

COUNTY GOVERNMENT OF ELGEYO MARAKWET

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
30TH SEPTEMBER, 2018

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

Table of Content Page

I. KEY ENTITY INFORMATION AND MANAGEMENT iii
II. FORWARD BY THE CEC v
III. STATEMENT OF RECEIPTS AND PAYMENTS 8
IV. STATEMENT OF FINANCIAL ASSETS 10
V. STATEMENT OF CASHFLOW 11
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 13
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 15
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT 17
IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 19
X. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT 20
XI. NOTES TO THE FINANCIAL STATEMENTS 21

I. KEY ENTITY INFORMATION AND MANAGEMENT

(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 30th September, 2018 and who had direct fiduciary responsibility were:

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

(d) Fiduciary Oversight Arrangements

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

(e) County Government Headquarters

P.O. Box 220-30700
Elgeyo Marakwet County Building
Iten

(f) County Government Contacts

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

(g) County Government Bankers

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

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

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

4. Trans National Bank
   P.O.Box 34353-00200
   Nairobi

(h) Independent Auditors

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

(g) Principal Legal Adviser

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

II. FORWARD BY THE CEC

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

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

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

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

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

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

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

In conclusion, the financial statements for County Government of Elgeyo Marakwet for the 1st Qtr ended 30th September, 2018 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 September, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that this report gives a true and fair view of the state of the County Government's transactions during the quarter ended 30th September, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on **30th October 2018.**

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County Executive Committee member – Finance and Economic Planning

III. STATEMENT OF RECEIPTS AND PAYMENTS

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

Repayment of principal on Domestic and Foreign borrowing	**21**	-	-	-	-	-	-
Other Payments	**22**	-	-	-	-	-	130,422,964
TOTAL PAYMENTS		612,138,673	-	-	-	612,138,673	**3,955,041,441**
SURPLUS/DEFICIT		**(128,834,073)**	-	-	-	**(128,834,073)**	**81,718,313**

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

Chief Officer
Name: Jeremiah Changwony
ICPAK Member Number: 9731

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

IV. STATEMENT OF FINANCIAL ASSETS

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

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

_____
Chief Officer
Name: Jeremiah Changwony
ICPAK Member Number: 9731

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

V. STATEMENT OF CASHFLOW

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

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017 Kshs
Net cash flows from investing activities		-	-	-	-	**(767,036,848)**
CASHFLOW FROM BORROWING 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		**(128,834,073)**	-	-	-	**81,718,313**
Cash and cash equivalent at BEGINNING of the quarter	**26**	**781,586,506**	-	-	-	**699,868,506**
Cash and cash equivalent at END of the quarter		**652,752,433**	-	-	-	**781,586,506**
As per Statement of Assets		**652,752,433**	-	-	-	**781,586,506**

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

Chief Officer	Head of Treasury
Name: Jeremiah Changwony	Name: John Keen Murkeu
ICPAK Member Number: 9731	ICPAK Member Number: 8112

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

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

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
TOTAL	**1,268,253,210**	**612,138,673**	**656,114,537**	**1,268,253,210**	**612,138,673**	**656,114,537**
SURPLUS/(DEFICIT)	**335,283,059**	**(128,834,073)**	**464,117,132**	**335,283,057**	**(128,834,073)**	**464,117,130**

Development projects were not implemented in Qtr 1.

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

_____
Chief Officer
Name: Jeremiah Changwony
ICPAK Member Number: 9731

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

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

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

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

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

Chief Officer
Name: Jeremiah Changwony
ICPAK Member Number: 9731

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

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

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	364,821,627	-	364,821,627	364,821,627	-	364,821,627
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
County Own Generated receipts	-	-	-	-	-	-
Returned CRF issues Bal B/f	464,710,745	-	464,710,745	464,710,745	-	464,710,745
TOTAL	**829,532,372**	**-**	**829,532,372**	**829,532,372**	**-**	**829,532,372**
PAYMENTS	-		-			-
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	134,510,255	4,478,035	130,032,220	134,510,255	4,478,035	130,032,220
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	305,538,332	-	305,538,332	305,538,332	-	305,538,332
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on	-	-	-	-	-	-

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

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

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

Chief Officer
Name: Jeremiah Changwony
ICPAK Member Number: 9731

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

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

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

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

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

_____
Chief Officer
Name: Jeremiah Changwony
ICPAK Member Number: 9731

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

XI. NOTES TO THE FINANCIAL STATEMENTS

1 EQUITABLE SHARE (EXCHQUER RELEASES)

	2016/2017	Comparative Period 2017
	Kshs	**Kshs**
Total Exchequer Releases for quarter 1	452,160,000	-
Total Exchequer Releases for quarter 2	-	507,360,000
Total Exchequer Releases for quarter 3	-	1,346,635,566
Total Exchequer Releases for quarter 4	-	1,770,004,434
Cumulative Amount	**452,160,000**	**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	-	-	-	-	-	-
Transfer from Ministry of Health	-	-	-	-	-	-
Leasing of medical equipment	-	-	-	-	-	-
Free maternity healthcare	-	-	-	-	-	-
Financing for level 5 hospitals	-	-	-	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-	-	8,956,070
Doctors & Nurses Emergency call allowance	-	-	-	-	-	-
Clinical officers & Other health workers allowances	-	-	-	-	-	-
Transfer from Ministry of Transport and Infrastructure	-	-	-	-	-	-
Nairobi Missing Link Roads and Non-Motorized Transport Facilities	-	-	-	-	-	-
Roads Maintenance Levy Fund	-	-	-	-	-	139,343,419
TOTAL	-	-	-	-	-	**148,299,489**

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

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)		-	-	-	-	-	-	-
Government of Germany		-	-	-	-	-	-	-
Roads 2000 Project in Western Kenya		-	-	-	-	-	-	-
Roads 2000 Project in Central Kenya		-	-	-	-	-	-	-
Government of Italy		-	-	-	-	-	-	-
Rehabilitation of sub-district hospitals – KIDDP		-	-	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)		-	-	-	-	-	-	-
DANIDA		-	-	-	-	-	-	-
Health Sector Programme Support (HSPS)		-	-	-	-	-	-	-
Health Sector Support Project (HSSP) - HSSF		-	-	-	-	-	-	-
World Bank-THS		-	-	-	-	-	-	-
World Bank-DANIDA		-	-	-	-	-	-	9,442,456
World Bank-RBF		-	-	-	-	-	-	56,932,570
World Bank-Dev. of Youth polytechnic		-	-	-	-	-	-	37,641,245
World Bank-KDSP		-	-	-	-	-	-	36,005,074
TOTAL		-	-	-	-	-	-	**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.***

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	-	-	-	-	-	-

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	-	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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	-	-	-	-	-	-
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

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

11 UNSPENT FUNDS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Contractors Retention money	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

12 COMPENSATION OF EMPLOYEES

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

13 USE OF GOODS AND SERVICES

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-	-	-	-
See list attached	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
Subsidies to Private Enterprises	-	-	-	-	-	-
See list attached	-	-	-	-	-	-
(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	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
Transfers to Counties	-	-	-	-	-	-
(insert name of budget agency)	-	-	-	-	-	-
Transfer to Car mortgage -CE	26,000,000	-	-	-	26,000,000	-
Transfer to Car mortgage-CA		-	-	-		45,000,000
TOTAL	**26,000,000**	**-**	**-**	**-**	**26,000,000**	**45,000,000**

17 OTHER GRANTS AND TRANSFERS

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

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
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	-	-	-	-	-	238,931,950
Refurbishment of Buildings	-	-	-	-	-	-
Construction of Roads	-	-	-	-	-	-
Construction and Civil Works	-	-	-	-	-	463,750,737
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-	-
Purchase of Vehicles and Other Transport Equipment	-	-	-	-	-	13,875,000
Overhaul of Vehicles and Other Transport Equipment	-	-	-	-	-	-
Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	-

Non Financial Assets	**Q1**	**Q2**	**Q3**	**Q4**	**Cumulative amount**	**Comparative Period 2017**
Purchase of Office Furniture and General Equipment	-	-	-	-	-	7,256,902
Purchase of ICT Equipment, Software and Other ICT Assets	-	-	-	-	-	9,106,373
Purchase of Specialized Plant, Equipment and Machinery	-	-	-	-	-	10,074,618
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	3,618,442
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	20,422,824
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	-
Rehabilitation of Civil Works	-	-	-	-	-	
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Acquisition of Land	-	-	-	-	-	-
Acquisition of Intangible Assets	-	-	-	-	-	-
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	-	-	-	-	-	**767,036,846**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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	-	-	-	-	-	-

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	-	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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	-	-	-	-	-	130,422,964
Domestic Accounts	-	-	-	-	-	
Total	-	-	-	-	-	**130,422,964**

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
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs	Kshs
Name of Bank, Account No. & currency						
CBK,Development Account-A/c no. 100017391		-				19,249,808
CBK,Recurrent Account no.1000171421		31,327,834				28,697,557
CBK,County Revenue Fund 100017172	Revenue	459,866,516				621,306,658
KCB,Standing Imprest A/c no.1140794779		-				166,904
KCB ,County Revenue Collection A/c no. 1140751360		825,087				66,226

TNB ,County Revenue Collection A/c no. 183290		-				2,214,302
KCB,County Assembly A/c no. 1144094828		2,228,904				5,620
Paybill Account -MPESA		732,370				823,059
Iten County Referral Hospital-A/c 1147075433		-				-
CBK Road Maint Levy -Account no.1000253948		101,974,980				101,974,980
CBK Dev of Youth polytechnic-Account no.1000367946		37,641,245				
Marakwet East -A/c 114707258		-				-
Tot sub-county Hospital- A/c 1147077452		-		`		-
Chebiemit sub-county-A/c 1147077398		-				-
CA CBK,Recurrent Account no.1000240563		1				5,679
CBK Maternal Health-Account no.1000287748		294,495				1,009,812
Paybill Account -Cash in Transit		3,575,678				-
Tambach Sub-county Hospital- a/c 1147077878		-				-
Kamwosor Sub-County Hospital -A/c no.1147076359		-				-
MOH Keiyo south-A/c 1147077169		-				-
MOH Keiyo North-A/c 1147077576		-				-
CBK Retention monies Deposit account		66,388,481				71,524,376
Kocholwo sub-county Hospital a/c-1147076758		-				-
Kaptarakwa sub-county Hospital a/c-1147076162		-				-
CBK,EMC Village poly.projects Fund Account no.1000367946		37,641,245				-
CBK, KCSAP Account no.1000364831		-				-
CBK,ASDSP Account no.10004847		-				-
CBK,EMC Urb.(KUSP) Account		-				-

no.1000372238						
Total		**742,496,836**	**-**	**-**	**-**	**847,044,982**

23B CASH IN HAND

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

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	1,124,480	-	-	-	1,124,480.00
Location 2-County Assembly	92,798	-	-	-	450,422.00
Location 3	-	-	-	-	-
Total	**1,217,278**	-	-	-	**1,574,902.00**

24 ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Government Imprests/Encumberences-County Executive	426,800	-	-	-	4,490,998
Government Imprests/Encumberences- County Assembly	-	-	-	-	-
Staff Advances	-	-	-	-	-
Other Advances	-	-	-	-	-

Total	**426,800**	**-**	**-**	**-**	**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	66,388,481				71,524,376
Total	**91,388,481**	**-**	**-**	**-**	**71,524,376**

26 FUND BALANCE BROUGHT FORWARD

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

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 5)

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-	-
Construction of civil works-Development	-				860,452,866
Supply of goods	-				-
Supply of services-Recurrent	2,940,800				30,942,612
Total	**2,940,800**	-	-	-	**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
As per attached List (Annex 6)	426,800	-	-	-	4,490,998
Total	**426,800**	-	-	-	**4,490,998**

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	-	-	-	-	-

ANNEX 1 – DETAILED ANALYSIS OF COUNTY OWN GENERATED REVENUE

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

COUNTY GOVERNMENT OF ELGEYO MARAKWET
Reports and Financial Statements
For the quarter ended 30TH SEPTEMBER, 2018

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

ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

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

ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	***Date Imprest Taken***	***Amount Taken***	***Amount Surrendered***	***Balance***
		Kshs	***Kshs***	***Kshs***
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Name of Officer or Institution	dd/mm/yy			
Total				

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

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

Note:
There were no fixed assets acquired during Qtr 1

ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

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

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	-	-	-	-	-	-	

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							

ANNEX 8 – LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT

1) Agricultural Finance Corporation
2) Postal Corporation of Kenya