



COUNTY GOVERNMENT OF ELGEYO MARAKWET

QUARTERLY REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
30TH JUNE, 2019**

**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 Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

(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 31st March, 2019 and who had direct fiduciary responsibility were:

	Designation	Name
1	Accounting Officer-Finance	JohnKeen Murkeu
2	Director of Budget & Economic planning	John Maritim
3	Director of Supply Chain	Robert Chelagat
4	Director of Revenue	Judith Adero
5	CEC Member Finance/Economic planning	Isaac Kamar
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
Elgeyo Marakwet County Building
Iten

(f) County Government Contacts

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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For the quarter ended 30TH JUNE, 2019

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.

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The County Government of Elgeyo Marakwet operates on a Revenue Ceiling of Sh.5,601,076,601 in the FY 2018/2019 comprising of:

Recurrent Expenditure	-Sh.3,135,267,095
Development Expenditure	-Sh.2,465,809,506
Total	Ksh.5,601,076,601

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

Revenue Sources	Approved Estimates (Net)	Actual (KSH)	Percent of total (%)
CRA Share	3,768,000,000	3,768,000,000	100%
Local Revenue	130,438,893	141,609,140	109%
Balance b/d	675,695,692	464,710,745	69%
World Bank			
Dev. Of Youth Polytechnics	79,441,245	31,559,000	40%
DANIDA -Universal Health Care	12,150,000	12,150,000	100%
Retention Monies	66,495,981	66,495,981	100%
World Bank -Maternal Health	1,009,812	-	0%
Lease of Medical Equipment	200,000,000	-	0%
Kenya Climate Smart Agriculture Project	117,000,000	31,698,328	27%
Agricultural Sector Dev.Support (ASDSP)	19,408,938	7,066,361	36%
KDSP	60,461,883	-	0%
KUSP	131,002,100	131,002,100	100%
EU Water Support	80,000,000	-	0%
World Bank -Transforming Health Systems	50,000,000	22,067,993	44%
Support to Abolishment of User Fees in H/C & Dispensaries	8,788,919	8,788,919	100%
KRB funds		99,208,159	49%
Roads Maintenance Levy Funds (RMLF)	201,183,138	99,208,159	49%
Total	5,601,076,601	4,784,356,726	85%

During the 4th Quarter, the total cumulative revenue amounted to Kshs. **4,784,356,726** against an approved budget of Kshs **5,601,076,601** representing 85% achievement. The actual local revenues amounted to Ksh.141,609,140 against a budgeted target of Kshs **130,438,893**.

The total expenditure amounted to Kshs **2,640,981,456** against an approved budget of Kshs **5,601,076,601**. This represent 47% of total expenditure against the total budget. The absorption rate for recurrent expenditures and Development Expenditure stood at 66% and 24% respectively.

The pending accounts payable (Retention Monies) amounting to Sh. **77,835,834** has been recognized under Note 25 of the financial statements

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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For the quarter ended 30TH JUNE, 2019

In conclusion, the financial statements for County Government of Elgeyo Marakwet for the 4th Qtr ended 30th June, 2019 reflect the true and fair view.

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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 30th June, 2019. 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 31st June, 2019, 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 **25th July, 2019.**

County Executive Committee member – Finance and Economic Planning

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Cumulative Amount Kshs	Comparative Period 2018 Kshs
RECEIPTS							
Equitable Share (Exchequer releases)	1	452,160,000	715,920,000	1,036,200,000	1,563,720,000	3,768,000,000	3,624,000,000
Transfers from National Government Entities	2	-	-	49,604,079	58,392,999	107,997,078	148,299,489
Proceeds from Foreign Grants / Development Partners	3	-	133,852,921	22,760,657	78,930,204	235,543,782	158,978,039
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	25,728,858	48,804,491	35,931,191	141,609,140	105,482,226
Unspent funds-Retention Monies deposits	11	-	-	-	-	-	-
TOTAL RECEIPTS		483,304,600	875,501,779	1,157,369,227	1,736,974,394	4,253,150,000	3,624,000,000
PAYMENTS							
Compensation of Employees	12	577,648,457	581,915,429	425,509,343	809,060,927	2,394,134,156	2,067,788,986
Use of goods and services	13	63,733,918	131,510,328	182,446,759	174,823,203	552,514,208	294,457,971
Interest payments	14	-	-	-	-	-	-
Subsidies	15	-	-	-	-	-	-
Transfers to Other Government Entities-Car & Mortgage Fund	16	26,000,000	25,000,000	-	-	51,000,000	483,780,305
Other grants and transfers	17	9,228,035	40,168,337	64,095,227	179,266,551	292,758,150	241,350,000
Social Security Benefits	18	-	-	-	-	-	-
Acquisition of Assets	19	-	296,026,555	211,225,901	481,676,866	988,929,321	733,229,110

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Finance Costs	20	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-	-
Other Payments	22	-	14,734,838	18,367,405	115,158,292	148,260,535	107,443,821
TOTAL PAYMENTS			676,610,410	1,089,355,486	901,644,634	1,759,985,839	4,427,596,370
SURPLUS/DEFICIT			- 193,305,810	-213,853,707	255,724,592	- 23,011,445	-174,446,370
							3,928,050,193
							108,709,561

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25th July, 2019 and signed by:

 Chief Officer
 Name: John Keen Murkeu
 ICPAK Member Number: 8112

 Head of Treasury
 David Chebii
 ICPAK Member Number: 8088

IV. STATEMENT OF FINANCIAL ASSETS

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2018 Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents						
Bank Balances	23A	710,913,766	475,595,936	725,026,597	726,188,001	875,021,573
Cash Balances	23B	92,798	724,720	2,993,013	76,946	-
Total Cash and cash equivalent		711,006,564	476,320,656	728,079,610	726,264,947	875,021,573
Accounts receivables – Outstanding Imprests	24	426,800	2,151,880	6,596,880	6,595,729	4,490,998
TOTAL FINANCIAL ASSETS		711,433,910	478,487,353	734,632,147	732,860,676	879,512,571
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	25	96,508,481	77,415,632	77,835,834	99,075,800	71,281,332
NET FINANCIAL ASSETS		614,9324,883	401,056,904	656,780,656	633,784,868	808,231,238
REPRESENTED BY						
Fund balance b/fwd	26	781,586,506	614,924,882	401,056,904	656,796,313	699,521,677
Surplus/Deficit for the quarter		(166,661,624)	(213,867,978)	255,723,752	-23,011,445	108,709,561
NET FINANCIAL POSITION		614,924,883	401,056,904	656,780,656	633,784,868	808,231,238

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **25th July, 2019** and signed by:

Chief Officer
Name: John Keen Murkeu
ICPAK Member Number: 8112

Head of Treasury
David Chebii
ICPAK Member Number: 8088

V. STATEMENT OF CASHFLOW

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Comparative Period 2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income						
Equitable Share (Exchequer releases)	1	452,160,000	715,920,000	1,036,200,000	1,563,720,000	3,624,000,000
Transfers from National Government Entities	2	-	-	49,604,079	58,392,999	148,299,489
Proceeds from Foreign Grants / Development Partners	3	-	133,852,921	22,760,657	78,930,204	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	31,144,600	25,728,858	48,804,491	35,931,191	105,482,226
Unspent Funds	11	-	-	-	-	-
Payments for operating expenses						
Compensation of Employees	12	-577,648,457	-581,915,429	-425,509,343	-809,060,927	-2,067,788,986
Use of goods and services	13	-63,733,918	-131,510,328	-182,446,759	-174,823,203	-294,457,971
Interest payments	14	-	-	-	-	-
Subsidies	15	-	-	-	-	-
Transfers to Other Government Entities	16	-26,000,000	-25,000,000	-	-	-483,780,305
Other grants and transfers	17	-9,228,035	-40,168,337	-64,095,227	-179,266,551	-241,350,000
Social Security Benefits	18	-	-	-	-	-
Finance Costs, including Loan Interest	20	-	-	-	-	-
Other Payments	22	-	-14,734,838	-18,367,405	-115,158,292	-107,443,821
Adjusted for:						
Adjustments during the year		-	-	-	-	-
Net cash flows from operating activities		- 193,305,810	82,172,848	466,950,493	458,665,420	841,938,671

CASHFLOW FROM INVESTING ACTIVITIES

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Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	19	-	-296,026,555	-211,225,901	-481,676,866	-733,229,110
Net cash flows from investing activities		-	- 296,026,555	- 211,225,901	- 481,676,866	- 733,229,110
CASHFLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-
Net cash flow from financing activities		-	-	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		-193,305,810	-213,853,707	255,724,592	-23,011,445	108,709,561
Cash and cash equivalent at BEGINNING of the quarter		808,231,238	614,925,429	401,071,721	656,796,313	699,521,677
Cash and cash equivalent at END of the quarter		614,925,429	656,796,313	633,784,868	808,231,238	781,586,506
As per statement of assets		614,925,429	656,796,313	633,784,868	808,231,238	781,586,506

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **25th July, 2019** and signed by:

 Chief Officer
 Name: John Keen Murkeu
 ICPAK Member Number: 8112

 Head of Treasury
 David Chebii
 ICPAK Member Number: 8088

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	4,794,942,016	4,111,540,859	683,401,157	4,794,942,016	4,111,540,859	683,401,157
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	130,438,893	141,609,140	(11,170,247)	130,438,893	141,609,140	(11,170,247)
Return issues to CRF -Balance B/f	675,695,692	-	675,695,692	675,695,692	-	675,695,692
TOTAL	5,601,076,601	4,253,149,999	1,347,926,602	5,601,076,599	4,253,149,999	1,347,926,602
PAYMENTS						
Compensation of Employees	2,395,235,062	2,394,134,156	1,100,906	2,395,235,062	2,394,134,156	1,100,906
Use of goods and services	591,517,499	552,514,209	39,003,290	591,517,499	552,514,209	39,003,290
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	51,000,000	51,000,000	-	51,000,000	51,000,000	-
Other grants and transfers	814,089,046	292,758,149	521,330,897	814,089,046	292,758,149	521,330,897
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,518,727,946	988,929,321	529,798,625	1,518,727,946	988,929,321	529,798,625
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	230,507,048	148,260,535	82,246,513	230,507,048	148,260,535	82,246,513
TOTAL	5,601,076,601	4,427,596,369	1,173,480,232	5,601,076,601	4,427,596,369	1,173,480,232
SURPLUS/(DEFICIT)	-	(174,446,370)	174,446,370	-	(174,446,370)	174,446,370

The entity financial statements were approved on **25th July, 2019** and signed by:

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

Chief Officer

Name: John Keen Murkeu

ICPAK Member Number: 8112

Head of Treasury

David Chebii

ICPAK Member Number: 8088

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	3,004,828,202	3,004,828,202	-	3,004,828,202	3,004,828,202	-
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	130,438,893	141,609,140	(11,170,247)	130,438,893	141,609,140	(11,170,247)
Return CRF issues -Roll over funds Balance B/f	-	-	-	-	-	-
TOTAL	3,135,267,095	3,146,437,342	(11,170,247)	3,135,267,095	3,146,437,342	(11,170,247)
PAYMENTS						
Compensation of Employees	2,395,235,062	2,394,134,156	1,100,906	2,395,235,062	2,394,134,156	1,100,906
Use of goods and services	591,517,499	552,514,209	39,003,290	591,517,499	552,514,209	39,003,290
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	51,000,000	51,000,000	-	51,000,000	51,000,000	-
Other grants and transfers	68,474,949	68,391,255	83,694	68,474,949	68,391,255	83,694
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	29,039,585	28,258,540	781,045	29,039,585	28,258,540	781,045
Finance Costs, including Loan	-	-	-	-	-	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest						
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	3,135,267,095	3,094,298,160	40,968,935	3,135,267,095	3,094,298,160	40,968,935
SURPLUS/(DEFICIT)	-	52,139,182	(52,139,182)	-	52,139,182	(52,139,182)

The entity financial statements were approved on 15th July, 2019 and signed by:

 Chief Officer
 Name: John Keen Murkeu
 ICPAK Member Number: 8112

 Head of Treasury
 David Chebii
 ICPAK Member Number: 8088

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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For the quarter ended 30TH JUNE, 2019

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

Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	1,790,113,814	1,106,712,657	683,401,157	1,790,113,814	1,106,712,657	683,401,157
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	675,695,692	-	675,695,692	675,695,692	-	675,695,692
	-		-			-
TOTAL	2,465,809,506	1,106,712,657	1,359,096,849	2,465,809,506	1,106,712,657	1,359,096,849
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	745,614,097	224,366,894	521,247,203	745,614,097	224,366,894	521,247,203
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,489,688,361	960,670,781	529,017,580	1,489,688,361	960,670,781	529,017,580
Finance Costs, including Loan Interest	-	-	-	-	-	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayment of principal on borrowings	-	-	-	-	-	-
Other Payments	230,507,048	148,260,535	82,246,513	230,507,048	148,260,535	82,246,513
TOTALS	2,465,809,506	1,333,298,209	1,132,511,297	2,465,809,506	1,333,298,209	1,132,511,297
SURPLUS/(DEFICIT)		(226,585,552)	226,585,552	-	(226,585,552)	226,585,552

The entity financial statements were approved on 15th July, 2019 and signed by:

 Chief Officer
 Name: John Keen Murkeu
 ICPAK Member Number: 8112

 Head of Treasury
 David Chebii
 ICPAK Member Number: 8088

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Head	Program	Description	Budget	Actual Payments	Budget utilization difference	Budget Cumulative	Actual Payments	Budget utilization difference
			Quarter 3	Quarter 3		Quarter 2	Quarter 2	
			Ksh.	Ksh.		Ksh.	Ksh.	
4361000100		County Assembly	283,422,004	281,447,433	1,974,571	283,422,004	281,447,433	1,974,571
	717000000	County Assembly	283,422,004	281,447,433	1,974,571	283,422,004	281,447,433	1,974,571
	505000000	Technical Vocational Education and Training	-	-	-	-	-	-
4362000100		Office of Governor & Administration	79,115,140	72,786,863	6,328,277	79,115,140	72,786,863	6,328,277
		Office of the Governor	73,770,140	68,652,195	5,117,945	73,770,140	68,652,195	5,117,945
	602000000	National Government Administration and Field Services	-	-	-	-	-	-
	717000000		73,770,140	68,652,195	5,117,945	73,770,140	68,652,195	5,117,945
	505000000	Technical Vocational Education and Training	-	-	-	-	-	-
4362000200		County Executive Committee	5,345,000	4,134,669	1,210,332	5,345,000	4,134,669	1,210,332
	717000000		5,345,000	4,134,669	1,210,332	5,345,000	4,134,669	1,210,332
4362000600			-	-	-	-	-	-
	717000000		-	-	-	-	-	-
4363000100		Finance and Economic Planning	106,216,766	87,796,811	18,419,954	106,216,766	87,796,811	18,419,954
		Finance and Planning	1,850,000	1,681,630	168,370	1,850,000	1,681,630	168,370
	717000000		1,850,000	1,681,630	168,370	1,850,000	1,681,630	168,370
	718000000	Public Financial Management	-	-	-	-	-	-
4363000200		Economic Planning	4,047,000	1,599,175	2,447,825	4,047,000	1,599,175	2,447,825
	717000000		4,047,000	1,599,175	2,447,825	4,047,000	1,599,175	2,447,825
4363000300		Fiscal Budget and Expenditure Management	-	-	-	-	-	-
	718000000	Public Financial Management	-	-	-	-	-	-
4363000400		Accounting and Revenues	77,968,053	75,437,247	2,530,805	77,968,053	75,437,247	2,530,805
	718000000	Public Financial Management	77,968,053	75,437,247	2,530,805	77,968,053	75,437,247	2,530,805
4363000500		Procurement	1,675,000	1,113,959	561,041	1,675,000	1,113,959	561,041
	718000000	Public Financial Management	1,675,000	1,113,959	561,041	1,675,000	1,113,959	561,041
4363000700			19,276,460	7,789,800	11,486,660	19,276,460	7,789,800	11,486,660
	717000000		19,276,460	7,789,800	11,486,660	19,276,460	7,789,800	11,486,660
4363000800			1,400,254	175,000	1,225,254	1,400,254	175,000	1,225,254
	717000000		1,400,254	175,000	1,225,254	1,400,254	175,000	1,225,254
4364000100		Agriculture	170,403,098	66,013,894	104,389,204	170,403,098	66,013,894	104,389,204
	108000000	Crop Development and Management	170,403,098	66,013,894	104,389,204	170,403,098	66,013,894	104,389,204
4364000200		Livestock Management	70,051,888	16,000	70,035,888	70,051,888	16,000	70,035,888
	112000000	Livestock Resources Management and	70,051,888	16,000	70,035,888	70,051,888	16,000	70,035,888

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		Development						
4364000700		Crop Management	-	-	-	-	-	-
	108000000	Crop Development and Management	-	-	-	-	-	-
4364001000		Fisheries Production	-	-	-	-	-	-
	111000000	Fisheries Development and Management	-	-	-	-	-	-
4364001100		Veterinary Services	-	-	-	-	-	-
	112000000	Livestock Resources Management and Development	-	-	-	-	-	-
4365000100		Environment and Natural Resources	-	-	-	-	-	-
	1002000000	Environment Management and Protection	-	-	-	-	-	-
4365000700		Water	-	-	-	-	-	-
	1004000000	Water Resources Management	-	-	-	-	-	-
4365000900		Storm Water Management	-	-	-	-	-	-
	110000000	Irrigation and Drainage Infrastructure	-	-	-	-	-	-
4366000100		Education	245,152,085	154,366,966	90,785,118	245,152,085	154,366,966	90,785,118
	505000000	Technical Vocational Education and Training	245,152,085	154,366,966	90,785,118	245,152,085	154,366,966	90,785,118
4366000200		Children Services	-	-	-	-	-	-
	908000000	Social Development and Children Services	-	-	-	-	-	-
4366000500		Village Polytechnics	-	-	-	-	-	-
	711000000	Gender & Youth Empowerment	-	-	-	-	-	-
		Health	926,475,838	691,207,561	235,268,276	926,475,838	691,207,561	235,268,276
4367000100		County Health Services	248,438,965	26,071,095	222,367,870	248,438,965	26,071,095	222,367,870
	401000000	Preventive & Promotive Health Services	248,438,965	26,071,095	222,367,870	248,438,965	26,071,095	222,367,870
4367000200		Health Facilities	-	-	-	-	-	-
	401000000	Preventive & Promotive Health Services	-	-	-	-	-	-
4367000300		Community health services	678,036,873	665,136,466	12,900,407	678,036,873	665,136,466	12,900,407
	401000000	Preventive & Promotive Health Services	678,036,873	665,136,466	12,900,407	678,036,873	665,136,466	12,900,407
4368000100		Physical Planning & Development	-	-	-	-	-	-
	101000000	Land Policy and Planning	-	-	-	-	-	-
4368000200		Land Adjudication	-	-	-	-	-	-
	101000000	Land Policy and Planning	-	-	-	-	-	-
4368000300		Land Survey and Mapping	-	-	-	-	-	-
	101000000	Land Policy and Planning	-	-	-	-	-	-
4368000500		Housing	-	-	-	-	-	-
	102000000	Housing Development and Human Settlement	-	-	-	-	-	-
4368000600			222,724,516	117,840,542	104,883,973	222,724,516	117,840,542	104,883,973
	101000000	Land Policy and Planning	36,858,416	33,867,986	2,990,430	36,858,416	33,867,986	2,990,430
	1004000000	Water Resources Management	185,866,100	83,972,556	101,893,544	185,866,100	83,972,556	101,893,544
4369000100		Public Works & Services	-	-	-	-	-	-
	202000000	Road Transport	-	-	-	-	-	-
4369000300		County Roads	398,291,329	120,119,451	120,119,451	398,291,329	120,119,451	120,119,451
	202000000	Road Transport	199,145,665	120,119,451	79,026,213	199,145,665	120,119,451	79,026,213

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4371000100		Trade Development & Regulation	-	-	-	-	-	-
	307000000	Trade Development and Promotion	-	-	-	-	-	-
	304000000	Cooperative Development and Management	-	-	-	-	-	-
4371000300		Energy	-	-	-	-	-	-
	706000000	Economic Policy and National Planning	-	-	-	-	-	-
	717000000		-	-	-	-	-	-
4371000500		Fair trade practices	-	-	-	-	-	-
	307000000	Trade Development and Promotion	-	-	-	-	-	-
4371000600		Tourism	62,464,788	21,143,204	21,143,204	62,464,788	21,143,204	21,143,204
	306000000	Tourism Development and Promotion	31,232,394	21,143,204	10,089,190	31,232,394	21,143,204	10,089,190
4371000800		Cooperative Societies	-	-	-	-	-	-
	304000000	Cooperative Development and Management	-	-	-	-	-	-
	307000000	Trade Development and Promotion	-	-	-	-	-	-
4372000100		Culture & Social Services	-	-	-	-	-	-
	902000000	Culture	-	-	-	-	-	-
4372001200		Sports	-	-	-	-	-	-
	901000000	Sports	-	-	-	-	-	-
4372001400		Youth Affairs	62,770,262	35,132,901	27,637,360	62,770,262	35,132,901	27,637,360
	901000000	Sports	28,441,239	18,679,887	9,761,351	28,441,239	18,679,887	9,761,351
	711000000	Gender & Youth Empowerment	30,639,023	14,925,423	15,713,600	30,639,023	14,925,423	15,713,600
	908000000	Social Development and Children Services	3,690,000	1,527,591	2,162,409	3,690,000	1,527,591	2,162,409
4372001500		Gender and Social Protection	-	-	-	-	-	-
	711000000	Gender & Youth Empowerment	-	-	-	-	-	-
4373000100		ICT	-	-	-	-	-	-
	208000000	Information And Communication Services	-	-	-	-	-	-
	717000000		-	-	-	-	-	-
4373000200		Public Service	83,533,878	68,810,912	14,722,966	83,533,878	68,810,912	14,722,966
	208000000	Information And Communication Services	26,133,092	11,940,550	14,192,542	26,133,092	11,940,550	14,192,542
	717000000		57,400,786	56,870,362	530,424	57,400,786	56,870,362	530,424
4374000100		County Public Service Board	59,525,783	22,829,208	22,829,208	59,525,783	22,829,208	22,829,208
	717000000		-	-	-	-	-	-
	726000000	Human Resource management and Development	29,762,892	22,829,208	6,933,684	29,762,892	22,829,208	6,933,684
4375000100		Office of the Deputy Governor	-	-	-	-	-	-
	717000000		-	-	-	-	-	-
4376000100		County Executive Administration	-	-	-	-	-	-
	717000000		-	-	-	-	-	-
4376000200			-	-	-	-	-	-
	717000000		-	-	-	-	-	-
			2,770,147,371	1,739,511,747	838,537,450	2,770,147,371	1,739,511,747	838,537,450

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

The Statement has been prepared, reviewed and approved by the following:

Prepared

By: _____

Approved

By: _____

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

X. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

	Original Estimates	Revised Estimates	Actual	% Realized	Actual cumulative revenue (Q1 – Q4)
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from National Government	-	-	-	0%	-
Parking Fees	2,836,350	2,836,350	4,644,290	164%	4,644,290
Rates	2,399,092	2,399,092	2,477,936	103%	2,477,936
Single Business Permits	15,932,050	15,932,050	12,743,500	80%	12,743,500
Plans Inspection/ Plan Approval	150,550	150,550	102,815	68%	102,815
Advertising (Billboards)	1,103,580	1,103,580	2,878,850	261%	2,878,850
Rent (County Houses, Market stalls, County commercial buildings)	1,730,500	1,730,500	2,039,342	118%	2,039,342
Tenant Purchase Scheme (TPS)	-	-		0%	-
Agricultural Produce	25,789,204	25,789,204	25,642,114	99%	25,642,114
Mortuary Charges		0		0%	-
Water Lease Fees	1,519,688	1,519,688	536,945	0%	536,945
Hospital Fees -FIF	42,800,250	42,800,250	63,897,473	149%	63,897,473
Sundry debtors (Premium for property allocation and ground rent)	-	-	-	0%	-
Licences	-	-	-	0%	-
Other Revenues Not Classified anywhere	35,738,736	36,177,629	26,645,875	74%	26,645,875
TOTAL	130,000,000	130,438,893	141,609,140	109%	141,609,140

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **25th April, 2019** and signed by:

 Chief Officer
 Name: John Keen Murkeu
 ICPAK Member Number: 8112

 Head of Treasury
 David Chebii
 ICPAK Member Number: 8088

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EQUITABLE SHARE (EXCHQUER RELEASES)

	2018/2019	Comparative Period 2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	452,160,000	-
Total Exchequer Releases for quarter 2	715,920,000	507,360,000
Total Exchequer Releases for quarter 3	1,036,200,000	1,346,635,566
Total Exchequer Releases for quarter 4	1,563,720,000	1,770,004,434
Cumulative Amount	3,768,000,000	3,624,000,000

2 TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
Description	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities	-	-	-	-	-	-
<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	-	-	-	8,788,919	8,788,919	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	-	-	49,604,079	49,604,080	99,208,159	139,343,419
TOTAL	-	-	49,604,079	58,392,999	107,997,078	148,299,489

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

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
Grants Received from Bilateral Donors (Foreign Governments)		-	-	-	-	-	-	-
<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		-	-	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)		-	-	-	-	-	-	-
Health Sector Support Project (HSSP) – HSSF		-	-	-	-	-	-	-
<i>World Bank-THS</i>		-	-	6,277,493	9,619,296	6,171,204	22,067,993	-
<i>World Bank-DANIDA</i>		-	-	6,075,000	6,075,000		12,150,000	9,442,456
<i>World Bank-RBF</i>		-	-	-	-	-	-	56,932,570
<i>World Bank-Dev. of Youth polytechnic</i>		-	-	-	-	31,559,000	31,559,000	37,641,245
<i>World Bank-KDSP</i>		-	-	-	-	-	-	36,005,074
<i>KUSP</i>		-	-	89,802,100	-	41,200,000	131,002,100	-
<i>KCSAP</i>		-	-	31,698,328	-	-	31,698,328	-
<i>Agricultural Sector Dev.Support (ASDSP)</i>		-	-	-	7,066,361	-	7,066,361	-
TOTAL		-	-	133,852,921	22,760,657	78,930,204	235,543,782	158,978,039

**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 Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	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	-	-	-	-	-	-

5 PROCEEDS FROM FOREIGN BORROWINGS

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PROCEEDS FROM SALE OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings	-	-	-	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-	-	-	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-	-	-	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-	-	-	-
Disposal and Sales of Non-Produced Assets	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Total	-	-	-	-	-	-

7 CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Loans and Grants Supplementary						
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	-	-	-	-	-	-

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
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Conditional Allocation to County Emergency Fund	-	-	-	-	-	-
Total	-	-	-	-	-	-

**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

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

9 FUEL LEVY ALLOCATION

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

10 SUMMARY OF COUNTY OWN GENERATED REVENUES

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Consolidated Financial Statements
For the quarter ended 30TH JUNE, 2019

	Original Estimates	Revised Estimates	Actual	% Realized
	Kshs	Kshs	Kshs	Kshs
RECEIPTS				
Transfers from National Government	-	-	-	-
Parking Fees	2,836,350	4,644,290	164%	4,644,290
Rates	2,399,092	2,477,936	103%	2,477,936
Single Business Permits	15,932,050	12,743,500	80%	12,743,500
Plans Inspection	150,550	102,815	68%	102,815
Advertising (Billboards)	1,103,580	2,878,850	261%	2,878,850
Rent (County Houses, Market stalls, County commercial buildings)	1,730,500	2,039,342	118%	2,039,342
Tenant Purchase Scheme (TPS)	-	-	0%	-
Agricultural Produce	25,789,204	25,642,114	99%	25,642,114
Mortuary Charges	-	-	0%	-
Water Lease Fees	1,519,688	536,945	0%	536,945
Hospital Fees- FIF	42,800,250	63,897,473	149%	63,897,473
Sundry debtors (Premium for property allocation and ground rent)	-	-	0%	-
Licences	-	-	0%	-
Other Revenues	35,738,736	26,645,875	74%	26,645,875
TOTAL	130,438,893	141,609,140	109%	141,609,140

11 UNSPENT FUNDS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
CRF Issues	-	-	-	-	-	-
Total	-	-	-	-	-	-

12 COMPENSATION OF EMPLOYEES

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	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	577,648,457	568,434,840	418,748,515	791,662,400	2,356,494,211	1,959,808,626
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)	-	13,480,589	6,760,828	17,398,528	37,639,945	93,699,806
Total	577,648,457	581,915,429	425,509,343	809,060,927	2,394,134,156	2,067,788,986

13 USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	903,056	686,977	5,019,798	-	6,609,831	7,728,734
Communication, supplies and services	2,166,166	1,489,153	-	6,356,654	10,011,973	11,507,217
Domestic travel and subsistence	33,979,906	15,931,283	34,883,973	27,133,003	111,928,165	73,717,761
Foreign travel and subsistence	-	-	-	-	-	57,246,737
Printing, advertising and information supplies & services	140,900	4,527,748	3,000,708	5,397,435	13,066,791	13,549,397
Rentals of produced assets	-	2,512,999	767,880	2,068,994	5,349,873	6,010,060
Training expenses	7,129,654	17,225,735	14,275,215	29,864,157	68,494,761	42,474,394

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Hospitality supplies and services	3,598,610	7,998,870	12,105,305	8,489,650	32,192,435	22,910,008
Insurance costs	-	8,413,777	22,775,506	2,901,625	34,090,908	30,073,967
Specialized materials and services	-	22,019,930	49,755,881	23,056,214	94,832,025	90,218,243
Office and general supplies and services	100,180	2,972,766	3,496,793	4,231,205	10,800,944	7,929,018
Other operating expenses	15,074,300	35,585,341	25,692,392	53,917,365	130,269,398	157,753,535
Routine maintenance – vehicles and other transport equipment	361,094	3,701,548	4,538,397	75,535	8,676,574	10,052,890
Routine maintenance – other assets	-	209,950	166,552	3,071,557	3,448,059	2,339,814
Fuel oils & Lubricants	280,052	8,234,251	5,968,359	8,259,809	22,742,471	21,623,636
Total	63,733,918	131,510,328	182,446,759	174,823,203	552,514,208	497,888,675

14 INTEREST PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
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	-	-	-	-	-	-
Total	-	-	-	-	-	-

15 SUBSIDIES

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

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	-	-	-	-	-	-
<i>See attached list</i>	-	-	-	-	-	-
Transfers to Counties	-	-	-	-	-	-
(insert name of budget agency)	-	-	-	-	-	-
Transfer to Car mortgage -CE	-	25,000,000	-	-	25,000,000	-
Transfer to Car mortgage-CA	26,000,000	-	-	-	26,000,000	483,780,305
TOTAL	26,000,000	25,000,000	-	-	51,000,000	483,780,305

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 OTHER GRANTS AND TRANSFERS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
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COUNTY GOVERNMENT OF ELGEYO MARAKWET
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	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Free maternity disbursement- Health					-	87,623,357
DANIDA Funds disbursement- Health					-	54,487,986
Other transfers						
User fees charges foregone						
Donations	-	-	-	-	-	-
Other transfers FIF	9,228,035	9,769,925	-	18,000,000	36,997,960	38,017,550
Grants to Youth Polytechnics-Education Headquarters	-		257,132	-	257,132	-
Other Current Transfers -Education	-	-	-	7,023,224	7,023,224	-
Other Current Transfers-Grants to Youth Polytechnics	-	20,895,000	16,746,000	35,299,500	72,940,500	-
Other Current Transfers -Scholarships and Other Educ.	-	-	31,100,000	-	31,100,000	30,000,000
Other Current Transfers - Kenya Climate Smart	-		5,709,150	25,437,881	31,147,031	-
Other Current Transfers -Health promotion	-			1,900,000	1,900,000	150,283,307
Other Current Transfers (User Fees, THS-UCP, DANIDA, Medical Leasing)	-	5,193,352	10,282,945	26,959,848	42,436,145	8,171,964
Other Current Transfers -KUSP/EU/1AG	-	-	-	55,957,256	55,957,256	-
Other Current Transfers --Revolving fund for youth	-	4,310,060	-	4,152,213	8,462,273	-
Other Current Transfers	-	-	-		-	-
Other Capital Grants and Trans-Retention and Taxes	-	-	-		-	-
Other Capital Grants and Trans -Livestock production	-	-	-	3,000,000	3,000,000	
Total	9,228,035	40,168,337	64,095,227	179,266,551	292,758,150	241,350,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs

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Government pension and retirement benefits	-	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

19 ACQUISITION OF ASSETS

Non Financial Assets	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings	-	49,677,315	37,564,528	104,922,784	192,164,626	238,931,950
Refurbishment of Buildings	-	-	-	-	-	-
Construction of Roads	-	140,043,393	-	149,664,850	289,708,243	-
Construction and Civil Works	-	85,482,867	160,388,591	196,792,268	442,663,726	463,750,737
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-	-
Purchase of Vehicles and Other Transport Equipment	-	14,445,000	1,200,000	643,600	16,288,600	13,875,000
Overhaul of Vehicles and Other Transport Equipment	-	-	195,000	-195,000	-	-
Purchase of Household Furniture and Institutional Equipment	-	-	-	3,501,150	3,501,150	-
Purchase of Office Furniture and General Equipment	-	1,406,000	1,540,590	871,775	3,818,365	7,256,902
Purchase of ICT Equipment, Software and Other ICT Assets	-	3,173,600	4,280,900	12,900,005	20,354,505	9,106,373
Purchase of Specialized Plant, Equipment and Machinery	-	-	200,000	10,252,725	10,452,725	10,074,618
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	5,705,166	- 5,705,166	-	3,618,442

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Non Financial Assets	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	1,798,380	84,500	7,844,595	9,727,475	20,422,824
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	-
Rehabilitation of Civil Works	-	-	-	-	-	-
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Acquisition of Land	-	-	66,626	183,280	249,906	-
Acquisition of Intangible Assets	-	-	-	-	-	-
Financial Assets						-
Domestic Public Non-Financial Enterprises						
Domestic Public Financial Institutions	-	-	-	-	-	-
Foreign financial Institutions operating Abroad	-	-	-	-	-	-
Other Foreign Enterprises	-	-	-	-	-	-
Foreign Payables - From Previous Years	-	-	-	-	-	-
Total	-	211,225,901	481,676,866	988,929,321	211,225,901	767,036,846

20 FINANCE COSTS

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

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

21 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	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	-	-	-	-	-	-

22 OTHER PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves	-	-	-	-	-	-
Civil Contingency Reserves	-	-	-	-	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-	-	-	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-	-	-	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-	-	-	-	-
Other expenses	-	14,734,838	18,367,405	115,158,292	148,260,535	107,443,821
Domestic Accounts	-	-	-	-	-	-
Total	-	14,734,838	18,367,405	115,158,292	148,260,535	107,443,821

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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23A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Comparative Period 2017
		Kshs	Kshs	Kshs	Kshs	Kshs
CBK,Development Account-A/c no. 100017391	Development	-	2,340,619	3,079,557	2,306,028	19,249,808
CBK,Recurrent Account no.1000171421	Recurrent	32,266,009	9,121,617	12,331,639	14,422,887	28,697,557
CBK,County Revenue Fund 1000171723	Revenue	459,866,516	147,501,017	401,011,530	456,353,817	621,306,658
KCB,Standing Imprest A/c no.1140794779	Imprest	-	25,695	24,435	123,595	166,904
KCB ,County Revenue Collection A/c no. 1140751360	Revenue	825,087	647,956	754,974	1,797,723	66,226
TNB ,County Revenue Collection A/c no. 183290	Revenue	-	1,564,178	6,139,165	-	2,214,302
KCB,County Assembly A/c no. 1144094828		2,228,904	2,109,349	22,222	60,074	5,620
Paybill Account -MPESA		732,370	123,030	272,325	876,431	823,059
CBK Road Maint Levy -Account no.1000253948		101,974,980	73,941,692	80,724,139	65,641,367	101,974,980
CBK Dev of Youth polytechnic-Account no.1000367946		37,641,245	16,746,245	245	272,245	
CA CBK,Recurrent Account no.1000240563		1	311,491	16,211	16,212	5,679
CBK Maternal Health-Account no.1000287748		294,495	13,746,988	22,619,093	6,751,373	1,009,812
Paybill Account -Cash in Transit		3,575,678	-	-	-	-
CBK Retention monies Deposit account		71,508,481	77,415,632	77,835,834	99,075,808	71,524,376
CBK, KCSAP Account no.1000364831		-	34,698,328	30,393,128	16,060,684	-
CBK,ASDSP Account no.10004847		-	5,500,000	-	7,066,361	-

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CBK,EMC Urb.(KUSP) Account no.1000372238		-	89,802,100	89,802,100	55,363,395	-
Total		710,913,766	475,595,936	725,026,597	726,188,001	875,021,573

23B CASH IN HAND

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – County Executive	-	-	-	-	-
Cash in Hand – County Assembly	93,344	739,537	3,008,670	76,946	-
Total	93,344	739,537	3,008,670	76,946	-

Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Location 1- County Treasury Cash Office	-	-	-	-	-
Location 2-County Assembly	93,344	739,537	3,008,670	76,946	-
Location 3	-	-	-	-	-
Total	93,344	739,537	3,008,670	76,946	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24 ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests/Encumberences-County Executive	426,800	2,151,880	6,596,880	-	4,490,998

COUNTY GOVERNMENT OF ELGEYO MARAKWET
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Government Imprests/Encumbrances- County Assembly	-	-	-	-	-
Staff Advances	-	-	-	-	-
Other Advances	-	-	-	-	-
Total	426,800	2,151,880	6,596,880	-	4,490,998

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

25 ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
County Assembly Car & Mortgage	25,000,000	-			-
Deposits and Retentions	71,508,481	77,415,632	77,835,834	99,075,808	71,281,332
Total	96,508,481	77,415,632	77,835,834	99,075,808	71,524,376

26 FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	808,231,238	614,925,429	401,071,721	656,796,313	699,521,677
Cash in hand					
Accounts Receivables					
Accounts Payables					
Total	808,231,238	614,925,429	401,071,721	656,796,313	699,521,677

NOTES TO THE FINANCIAL STATEMENTS (Continued)

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 5)

	Q1	Q2	Q3	Q4	Comparative Period 2017
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COUNTY GOVERNMENT OF ELGEYO MARAKWET
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	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-	-
Construction of civil works-Development	-	436,394,555	491,104,512	637,599,588	860,452,866
Supply of goods	-				-
Supply of services-Recurrent	2,940,800	4,309,700	20,295,410	37,265,501	30,942,612
Total	2,940,800	440,704,255	511,399,922	674,865,090	891,396,478

27.2: PENDING STAFF PAYABLES (See Annex 6)

	Q1	Q2	Q3	Q4	Comparative Period 2017
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
	-	-	-	-	-
Total	-	-	-	-	-

27.3: OTHER PENDING PAYABLES (See Annex 7)

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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	-	-	-	-	-	-

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
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	12,743,500	80%	3,188,550
Liquor Licences		-	-	-	0%	-
Cess	25,789,204	-	25,789,204	25,642,114	99%	147,090
Sign Boards and Advertising fees	1,103,580	-	1,103,580	2,878,850	261%	(1,775,270)
Poll Rates		-	-	-	0%	-
Land/Plot Rents	2,399,092	-	2,399,092	2,477,936	103%	(78,844)
Other Local Levies		-	-	-	-	-
Receipts from Royalties		-	-	-	-	-
Natural Resources Exploitation		-	-	-	-	-
Lease/Rental of Infrastructure Assets	1,730,500	-	1,730,500	2,039,342	118%	(308,842)
Other miscellaneous revenues	22,623,778	438,893	23,062,671	12,586,561	55%	10,476,110
Insurance claims recovery		-	-	-	-	-
Transfers from reserve funds		-	-	-	-	-
Donations		-	-	-	-	-
Fund raising events		-	-	-	-	-
Other revenues from financial assets loans		-	-	-	0%	-
Market/Trade Centre fees	5,303,713	-	5,303,713	8,185,870	154%	(2,882,157)
Vehicle Parking Fees	2,836,350	-	2,836,350	4,644,290	164%	(1,807,940)
Social Premise Use Charges		-	-	-	-	-

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
School Fees		-	-	-	-	-
Other Education Related Fees		-	-	-	-	-
Public Health Services	4,693,895	-	4,693,895	2,983,415	64%	1,710,480
Public Health Facilities Operations	42,800,250	-	42,800,250	63,897,473	149%	(21,097,223)
Environment and Conservancy Administration	906,750	-	906,750	1,354,390	149%	(447,640)
Slaughter Houses Administration	1,551,000	-	1,551,000	1,286,500	83%	264,500
Water Supply Administration	1,519,688	-	1,519,688	536,945	35%	982,743
Sewerage Administration		-	-	-	-	-
Other Health and Sanitation Revenues	-	-	-	-	-	-
Technical Service Fees		-	-	-	-	-
External Service Fees		-	-	-	-	-
Fines, Penalties and Forfeitures	810,150	-	810,150	351,954	43%	458,196
Receipts from Voluntary transfers other than grants		-	-	-	-	-
Other Receipts Not Classified Elsewhere		-	-	-	-	-
TOTAL	130,000,000	438,893	130,438,893	141,609,140	109%	(11,170,247)

ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

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The County Government has trained staff on AR and CM users. This will enable capturing of all revenues in the system and auto reconciliation.

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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>Staff imprests</i>		6,596,880	-	6,596,880
Total		6,596,880	-	6,596,880

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land	-	-	-	-
Buildings and structures	-	-	37,564,528	-
Transport equipment	-	14,445,000	15,645,000	-
Office equipment, furniture and fittings	-	1,406,000	2,946,590	-
ICT Equipment, Software and Other ICT Assets	-	3,173,600	-	-
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	-	19,024,600	56,146,118	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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 4	Comments
	a	B	C	d=a-c		
Construction of buildings		-	-	-	-	
1.	-	-	-	-	-	
2.	-	-	-	-	-	
3.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Construction of civil works						
4. Development Expenditure	-	-	-	-	637,599,588	
5.	-	-	-	-	-	
6.	-	-	-	-	-	
Sub-Total	-	-	-	-	637,599,588	
Supply of goods						
7.	-	-	-	-	-	
8.	-	-	-	-	-	
9.	-	-	-	-	-	
Sub-Total	-	-	-	-	-	
Supply of services						
10. Recurrent Expenditure as per attached list	-	-	-	-	37,265,501	
11.	-	-	-	-	-	
12.	-	-	-	-	-	
Sub-Total	-	-	-	-	37,265,501	
Grand Total	-	-	-	-	674,865,090	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

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.		-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	-	-	-	-	

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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		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

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ANNEX 8 – LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT

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