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**COUNTY GOVERNMENT OF ELGEYO MARAKWET**

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED  
30<sup>TH</sup> JUNE, 2019**

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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 Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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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 31<sup>st</sup> March, 2019 and who had direct fiduciary responsibility were:

	<b>Designation</b>	<b>Name</b>
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**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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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**  
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**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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
<b>Total</b>	<b>Ksh.5,601,076,601</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	3,768,000,000	100%
Local Revenue	130,438,893	141,609,140	109%
Balance b/d	675,695,692	464,710,745	69%
<b>World Bank</b>			
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%
<b>KRB funds</b>		99,208,159	49%
Roads Maintenance Levy Funds (RMLF)	201,183,138	99,208,159	49%
<b>Total</b>	<b>5,601,076,601</b>	<b>4,784,356,726</b>	<b>85%</b>

During the 4<sup>th</sup> 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**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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In conclusion, the financial statements for County Government of Elgeyo Marakwet for the 4<sup>th</sup> Qtr ended 30<sup>th</sup> 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 30<sup>th</sup> 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 31<sup>st</sup> 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 **25<sup>th</sup> July, 2019.**

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County Executive Committee member – Finance and Economic Planning

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> 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
<b>RECEIPTS</b>							
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	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>483,304,600</b>	<b>875,501,779</b>	<b>1,157,369,227</b>	<b>1,736,974,394</b>	<b>4,253,150,000</b>	<b>3,624,000,000</b>
<b>PAYMENTS</b>							
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

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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
<b>TOTAL PAYMENTS</b>			<b>676,610,410</b>	<b>1,089,355,486</b>	<b>901,644,634</b>	<b>1,759,985,839</b>	<b>4,427,596,370</b>
<b>SURPLUS/DEFICIT</b>			<b>- 193,305,810</b>	<b>-213,853,707</b>	<b>255,724,592</b>	<b>- 23,011,445</b>	<b>-174,446,370</b>
							<b>3,928,050,193</b>
							<b>108,709,561</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25<sup>th</sup> 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 30<sup>TH</sup> JUNE, 2019**

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

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **25<sup>th</sup> 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**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Comparative Period 2018 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
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		<b>- 193,305,810</b>	<b>82,172,848</b>	<b>466,950,493</b>	<b>458,665,420</b>	<b>841,938,671</b>

**CASHFLOW FROM INVESTING ACTIVITIES**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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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		-	<b>- 296,026,555</b>	<b>- 211,225,901</b>	<b>- 481,676,866</b>	<b>- 733,229,110</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>						
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		-	-	-	-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>-193,305,810</b>	<b>-213,853,707</b>	<b>255,724,592</b>	<b>-23,011,445</b>	<b>108,709,561</b>
<b>Cash and cash equivalent at BEGINNING of the quarter</b>		<b>808,231,238</b>	<b>614,925,429</b>	<b>401,071,721</b>	<b>656,796,313</b>	<b>699,521,677</b>
<b>Cash and cash equivalent at END of the quarter</b>		<b>614,925,429</b>	<b>656,796,313</b>	<b>633,784,868</b>	<b>808,231,238</b>	<b>781,586,506</b>
<b>As per statement of assets</b>		<b>614,925,429</b>	<b>656,796,313</b>	<b>633,784,868</b>	<b>808,231,238</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 **25<sup>th</sup> 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**  
**Reports and Consolidated Financial Statements**  
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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
<b>RECEIPTS</b>						
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
<b>TOTAL</b>	<b>5,601,076,601</b>	<b>4,253,149,999</b>	<b>1,347,926,602</b>	<b>5,601,076,599</b>	<b>4,253,149,999</b>	<b>1,347,926,602</b>
<b>PAYMENTS</b>						
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
<b>TOTAL</b>	<b>5,601,076,601</b>	<b>4,427,596,369</b>	<b>1,173,480,232</b>	<b>5,601,076,601</b>	<b>4,427,596,369</b>	<b>1,173,480,232</b>
<b>SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>(174,446,370)</b>	<b>174,446,370</b>	<b>-</b>	<b>(174,446,370)</b>	<b>174,446,370</b>

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

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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\_\_\_\_\_  
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 30<sup>TH</sup> JUNE, 2019**

**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
<b>RECEIPTS</b>						
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	-	-	-	-	-	-
<b>TOTAL</b>	<b>3,135,267,095</b>	<b>3,146,437,342</b>	<b>(11,170,247)</b>	<b>3,135,267,095</b>	<b>3,146,437,342</b>	<b>(11,170,247)</b>
<b>PAYMENTS</b>						
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**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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	-	-	-	-	-	-
<b>TOTAL</b>	3,135,267,095	3,094,298,160	40,968,935	3,135,267,095	3,094,298,160	40,968,935
<b>SURPLUS/(DEFICIT)</b>	-	<b>52,139,182</b>	<b>(52,139,182)</b>	-	<b>52,139,182</b>	<b>(52,139,182)</b>

The entity financial statements were approved on 15<sup>th</sup> 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 30<sup>TH</sup> JUNE, 2019**

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

<b>Receipt/Expense Item</b>	<b>Budget Q4 2019</b>	<b>Actual Q4 2019</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	1,790,113,814	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
	-		-			-
<b>TOTAL</b>	<b>2,465,809,506</b>	<b>1,106,712,657</b>	<b>1,359,096,849</b>	<b>2,465,809,506</b>	<b>1,106,712,657</b>	<b>1,359,096,849</b>
<b>PAYMENTS</b>						
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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<b>Receipt/Expense Item</b>	<b>Budget Q4 2019</b>	<b>Actual Q4 2019</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>
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
<b>TOTALS</b>	<b>2,465,809,506</b>	<b>1,333,298,209</b>	<b>1,132,511,297</b>	<b>2,465,809,506</b>	<b>1,333,298,209</b>	<b>1,132,511,297</b>
<b>SURPLUS/(DEFICIT)</b>		<b>(226,585,552)</b>	<b>226,585,552</b>	<b>-</b>	<b>(226,585,552)</b>	<b>226,585,552</b>

The entity financial statements were approved on 15<sup>th</sup> 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.	
<b>4361000100</b>		<b>County Assembly</b>	<b>283,422,004</b>	<b>281,447,433</b>	<b>1,974,571</b>	<b>283,422,004</b>	<b>281,447,433</b>	<b>1,974,571</b>
	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	-	-	-	-	-	-
<b>4362000100</b>		<b>Office of Governor &amp; Administration</b>	<b>79,115,140</b>	<b>72,786,863</b>	<b>6,328,277</b>	<b>79,115,140</b>	<b>72,786,863</b>	<b>6,328,277</b>
		<b>Office of the Governor</b>	<b>73,770,140</b>	<b>68,652,195</b>	<b>5,117,945</b>	<b>73,770,140</b>	<b>68,652,195</b>	<b>5,117,945</b>
	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	-	-	-	-	-	-
<b>4362000200</b>		<b>County Executive Committee</b>	<b>5,345,000</b>	<b>4,134,669</b>	<b>1,210,332</b>	<b>5,345,000</b>	<b>4,134,669</b>	<b>1,210,332</b>
	717000000		5,345,000	4,134,669	1,210,332	5,345,000	4,134,669	1,210,332
<b>4362000600</b>			-	-	-	-	-	-
	717000000		-	-	-	-	-	-
<b>4363000100</b>		<b>Finance and Economic Planning</b>	<b>106,216,766</b>	<b>87,796,811</b>	<b>18,419,954</b>	<b>106,216,766</b>	<b>87,796,811</b>	<b>18,419,954</b>
		<b>Finance and Planning</b>	<b>1,850,000</b>	<b>1,681,630</b>	<b>168,370</b>	<b>1,850,000</b>	<b>1,681,630</b>	<b>168,370</b>
	717000000		1,850,000	1,681,630	168,370	1,850,000	1,681,630	168,370
	718000000	Public Financial Management	-	-	-	-	-	-
<b>4363000200</b>		<b>Economic Planning</b>	<b>4,047,000</b>	<b>1,599,175</b>	<b>2,447,825</b>	<b>4,047,000</b>	<b>1,599,175</b>	<b>2,447,825</b>
	717000000		4,047,000	1,599,175	2,447,825	4,047,000	1,599,175	2,447,825
<b>4363000300</b>		<b>Fiscal Budget and Expenditure Management</b>	-	-	-	-	-	-
	718000000	Public Financial Management	-	-	-	-	-	-
<b>4363000400</b>		<b>Accounting and Revenues</b>	<b>77,968,053</b>	<b>75,437,247</b>	<b>2,530,805</b>	<b>77,968,053</b>	<b>75,437,247</b>	<b>2,530,805</b>
	718000000	Public Financial Management	77,968,053	75,437,247	2,530,805	77,968,053	75,437,247	2,530,805
<b>4363000500</b>		<b>Procurement</b>	<b>1,675,000</b>	<b>1,113,959</b>	<b>561,041</b>	<b>1,675,000</b>	<b>1,113,959</b>	<b>561,041</b>
	718000000	Public Financial Management	1,675,000	1,113,959	561,041	1,675,000	1,113,959	561,041
<b>4363000700</b>			<b>19,276,460</b>	<b>7,789,800</b>	<b>11,486,660</b>	<b>19,276,460</b>	<b>7,789,800</b>	<b>11,486,660</b>
	717000000		19,276,460	7,789,800	11,486,660	19,276,460	7,789,800	11,486,660
<b>4363000800</b>			<b>1,400,254</b>	<b>175,000</b>	<b>1,225,254</b>	<b>1,400,254</b>	<b>175,000</b>	<b>1,225,254</b>
	717000000		1,400,254	175,000	1,225,254	1,400,254	175,000	1,225,254
<b>4364000100</b>		<b>Agriculture</b>	<b>170,403,098</b>	<b>66,013,894</b>	<b>104,389,204</b>	<b>170,403,098</b>	<b>66,013,894</b>	<b>104,389,204</b>
	108000000	Crop Development and Management	170,403,098	66,013,894	104,389,204	170,403,098	66,013,894	104,389,204
<b>4364000200</b>		<b>Livestock Management</b>	<b>70,051,888</b>	<b>16,000</b>	<b>70,035,888</b>	<b>70,051,888</b>	<b>16,000</b>	<b>70,035,888</b>
	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						
<b>4364000700</b>		<b>Crop Management</b>	-	-	-	-	-	-
	108000000	Crop Development and Management	-	-	-	-	-	-
<b>4364001000</b>		<b>Fisheries Production</b>	-	-	-	-	-	-
	111000000	Fisheries Development and Management	-	-	-	-	-	-
<b>4364001100</b>		<b>Veterinary Services</b>	-	-	-	-	-	-
	112000000	Livestock Resources Management and Development	-	-	-	-	-	-
<b>4365000100</b>		<b>Environment and Natural Resources</b>	-	-	-	-	-	-
	1002000000	Environment Management and Protection	-	-	-	-	-	-
<b>4365000700</b>		<b>Water</b>	-	-	-	-	-	-
	1004000000	Water Resources Management	-	-	-	-	-	-
<b>4365000900</b>		<b>Storm Water Management</b>	-	-	-	-	-	-
	110000000	Irrigation and Drainage Infrastructure	-	-	-	-	-	-
<b>4366000100</b>		<b>Education</b>	<b>245,152,085</b>	<b>154,366,966</b>	<b>90,785,118</b>	<b>245,152,085</b>	<b>154,366,966</b>	<b>90,785,118</b>
	505000000	Technical Vocational Education and Training	<b>245,152,085</b>	<b>154,366,966</b>	<b>90,785,118</b>	<b>245,152,085</b>	<b>154,366,966</b>	<b>90,785,118</b>
<b>4366000200</b>		<b>Children Services</b>	-	-	-	-	-	-
	908000000	Social Development and Children Services	-	-	-	-	-	-
<b>4366000500</b>		<b>Village Polytechnics</b>	-	-	-	-	-	-
	711000000	Gender & Youth Empowerment	-	-	-	-	-	-
		<b>Health</b>	<b>926,475,838</b>	<b>691,207,561</b>	<b>235,268,276</b>	<b>926,475,838</b>	<b>691,207,561</b>	<b>235,268,276</b>
<b>4367000100</b>		<b>County Health Services</b>	<b>248,438,965</b>	<b>26,071,095</b>	<b>222,367,870</b>	<b>248,438,965</b>	<b>26,071,095</b>	<b>222,367,870</b>
	401000000	Preventive & Promotive Health Services	<b>248,438,965</b>	<b>26,071,095</b>	<b>222,367,870</b>	<b>248,438,965</b>	<b>26,071,095</b>	<b>222,367,870</b>
<b>4367000200</b>		<b>Health Facilities</b>	-	-	-	-	-	-
	401000000	Preventive & Promotive Health Services	-	-	-	-	-	-
<b>4367000300</b>		<b>Community health services</b>	<b>678,036,873</b>	<b>665,136,466</b>	<b>12,900,407</b>	<b>678,036,873</b>	<b>665,136,466</b>	<b>12,900,407</b>
	401000000	Preventive & Promotive Health Services	<b>678,036,873</b>	<b>665,136,466</b>	<b>12,900,407</b>	<b>678,036,873</b>	<b>665,136,466</b>	<b>12,900,407</b>
<b>4368000100</b>		<b>Physical Planning &amp; Development</b>	-	-	-	-	-	-
	101000000	Land Policy and Planning	-	-	-	-	-	-
<b>4368000200</b>		<b>Land Adjudication</b>	-	-	-	-	-	-
	101000000	Land Policy and Planning	-	-	-	-	-	-
<b>4368000300</b>		<b>Land Survey and Mapping</b>	-	-	-	-	-	-
	101000000	Land Policy and Planning	-	-	-	-	-	-
<b>4368000500</b>		<b>Housing</b>	-	-	-	-	-	-
	102000000	Housing Development and Human Settlement	-	-	-	-	-	-
<b>4368000600</b>			<b>222,724,516</b>	<b>117,840,542</b>	<b>104,883,973</b>	<b>222,724,516</b>	<b>117,840,542</b>	<b>104,883,973</b>
	101000000	Land Policy and Planning	<b>36,858,416</b>	<b>33,867,986</b>	<b>2,990,430</b>	<b>36,858,416</b>	<b>33,867,986</b>	<b>2,990,430</b>
	1004000000	Water Resources Management	<b>185,866,100</b>	<b>83,972,556</b>	<b>101,893,544</b>	<b>185,866,100</b>	<b>83,972,556</b>	<b>101,893,544</b>
<b>4369000100</b>		<b>Public Works &amp; Services</b>	-	-	-	-	-	-
	202000000	Road Transport	-	-	-	-	-	-
<b>4369000300</b>		<b>County Roads</b>	<b>398,291,329</b>	<b>120,119,451</b>	<b>120,119,451</b>	<b>398,291,329</b>	<b>120,119,451</b>	<b>120,119,451</b>
	202000000	Road Transport	<b>199,145,665</b>	<b>120,119,451</b>	<b>79,026,213</b>	<b>199,145,665</b>	<b>120,119,451</b>	<b>79,026,213</b>

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

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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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 30<sup>TH</sup> 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
<b>RECEIPTS</b>					
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
<b>TOTAL</b>	<b>130,000,000</b>	<b>130,438,893</b>	<b>141,609,140</b>	<b>109%</b>	<b>141,609,140</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on **25<sup>th</sup> 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 30<sup>TH</sup> JUNE, 2019**

**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1 EQUITABLE SHARE (EXCHQUER RELEASES)**

	<b>2018/2019</b>	<b>Comparative Period 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
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
<b>Cumulative Amount</b>	<b>3,768,000,000</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	-	-	-	8,788,919	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
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>49,604,079</b>	<b>58,392,999</b>	<b>107,997,078</b>	<b>148,299,489</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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*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>		-	-	-	-	-	-	-
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	-
<b>TOTAL</b>		-	-	<b>133,852,921</b>	<b>22,760,657</b>	<b>78,930,204</b>	<b>235,543,782</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 Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**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 Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**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>	-	-	-	-	-	-

**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	-	-	-	-	-	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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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**

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)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**10 SUMMARY OF COUNTY OWN GENERATED REVENUES**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</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	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
<b>TOTAL</b>	<b>130,438,893</b>	<b>141,609,140</b>	<b>109%</b>	<b>141,609,140</b>

**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>
CRF Issues	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**12 COMPENSATION OF EMPLOYEES**

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
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	<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	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
<b>Total</b>	<b>577,648,457</b>	<b>581,915,429</b>	<b>425,509,343</b>	<b>809,060,927</b>	<b>2,394,134,156</b>	<b>2,067,788,986</b>

**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 2018</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	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

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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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
<b>Total</b>	<b>63,733,918</b>	<b>131,510,328</b>	<b>182,446,759</b>	<b>174,823,203</b>	<b>552,514,208</b>	<b>497,888,675</b>

**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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>
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**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

	<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>	-	-	-	-	-	-

**16 TRANSFERS TO OTHER GOVERNMENT ENTITIES**

<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>
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
<b>TOTAL</b>	<b>26,000,000</b>	<b>25,000,000</b>	<b>-</b>	<b>-</b>	<b>51,000,000</b>	<b>483,780,305</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**17 OTHER GRANTS AND TRANSFERS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative Period 2017</b>
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**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	
<b>Total</b>	<b>9,228,035</b>	<b>40,168,337</b>	<b>64,095,227</b>	<b>179,266,551</b>	<b>292,758,150</b>	<b>241,350,000</b>

*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>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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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	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</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	-	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

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

<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>
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	-	-	-	-	-	-
<b>Financial Assets</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>-</b>	<b>211,225,901</b>	<b>481,676,866</b>	<b>988,929,321</b>	<b>211,225,901</b>	<b>767,036,846</b>

**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>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**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>	-	-	-	-	-	-

**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	-	14,734,838	18,367,405	115,158,292	148,260,535	107,443,821
Domestic Accounts	-	-	-	-	-	-
<b>Total</b>	-	<b>14,734,838</b>	<b>18,367,405</b>	<b>115,158,292</b>	<b>148,260,535</b>	<b>107,443,821</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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**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>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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CBK,EMC Urb.(KUSP) Account no.1000372238		-	89,802,100	89,802,100	55,363,395	-
<b>Total</b>		<b>710,913,766</b>	<b>475,595,936</b>	<b>725,026,597</b>	<b>726,188,001</b>	<b>875,021,573</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 – County Executive	-	-	-	-	-
Cash in Hand – County Assembly	93,344	739,537	3,008,670	76,946	-
<b>Total</b>	<b>93,344</b>	<b>739,537</b>	<b>3,008,670</b>	<b>76,946</b>	<b>-</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	-	-	-	-	-
Location 2-County Assembly	93,344	739,537	3,008,670	76,946	-
Location 3	-	-	-	-	-
<b>Total</b>	<b>93,344</b>	<b>739,537</b>	<b>3,008,670</b>	<b>76,946</b>	<b>-</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**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/Encumberences-County Executive	426,800	2,151,880	6,596,880	-	4,490,998

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

Government Imprests/Encumbrances- County Assembly	-	-	-	-	-
Staff Advances	-	-	-	-	-
Other Advances	-	-	-	-	-
<b>Total</b>	<b>426,800</b>	<b>2,151,880</b>	<b>6,596,880</b>	<b>-</b>	<b>4,490,998</b>

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

**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	71,508,481	77,415,632	77,835,834	99,075,808	71,281,332
<b>Total</b>	<b>96,508,481</b>	<b>77,415,632</b>	<b>77,835,834</b>	<b>99,075,808</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	808,231,238	614,925,429	401,071,721	656,796,313	699,521,677
Cash in hand					
Accounts Receivables					
Accounts Payables					
<b>Total</b>	<b>808,231,238</b>	<b>614,925,429</b>	<b>401,071,721</b>	<b>656,796,313</b>	<b>699,521,677</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**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>
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**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

	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
<b>Total</b>	<b>2,940,800</b>	<b>440,704,255</b>	<b>511,399,922</b>	<b>674,865,090</b>	<b>891,396,478</b>

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

	Q1	Q2	Q3	Q4	Comparative Period 2017
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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		-	-	-	-	-
<b>TOTAL</b>	<b>130,000,000</b>	<b>438,893</b>	<b>130,438,893</b>	<b>141,609,140</b>	<b>109%</b>	<b>(11,170,247)</b>

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

*(Attach FO 30 Report from IFMIS)*

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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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.

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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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
<b>Total</b>		<b>6,596,880</b>	<b>-</b>	<b>6,596,880</b>

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**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	-	-	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	-	-	-	-
<b>Total</b>	-	<b>19,024,600</b>	<b>56,146,118</b>	-

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
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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		
<b>Construction of buildings</b>		-	-	-	-	
1.	-	-	-	-	-	
2.	-	-	-	-	-	
3.	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	
<b>Construction of civil works</b>						
4. Development Expenditure	-	-	-	-	637,599,588	
5.	-	-	-	-	-	
6.	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	<b>637,599,588</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	-	-	-	-	37,265,501	
11.	-	-	-	-	-	
12.	-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	<b>37,265,501</b>	
<b>Grand Total</b>	-	-	-	-	<b>674,865,090</b>	

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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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.		-	-	-	-	-	
<b>Sub-Total</b>	-	-	-	-	-	-	
<b>Grand Total</b>	-	-	-	-	-	-	

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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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>						

**COUNTY GOVERNMENT OF ELGEYO MARAKWET**  
**Reports and Consolidated Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE, 2019**

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

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