000,000	26,000,000	-
Other grants and transfers	11,500,000	4,750,000	6,750,000	11,500,000	4,750,000	6,750,000
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	7,968,871	-	7,968,871	7,968,871	-	7,968,871
Finance Costs, including Loan	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

<b>Receipt/Expense Item</b>	<b>Budget Q1 2018</b>	<b>Actual Q1 2018</b>	<b>Budget utilization difference</b>	<b>Budget cumulative to date</b>	<b>Actual cumulative to date</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Interest						
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>787,253,897</b>	<b>607,660,638</b>	<b>179,593,259</b>	<b>787,253,897</b>	<b>607,660,638</b>	<b>179,593,259</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>(124,356,038)</b>	<b>111,106,038</b>	<b>(13,250,000)</b>	<b>(124,356,038)</b>	<b>111,106,038</b>

The entity financial statements were approved on **30<sup>th</sup> October, 2018** and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Jeremiah Changwony  
 ICPAK Member Number: 9731

\_\_\_\_\_  
 Head of Treasury  
 Name: John Keen Murkeu  
 ICPAK Member Number: 8112

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

**VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**

<b>Receipt/Expense Item</b>	<b>Budget Q1 2018</b>	<b>Actual Q1 2018</b>	<b>Budget utilization difference</b>	<b>Budget cumulative to date</b>	<b>Actual cumulative to date</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>						
Exchequer releases	364,821,627	-	364,821,627	364,821,627	-	364,821,627
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	-	-	-	-	-	-
Returned CRF issues Bal B/f	464,710,745	-	464,710,745	464,710,745	-	464,710,745
<b>TOTAL</b>	<b>829,532,372</b>	<b>-</b>	<b>829,532,372</b>	<b>829,532,372</b>	<b>-</b>	<b>829,532,372</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	134,510,255	4,478,035	130,032,220	134,510,255	4,478,035	130,032,220
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	305,538,332	-	305,538,332	305,538,332	-	305,538,332
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

<b>Receipt/Expense Item</b>	<b>Budget Q1 2018</b>	<b>Actual Q1 2018</b>	<b>Budget utilization difference</b>	<b>Budget cumulative to date</b>	<b>Actual cumulative to date</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
borrowings						
Other Payments	40,950,727	-	40,950,727	40,950,727	-	40,950,727
<b>TOTALS</b>	<b>480,999,314</b>	<b>4,478,035</b>	<b>476,521,279</b>	<b>480,999,314</b>	<b>4,478,035</b>	<b>476,521,279</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(4,478,035)</b>	<b>353,011,094</b>	<b>348,533,059</b>	<b>(4,478,035)</b>	<b>353,011,094</b>

Notes:

-Development projects were not implemented in Qtr due to delay in disbursement of funds.

The entity financial statements were approved on **30<sup>th</sup> October, 2018** and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Jeremiah Changwony  
 ICPAK Member Number: 9731

\_\_\_\_\_  
 Head of Treasury  
 Name: John Keen Murkeu  
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**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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**IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget utilization difference</b>	<b>Budget cumulative to date</b>	<b>Actual cumulative to date</b>	<b>Budget utilization difference</b>
	<b>Quarter 2018</b>	<b>Quarter 2018</b>		<b>Date, 2018</b>	<b>Date, 2018</b>	
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Programme 1						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						
Programme 2						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						

**COUNTY GOVERNMENT OF ELGEYO MARAKWET****Reports and Financial Statements****For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018****X. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT**

	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>	<b>Actual cumulative revenue (Q1 – Q4)</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>					
Transfers from National Government	-	-	-	-	-
Parking Fees	2,836,350	2,836,350	1,006,580	35%	1,006,580
Rates	2,399,092	2,399,092	479,569	20%	479,569
Single Business Permits	15,932,050	15,932,050	729,130	5%	729,130
Plans Inspection/ Plan Approval	150,550	150,550	25,700	17%	25,700
Advertising (Billboards)	1,103,580	1,103,580	739,000	67%	739,000
Rent ( County Houses, Market stalls, County commercial buildings)	1,730,500	1,730,500	554,175	32%	554,175
Tenant Purchase Scheme (TPS)	-	-	-	0%	-
Agricultural Produce	25,789,204	25,789,204	5,919,756	23%	5,919,756
Mortuary Charges	-	-	-	0%	-
Water Lease Fees	1,519,688	1,519,688	162,745	0%	162,745
Hospital Fees -FIF	42,800,250	42,800,250	16,819,055	39%	16,819,055
Sundry debtors (Premium for property allocation and ground rent)	-	-	-	0%	-
Licences	-	-	-	0%	-
Other Revenues Not Classified anywhere	35,738,736	35,738,736	4,708,890	13%	4,708,890
<b>TOTAL</b>	<b>130,000,000</b>	<b>130,000,000</b>	<b>31,144,600</b>	<b>24%</b>	<b>31,144,600</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **30<sup>th</sup> October 2017** and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Jeremiah Changwony  
 ICPAK Member Number: 9731

\_\_\_\_\_  
 Head of Treasury  
 Name: John Keen Murkeu  
 ICPAK Member Number: 8112

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1. EQUITABLE SHARE (EXCHEQUER RELEASES)**

	<b>2016/2017</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1	452,160,000	-
Total Exchequer Releases for quarter 2	-	507,360,000
Total Exchequer Releases for quarter 3	-	1,346,635,566
Total Exchequer Releases for quarter 4	-	1,770,004,434
<b>Cumulative Amount</b>	<b>452,160,000</b>	<b>3,624,000,000</b>

**2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Transfers from Central government entities</b>	-	-	-	-	-	-
<i>Transfer from Ministry of Health</i>	-	-	-	-	-	-
Leasing of medical equipment	-	-	-	-	-	-
Free maternity healthcare	-	-	-	-	-	-
Financing for level 5 hospitals	-	-	-	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-	-	8,956,070
Doctors & Nurses Emergency call allowance	-	-	-	-	-	-
Clinical officers & Other health workers allowances	-	-	-	-	-	-
<i>Transfer from Ministry of Transport and Infrastructure</i>	-	-	-	-	-	-
Nairobi Missing Link Roads and Non-Motorized Transport Facilities	-	-	-	-	-	-
Roads Maintenance Levy Fund	-	-	-	-	-	139,343,419
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>148,299,489</b>

*\*Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7.*

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3 PROCEEDS FROM FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
			Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>		-	-	-	-	-	-	-
<i>Government of Germany</i>		-	-	-	-	-	-	-
Roads 2000 Project in Western Kenya		-	-	-	-	-	-	-
Roads 2000 Project in Central Kenya		-	-	-	-	-	-	-
<i>Government of Italy</i>		-	-	-	-	-	-	-
Rehabilitation of sub-district hospitals – KIDDP		-	-	-	-	-	-	-
<b>Grants Received from Multilateral Donors (International Organizations)</b>		-	-	-	-	-	-	-
<i>DANIDA</i>		-	-	-	-	-	-	-
Health Sector Programme Support (HSPS)		-	-	-	-	-	-	-
Health Sector Support Project (HSSP) -HSSF		-	-	-	-	-	-	-
<i>World Bank-THS</i>		-	-	-	-	-	-	-
<i>World Bank-DANIDA</i>		-	-	-	-	-	-	9,442,456
<i>World Bank-RBF</i>		-	-	-	-	-	-	56,932,570
<i>World Bank-Dev. of Youth polytechnic</i>		-	-	-	-	-	-	37,641,245
<i>World Bank-KDSP</i>		-	-	-	-	-	-	36,005,074
<b>TOTAL</b>		-	-	-	-	-	-	<b>158,978,039</b>

*\*Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. This will be amended in line with CARA.*

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

**4 PROCEEDS FROM DOMESTIC BORROWINGS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**5 PROCEEDS FROM FOREIGN BORROWINGS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-	-	-	-
Foreign Borrowing - Direct Payments	-	-	-	-	-	-
Foreign Currency and Foreign Deposits	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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**6 PROCEEDS FROM SALE OF ASSETS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**7 CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Loans and Grants Supplementary</b>						
Conditional Allocations for Free Maternal Healthcare Allocation	-	-	-	-	-	-
Conditional Allocations for Compensation for User Fees Foregone	-	-	-	-	-	-
Conditional Allocation for Leasing of Medical Equipment	-	-	-	-	-	-
Conditional Allocation from Road Maintenance Fuel Levy Fund	-	-	-	-	-	-
Conditional Allocation to County Emergency Fund	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

*\*Use this Note to record conditional transfers from National Government entities. Non-conditional transfers are to be recorded in Note 2.*

**8 CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS**

<b>Level 5 Hospital</b>	<b>Allocation Q1</b>	<b>Allocation Q2</b>	<b>Allocation Q3</b>	<b>Allocation Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
(name of level 5 hospital)	-	-	-	-	-	-
(name of level 5 hospital)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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**9 FUEL LEVY ALLOCATION**

	<b>Allocation Q1</b>	<b>Allocation Q2</b>	<b>Allocation Q3</b>	<b>Allocation Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Road Maintenance Fuel Levy fund	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

**10 SUMMARY OF COUNTY OWN GENERATED REVENUES**

	Original Estimates	Revised Estimates	Actual	% Realized
	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>				
Transfers from National Government	-	-	-	0%
Parking Fees	2,836,350	2,836,350	1,006,580	35%
Rates	2,399,092	2,399,092	479,569	20%
Single Business Permits	15,932,050	15,932,050	729,130	5%
Plans Inspection	150,550	150,550	25,700	17%
Advertising (Billboards)	1,103,580	1,103,580	739,000	67%
Rent ( County Houses, Market stalls, County commercial buildings)	1,730,500	1,730,500	554,175	32%
Tenant Purchase Scheme (TPS)	-	-	-	0%
Agricultural Produce	25,789,204	25,789,204	5,919,756	23%
Mortuary Charges	-	-	-	0%
Water Lease Fees	1,519,688	1,519,688	162,745	0%
Hospital Fees- FIF	42,800,250	42,800,250	16,819,055	39%
Sundry debtors (Premium for property allocation and ground rent)	-	-	-	0%
Licences	-	-	-	0%
Other Revenues	35,738,736	35,738,736	4,708,890	13%
<b>TOTAL</b>	<b>130,000,000</b>	<b>130,000,000</b>	<b>31,144,600</b>	<b>24%</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11 UNSPENT FUNDS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Contractors Retention money	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**12 COMPENSATION OF EMPLOYEES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	513,176,720				513,176,720	2,188,411,739
Basic wages of temporary employees					-	
Personal allowances paid as part of salary					-	
Personal allowances paid as reimbursements					-	
Personal allowances provided in kind					-	
Pension and other social security contributions					-	7,698,554
Compulsory national social security schemes					-	6,582,000
Compulsory national health insurance schemes					-	
Social benefit schemes outside government					-	
Other personnel payments (Gratuity)					-	93,699,806
<b>Total</b>	<b>513,176,720</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>513,176,720</b>	<b>2,296,392,099</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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**13 USE OF GOODS AND SERVICES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	903,056	-	-	-	903,056	7,728,734
Communication, supplies and services	2,166,166	-	-	-	2,166,166	11,507,217
Domestic travel and subsistence	33,979,906	-	-	-	33,979,906	73,717,761
Foreign travel and subsistence	-	-	-	-	-	57,246,737
Printing, advertising and information supplies & services	140,900	-	-	-	140,900	13,549,397
Rentals of produced assets	-	-	-	-	-	6,010,060
Training expenses	7,129,654	-	-	-	7,129,654	42,474,394
Hospitality supplies and services	3,598,610	-	-	-	3,598,610	22,910,008
Insurance costs	-	-	-	-	-	30,073,967
Specialized materials and services	-	-	-	-	-	90,218,243
Office and general supplies and services	100,180	-	-	-	100,180	7,929,018
Other operating expenses	15,074,300	-	-	-	15,074,300	157,753,535
Routine maintenance – vehicles and other transport equipment	361,094	-	-	-	361,094	10,052,890
Routine maintenance – other assets	-	-	-	-	-	2,339,814
Fuel oils & Lubricants	280,052	-	-	-	280,052	21,623,636
<b>Total</b>	<b>63,733,918</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,733,918</b>	<b>497,888,675</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**14 INTEREST PAYMENTS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Interest Payments on Foreign Borrowing	-	-	-	-	-	-
Interest Payments on Domestic Borrowing	-	-	-	-	-	-
Interest on Borrowing From Other Government Units	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Other interest payments	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**15 SUBSIDIES**

<b>Description</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Subsidies to Public Corporations	-	-	-	-	-	-
<i>See list attached</i>	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
Subsidies to Private Enterprises	-	-	-	-	-	-
<i>See list attached</i>	-	-	-	-	-	-
(insert name)						
<b>TOTAL</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**16 TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
Transfers to Counties	-	-	-	-	-	-
(insert name of budget agency)	-	-	-	-	-	-
Transfer to Car mortgage -CE	26,000,000	-	-	-	26,000,000	-
Transfer to Car mortgage-CA		-	-	-		45,000,000
<b>TOTAL</b>	<b>26,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,000,000</b>	<b>45,000,000</b>

**17 OTHER GRANTS AND TRANSFERS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-				-	30,000,000
Emergency relief and refugee assistance					-	-
Subsidies to small businesses, cooperatives, and self employed					-	-
Free maternity disbursement- Health					-	87,623,357
DANIDA Funds disbursement- Health					-	54,487,986
Other transfers	4,478,035					
User fees charges foregone	4,750,000					8,171,964
Donations- Office of Governor (Recurrent)						-
Other transfers FIF						38,017,550
<b>Total</b>	<b>9,228,035</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>218,300,857</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**18 SOCIAL SECURITY BENEFITS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	-	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**19 ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings	-	-	-	-	-	238,931,950
Refurbishment of Buildings	-	-	-	-	-	-
Construction of Roads	-	-	-	-	-	-
Construction and Civil Works	-	-	-	-	-	463,750,737
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-	-
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	13,875,000
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-	-
Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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<b><u>Non Financial Assets</u></b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
Purchase of Office Furniture and General Equipment	-	-	-	-	-	7,256,902
Purchase of ICT Equipment, Software and Other ICT Assets	-	-	-	-	-	9,106,373
Purchase of Specialized Plant, Equipment and Machinery	-	-	-	-	-	10,074,618
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	3,618,442
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	20,422,824
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	-
Rehabilitation of Civil Works	-	-	-	-	-	-
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Acquisition of Land	-	-	-	-	-	-
Acquisition of Intangible Assets	-	-	-	-	-	-
<b><u>Financial Assets</u></b>	-	-	-	-	-	-
Domestic Public Non-Financial Enterprises	-	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-	-
Foreign financial Institutions operating Abroad	-	-	-	-	-	-
Other Foreign Enterprises	-	-	-	-	-	-
Foreign Payables - From Previous Years	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	<b>767,036,846</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**20 FINANCE COSTS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank Charges	-	-	-	-	-	-
Exchange Rate Losses	-	-	-	-	-	-
Other Finance costs	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**21 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**22 OTHER PAYMENTS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	-	-	-	-	-	130,422,964
Domestic Accounts	-	-	-	-	-	
<b>Total</b>	-	-	-	-	-	<b>130,422,964</b>

**23A BANK ACCOUNTS**

<b>Name of Bank, Account No. &amp; Currency</b>	<b>Indicated whether recurrent or development</b>	<b>Amount Q1</b>	<b>Amount Q2</b>	<b>Amount Q3</b>	<b>Amount Q4</b>	<b>Comparative Period 2017</b>
<b>Name of Bank, Account No. &amp; Currency</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>Name of Bank, Account No. &amp; currency</i>						
CBK,Development Account-A/c no. 100017391		-				19,249,808
CBK,Recurrent Account no.1000171421		31,327,834				28,697,557
CBK,County Revenue Fund 100017172	Revenue	459,866,516				621,306,658
KCB,Standing Imprest A/c no.1140794779		-				166,904
KCB ,County Revenue Collection A/c no. 1140751360		825,087				66,226
TNB ,County Revenue Collection A/c no.		-				2,214,302

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**

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**For the quarter ended 30<sup>TH</sup> SEPTEMBER, 2018**

183290					
KCB,County Assembly A/c no. 1144094828		2,228,904			5,620
Paybill Account -MPESA		732,370			823,059
Iten County Referral Hospital-A/c 1147075433		-			-
CBK Road Maint Levy -Account no.1000253948		101,974,980			101,974,980
CBK Dev of Youth polytechnic-Account no.1000367946		37,641,245			
Marakwet East -A/c 114707258		-			-
Tot sub-county Hospital- A/c 1147077452		-			-
Chebiemit sub-county-A/c 1147077398		-			-
CA CBK,Recurrent Account no.1000240563		1			5,679
CBK Maternal Health-Account no.1000287748		294,495			1,009,812
Paybill Account -Cash in Transit		3,575,678			-
Tambach Sub-county Hospital- a/c 1147077878		-			-
Kamwosor Sub-County Hospital -A/c no.1147076359		-			-
MOH Keiyo south-A/c 1147077169		-			-
MOH Keiyo North-A/c 1147077576		-			-
CBK Retention monies Deposit account		66,388,481			71,524,376
Kocholwo sub-county Hospital a/c- 1147076758		-			-
Kaptarakwa sub-county Hospital a/c- 1147076162		-			-
CBK,EMC Village poly.projects Fund Account no.1000367946		37,641,245			-
CBK, KCSAP Account no.1000364831		-			-
CBK,ASDSP Account no.10004847		-			-
CBK,EMC Urb.(KUSP) Account no.1000372238		-			-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**

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	<b>Total</b>	<b>742,496,836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>847,044,982</b>

**23B CASH IN HAND**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	1,124,480	-	-	-	1,124,480
Cash in Hand – Held in foreign currency	92,798	-	-	-	450,422
<b>Total</b>	<b>1,217,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,574,902</b>

**Cash in hand should be analysed as follows:**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Location 1- County Treasury Cash Office	1,124,480	-	-	-	1,124,480.00
Location 2-County Assembly	92,798	-	-	-	450,422.00
Location 3	-	-	-	-	-
<b>Total</b>	<b>1,217,278</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,574,902.00</b>

**24 ACCOUNTS RECEIVABLE**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Government Imprests/Encumbrances-County Executive	426,800	-	-	-	4,490,998
Government Imprests/Encumbrances- County Assembly	-	-	-	-	-
Staff Advances	-	-	-	-	-
Other Advances	-	-	-	-	-
<b>Total</b>	<b>426,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,490,998</b>

*\*See Annex 6 for a detailed analysis of the outstanding imprests.*

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**25 ACCOUNTS PAYABLE**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
County Assembly Car & Mortgage	25,000,000				-
Deposits and Retentions	66,388,481				71,524,376
<b>Total</b>	<b>91,388,481</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,524,376</b>

**26 FUND BALANCE BROUGHT FORWARD**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	781,586,506				699,868,193
Cash in hand					
Accounts Receivables					
Accounts Payables					
<b>Total</b>	<b>781,586,505</b>				<b>699,868,193</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**27. OTHER IMPORTANT DISCLOSURES**

**27.1: PENDING ACCOUNTS PAYABLE (See Annex 5)**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	-	-	-	-	-
Construction of civil works-Development	-				860,452,866
Supply of goods	-				-
Supply of services-Recurrent	2,940,800				30,942,612
<b>Total</b>	<b>2,940,800</b>	-	-	-	<b>891,396,478</b>

**27.2: PENDING STAFF PAYABLES (See Annex 6)**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative Period 2017</b>
<b>Name of Staff</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
As per attached List (Annex 6)	426,800	-	-	-	4,490,998
<b>Total</b>	<b>426,800</b>	-	-	-	<b>4,490,998</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**27.3: OTHER PENDING PAYABLES (See Annex 7)**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative Period 2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities	-	-	-	-	-
Amounts due to third parties	-	-	-	-	-
Others-salary/statutory deductions	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**ANNEX 1 – DETAILED ANALYSIS OF COUNTY OWN GENERATED REVENUE**

County Own Generated Revenues	Original Budget	Adjustments	Final/Approved Budget	Actual performance	% Actual Performance	Variance
	Kshs	Kshs	Kshs	Kshs		Kshs
Interest Received	-	-	-	-	-	-
Profits and Dividends	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-
Other Property Income	-	-	-	-	-	-
Sales of Market Establishments	-	-	-	-	-	-
Receipts from Administrative Fees and Charges	-	-	-	-	-	-
Receipts from Sales by Non-Market Establishments	-	-	-	-	-	-
Receipts from Sale of Agricultural Goods	-	-	-	-	-	-
Business Permits	15,932,050	-	15,932,050	729,130	5%	15,202,920
Liquor Licences	-	-	-	-	0%	-
Cess	25,789,204	-	25,789,204	5,919,756	23%	19,869,448
Sign Boards and Advertising fees	1,103,580	-	1,103,580	739,000	67%	364,580
Poll Rates	-	-	-	-	0%	-
Land/Plot Rents	2,399,092	-	2,399,092	479,569	20%	1,919,523
Other Local Levies	-	-	-	-	0%	-
Receipts from Royalties	-	-	-	-	0%	-
Natural Resources Exploitation	-	-	-	-	0%	-
Lease/Rental of Infrastructure Assets	1,730,500	-	1,730,500	554,175	32%	1,176,325
Other miscellaneous revenues	22,623,778	-	22,623,778	1,581,375	7%	21,042,403
Insurance claims recovery	-	-	-	-	0%	-
Transfers from reserve funds	-	-	-	-	0%	-
Donations	-	-	-	-	0%	-
Fund raising events	-	-	-	-	0%	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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County Own Generated Revenues	Original Budget	Adjustments	Final/Approved Budget	Actual performance	% Actual Performance	Variance
	Kshs	Kshs	Kshs	Kshs		Kshs
Other revenues from financial assets loans		-	-		0%	-
Market/Trade Centre fees	5,303,713	-	5,303,713	2,003,630	38%	3,300,083
Vehicle Parking Fees	2,836,350	-	2,836,350	1,006,580	35%	1,829,770
Social Premise Use Charges		-	-	-	0%	-
School Fees		-	-	-	0%	-
Other Education Related Fees		-	-	-	0%	-
Public Health Services	4,693,895	-	4,693,895	677,725	14%	4,016,170
Public Health Facilities Operations -FIF	42,800,250	-	42,800,250	16,819,055	39%	25,981,195
Environment and Conservancy Administration	906,750	-	906,750	44,940	5%	861,810
Slaughter Houses Administration	1,551,000	-	1,551,000	347,900	22%	1,203,100
Water Supply Administration	1,519,688	-	1,519,688	162,745	11%	1,356,943
Sewerage Administration		-	-	-	0%	-
Other Health and Sanitation Revenues	-	-	-	-	0%	-
Technical Service Fees		-	-	-	0%	-
External Service Fees		-	-	-	0%	-
Fines, Penalties and Forfeitures	810,150	-	810,150	79,020	10%	731,130
Receipts from Voluntary transfers other than grants		-	-		0%	-
Other Receipts Not Classified Elsewhere		-	-		0%	-
<b>TOTAL</b>	<b>130,000,000</b>	<b>-</b>	<b>130,000,000</b>	<b>31,144,600</b>	<b>24%</b>	<b>98,855,400</b>

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**ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Report from IFMIS)*

The County Government has requested for user rights from National Treasury (IFMIS) for both the AR and CM users. This will enable capturing of all revenues in the system and autoreconciliation.

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST**

***Government Imprest Holders***

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Name of Officer or Institution</i>	dd/mm/yy			
<b>Total</b>				

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>
Land	-	-	-	-
Buildings and structures	-	-	-	-
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
<b>Total</b>	-	-	-	-

**Note:**

There were no fixed assets acquired during Qtr 1

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**ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2018/19 Qtr 1	Comments
	a	B	C	d=a-c		
<b>Construction of buildings</b>		-	-	-	-	
1.	-	-	-	-	-	
2.	-	-	-	-	-	
3.	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	
<b>Construction of civil works</b>						
4. Development Expenditure	-	-	-	-	-	
5.	-	-	-	-	-	
6.	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	
<b>Supply of goods</b>						
7.	-	-	-	-	-	
8.	-	-	-	-	-	
9.	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	
<b>Supply of services</b>						
10. Recurrent Expenditure as per attached list	-	-	-	-	2,940,800	
11.	-	-	-	-	-	
12.	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	<b>2,940,800</b>	
<b>Grand Total</b>	-	-	-	-	<b>2,940,800</b>	

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**ANNEX 6 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
		a	B	c	d=a-c		
1.		-	-	-	-	-	
2.		-	-	-	-	-	
3.		-	-	-	-	-	
4.		-	-	-	-	-	
5.		-	-	-	-	-	
6.		-	-	-	-	-	
7.		-	-	-	-	-	
8.		-	-	-	-	-	
9.		-	-	-	-	-	
10.		-	-	-	-	-	
11.		-	-	-	-	-	
12.		-	-	-	-	-	
<b>Sub-Total</b>		-	-	-	-	-	
<b>Grand Total</b>		-	-	-	-	-	

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**ANNEX 7 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
		a	B	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

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**ANNEX 8 – LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT**

- 1) Agricultural Finance Corporation
- 2) Postal Corporation of Kenya