

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

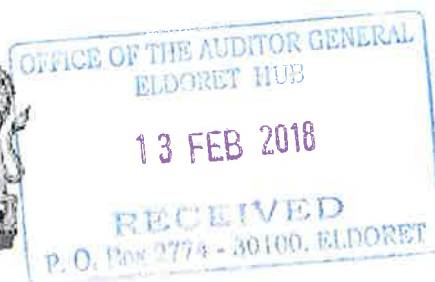
THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY ASSEMBLY OF
ELGEYO MARAKWET**

**FOR THE YEAR ENDED
30 JUNE 2017**

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017



COUNTY ASSEMBLY OF ELGEYO MARAKWET

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2017

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

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

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COUNTY ASSEMBLY OF ELGEYO MARAKWET
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For the year ended June 30, 2017

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assemblies are as a result of Article 176(1) of the Constitution. The current leadership of the County Assembly assumed office after the General Election of 8th March 2013. This led to swearing in of Members of the County Assembly and election of the County Assembly Speaker. Hon. Albert Kochei was elected by Members of The County Assembly and is thus the first Speaker of Elgeyo/Marakwet County Assembly. The County Assembly also established the County Assembly Service Board as per Section 12 of the County Government Act of 2012. The Clerk to the Assembly is responsible for the general policy and strategic direction of the Assembly

(b) Key Management

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

- Clerk
- Deputy Clerks
- Head of departments
- Section Heads

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer-Clerk	- Jane Kiptum-Mutai
2.	Principal Finance Officer	- Joseph Kalessi Rutto
3.	Senior Accountant	- Barnabas K.Richard
4.	Senior Finance Officer II	- Evans Kipchumba
5.	Senior Fiscal Analyst	- Duncan Kimutai
6.	Accounts Assistant	- James K.Biwott

(d) Fiduciary Oversight Arrangements

- Auditor General is responsible for audit of County's Assembly financial statements
- The County Assembly is vested with oversight role of all activities in the County.

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

(e) Entity Headquarters

P.O. Box 53-30700
County Assembly Building
Iten

(f) Entity Contacts

Telephone: +254716647700
E-mail: emcountyassembly@gmail.com/info@emca.or.ke
Website: www.emca.go.ke

(g) Entity Bankers

- a. Central Bank of Kenya
Eldoret
P.O. Box 60000-00200
Nairobi.
- b. Kenya Commercial Bank
P.O Box 456-30700
Iten
- c. Family Bank
P.O.Box 7415-00200
Nairobi

(h) Independent Auditors

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

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

COUNTY ASSEMBLY OF ELGEYO MARAKWET
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II. FORWARD BY THE CLERK OF THE ASSEMBLY

Forward note by the ASSEMBLY CLERK.....
Include the following:

Budget performance

During the year under review the budget absorption for development and recurrent expenditures was 96.72%. The input of resources enabled the County Assembly to efficiently deliver its mandate of oversight, legislation and representation. Again this led to legislation of various bills brought to the house and adhering to the constitution on budget processing of the county. Also the sectorial committees performed their mandate in ensuring that the development projects have been executed by the executive this has led to timely implementation of projects and improvement of livelihood of the residence of the county especially access to Health care, water and sanitation and Education. The expenditure was within the approved budget and all controls were in place.

Performance of key development projects

During the year under review the county assembly undertook various development projects which include; Construction of the county assembly Cafeteria and car park. Since the county assembly does not operate an independent development account, all development expenditure incurred is paid by county treasury. However, the county assembly maintains all the project files and payment vouchers related thereto.

Comment on value-for-money achievements

Since the County Assembly has completed refurbishment of the new chambers, it has enhanced smooth, effective and efficient performance of members in discharging their core mandate of representation, Legislation and oversight. Also the equipping of Hansard equipment has enabled recording of proceeding in the house and posting it in the county assembly website which informs the public on the progress of projects and give feedback on the same hence improve public participation in managing the resources and directing them to high impact projects.

Challenges and Recommended Way Forward

The budget implementation faced few challenges which include; delay In disbursement of funds during the first quarter, Scarce resources allocated to the assembly for its development projects and implementation of e-Procurement which has delayed procurement of services. The way forward is to improve timely disbursement of funds and further sensitisation on e-procurement for suppliers to embrace the new technology. The introduction of new procedures by the office of the Controller of Budget (COB) has hindered the release of funds from the Exchequer for smooth running of the assembly since we have to post all payments in Internet Banking (IB) prior to requisition.

Sign

Clerk to the County Assembly

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30th June 2017. 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

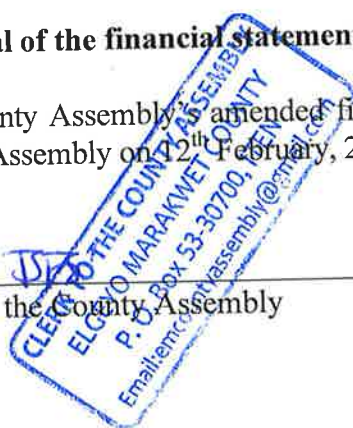
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30th June 2017, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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 Assembly's amended financial statements were approved and signed by the Clerk of the County Assembly on 12th February, 2018.

Clerk of the County Assembly



REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF ELGEYO MARAKWET FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Elgeyo Marakwet set out on pages 7 to 34 which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of County Assembly of Elgeyo Marakwet as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Transfers from County Treasury/Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2017 discloses total exchequer releases, of Kshs.469,026,873 which is at variance with the report of the Controller of Budgets figure of Kshs.476,900,000 comprising of recurrent exchequer of Kshs.460,860,000 and development exchequer releases of Kshs.16,040,000 and therefore resulting in an unexplained variance of Kshs.7,873,127. Consequently, the validity, accuracy and completeness of the exchequer releases of Kshs.469,026,873 for the year ended 30 June 2017 could not be confirmed.

Report of the Auditor-General on the Financial Statements of County Assembly of Elgeyo Marakwet for the year ended 30 June 2017

2.0 Hospitality Services

The statement of receipts and payments reflects use of goods and services' figure of Kshs.164,049,784. Included in this figure is Kshs.7,544,340 in respect of hospitality supplies and services as disclosed under note 5 to the financial statements, out of which an amount of Kshs.2,322,900 was not supported.

In the circumstances, the accuracy, completeness and propriety of expenditure totalling Kshs.2,322,900 on hospitality services could not be confirmed.

3.0 Pending Bills

Note 18.1 to the financial statements reflects pending accounts payables figure of Kshs.9,007,127 in respect of construction of buildings and supply of goods of Kshs.6,051,026 and 2,956,101 respectively. Available records indicate that the County Assembly had a budget of Kshs.16,039,829 to clear pending bills. However, no explanation has been provided for failure to clear these pending bills.

Consequently, the existence, completeness and propriety of the pending accounts payables balance of Kshs.9,007,127 as at 30 June 2017 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Elgeyo Marakwet in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Adverse Opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgement are of most significance in the audit of the financial statements. Except for the matters reported in the Basis for Adverse Opinion and Other Matter paragraphs, I have determined there are no other key audit matters to report.

Other Matter

1.0 Budget Control and Performance

1.1 Budget Absorption

During the year under review, the County Assembly of Elgeyo Marakwet had a total budget of Kshs.484,586,141 comprising recurrent budget of Kshs.467,089,372 and development budget of Kshs.17,496,769. The County Assembly incurred an actual total expenditure of Kshs.469,026,873 comprising recurrent actual expenditure of Kshs.460,857,172 and development actual expenditure of Kshs.8,169,701. Further the overall budget reflected an under absorption of Kshs.15,559,268 or 3% as summarized below:

Item	Budget Amount (Kshs)	Actual Expenditure (Kshs)	Under Absorption (Kshs)	Under Absorption Rate%
Recurrent Budget	467,089,372	460,857,172	6,232,200	1.33
Development Budget	17,496,769	8,169,701	9,327,068	53.31
Total	484,586,141	469,026,873	15,559,268	3.21

The under absorption of the approved budget is an indication of activities and projects in the annual work plan not implemented by the County Assembly. This is likely to have a negative effect on the delivery of goods and services to the County Assembly. There is need for the management to re-look at its budgetary mechanism with a view to focusing on priority areas that will enhance service delivery to the residents of Elgeyo Marakwet County.

1.2 Development Budget

During the year under review, the County Assembly of Elgeyo Marakwet allocated Kshs.17,496,769 towards development projects and spent a total of Kshs.8,169,701 resulting in an under expenditure of Kshs.9,327,068.

It is therefore clear that the County Assembly did not fully utilize Kshs.9,327,068 of the funds allocated for development and hence the intended objectives were not achieved. This is likely to hamper service delivery to the people of Elgeyo Marakwet due to lack of prerequisite infrastructure.

2.0 Failure to Observe One Third Staff Establishment Rule

A review of personnel records availed for audit revealed that as at 30 June 2017, the County Assembly had a staff establishment of 67 (Sixty seven), out of whom 63 (Sixty three) or 94% staff are from one ethnic community leaving only 4 (four) 5% from other ethnicities against the recommended threshold of 30% as required by Section B.7 of the County Public Services Human Resources manual, 2013 and Section 65(1) (e) of the County Government Act, 2012. The authorities require that County Public Service Board in selecting employees to ensure that at least thirty (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic Community. Further, Available records revealed that out of the 67 (Sixty seven) members of staff, 7 (seven) were recruited during the financial year 2016/2017 out of which all the seven were from one ethnic Community. Consequently, the management is in breach of the law.

3.0 Failure to Comply with One Third Net Salary

Audit review of the County Assembly Payroll for the year ended 30 June 2017 revealed that the Members of the County Assembly earned net salaries less than a third of their basic pay with some earning nil salary contrary to provisions of Section 19(3) of the Employment Act, 2007. The law states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of deductions which under the provisions of subsection (1), may be made by an

employer from the wages of his employee at any one time shall not exceed two thirds of such wages or such additional or other amount as may be prescribed by the Minister or employees of any other trade or industry. Consequently, the County Assembly is in breach of law.

4.0 Irregular Committee Sitting Allowances

The statement of receipts and payments reflects a figure on compensation of employees amounting to Kshs.265,065,957 out of which Kshs.37,495,999 is in relation to sitting allowances/honoraria. An examination of the payment schedules against the attendance register revealed that one officer, who during the year was paid Kshs.913,900 in sitting allowances, was signed for by other members without written authority from him although it was explained that he is visually impaired.

Consequently, the propriety of payment of Kshs.913,900 for the year could not be ascertained.

5.0 Governance Framework

5.1 IT Internal Control Environment

As reported in the previous year, a review of the Information and Communication Technology (ICT) of the County Assembly revealed that the Assembly had not established IT steering committee to provide direction on IT matters, which is important in performing the oversight function and formulation of policies to ensure that IT department functions assist in achievement of organizational objectives in an economic, efficient and effective way. In addition, there was non-implementation of some of the following provisions of the ICT Policy: the policy recommends that the Anti-Virus software be updated every fortnight, it makes provision for staff to have unique e-mail addresses, creation of an office intranet and creation of an ICT Department with an ICT Manager.

Consequently, IT assets of the County Assembly may not be efficiently utilized and the operations of the Assembly may be hampered in the event of a disaster.

6.0 Acquisition of Assets

6.1 Delay in Projects Implementation

6.1.1 Construction of the Cafeteria

As reported in the previous year, included in the acquisition of assets figure of Kshs.9,563,616 reflected in the statement of receipts and payments is an amount of Kshs.4,163,700 paid to a contractor in respect of the construction of the cafeteria for the second phase. It was noted that the County Assembly opted to construct the cafeteria in stages. The first phase was awarded to a Construction Company Ltd. on 12 May 2014 at a contract sum of Kshs.6,759,412. The contract sum was later varied by an amount of Kshs.1,603,134. However, the management did not provide approval of this variation.

The second phase was awarded to an Enterprises at a contract sum of Kshs.9,634,651 and was to commence on 12 April 2016, for a period of eight (8) weeks with expected completion date being 11 June 2016. A physical verification of the project on 22 November 2017, revealed that the project had not been completed and was behind schedule by seventeen (17) months although the contractor was on site.

The delay in the execution of the project is likely to result in cost escalation of the project.

6.1.2 Provision of Landscaping Works

Included in the acquisition of assets figure of Kshs.9,563,616 reflected in the statement of receipts and payments is an amount of Kshs.987,500 paid to an Engineering firm. The provision of landscaping works was awarded to this firm at a contract price of Kshs.1,399,575, which was to start on 4 May 2016, with a contract period of eight (8) weeks and estimated completion dated on 4 July 2016. A physical verification of the project on 22 November 2017, revealed that the project had been not been completed and was behind schedule for sixteen (16) months. The management has not explained the reasons for the delay in completing the project. The delay in the execution of the project is likely to result in cost escalation of the project. As a result of this, the objectives of the project have not been achieved and the County Assembly did not obtain value for money for the total expenditure of Kshs.987,500 so far incurred on the project for the year ended 30 June 2017.

6.1.3 Construction of a Car Park

The acquisition of assets figure of Kshs.9,563,616 also includes an amount of Kshs.580,800 paid to a construction firm for the construction of a car park at contract price of Kshs.748, 800. The work was to start on 6 November 2015, with a contract period of 60 days and estimated completion on 6 January 2016. A physical verification of the project on 22 November 2017, revealed that the project had not been completed despite being late by 23 months. The delay in the execution of the project is likely to result in cost escalation of the project.

Consequently, the County Assembly did not obtain value for money for the expenditure of Kshs.580,800 so far incurred on the project.

6.2 Kitchen Equipment

As reported in the previous year, the County Assembly procured kitchen equipment and furniture worth Kshs.3,649,568 and Kshs.3,260,000 respectively, all totalling Kshs.6,909,568 in the year 2015/2016 for use in the cafeteria. However, as reported in the previous year the cafeteria where the equipment was supposed to be used/installed is still incomplete. A physical verification done 22 November 2017 revealed that items purchased were still in the store and had not been installed and were not being used and continue to depreciate. It is apparent that the County Assembly did not get value for money for this expenditure. The procurement was therefore done without any specific user requirement and the expenditure of Kshs.6,909,568 arising from their procurement was unnecessary.

6.3 Inherited Assets

The statement of receipts and payments reflects acquisition of assets balance of Kshs.9,563,616 for the year ended 30 June 2017 as disclosed in annex 4 summary of fixed assets register. However, as previously reported, the County Assembly inherited assets from the defunct Iten Town Council but there was no report showing the assets handed or taken over. Consequently, the accuracy and completeness of the statement of financial assets and liabilities as in the annex of the summary of fixed assets register could not be ascertained.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the County Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to cease operations or have no realistic alternative but to do so.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a

basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Assembly's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform such other procedures as I consider necessary in the circumstances.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2018

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDING 30TH JUNE, 2017

	Note	2016/17 Kshs	2015/16 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer	1	460,857,172	409,338,988
Releases	2	-	-
Proceeds from Sale of Assets	3	8,169,701	30,612,079
Other Receipts (Development Exchequer Receipts)			
		469,026,873	439,951,066
TOTAL RECEIPTS			
PAYMENTS			
Compensation of Employees	4	265,065,957	276,395,396
Use of goods and services	5	164,049,784	122,710,529
Subsidies	6	-	-
Transfers to Other Government Entities	7	30,005,463	2,330,000
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	9,563,616	38,509,678
Finance Costs	11	-	-
Other Payments	12	-	-
		468,684,820	439,954,603
TOTAL PAYMENTS			
SURPLUS/DEFICIT			
		342,053	5,463

The explanatory notes to these amended financial statements form an integral part of the financial statements.
The amended financial statements were approved on 12th February, 2018 and signed by:


Clerk of the Assembly
Jane Kiptum-Mutai


Principal Finance Officer-County Assembly
Joseph Kalessi Rutto
ICPAK Member No: 7406

COUNTY ASSEMBLY OF ELGEYO MARAKWET
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**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES FOR THE YEAR
ENDING 30TH JUNE, 2017**

	Note	2016/17 Kshs	2015/16 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	318,109	6,563
Cash Balances	13B	29,407	-
Total Cash and cash equivalents		347,516	6,563
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		347,516	6,563
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	1,100
NET FINANCIAL ASSETS		347,516	5,463
REPRESENTED BY			
Fund balance b/fwd	16	5,463	-
Surplus/Deficit for the year		342,053	5,463
NET FINANCIAL POSITION		347,516	5,463

The explanatory notes to these amended financial statements form an integral part of the financial statements.
The amended financial statements were approved on 12th February, 2018 and signed by:

Clerk of the Assembly
Jane Kiptum-Mutai

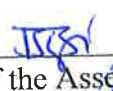
Principal Finance Officer-County Assembly
Joseph Kalessi Rutto
ICPAK Member No: 7406

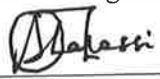
COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

V. STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30TH JUNE, 2017

	Note	2016/17 Kshs	2015/16 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	460,857,172	409,338,988
Other Receipts	3	8,169,701	30,612,078
Payments for operating expenses			
Compensation of Employees	4	265,065,957	276,395,396
Use of goods and services	5	164,049,784	122,710,529
Subsidies	6	-	-
Transfers to Other Government Entities	7	30,005,463	2,330,000
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		9,905,669	38,515,141
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	9,563,616	38,509,678
Net cash flows from investing activities		9,563,616	38,509,678
NET INCREASE IN CASH AND CASH EQUIVALENT		342,053	5,359,300
Cash and cash equivalent at BEGINNING of the year		5,463	-
Cash and cash equivalent at END of the year		347,516	5,359,300
As per statement of assets		347,516	5,359,300
Control		-	-

The explanatory notes to these amended financial statements form an integral part of the financial statements.
The amended financial statements were approved on 12th February, 2018 and signed by:


Clerk of the Assembly
Jane Kiptum-Mutai


Principal Finance Officer-County Assembly
Joseph Kalessi Rutto
ICPAK Member No: 7406

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	467,089,372	17,496,769	484,586,141	469,026,873	96.79%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	467,089,372	17,496,769	484,586,141	469,026,873	96.79%
PAYMENTS					
Compensation of Employees	265,254,340	-	265,254,340	265,065,957	99.93%
Use of goods and services	169,285,032	-	169,285,032	164,049,784	96.91%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	30,005,463	-	30,005,463	30,005,463	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	2,550,000	17,496,769	20,046,769	9,563,616	47.71%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	467,094,835	17,496,769	484,591,604	468,684,820	96.72%

The entity amended financial statements were approved on 12th February, 2018 and signed by:

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 Clerk of the Assembly
 Jane Kiptum-Mutai


 Principal Finance Officer-County Assembly
 Joseph Kalessi Rutto
 ICPAK Member No: 7406

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	467,089,372	-	467,089,372	460,857,172	98.67%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	467,089,372	-	467,089,372	460,857,172	98.67%
PAYMENTS					
Compensation of Employees	265,254,340	-	265,254,340	265,065,957	99.93%
Use of goods and services	169,285,032	-	169,285,032	164,049,784	96.91%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	30,005,463	-	30,005,463	30,006,463	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	2,550,000	-	2,550,000	1,393,915	54.66%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	467,094,835	-	467,094,835	460,515,028	98.59%

The entity amended financial statements were approved on 12th February, 2018 and signed by:

Clerk of the Assembly
Jane Kiptum Mutai



Principal Finance Officer-County Assembly
Joseph Kalesi Rutto
ICPAK Member No: 7406

COUNTY ASSEMBLY OF ELGEYO MARAKWET
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VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS:
DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	-	17,496,769	17,496,769	8,169,701	46.69%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	-	17,496,769	17,496,769	8,169,701	46.69%
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	17,496,769	17,496,769	8,169,701	46.69%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	-	17,496,769	17,496,769	8,169,701	46.69%

NOTE:

The county assembly does not operate an independent development account. All the development expenditure incurred by assembly is paid by county treasury. However, the county assembly maintains all project files and payment vouchers related thereto. Consequently, the financial statement for county executive includes the development vote for the assembly as disclosed above.

(a) The projects are still on-going and we expect to complete during the course of next financial year.

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Elgeyo/Marakwet County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer/ County Treasury

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

Other Receipts

Other receipts relate to exchequer receipts for Development expenditure which are paid by the county treasury on behalf of the county assembly. This is because the county assembly does not maintain its own development account. These are recognised in the financial statements when the associated cash is received and paid by the county treasury.

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash by county assembly during the year

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. Non current assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on June, 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There was only one supplementary budget passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

12. Subsequent events

Events subsequent to submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended 30th June, 2017

XI. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2016/17	2015/16
	Kshs	Kshs
Total Exchequer Releases for quarter 1	108,443,483	-
Total Exchequer Releases for quarter 2	102,800,000	184,573,237
Total Exchequer Releases for quarter 3	152,000,000	118,326,929
Total Exchequer Releases for quarter 4	97,613,689	106,438,822
Cumulative Amount	460,857,172	409,338,988

2 PROCEEDS FROM SALE OF ASSETS

	2016/17	2015/16
	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	-	-

3 OTHER RECEIPTS

	2016/17	2015/16
	Kshs	Kshs
Other Receipts I (Development Exchequer Receipts)	8,169,701	30,612,078
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Other Receipts	-	-
Total	8,169,701	30,612,078

NOTE:

*The county assembly does not operate a separate development account. Therefore, the above amount was received into the county treasury development account.

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 COMPENSATION OF EMPLOYEES

	2016/17	2015/16
	Kshs	Kshs
Basic salaries of permanent employees	106,652,671	96,468,774
Basic wages of temporary employees	17,114,540	17,504,869
Personal allowances paid as part of salary	76,300,873	81,989,378
Personal allowances paid as reimbursements	20,673,097	30,936,864
Personal allowances provided in kind	6,658,401	23,595,405
Pension and other social security contributions	16,267,260	15,215,285
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments (Gratuity)	21,399,115	10,684,821
Total	265,065,957	276,395,396

5 USE OF GOODS AND SERVICES

	2016/17	2015/16
	Kshs	Kshs
Utilities, supplies and services	472,195	424,920
Communication, supplies and services	5,457,290	4,397,811
Domestic travel and subsistence	47,197,768	44,205,401
Foreign travel and subsistence	1,177,038	4,634,886
Printing, advertising and information supplies & services	6,426,076	6,718,655
Rentals of produced assets	2,025,250	1,803,000
Training expenses	12,814,643	15,149,442
Hospitality supplies and services	7,544,340	9,368,726
Insurance costs	15,340,381	16,752,759
Specialized materials and services	-	2,478,325
Office and general supplies and services	8,794,525	9,715,026
Other operating expenses	53,560,225	3,779,435
Routine maintenance – vehicles and other transport equipment	2,642,093	2,418,331
Routine maintenance – other assets	597,960	863,812
Total	164,049,784	122,710,529

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 SUBSIDIES

Description	2016/17	2015/16
	Kshs	Kshs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
(insert name)	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016/17	2015/16
	Kshs	Kshs
Transfers to National Government entities		
<i>See attached list</i>	-	-
Transfers to Counties:-Refund to County Revenue fund	5,463	
County Assembly Car & Mortgage Loan Account	30,000,000	2,330,300
(insert name of budget agency)	-	-
TOTAL	30,005,463	2,330,300

8 OTHER GRANTS AND TRANSFERS

	2016/17	2015/16
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	-	-

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 SOCIAL SECURITY BENEFITS

	2016/17	2015/16
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

10 ACQUISITION OF ASSETS

Non Financial Assets	2016/17	2015/16
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	4,491,471	10,360,937
Refurbishment of Buildings	846,580	4,134,855
Construction of Roads	-	-
Construction and Civil Works	991,600	699,740
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	361,470	5,755,000
Purchase of ICT Equipment, Software and Other ICT Assets	1,184,695	17,447,146
Purchase of Specialised Plant, Equipment and Machinery	1,687,800	112,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
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	9,563,616	38,509,678

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 FINANCE COSTS

	2016/17	2015/16
	Kshs	Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Total	-	-

12 OTHER PAYMENTS

	2016/17	2015/16
	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	-	-
Domestic Accounts	-	-
Total	-	-

3A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2016/17	2015/16
		Kshs	Kshs
<i>Name of Bank, Acc. No. & currency</i>	CRF Acc	-	-
<i>Name of Bank, Acc. No. & currency</i>	Development Acc	-	-
<i>Central Bank Account 1000560243</i>	Recurrent Account	298,750.80	5,414.90
<i>Name of Bank, Acc. No. & currency</i>	Deposits Acc	-	-
<i>Kenya Commercial Account 1144094828</i>	Imprest Account-Recurrent.	19,358.65	1,148.00
Total		318,108.45	6,562.90

13B CASH IN HAND

	2016/17	2015/16
	Kshs	Kshs
Cash in Hand – Held in domestic currency	29,407	-
Cash in Hand – Held in foreign currency	-	-
Total	29,407	-

COUNTY ASSEMBLY OF ELGEYO MARAKWET
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Cash in hand should be analysed as follows:

	2016/17	2015/16
	Kshs	Kshs
Location 1 (County Assembly Head Quarters)	29,407	-
Location 2	-	-
Location 3	-	-
Total	29,407	-

14 ACCOUNTS RECEIVABLE

	2016/17	2015/16
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

**See Annex 5 for a detailed analysis of the outstanding imprests.*

15 ACCOUNTS PAYABLE

	2016/17	2015/16
	Kshs	Kshs
Deposits and Retentions	-	1,100
Total	-	1,100

16 FUND BALANCE BROUGHT FORWARD

	2016/17	2015/16
	Kshs	Kshs
Bank accounts	5,463	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

COUNTY ASSEMBLY OF ELGEYO MARAKWET
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18 OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016/17	2015/16
	Kshs	Kshs
Construction of buildings	6,051,026	10,702,460
Construction of civil works		
Supply of goods	2,956,101	5,337,369
Supply of services	-	-
Total	9,007,127	16,039,829

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2016/17	2015/16
Name of Staff	Kshs	Kshs
	-	-
	-	-
Total	-	-

18.3: OTHER PENDING PAYABLES (See Annex 3)

	2016/17	2015/16
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

19. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly.

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

COUNTY ASSEMBLY OF ELGEYO MARAKWET
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Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Compensation to the MCAs	-	-
Key Management compensation	-	-
	<u> </u>	<u> </u>
Transfers from the County Treasury	-	-
Transfers to/ from other County Government entities	-	-
Transfers to/ from County Ministries and Departments	-	-
Payments made in favour of other related parties	-	-
Payments made by related parties on behalf of Assembly	-	-
	<u> </u>	<u> </u>

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

XII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- Use the same reference numbers as contained in the external audit report;
- Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date.....



COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

XIII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2017	Comments
	A	b	c	d=a-c		
Construction of buildings						
1. Femji Enterprises Ltd-Cafeteria Phase 11	9,634,681	11/4/2016	4,163,700	5,470,951	5,470,951	Ongoing Project
2. Effic Engineering-Landscaping	1,399,575	4/5/2016	987,500	412,075	412,075	Ongoing Project
3. Femji Enterprises Ltd-Car Park	748,000	6/11/2015	580,800	168,000	168,000	Ongoing Project
Sub-Total	11,782,256		5,732,000	6,051,026	6,051,026	-
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. Jimtech Services-Kitchen Appliances	1,819,101	7/6/2016	-	1,819,101	1,819,101	Ongoing Project
8. Prison Industry Fund- Supply of Furniture's	1,137,000	30/5/2017	-	1,137,000	1,137,000	
Sub-Total	3,649,569			2,956,101	2,956,101	
Supply of services						
9.	-	-	-	-	-	-
10.	-	-	-	-	-	-
11.	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	15,431,825		5,732,000	9,007,127	9,007,127	

COUNTY ASSEMBLY OF ELGEYO MARAKWET
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XIV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2017	Comments
		A	b	c	d=a-c		
1.	-	-	-	-	-	-	
2.	-	-	-	-	-	-	
3.	-	-	-	-	-	-	
4.	-	-	-	-	-	-	
5.	-	-	-	-	-	-	
6.	-	-	-	-	-	-	
7.	-	-	-	-	-	-	
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.	-	-	-	-	-	-	
Sub-Total	-	-	-	-	-	-	
Grand Total	-	-	-	-	-	-	

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

XV. ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2017	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	-	-	-	-	-	-	

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

XVI. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2015/2016	Additions during the Year (Kshs)	Disposals During the year (Kshs)	Historical cost c/f (Kshs) 2016/2017
Land	-	-	-	-
Buildings and structures	15,195,532	6,329,651	-	6,329,651
Transport equipment	-	-	-	-
Office equipment, furniture and fittings	5,755,000	361,470	-	361,470
ICT Equipment, Software and Other ICT Assets	17,447,146	1,184,695	-	1,184,695
Other Machinery and Equipment	112,000	1,687,800	-	1,687,800
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	38,509,678	9,563,616	-	9,563,616

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

XV11. ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
				-
				-
				-
				-
				-
				-
Total				-

COUNTY ASSEMBLY OF ELGEYO MARAKWET
Reports and Amended Financial Statements
For the year ended June 30, 2017

XVII. ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS) Attached hereby

Loan UBA Kuesadhi No # 1000240563.

REPUBLIC OF KENYA

F.O.

BANK RECONCILIATION

is at 30th June

20th Station 1st July

Balance as per Bank Certificate

1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)
2. Receipts in Bank Statement not yet recorded in Cash Book
3. Payments in Bank Statement not yet recorded in Cash Book
4. Receipts in Cash Book not yet Recorded in Bank Statement

Sh.	cts.	Sh.	cts.	Sh.	cts.
1964.049	80				
6856.515	-				
5191216	-				
				298,750	8

Bank Balance as per Cash Book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement, and that the Reconciliation is correct

Signature

Designation

Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

No.	Date	PAYER	AMOUNT		No.	Date	PAYER	AMOUNT	
			Sh.	cts.				Sh.	cts.
1.	28.6.17	P.A.T.	1065.000	-	19.	29.6.17	Co-Bank	924.00	-
2.	28.6.17	P.A.T.	1228.952	-	20.	29.6.17	KCB	1271.00	-
3.	28.6.17	P.A.T.	1602.44	-	21.	29.6.17	Janu Kithia	151.20	-
4.	28.6.17	KELLY	24.655	15	22.	29.6.17	KCB	235.20	-
5.	28.6.17	P.A.T.	572.219	-	23.	29.6.17	KELLY	174.00	-
6.	28.6.17	Prake Kithia	456.120	20	24.	29.6.17	Prake Kithia	231.896	0
7.	28.6.17	P.A.T.	1341	85	25.	29.6.17	P.A.T.	181.23	4
8.	28.6.17	KELLY Kithia	222.00	-					
9.	28.6.17	P.A.T.	278.79	30					
10.	28.6.17	Prake Kithia	493.10	30					
11.	28.6.17	P.A.T.	26.89	60					
12.	28.6.17	Prake Kithia	45.00	-					
13.	28.6.17	Prake Kithia	21.00	-					
14.	28.6.17	Prake Kithia	6.00	-					
15.	29.6.17	KCB	453.600	-					
16.	29.6.17	Prake Kithia	126.00	-					
17.	29.6.17			-					

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30th June

2017 Station.

1 Ten

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate	19,358	65				
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	—					
2. Receipts in Bank Statement not yet recorded in Cash Book	—					
3. Payments in Bank Statement not yet recorded in Cash Book	—					
4. Receipts in Cash Book not yet Recorded in Bank Statement	—					
Bank Balance as per Cash Book	19,358	65				

Bank Balance as per Cash Book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

Signature

Designation

4th July 2017
Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

[illegible]

ACCOUNT STATEMENT

Customer:

Account:

Statement Date:

Online Cleared Bal:

1144094828

ELGEYO, KARAKWETU

01 JUN 2017

Working Balance

Value Date

Description Cheque

DA DATE	DA ARR	CHQNO	DEPN REF	DB DATE	DA AMT DR	DA AMT CR	DA AMT REAL	DA BAL FWD
	BALANCE B/FWD				0.00	0.00	158,015.00	
02 JUN 2017	Cash Withdrawal CHQ553 ba	553	TT1715333FLD	02 JUN 2017	-151,200.00	0.00	6,815.00	180512291653590.040001
06 JUN 2017	Inward SWIFT Pa AT-DPC EL		FT17157YBW3V	06 JUN 2017	0.00	700,000.00	706,815.00	180556522834291.000002
07 JUN 2017	Cash Withdrawal CHQ556 jo	556	TT17158VLK0N	07 JUN 2017	-50,000.00	0.00	656,815.00	180565763937187.040001
07 JUN 2017	Cash Withdrawal CHQ554 jo	554	TT17158GSL8Z	07 JUN 2017	-299,430.00	0.00	357,385.00	180562692837227.010001
07 JUN 2017	Cash Withdrawal CHQ555 jo	555	TT1715894T7M	07 JUN 2017	-150,000.00	0.00	207,385.00	180564921937281.020001
07 JUN 2017	Cash Withdrawal CHQ559 JO	559	TT171589ZGQW	07 JUN 2017	-50,000.00	0.00	157,385.00	180567013451913.010001
08 JUN 2017	Inward SWIFT Pa AT-DPC EL		FT171591MBLX	08 JUN 2017	0.00	15,000.00	172,385.00	180579226132897.000002
08 JUN 2017	Inward SWIFT Pa AT-DPC EL		FT17159CMRFB	08 JUN 2017	0.00	100,000.00	272,385.00	180579226133331.000002
09 JUN 2017	Inward Cheque D CHQ000558	000558	FT17160X7JYD	09 JUN 2017	-142,877.95	0.00	129,507.05	180588971935980.010001
27 JUN 2017	Inward SWIFT Pa AT-DPC EL		FT17178J82VJ	27 JUN 2017	0.00	700,000.00	829,507.05	180764657242237.000002
27 JUN 2017	Inward SWIFT Pa AT-DPC EL		FT17178C5PV9	27 JUN 2017	0.00	700,000.00	1,529,507.05	180766413742568.000002
27 JUN 2017	Cash Withdrawal CHQ560 jo	560	TT17178WC461	27 JUN 2017	-212,000.00	0.00	1,317,507.05	180768413546572.040001
27 JUN 2017	Payment AT-ITEN ELGEYO MA		MDC1717805936	27 JUN 2017	0.00	117,849.60	1,435,356.65	180763206164093.030002
28 JUN 2017	Cash Withdrawal CHQ561 JO	561	TT17179MFDFS	28 JUN 2017	-135,768.00	0.00	1,299,588.65	180774966955357.000001
28 JUN 2017	Cash Withdrawal CHQ562 JO	562	TT17179CSHGR	28 JUN 2017	-100,000.00	0.00	1,199,588.65	180772642955394.010001
29 JUN 2017	Cash Withdrawal CHQ564 BA	564	TT171803HQQO	29 JUN 2017	-350,000.00	0.00	849,588.65	180786552055492.010001
29 JUN 2017	Cash Withdrawal CHQ563 BA	563	TT171809N0JQ	29 JUN 2017	-299,430.00	0.00	550,158.65	180785378555543.010001
30 JUN 2017	Inward Cheque D CHQ557 A1	557	FT17181ZDVMY	30 JUN 2017	-100,000.00	0.00	450,158.65	180797502334673.000001
30 JUN 2017	Cash Withdrawal CHQ566 BA	566	TT171810CD2K	30 JUN 2017	-430,800.00	0.00	19,358.65	180794373957730.010001
					-2,471,505.95	2,332,849.60	19,358.65	

For: KCB BANK KENYA LTD.

[Signature]

Customer Service, Manager
ITEN

VOTE D4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY											
Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-16 TO JUN-17											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
0001			County Assembly	Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
	01		County Assembly Headquarters								
		3110289-00001001-0717019999-43600001	Construction of Buildings - Ot								
		4130289-00001001-0717019999-43600001	Payables from Previous Financial Period - Other (Budgets)	0	0	16,039,829	16,039,829	8,169,701	7,870,127	16,039,829	
			GROSS EXPENDITURE	0	0	1,456,940	1,456,940	0	0	0	1,456,940
			Net Expenditure Sub Head 000101	0	0	17,496,769	17,496,769	8,169,701	7,870,127	16,039,829	1,456,941
			Net Expenditure Head 000100	0	0	17,496,769	17,496,769	8,169,701	7,870,127	16,039,829	1,456,941
			Total Net Expenditure vote D4361	0	0	17,496,769	17,496,769	8,169,701	7,870,127	16,039,829	1,456,941
				0	0	17,496,769	17,496,769	8,169,701	7,870,127	16,039,829	1,456,941



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2017 TO 30/06/2017

Rundate : 23/08/2017

Runtime : 10:19:23

Customer Number : 119505

Account Number : 1000240563

Account Name : ELGEYO MARAKWET COUNTY ASSEM REC(KES)

Opening Balance : 33115.35

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	05/06/2017	05/06/2017	FT17156BXJLM	TRFS Payments	1,826.50	0.00	31,288.85
				0030004478			
				R4361/17-1781			
2	05/06/2017	05/06/2017	FT171566QNZ	TRFS Payments	2,586.20	0.00	28,702.65
				0030004561			

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-16 TO JUN-17

Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
0001	01		County Assembly								
			County Assembly Headquarters								
			Basic Salaries - County Assembly Service								
			Contractual Employees	106,654,749	0	0	106,654,749	106,652,671	0	106,652,671	2,078
			House Allowance	17,115,000	0	0	17,115,000	17,114,540	0	17,114,540	460
			Honaria	16,790,400	0	0	16,790,400	16,785,738	0	16,785,738	4,662
			Hardship Allowance	37,496,000	0	0	37,496,000	37,495,999	0	37,495,999	1
			Responsibility Allowance	11,836,016	0	0	11,836,016	11,837,318	0	11,837,318	698
			Transport Allowance	9,286,000	0	0	9,286,000	9,287,875	0	9,287,875	125
			Leave Allowance	20,730,080	0	0	20,730,080	20,673,097	0	20,673,097	56,983
			Risk Allowance	920,000	0	0	920,000	893,943	0	893,943	26,057
			Personal Allowances paid - On	2,220,000	0	0	2,220,000	2,218,178	0	2,218,178	1,822
			Employer Contributions to National Social Security Fund	4,500,000	0	0	4,500,000	4,440,223	0	4,440,223	59,777
			Electricity	16,267,430	0	0	16,267,430	16,267,260	0	16,267,260	170
			Water and Sewerage Charges	450,000	0	0	450,000	415,525	0	415,525	34,475
			Telephone, Telex, Facsimile and Mobile Phone Services	100,000	0	0	100,000	56,670	0	56,670	43,330
			Internet Connections	4,700,000	0	0	4,700,000	4,699,995	0	4,699,995	5
			Courier & Postal Services	950,000	0	0	950,000	743,650	0	743,650	206,350
			Travel Costs (airfares, bus, railway, mileage allowances, etc.)	30,000	0	0	30,000	13,545	0	13,545	16,455
			Accommodation - Domestic Travel	20,000,000	0	-5,000,000	15,000,000	14,997,520	0	14,997,520	2,480
			Daily Subsistence Allowance	20,244,000	0	0	20,244,000	20,236,400	0	20,236,400	6,600
			Sundry Items (e.g. airport tax, taxis, etc?)	15,000,000	0	-5,000,000	10,000,000	9,996,670	0	9,996,670	3,330
			Publishing & Printing Services	2,500,000	0	0	2,500,000	2,495,762	0	2,495,762	4,238
			Subscriptions to Newspapers, Magazines and Periodicals	2,500,000	0	0	2,500,000	2,321,171	0	2,321,171	178,828
			Advertising, Awareness and Publicity Campaigns	143,000	0	0	143,000	128,740	0	128,740	14,260
			Rents and Rates - Non-Residential	4,000,000	0	0	4,000,000	3,976,165	0	3,976,165	23,835
			Travel Allowance	2,040,000	0	0	2,040,000	2,025,250	0	2,025,250	14,750
			Remuneration of Instructors and Contract Based Training Services	10,000,000	0	-2,000,000	8,000,000	7,990,739	0	7,990,739	9,261
			Hire of Training Facilities and Equipment	3,000,000	0	0	3,000,000	2,998,950	0	2,998,950	1,050
			Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,500,000	0	0	2,500,000	2,474,418	0	2,474,418	25,582
			Board Allowance	6,450,000	0	0	6,450,000	6,444,640	0	6,444,640	5,360
			Group Personal Insurance	1,104,000	0	0	1,104,000	1,099,700	0	1,099,700	4,300
			Motor Vehicle Insurance	50,000	0	0	50,000	0	0	0	50,000
			Insurance for cash	1,300,000	0	0	1,300,000	1,251,455	0	1,251,455	48,545
			Medical Insurance	50,000	0	0	50,000	0	0	0	50,000
			Purchase of Uniforms and Clothing - Staff	18,000,000	0	0	18,000,000	14,088,926	0	14,088,926	3,911,074
			General Office Supplies (papers, pencils, forms, small office equipment, etc)	100,000	0	0	100,000	100,000	0	100,000	0
			Supplies and Accessories for Computers and Printers	2,500,505	0	0	2,500,505	2,494,621	0	2,494,621	5,884
			Sanitary and Cleaning Materials, Supplies and Services	500,000	0	0	500,000	126,500	0	126,500	373,500
			Refined Fuels and Lubricants for Transport	2,600,000	0	0	2,600,000	2,524,370	169,000	2,524,370	75,630
			Bank Service Commission and Charges	3,550,000	0	0	3,550,000	3,549,034	0	3,549,034	966
				10,000	0	0	10,000	0	0	0	10,000

TRIAL BALANCE AS AT END OF JUL-16

CLASS OF ACCOUNT 0 - Recurrent Expenditure

VOTE 4361 - Elgeyo/Marakwet - County Assembly

Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly Headquarters					
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	5,357,966.90	53,327,374.50	47,969,407.60	(914,019.02)
	2110201-00001001-0717019999-436 00001	Contractual Employees	415,007.80	8,557,500.00	8,142,492.20	298,117.20
	2110301-00001001-0717019999-436 00001	House Allowance	3,836,590.65	8,395,200.00	4,558,609.35	(3,136,990.65)
	2110302-00001001-0717019999-436 00001	Horaria	2,804,547.65	18,748,000.00	15,943,452.35	(1,242,214.32)
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00
	2110307-00001001-0717019999-436 00001	Hardship Allowance	396,117.10	5,919,008.00	5,522,890.90	97,133.57
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	0.00	4,644,000.00	4,644,000.00	387,000.00
	2110314-00001001-0717019999-436 00001	Transport Allowance	5,182,519.00	10,365,040.00	5,182,521.00	(4,318,765.67)
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	460,000.00	460,000.00	38,333.33
	2110322-00001001-0717019999-436 00001	Risk Allowance	20,000.00	1,110,000.00	1,090,000.00	72,500.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	2,250,000.00	2,250,000.00	187,500.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	131,422.15	8,133,715.00	8,002,292.85	546,387.43
	2210101-00001001-0717019999-436 00001	Electricity	0.00	225,000.00	225,000.00	18,750.00
	2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	0.00	50,000.00	50,000.00	4,166.67
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	2,350,000.00	2,350,000.00	195,833.33
	2210202-00001001-0717019999-436 00001	Internet Connections	0.00	475,000.00	475,000.00	39,583.33
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	0.00	15,000.00	15,000.00	1,250.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0.00	10,000,000.00	10,000,000.00	833,333.33
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	0.00	10,122,000.00	10,122,000.00	843,500.00
	2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	345,000.00	7,500,000.00	7,155,000.00	280,000.00

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2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	1,250,000.00	1,250,000.00	104,165.67
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	1,250,000.00	1,250,000.00	104,165.67
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	0.00	71,500.00	71,500.00	5,953.33
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	0.00	2,000,000.00	2,000,000.00	166,666.67
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	0.00	1,020,000.00	1,020,000.00	85,000.00
2210701-00001001-0717019999-436 00001	Travel Allowance	70,200.00	5,000,000.00	4,929,800.00	346,465.67
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	10,000.00	1,500,000.00	1,490,000.00	115,000.00
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	56,500.00	1,250,000.00	1,193,500.00	47,665.67
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	0.00	3,225,000.00	3,225,000.00	268,750.00
2210809-00001001-0717019999-436 00001	Board Allowance	100,000.00	552,000.00	452,000.00	(54,000.00)
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	25,000.00	25,000.00	2,083.33
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	650,000.00	650,000.00	54,166.67
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	25,000.00	25,000.00	2,083.33
2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	9,000,000.00	9,000,000.00	750,000.00
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	50,000.00	50,000.00	4,166.67
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	1,250,252.50	1,250,252.50	104,187.71
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	0.00	250,000.00	250,000.00	20,833.33
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	1,300,000.00	1,300,000.00	108,333.33
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	1,775,000.00	1,775,000.00	147,916.67
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	5,000.00	5,000.00	416.67
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	500,000.00	500,000.00	41,666.67
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	0.00	100,000.00	100,000.00	8,333.33
2211309-00001001-0717019999-436 00001	Managent Fees	0.00	150,000.00	150,000.00	12,500.00

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-16 TO JUN-17											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	TITLE AND DETAILS	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
		2211306-00001001-0717019999-43600001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,000,000	0	0	1,000,000	946,270	0	946,270	53,730
		2211308-00001001-0717019999-43600001	Legal Dues/fees, Arbitration and Compensation Payments	200,000	0	0	200,000	159,300	0	159,300	40,700
		2211309-00001001-0717019999-43600001	Management Fees	300,000	0	0	300,000	295,000	0	295,000	5,000
		2211310-00001001-0717019999-43600001	Contracted Professional Services	300,000	0	0	300,000	300,000	0	300,000	0
		2211320-00001001-0717019999-43600001	Temporary Committee Expenses	33,363,527	0	0	33,363,527	33,359,750	0	33,359,750	3,777
		2211399-00001001-0717019999-43600001	Other Operating Expenses - Oth	6,500,000	0	12,000,000	18,500,000	18,499,805	0	18,499,805	95
		2220101-00001001-0717019999-43600001	Maintenance Expenses - Motor Vehicles	2,500,000	0	0	2,500,000	2,496,793	0	2,496,793	3,207
		2220205-00001001-0717019999-43600001	Maintenance of Buildings and Stations - Non-Residential	150,000	0	0	150,000	149,510	0	149,510	490
		2220207-00001001-0717019999-43600001	Maintenance of Roads, Ports and Jetties	200,000	0	0	200,000	199,200	0	199,200	800
		2710102-00001001-0717019999-43600001	Gratuity - Civil Servants	21,434,665	0	0	21,434,665	21,399,115	0	21,399,115	35,550
		3110302-00001001-0717019999-43600001	Refurbishment of Non-Residential Buildings	150,000	0	0	150,000	149,250	0	149,250	750
		3111001-00001001-0717019999-43600001	Purchase of Office Furniture and Fixings	1,500,000	0	0	1,500,000	361,470	1,137,000	1,498,470	1,530
		3111005-00001001-0717019999-43600001	Purchase of Computers, Printers and other IT Equipment	500,000	0	0	500,000	487,545	0	487,545	12,455
		3111009-00001001-0717019999-43600001	Purchase of Photocopiers	50,000	0	0	50,000	49,900	0	49,900	100
		3111110-00001001-0717019999-43600001	Purchase of other Office Equipment	50,000	0	0	50,000	50,000	0	50,000	0
		3111111-00001001-0717019999-43600001	Purchase of Generators	150,000	0	0	150,000	149,300	0	149,300	700
		3111401-00001001-0717019999-43600001	Purchase of ICT Networking and Communication Equipment	500,000	0	0	500,000	495,000	0	495,000	5,000
		4110403-00001001-0717019999-43600001	Pre-feasibility, Feasibility and Appraisal Studies	50,000	0	0	50,000	50,000	0	50,000	0
			Housing loans to public servants	30,000,000	0	0	30,000,000	30,000,000	0	30,000,000	0
			GROSS EXPENDITURE	467,089,372	0	0	467,089,372	460,340,656	1,306,000	461,646,656	5,442,716
			Net Expenditure Sub-Head 000101	467,089,372	0	0	467,089,372	460,340,656	1,306,000	461,646,656	5,442,716
			Net Expenditure Head-000100	467,089,372	0	0	467,089,372	460,340,656	1,306,000	461,646,656	5,442,716
			Total Net Expenditure vote R4361	467,089,372	0	0	467,089,372	460,340,656	1,306,000	461,646,656	5,442,716

	2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	150,000.00	150,000.00	12,500.00
	2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	0.00	16,681,763.50	16,681,763.50	1,390,146.96
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	0.00	3,250,000.00	3,250,000.00	270,833.33
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	18,510.00	1,250,000.00	1,231,490.00	85,656.67
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	0.00	75,000.00	75,000.00	6,250.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	100,000.00	100,000.00	8,333.33
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	10,717,332.50	10,717,332.50	893,111.04
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	37,500.00	37,500.00	3,125.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	375,000.00	375,000.00	31,250.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	125,000.00	125,000.00	10,416.67
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	12,500.00	12,500.00	1,041.67
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	12,500.00	12,500.00	1,041.67
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	37,500.00	37,500.00	3,125.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	125,000.00	125,000.00	10,416.67
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	12,500.00	12,500.00	1,041.67
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	7,500,000.00	7,500,000.00	625,000.00
	ADMIN TOTAL		18,744,381.25	225,307,186.00	206,562,804.75	31,217.58
VOTE TOTAL			18,744,381.25	225,307,186.00	206,562,804.75	31,217.58
CLASS OF ACCOUNT TOTAL			18,744,381.25	225,307,186.00	206,562,804.75	31,217.58
			18,744,381.25	225,307,186.00	206,562,804.75	31,217.58
TRIAL BALANCE AS AT END OF AUG-16						
CLASS OF ACCOUNT 0 - Recurrent Expenditure						
VOTE 4361 - Elgeyo/Marakwet - County Assembly						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly Headquarters					
	2110116-00001001-0717019999-436	Basic Salaries - County Assembly Service	5,654,758.20	53,327,374.50	47,672,616.30	3,233,137.55

	00001					
	2110201-00001001-0717019999-436 00001	Contractual Employees	2,086,812.15	8,557,500.00	6,470,687.85	(660,562.15)
	2110301-00001001-0717019999-436 00001	House Allowance	3,836,590.65	8,395,200.00	4,558,609.35	(2,437,390.65)
	2110302-00001001-0717019999-436 00001	Horaria	6,132,098.95	18,748,000.00	12,615,901.05	(3,007,432.28)
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00
	2110307-00001001-0717019999-436 00001	Hardship Allowance	396,117.10	5,919,008.00	5,522,890.90	590,334.23
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	735,221.00	4,644,000.00	3,908,779.00	33,779.00
	2110314-00001001-0717019999-436 00001	Transport Allowance	5,182,519.00	10,365,040.00	5,182,521.00	(3,455,012.33)
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	460,000.00	460,000.00	73,656.67
	2110322-00001001-0717019999-436 00001	Risk Allowance	40,000.00	1,110,000.00	1,070,000.00	145,000.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	2,250,000.00	2,250,000.00	375,000.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	131,422.15	8,133,715.00	8,002,292.85	1,224,197.02
	2210101-00001001-0717019999-436 00001	Electricity	0.00	225,000.00	225,000.00	37,500.00
	2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	0.00	50,000.00	50,000.00	8,333.33
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	2,350,000.00	2,350,000.00	391,666.67
	2210202-00001001-0717019999-436 00001	Internet Connections	174,000.00	475,000.00	301,000.00	(94,333.33)
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	0.00	15,000.00	15,000.00	2,500.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,801,426.00	10,000,000.00	5,198,574.00	(3,134,759.33)
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	4,837,700.00	10,122,000.00	5,284,300.00	(3,150,700.00)
	2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	4,438,000.00	7,500,000.00	3,062,000.00	(3,188,000.00)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	1,250,000.00	1,250,000.00	203,333.33
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	1,250,000.00	1,250,000.00	203,333.33
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	0.00	71,500.00	71,500.00	11,916.57
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	0.00	2,000,000.00	2,000,000.00	333,333.33
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	0.00	1,020,000.00	1,020,000.00	170,000.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	699,200.00	5,000,000.00	4,300,800.00	134,133.33
	2210702-00001001-0717019999-436	Remuneration of Instructors and Contract Based Training Services	20,000.00	1,500,000.00	1,480,000.00	230,000.00

00001						
2210704-00001001-0717019999-436	Hire of Training Facilities and Equipment	609,890.00	1,250,000.00	640,110.00	(401,556.67)	
00001						
2210714-00001001-0717019999-436	Gender Mainstreaming	0.00	0.00	0.00	0.00	
00001						
2210799-00001001-0717019999-436	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00	
00001						
2210801-00001001-0717019999-436	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	0.00	3,225,000.00	3,225,000.00	537,500.00	
00001						
2210809-00001001-0717019999-436	Board Allowance	266,200.00	552,000.00	285,800.00	(174,200.00)	
00001						
2210901-00001001-0717019999-436	Group Personal Insurance	0.00	25,000.00	25,000.00	4,166.67	
00001						
2210904-00001001-0717019999-436	Motor Vehicle Insurance	0.00	650,000.00	650,000.00	108,333.33	
00001						
2210907-00001001-0717019999-436	Insurance for cash	0.00	25,000.00	25,000.00	4,166.67	
00001						
2210910-00001001-0717019999-436	Medical Insurance	0.00	9,000,000.00	9,000,000.00	1,500,000.00	
00001						
2211006-00001001-0717019999-436	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00	
00001						
2211016-00001001-0717019999-436	Purchase of Uniforms and Clothing - Staff	0.00	50,000.00	50,000.00	8,333.33	
00001						
2211101-00001001-0717019999-436	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	1,250,252.50	1,250,252.50	208,375.42	
00001						
2211102-00001001-0717019999-436	Supplies and Accessories for Computers and Printers	0.00	250,000.00	250,000.00	41,666.67	
00001						
2211103-00001001-0717019999-436	Sanitary and Cleaning Materials, Supplies and Services	0.00	1,300,000.00	1,300,000.00	216,666.67	
00001						
2211201-00001001-0717019999-436	Refined Fuels and Lubricants for Transport	0.00	1,775,000.00	1,775,000.00	295,833.33	
00001						
2211301-00001001-0717019999-436	Bank Service Commission and Charges	0.00	5,000.00	5,000.00	833.33	
00001						
2211306-00001001-0717019999-436	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	500,000.00	500,000.00	83,333.33	
00001						
2211308-00001001-0717019999-436	Legal Dues/fees, Arbitration and Compensation Payments	0.00	100,000.00	100,000.00	16,666.67	
00001						
2211309-00001001-0717019999-436	Managent Fees	0.00	150,000.00	150,000.00	25,000.00	
00001						
2211310-00001001-0717019999-436	Contracted Professional Services	0.00	150,000.00	150,000.00	25,000.00	
00001						
2211320-00001001-0717019999-436	Temporary Committee Expenses	3,419,500.00	16,681,763.50	13,262,263.50	(639,206.08)	
00001						
2211399-00001001-0717019999-436	Other Operating Expenses - Oth	0.00	3,250,000.00	3,250,000.00	541,666.67	
00001						
2220101-00001001-0717019999-436	Maintenance Expenses - Motor Vehicles	18,510.00	1,250,000.00	1,231,490.00	189,823.33	
00001						
2220205-00001001-0717019999-436	Maintenance of Buildings and Stations -- Non-Residential	0.00	75,000.00	75,000.00	12,500.00	
00001						
2220207-00001001-0717019999-436	Maintenance of Roads, Ports and Jetties	0.00	100,000.00	100,000.00	16,666.67	
00001						
2420203-00001001-0717019999-436	Loans on Other Instruments	0.00	0.00	0.00	0.00	

	00001						
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants		0.00	10,717,332.50	10,717,332.50	1,786,222.08
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings		0.00	37,500.00	37,500.00	6,250.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles		0.00	0.00	0.00	0.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings		0.00	375,000.00	375,000.00	62,500.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment		0.00	125,000.00	125,000.00	20,833.33
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers		0.00	12,500.00	12,500.00	2,083.33
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment		0.00	12,500.00	12,500.00	2,083.33
	3111110-00001001-0717019999-436 00001	Purchase of Generators		0.00	37,500.00	37,500.00	6,250.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment		0.00	125,000.00	125,000.00	20,833.33
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies		0.00	12,500.00	12,500.00	2,083.33
	4110403-00001001-0717019999-436 00001	Housing loans to public servants		0.00	7,500,000.00	7,500,000.00	1,250,000.00
	ADMIN TOTAL			43,479,965.20	225,307,186.00	131,827,220.80	(5,928,767.53)
VOTE TOTAL				43,479,965.20	225,307,186.00	131,827,220.80	(5,928,767.53)
CLASS OF ACCOUNT TOTAL				43,479,965.20	225,307,186.00	131,827,220.80	(5,928,767.53)
TRIAL BALANCE AS AT END OF SEP-16							
CLASS OF ACCOUNT 0 - Recurrent Expenditure							
VOTE 4361 - Elgeyo/Marakwet - County Assembly							
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date	
4361000101	County Assembly Headquarters						
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	23,338,818.65	53,327,374.50	29,988,555.85	(10,006,975.02)	
	2110201-00001001-0717019999-436 00001	Contractual Employees	4,181,329.15	8,557,500.00	4,376,170.85	(2,041,954.15)	
	2110301-00001001-0717019999-436 00001	House Allowance	4,194,316.65	8,395,200.00	4,200,883.35	(2,035,516.65)	
	2110302-00001001-0717019999-436 00001	Horaria	8,695,053.25	18,748,000.00	10,052,946.75	(4,038,053.25)	
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00	
	2110307-00001001-0717019999-436 00001	Hardship Allowance	2,929,865.20	5,919,008.00	2,989,142.80	(1,450,113.20)	
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	2,227,188.00	4,644,000.00	2,416,812.00	(1,066,188.00)	

2110314-00001001-0717019999-436 00001	Transport Allowance	5,182,519.00	10,365,040.00	5,182,521.00	(2,591,259.00)
2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	460,000.00	460,000.00	115,000.00
2110322-00001001-0717019999-436 00001	Risk Allowance	552,719.55	1,110,000.00	557,280.45	(275,219.55)
2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	1,121,000.00	2,250,000.00	1,129,000.00	(558,500.00)
2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	3,880,749.65	8,133,715.00	4,252,965.35	(1,847,320.90)
2210101-00001001-0717019999-436 00001	Electricity	6,900.00	225,000.00	218,100.00	49,350.00
2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	24,350.00	50,000.00	25,650.00	(11,850.00)
2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	655,000.00	2,350,000.00	1,695,000.00	(67,500.00)
2210202-00001001-0717019999-436 00001	Internet Connections	174,000.00	475,000.00	301,000.00	(55,250.00)
2210203-00001001-0717019999-436 00001	Courier & Postal Services	7,420.00	15,000.00	7,580.00	(3,670.00)
2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,998,526.00	10,000,000.00	5,001,474.00	(2,498,526.00)
2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	5,055,600.00	10,122,000.00	5,066,400.00	(2,525,100.00)
2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	4,438,000.00	7,500,000.00	3,062,000.00	(2,563,000.00)
2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	622,800.00	1,250,000.00	627,200.00	(310,300.00)
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	45,240.00	1,250,000.00	1,204,760.00	267,260.00
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	35,280.00	71,500.00	36,220.00	(17,405.00)
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	757,306.00	2,000,000.00	1,242,694.00	(257,306.00)
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	0.00	1,020,000.00	1,020,000.00	255,000.00
2210701-00001001-0717019999-436 00001	Travel Allowance	2,499,900.00	5,000,000.00	2,500,100.00	(1,249,900.00)
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	748,100.00	1,500,000.00	751,900.00	(373,100.00)
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	609,890.00	1,250,000.00	640,110.00	(297,390.00)
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	1,432,005.00	3,225,000.00	1,792,995.00	(625,755.00)
2210809-00001001-0717019999-436 00001	Board Allowance	266,200.00	552,000.00	285,800.00	(128,200.00)
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00

2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	25,000.00	25,000.00	6,250.00
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	650,000.00	650,000.00	162,500.00
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	25,000.00	25,000.00	6,250.00
2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	9,000,000.00	9,000,000.00	2,250,000.00
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	50,000.00	50,000.00	12,500.00
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	53,035.00	1,250,252.50	1,197,217.50	259,528.12
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	79,000.00	250,000.00	171,000.00	(16,500.00)
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	205,400.00	1,300,000.00	1,094,600.00	119,600.00
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	60,200.00	1,775,000.00	1,714,800.00	383,550.00
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	5,000.00	5,000.00	1,250.00
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	18,860.00	500,000.00	481,140.00	106,140.00
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	0.00	100,000.00	100,000.00	25,000.00
2211309-00001001-0717019999-436 00001	Managent Fees	0.00	150,000.00	150,000.00	37,500.00
2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	150,000.00	150,000.00	37,500.00
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	8,336,300.00	16,681,763.50	8,345,463.50	(4,165,859.12)
2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	1,307,700.00	3,250,000.00	1,942,300.00	(495,200.00)
2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	350,107.00	1,250,000.00	899,893.00	(37,607.00)
2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations – Non-Residential	0.00	75,000.00	75,000.00	18,750.00
2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	100,000.00	100,000.00	25,000.00
2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	10,717,332.50	10,717,332.50	2,679,333.12
3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	37,500.00	28,050.00	(75.00)
3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	375,000.00	375,000.00	93,750.00
3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	125,000.00	125,000.00	31,250.00

	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	12,500.00	12,500.00	3,125.00
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	12,500.00	12,500.00	3,125.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	37,500.00	37,500.00	9,375.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	125,000.00	125,000.00	31,250.00
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	12,500.00	12,500.00	3,125.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	7,500,000.00	7,500,000.00	1,875,000.00
	ADMIN TOTAL					
VOTE TOTAL			89,100,128.10	225,307,186.00	136,207,057.90	(32,773,331.60)
CLASS OF ACCOUNT TOTAL			89,100,128.10	225,307,186.00	136,207,057.90	(32,773,331.60)
			89,100,128.10	225,307,186.00	136,207,057.90	(32,773,331.60)
TRIAL BALANCE AS AT END OF OCT-16						
CLASS OF ACCOUNT 0 - Recurrent Expenditure						
VOTE 4361 - Elgeyo/Marakwet - County Assembly						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly Headquarters					
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	33,637,534.00	53,327,374.50	19,689,840.50	(15,861,742.50)
	2110201-00001001-0717019999-436 00001	Contractual Employees	5,097,060.35	8,557,500.00	3,460,439.65	(2,244,560.35)
	2110301-00001001-0717019999-436 00001	House Allowance	4,981,114.60	8,395,200.00	3,414,085.40	(2,182,714.60)
	2110302-00001001-0717019999-436 00001	Horaria	12,726,322.85	18,748,000.00	6,021,677.15	(6,476,989.52)
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00
	2110307-00001001-0717019999-436 00001	Hardship Allowance	3,224,302.50	5,919,008.00	2,694,705.50	(1,251,299.83)
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	2,461,646.10	4,644,000.00	2,182,353.90	(913,646.10)
	2110314-00001001-0717019999-436 00001	Transport Allowance	6,021,382.05	10,365,040.00	4,343,657.95	(2,566,368.72)
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	460,000.00	460,000.00	153,333.33
	2110322-00001001-0717019999-436 00001	Risk Allowance	552,719.55	1,110,000.00	557,280.45	(182,719.55)
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	1,121,000.00	2,250,000.00	1,129,000.00	(371,000.00)
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	5,620,271.80	8,133,715.00	2,513,443.20	(2,909,033.47)
	2210101-00001001-0717019999-436	Electricity	24,059.65	225,000.00	200,940.35	50,940.35

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2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	24,350.00	50,000.00	25,650.00	(7,683.33)
2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	977,965.00	2,350,000.00	1,372,035.00	(194,631.67)
2210202-00001001-0717019999-436 00001	Internet Connections	368,000.00	475,000.00	107,000.00	(209,666.67)
2210203-00001001-0717019999-436 00001	Courier & Postal Services	7,420.00	15,000.00	7,580.00	(2,420.00)
2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,998,526.00	5,000,000.00	1,474.00	(3,331,859.33)
2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	8,805,450.00	10,122,000.00	1,316,550.00	(5,431,450.00)
2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	4,438,000.00	2,500,000.00	(1,338,000.00)	(3,504,666.67)
2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	698,427.00	1,250,000.00	551,573.00	(281,760.33)
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	134,850.00	1,250,000.00	1,115,150.00	281,816.67
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	35,280.00	71,500.00	36,220.00	(11,446.67)
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	1,835,598.00	2,000,000.00	164,402.00	(1,168,931.33)
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	531,000.00	1,020,000.00	489,000.00	(191,000.00)
2210701-00001001-0717019999-436 00001	Travel Allowance	2,985,300.00	3,000,000.00	14,700.00	(1,985,300.00)
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	1,002,750.00	1,500,000.00	497,250.00	(502,750.00)
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,196,788.00	1,250,000.00	53,212.00	(780,121.33)
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,180,915.00	3,225,000.00	44,085.00	(2,105,915.00)
2210809-00001001-0717019999-436 00001	Board Allowance	542,000.00	552,000.00	10,000.00	(358,000.00)
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	25,000.00	25,000.00	8,333.33
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	650,000.00	650,000.00	216,666.67
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	25,000.00	25,000.00	8,333.33
2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	9,000,000.00	9,000,000.00	3,000,000.00
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211016-00001001-0717019999-436	Purchase of Uniforms and Clothing - Staff	0.00	50,000.00	50,000.00	16,666.67

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2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	553,810.00	1,250,252.50	696,442.50	(137,059.17)
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	109,000.00	250,000.00	141,000.00	(25,666.67)
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	473,100.00	1,300,000.00	826,900.00	(39,766.67)
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	626,070.00	1,775,000.00	1,148,930.00	(34,403.33)
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	5,000.00	5,000.00	1,666.67
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	97,260.00	500,000.00	402,740.00	69,406.67
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	0.00	100,000.00	100,000.00	33,333.33
2211309-00001001-0717019999-436 00001	Managent Fees	0.00	150,000.00	150,000.00	50,000.00
2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	150,000.00	150,000.00	50,000.00
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	16,098,200.00	16,681,763.50	583,563.50	(10,537,612.17)
2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	3,481,040.00	15,250,000.00	11,768,960.00	1,502,293.33
2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	1,051,961.00	1,250,000.00	198,039.00	(635,294.33)
2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	57,950.00	75,000.00	17,050.00	(32,950.00)
2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	97,200.00	100,000.00	2,800.00	(63,866.67)
2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	2,811,807.00	10,717,332.50	7,905,525.50	760,637.17
3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	37,500.00	28,050.00	3,050.00
3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	375,000.00	375,000.00	125,000.00
3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	125,000.00	125,000.00	41,666.67
3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	12,500.00	12,500.00	4,166.67
3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	12,500.00	12,500.00	4,166.67
3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	37,500.00	37,500.00	12,500.00
3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	125,000.00	125,000.00	41,666.67
3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	12,500.00	12,500.00	4,166.67
4110403-00001001-0717019999-436	Housing loans to public servants	0.00	7,500,000.00	7,500,000.00	2,500,000.00

	00001						
	ADMIN TOTAL						
VOTE TOTAL				132,696,880.45	225,307,186.00	92,610,305.55	(57,594,485.12)
CLASS OF ACCOUNT TOTAL				132,696,880.45	225,307,186.00	92,610,305.55	(57,594,485.12)
				132,696,880.45	225,307,186.00	92,610,305.55	(57,594,485.12)
TRIAL BALANCE AS AT END OF NOV-16							
CLASS OF ACCOUNT 0 - Recurrent Expenditure							
VOTE 4361 - Elgeyo/Marakwet - County Assembly							
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date	
4361000101	County Assembly Headquarters						
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	42,411,553.90	53,327,374.50	10,915,820.60	(20,191,314.52)	
	2110201-00001001-0717019999-436 00001	Contractual Employees	6,693,886.55	8,557,500.00	1,863,613.45	(3,128,261.55)	
	2110301-00001001-0717019999-436 00001	House Allowance	5,230,781.05	8,395,200.00	3,164,418.95	(1,732,781.05)	
	2110302-00001001-0717019999-436 00001	Horaria	17,606,702.85	18,748,000.00	1,141,297.15	(9,795,036.18)	
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00	
	2110307-00001001-0717019999-436 00001	Hardship Allowance	3,706,516.50	5,919,008.00	2,212,491.50	(1,240,263.17)	
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	2,461,646.10	4,644,000.00	2,182,353.90	(526,346.10)	
	2110314-00001001-0717019999-436 00001	Transport Allowance	9,476,903.05	10,365,040.00	888,136.95	(5,158,136.38)	
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	460,000.00	460,000.00	191,666.67	
	2110322-00001001-0717019999-436 00001	Risk Allowance	572,719.55	1,110,000.00	537,280.45	(110,219.55)	
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	1,121,000.00	2,250,000.00	1,129,000.00	(183,500.00)	
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	7,016,466.45	8,133,715.00	1,117,248.55	(3,627,418.53)	
	2210101-00001001-0717019999-436 00001	Electricity	48,270.75	225,000.00	176,729.25	45,479.25	
	2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	24,350.00	50,000.00	25,650.00	(3,516.67)	
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	1,340,430.00	2,350,000.00	1,009,570.00	(361,263.33)	
	2210202-00001001-0717019999-436 00001	Internet Connections	366,000.00	475,000.00	107,000.00	(170,083.33)	
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	7,420.00	15,000.00	7,580.00	(1,170.00)	
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,998,526.00	5,000,000.00	1,474.00	(2,915,192.67)	

2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	10,117,340.00	10,122,000.00	4,660.00	(5,899,840.00)
2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	4,438,000.00	2,500,000.00	(1,938,000.00)	(3,396,333.33)
2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	717,917.00	1,250,000.00	532,083.00	(197,083.67)
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	444,815.00	1,250,000.00	805,185.00	76,018.33
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	35,280.00	71,500.00	36,220.00	(5,488.33)
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	1,978,104.00	2,000,000.00	21,896.00	(1,144,770.67)
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	531,000.00	1,020,000.00	489,000.00	(106,000.00)
2210701-00001001-0717019999-436 00001	Travel Allowance	2,985,300.00	3,000,000.00	14,700.00	(1,735,300.00)
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	1,474,490.00	1,500,000.00	25,510.00	(849,490.00)
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,223,638.00	1,250,000.00	26,362.00	(702,804.67)
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,215,535.00	3,225,000.00	9,465.00	(1,871,785.00)
2210809-00001001-0717019999-436 00001	Board Allowance	542,000.00	552,000.00	10,000.00	(312,000.00)
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	25,000.00	25,000.00	10,416.67
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	650,000.00	650,000.00	270,833.33
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	25,000.00	25,000.00	10,416.67
2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	9,000,000.00	9,000,000.00	3,750,000.00
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	50,000.00	50,000.00	20,833.33
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,172,565.00	1,250,252.50	77,687.50	(651,626.46)
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	119,000.00	250,000.00	131,000.00	(14,833.33)
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	742,800.00	1,300,000.00	557,200.00	(201,133.33)
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	962,060.00	1,775,000.00	812,940.00	(222,476.67)
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	5,000.00	5,000.00	2,083.33

2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	431,260.00	500,000.00	38,740.00	(222,926.67)
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	9,300.00	100,000.00	90,700.00	32,366.67
2211309-00001001-0717019999-436 00001	Managent Fees	40,600.00	150,000.00	109,400.00	21,900.00
2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	150,000.00	150,000.00	62,500.00
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	16,677,750.00	16,681,763.50	4,013.50	(9,727,015.21)
2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	11,377,140.00	15,250,000.00	3,872,860.00	(5,022,973.33)
2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	1,175,543.00	1,250,000.00	74,457.00	(654,709.57)
2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	57,950.00	75,000.00	17,050.00	(26,700.00)
2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	97,200.00	100,000.00	2,800.00	(55,533.33)
2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	2,811,807.00	10,717,332.50	7,905,525.50	1,653,748.21
3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	37,500.00	28,050.00	6,175.00
3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	375,000.00	375,000.00	156,250.00
3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	125,000.00	125,000.00	52,083.33
3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	12,500.00	12,500.00	5,208.33
3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	12,500.00	12,500.00	5,208.33
3111110-00001001-0717019999-436 00001	Purchase of Generators	20,200.00	37,500.00	17,300.00	(4,575.00)
3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	125,000.00	125,000.00	52,083.33
3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	12,500.00	12,500.00	5,208.33
4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	7,500,000.00	7,500,000.00	3,125,000.00
ADMIN TOTAL		166,493,216.75	225,307,186.00	58,813,969.25	(72,615,222.58)
VOTE TOTAL		166,493,216.75	225,307,186.00	58,813,969.25	(72,615,222.58)
CLASS OF ACCOUNT TOTAL		166,493,216.75	225,307,186.00	58,813,969.25	(72,615,222.58)
TRIAL BALANCE AS AT END OF DEC-16		166,493,216.75	225,307,186.00	58,813,969.25	(72,615,222.58)
CLASS OF ACCOUNT 0 - Recurrent Expenditure					
VOTE 4361 - Elgeyo/Marakwet - County Assembly					

Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly Headquarters					
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	52,993,384.80	53,327,374.50	333,989.70	(26,329,697.55)
	2110201-00001001-0717019999-436 00001	Contractual Employees	8,510,548.20	8,557,500.00	46,951.80	(4,231,798.20)
	2110301-00001001-0717019999-436 00001	House Allowance	8,245,281.05	8,395,200.00	149,918.95	(4,047,681.05)
	2110302-00001001-0717019999-436 00001	Horaria	18,738,938.80	18,748,000.00	9,061.20	(9,364,938.80)
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00
	2110307-00001001-0717019999-436 00001	Hardship Allowance	4,669,802.20	5,919,008.00	1,249,205.80	(1,710,298.20)
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	2,461,646.10	4,644,000.00	2,182,353.90	(139,646.10)
	2110314-00001001-0717019999-436 00001	Transport Allowance	10,084,703.05	10,365,040.00	280,336.95	(4,902,183.05)
	2110320-00001001-0717019999-436 00001	Leave Allowance	434,546.40	460,000.00	25,453.60	(204,546.40)
	2110322-00001001-0717019999-436 00001	Risk Allowance	638,719.55	1,110,000.00	471,280.45	(83,719.55)
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	2,227,843.00	2,250,000.00	22,157.00	(1,102,843.00)
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	7,281,266.45	8,133,715.00	852,448.55	(3,214,408.95)
	2210101-00001001-0717019999-436 00001	Electricity	48,270.75	225,000.00	176,729.25	64,229.25
	2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	24,350.00	50,000.00	25,650.00	650.00
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	1,639,405.00	2,350,000.00	710,595.00	(464,405.00)
	2210202-00001001-0717019999-436 00001	Internet Connections	368,000.00	475,000.00	107,000.00	(130,500.00)
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	7,420.00	15,000.00	7,580.00	80.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,998,526.00	5,000,000.00	1,474.00	(2,498,526.00)
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	10,117,340.00	10,122,000.00	4,660.00	(5,056,340.00)
	2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	4,438,000.00	2,500,000.00	(1,938,000.00)	(3,188,000.00)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	1,161,917.00	1,250,000.00	88,083.00	(536,917.00)
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	444,815.00	1,250,000.00	805,185.00	180,185.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	35,280.00	71,500.00	36,220.00	470.00
	2210504-00001001-0717019999-436	Advertising, Awareness and Publicity Campaigns	1,978,104.00	2,000,000.00	21,896.00	(978,104.00)

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2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	531,000.00	1,020,000.00	489,000.00	(21,000.00)	
2210701-00001001-0717019999-436 00001	Travel Allowance	2,985,300.00	3,000,000.00	14,700.00	(1,465,300.00)	
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	1,474,490.00	1,500,000.00	25,510.00	(724,490.00)	
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,223,638.00	1,250,000.00	26,362.00	(598,638.00)	
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00	
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00	
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,215,535.00	3,225,000.00	9,465.00	(1,603,035.00)	
2210809-00001001-0717019999-436 00001	Board Allowance	542,000.00	552,000.00	10,000.00	(266,000.00)	
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00	
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	25,000.00	25,000.00	12,500.00	
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	650,000.00	650,000.00	325,000.00	
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	25,000.00	25,000.00	12,500.00	
2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	9,000,000.00	9,000,000.00	4,500,000.00	
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00	
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	50,000.00	50,000.00	25,000.00	
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,172,565.00	1,250,252.50	77,687.50	(547,438.75)	
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	119,000.00	250,000.00	131,000.00	6,000.00	
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	742,800.00	1,300,000.00	557,200.00	(92,800.00)	
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	962,060.00	1,775,000.00	812,940.00	(74,560.00)	
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	5,000.00	5,000.00	2,500.00	
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	431,260.00	500,000.00	68,740.00	(161,260.00)	
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	9,300.00	100,000.00	90,700.00	40,700.00	
2211309-00001001-0717019999-436 00001	Managent Fees	40,600.00	150,000.00	109,400.00	34,400.00	
2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	150,000.00	150,000.00	75,000.00	
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	16,677,750.00	16,681,753.50	4,013.50	(6,236,863.25)	
2211399-00001001-0717019999-436	Other Operating Expenses - Oth	15,216,740.00	15,250,000.00	33,260.00	(7,591,740.00)	

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	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	1,237,328.00	1,250,000.00	12,672.00	(612,328.00)
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	57,950.00	75,000.00	17,050.00	(20,450.00)
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	97,200.00	100,000.00	2,800.00	(47,200.00)
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	2,811,807.00	10,717,332.50	7,905,525.50	2,546,859.25
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	37,500.00	28,050.00	9,300.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	375,000.00	375,000.00	187,500.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	125,000.00	125,000.00	62,500.00
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	12,500.00	12,500.00	6,250.00
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	12,500.00	12,500.00	6,250.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	20,200.00	37,500.00	17,300.00	(1,450.00)
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	125,000.00	125,000.00	62,500.00
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	12,500.00	12,500.00	6,250.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	7,500,000.00	7,500,000.00	3,750,000.00
	ADMIN TOTAL					
VOTE TOTAL			191,126,080.35	225,307,186.00	34,181,105.65	(78,472,487.35)
CLASS OF ACCOUNT TOTAL			191,126,080.35	225,307,186.00	34,181,105.65	(78,472,487.35)
TRIAL BALANCE AS AT END OF JAN-17			191,126,080.35	225,307,186.00	34,181,105.65	(78,472,487.35)
CLASS OF ACCOUNT 0 - Recurrent Expenditure						
VOTE 4361 - Elgeyo/Marakwet - County Assembly						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly Headquarters					
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	57,281,261.60	106,654,749.00	49,373,487.40	4,934,008.65
	2110201-00001001-0717019999-436 00001	Contractual Employees	8,738,404.20	17,115,000.00	8,376,595.80	1,245,345.80
	2110301-00001001-0717019999-436 00001	House Allowance	11,381,128.90	16,790,400.00	5,409,271.10	(1,586,728.90)

2110302-00001001-0717019999-436 00001	Horaria	19,230,685.80	37,496,000.00	18,265,314.20	2,641,980.37
2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00
2110307-00001001-0717019999-436 00001	Hardship Allowance	5,679,988.20	11,838,016.00	6,158,027.80	1,225,521.13
2110312-00001001-0717019999-436 00001	Responsibility Allowance	7,235,973.90	9,288,000.00	2,052,026.10	(1,817,973.90)
2110314-00001001-0717019999-436 00001	Transport Allowance	11,818,496.85	20,730,080.00	8,911,583.15	274,049.32
2110320-00001001-0717019999-436 00001	Leave Allowance	434,546.40	920,000.00	485,453.60	102,120.27
2110322-00001001-0717019999-436 00001	Risk Allowance	658,719.55	2,220,000.00	1,561,280.45	636,280.45
2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	2,227,843.00	4,500,000.00	2,272,157.00	397,157.00
2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	9,072,950.00	16,267,430.00	7,194,480.00	416,384.17
2210101-00001001-0717019999-436 00001	Electricity	100,434.65	450,000.00	349,565.35	162,065.35
2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	56,670.00	100,000.00	43,330.00	1,663.33
2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	1,685,090.00	4,700,000.00	3,014,910.00	1,056,576.67
2210202-00001001-0717019999-436 00001	Internet Connections	542,000.00	950,000.00	408,000.00	12,166.67
2210203-00001001-0717019999-436 00001	Courier & Postal Services	7,420.00	30,000.00	22,580.00	10,080.00
2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,030,526.00	15,000,000.00	9,969,474.00	3,719,474.00
2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	10,970,340.00	20,244,000.00	9,273,660.00	838,660.00
2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	7,549,050.00	10,000,000.00	2,450,950.00	(1,715,716.67)
2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	1,218,877.00	2,500,000.00	1,281,123.00	239,456.33
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	999,261.00	2,500,000.00	1,500,739.00	459,072.33
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	35,280.00	143,000.00	107,720.00	48,136.67
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	2,754,908.00	4,000,000.00	1,245,092.00	(421,574.67)
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	741,000.00	2,040,000.00	1,299,000.00	449,000.00
2210701-00001001-0717019999-436 00001	Travel Allowance	3,136,500.00	8,000,000.00	4,863,500.00	1,530,166.67
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	1,884,490.00	3,000,000.00	1,115,510.00	(134,490.00)
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,223,638.00	2,500,000.00	1,276,362.00	234,695.33
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00

2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,085,320.00	6,450,000.00	364,680.00	(2,322,820.00)
2210809-00001001-0717019999-436 00001	Board Allowance	703,900.00	1,104,000.00	400,100.00	(59,900.00)
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	50,000.00	50,000.00	29,166.67
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,251,455.00	1,300,000.00	48,545.00	(493,121.67)
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	50,000.00	50,000.00	29,166.67
2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	18,000,000.00	18,000,000.00	10,500,000.00
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	100,000.00	100,000.00	58,333.33
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,353,760.00	2,500,505.00	1,146,745.00	104,867.92
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	119,000.00	500,000.00	381,000.00	172,666.67
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	1,066,200.00	2,600,000.00	1,533,800.00	450,466.67
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	1,688,507.00	3,550,000.00	1,861,493.00	382,326.33
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	10,000.00	10,000.00	5,833.33
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	520,160.00	1,000,000.00	479,840.00	63,173.33
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	9,300.00	200,000.00	190,700.00	107,366.67
2211309-00001001-0717019999-436 00001	Managent Fees	90,600.00	300,000.00	209,400.00	84,400.00
2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	300,000.00	300,000.00	175,000.00
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	19,442,750.00	33,363,527.00	13,920,777.00	19,307.42
2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	15,216,740.00	18,500,000.00	3,283,260.00	(4,425,073.33)
2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	1,978,528.00	2,500,000.00	521,472.00	(520,194.67)
2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations - Non-Residential	81,510.00	150,000.00	68,490.00	5,990.00
2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	97,200.00	200,000.00	102,800.00	19,466.67
2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	5,623,614.00	21,434,665.00	15,811,051.00	6,879,940.58

	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	150,000.00	140,550.00	78,050.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	1,500,000.00	1,500,000.00	875,000.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	500,000.00	500,000.00	291,666.67
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	50,000.00	50,000.00	29,166.67
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	50,000.00	50,000.00	29,166.67
	3111110-00001001-0717019999-436 00001	Purchase of Generators	20,200.00	150,000.00	129,800.00	67,300.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	500,000.00	500,000.00	291,666.67
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	50,000.00	50,000.00	29,166.67
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	30,000,000.00	30,000,000.00	17,500,000.00
	ADMIN TOTAL		227,053,677.05	467,089,372.00	240,035,694.95	45,415,123.28
VOTE TOTAL			227,053,677.05	467,089,372.00	240,035,694.95	45,415,123.28
CLASS OF ACCOUNT TOTAL			227,053,677.05	467,089,372.00	240,035,694.95	45,415,123.28
TRIAL BALANCE AS AT END OF FEB-17						
CLASS OF ACCOUNT 0 - Recurrent Expenditure						
VOTE 4361 - Elgeyo/Marakwet - County Assembly						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly Headquarters					
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	63,155,147.65	106,654,749.00	43,499,601.35	7,948,018.35
	2110201-00001001-0717019999-436 00001	Contractual Employees	9,546,145.20	17,115,000.00	7,568,854.80	1,863,854.80
	2110301-00001001-0717019999-436 00001	House Allowance	11,453,501.05	16,790,400.00	5,336,898.95	(259,901.05)
	2110302-00001001-0717019999-436 00001	Horaria	28,297,025.45	37,496,000.00	9,198,974.55	(3,299,692.12)
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00
	2110307-00001001-0717019999-436 00001	Hardship Allowance	5,899,009.00	11,838,016.00	5,939,007.00	1,993,001.67
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	7,244,351.80	9,288,000.00	2,043,648.20	(1,052,351.80)
	2110314-00001001-0717019999-436 00001	Transport Allowance	13,382,629.85	20,730,080.00	7,347,450.15	437,423.48
	2110320-00001001-0717019999-436	Leave Allowance	434,546.40	920,000.00	485,453.60	178,786.93

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	2110322-00001001-0717019999-436 00001	Risk Allowance	693,746.60	2,220,000.00	1,526,253.40	786,253.40
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	2,227,843.00	4,500,000.00	2,272,157.00	772,157.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	10,600,123.60	16,267,430.00	5,667,306.40	244,829.73
	2210101-00001001-0717019999-436 00001	Electricity	120,300.50	450,000.00	329,699.50	179,699.50
	2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	56,670.00	100,000.00	43,330.00	9,996.67
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	1,685,090.00	4,700,000.00	3,014,910.00	1,448,243.33
	2210202-00001001-0717019999-436 00001	Internet Connections	542,000.00	950,000.00	408,000.00	91,333.33
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	7,420.00	30,000.00	22,580.00	12,580.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,030,526.00	15,000,000.00	9,969,474.00	4,969,474.00
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	12,981,240.00	20,244,000.00	7,262,760.00	514,760.00
	2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	8,867,850.00	10,000,000.00	1,132,150.00	(2,201,183.33)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	1,218,877.00	2,500,000.00	1,281,123.00	447,789.67
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	1,096,701.00	2,500,000.00	1,403,299.00	569,965.67
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	35,280.00	143,000.00	107,720.00	60,053.33
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	2,897,414.00	4,000,000.00	1,102,586.00	(230,747.33)
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	981,750.00	2,040,000.00	1,058,250.00	378,250.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	3,843,900.00	8,000,000.00	4,156,100.00	1,489,433.33
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	2,668,140.00	3,000,000.00	331,860.00	(668,140.00)
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,223,638.00	2,500,000.00	1,276,362.00	443,028.67
	2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00
	2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
	2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,164,305.00	6,450,000.00	285,695.00	(1,864,305.00)
	2210809-00001001-0717019999-436 00001	Board Allowance	781,900.00	1,104,000.00	322,100.00	(45,900.00)
	2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00
	2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	50,000.00	50,000.00	33,333.33
	2210904-00001001-0717019999-436	Motor Vehicle Insurance	1,251,455.00	1,300,000.00	48,545.00	(384,788.33)

00001						
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	50,000.00	50,000.00	33,333.33	
2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	18,000,000.00	18,000,000.00	12,000,000.00	
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00	
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	100,000.00	100,000.00	66,666.67	
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,650,106.00	2,500,505.00	850,399.00	16,897.33	
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	119,000.00	500,000.00	381,000.00	214,333.33	
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	1,168,900.00	2,600,000.00	1,431,100.00	564,433.33	
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	1,947,074.00	3,550,000.00	1,602,926.00	419,592.67	
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	10,000.00	10,000.00	6,666.67	
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	585,110.00	1,000,000.00	414,890.00	81,556.67	
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	9,300.00	200,000.00	190,700.00	124,033.33	
2211309-00001001-0717019999-436 00001	Managent Fees	90,600.00	300,000.00	209,400.00	109,400.00	
2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	300,000.00	300,000.00	200,000.00	
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	22,760,050.00	33,363,527.00	10,503,477.00	(517,698.67)	
2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	15,216,740.00	18,500,000.00	3,283,260.00	(2,883,406.67)	
2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,153,178.00	2,500,000.00	346,822.00	(486,511.32)	
2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	81,510.00	150,000.00	68,490.00	18,490.00	
2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	97,200.00	200,000.00	102,800.00	36,133.33	
2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00	
2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	5,623,614.00	21,434,665.00	15,811,051.00	8,566,162.67	
3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	150,000.00	140,550.00	90,550.00	
3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00	
3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	1,500,000.00	1,500,000.00	1,000,000.00	
3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	500,000.00	500,000.00	333,333.33	
3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	50,000.00	50,000.00	33,333.33	
3111009-00001001-0717019999-436	Purchase of other Office Equipment	0.00	50,000.00	50,000.00	33,333.33	

	00001					
	3111110-00001001-0717019999-436	Purchase of Generators	20,200.00	150,000.00	129,800.00	79,800.00
	00001					
	3111111-00001001-0717019999-436	Purchase of ICT Networking and Communication Equipment	0.00	500,000.00	500,000.00	333,333.33
	00001					
	3111401-00001001-0717019999-436	Pre-feasibility, Feasibility and Appraisal Studies	0.00	50,000.00	50,000.00	33,333.33
	00001					
	4110403-00001001-0717019999-436	Housing loans to public servants	30,000,000.00	30,000,000.00	0.00	(10,000,000.00)
	00001					
	ADMIN TOTAL					
VOTE TOTAL			285,920,558.10	467,089,372.00	181,168,813.90	25,472,356.57
CLASS OF ACCOUNT TOTAL			285,920,558.10	467,089,372.00	181,168,813.90	25,472,356.57
			285,920,558.10	467,089,372.00	181,168,813.90	25,472,356.57
TRIAL BALANCE AS AT END OF MAR-17						
CLASS OF ACCOUNT 0 - Recurrent Expenditure						
VOTE 4361 - Elgeyo/Marakwet - County Assembly						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly Headquarters					
	2110116-00001001-0717019999-436	Basic Salaries - County Assembly Service	64,497,084.05	106,654,749.00	42,157,664.95	15,493,977.70
	00001					
	2110201-00001001-0717019999-436	Contractual Employees	9,655,483.20	17,115,000.00	7,459,516.80	3,180,766.80
	00001					
	2110301-00001001-0717019999-436	House Allowance	11,453,501.05	16,790,400.00	5,336,898.95	1,139,298.95
	00001					
	2110302-00001001-0717019999-436	Horaria	28,297,025.45	37,496,000.00	9,198,974.55	(175,025.45)
	00001					
	2110303-00001001-0717019999-436	Acting Allowance	0.00	0.00	0.00	0.00
	00001					
	2110307-00001001-0717019999-436	Hardship Allowance	5,899,009.00	11,838,016.00	5,939,007.00	2,979,503.00
	00001					
	2110312-00001001-0717019999-436	Responsibility Allowance	7,244,351.80	9,288,000.00	2,043,648.20	(278,351.80)
	00001					
	2110314-00001001-0717019999-436	Transport Allowance	14,117,850.85	20,730,080.00	6,612,229.15	1,429,709.15
	00001					
	2110320-00001001-0717019999-436	Leave Allowance	434,546.40	920,000.00	485,453.60	255,453.60
	00001					
	2110322-00001001-0717019999-436	Risk Allowance	713,746.60	2,220,000.00	1,506,253.40	951,253.40
	00001					
	2110399-00001001-0717019999-436	Personal Allowances paid - Oth	2,227,843.00	4,500,000.00	2,272,157.00	1,147,157.00
	00001					
	2120101-00001001-0717019999-436	Employer Contributions to National Social Security Fund	10,600,123.60	16,267,430.00	5,667,306.40	1,600,448.90
	00001					
	2210101-00001001-0717019999-436	Electricity	141,935.30	450,000.00	308,064.70	195,564.70
	00001					
	2210102-00001001-0717019999-436	Water and Sewerage Charges	56,670.00	100,000.00	43,330.00	18,330.00
	00001					

2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	2,650,065.00	4,700,000.00	2,049,935.00	874,935.00
2210202-00001001-0717019999-436 00001	Internet Connections	542,000.00	950,000.00	408,000.00	170,500.00
2210203-00001001-0717019999-436 00001	Courier & Postal Services	12,885.00	30,000.00	17,115.00	9,615.00
2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	11,945,081.00	15,000,000.00	3,054,919.00	(695,081.00)
2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	16,488,420.00	20,244,000.00	3,755,580.00	(1,305,420.00)
2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	9,882,850.00	10,000,000.00	117,150.00	(2,382,850.00)
2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	1,286,567.00	2,500,000.00	1,213,433.00	588,433.00
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	1,096,701.00	2,500,000.00	1,403,299.00	778,299.00
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	83,160.00	143,000.00	59,840.00	24,090.00
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	3,595,100.45	4,000,000.00	404,899.55	(595,100.45)
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	981,750.00	2,040,000.00	1,058,250.00	548,250.00
2210701-00001001-0717019999-436 00001	Travel Allowance	5,612,100.00	8,000,000.00	2,387,900.00	387,900.00
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	2,998,950.00	3,000,000.00	1,050.00	(748,950.00)
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,223,638.00	2,500,000.00	1,276,362.00	651,362.00
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,427,140.00	6,450,000.00	22,860.00	(1,589,640.00)
2210809-00001001-0717019999-436 00001	Board Allowance	1,029,700.00	1,104,000.00	74,300.00	(201,700.00)
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	50,000.00	50,000.00	37,500.00
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,251,455.00	1,300,000.00	48,545.00	(276,455.00)
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	50,000.00	50,000.00	37,500.00
2210910-00001001-0717019999-436 00001	Medical Insurance	14,088,926.00	18,000,000.00	3,911,074.00	(588,926.00)
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	100,000.00	100,000.00	75,000.00
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,740,086.00	2,500,505.00	760,419.00	135,292.75

2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	126,500.00	500,000.00	373,500.00	248,500.00
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	1,440,600.00	2,600,000.00	1,159,400.00	509,400.00
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	2,253,048.00	3,550,000.00	1,296,952.00	409,452.00
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	10,000.00	10,000.00	7,500.00
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	585,110.00	1,000,000.00	414,890.00	164,890.00
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	9,300.00	200,000.00	190,700.00	140,700.00
2211309-00001001-0717019999-436 00001	Managent Fees	90,600.00	300,000.00	209,400.00	134,400.00
2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	300,000.00	300,000.00	225,000.00
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	26,920,950.00	33,363,527.00	6,442,577.00	(1,898,304.75)
2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	15,216,740.00	18,500,000.00	3,283,260.00	(1,341,740.00)
2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,421,539.00	2,500,000.00	78,461.00	(546,539.00)
2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations – Non-Residential	81,510.00	150,000.00	68,490.00	30,990.00
2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	97,200.00	200,000.00	102,800.00	52,800.00
2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	8,435,421.00	21,434,665.00	12,999,244.00	7,640,577.75
3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	150,000.00	140,550.00	103,050.00
3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	361,470.00	1,500,000.00	1,138,530.00	763,530.00
3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	487,545.00	500,000.00	12,455.00	(112,545.00)
3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	50,000.00	50,000.00	37,500.00
3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	50,000.00	50,000.00	37,500.00
3111110-00001001-0717019999-436 00001	Purchase of Generators	20,200.00	150,000.00	129,800.00	92,300.00
3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	500,000.00	500,000.00	375,000.00
3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	50,000.00	50,000.00	37,500.00
4110403-00001001-0717019999-436 00001	Housing loans to public servants	30,000,000.00	30,000,000.00	0.00	(7,500,000.00)
ADMIN TOTAL					
VOTE TOTAL		326,832,927.75	467,089,372.00	140,256,444.25	23,484,101.25
		326,832,927.75	467,089,372.00	140,256,444.25	23,484,101.25

CLASS OF ACCOUNT TOTAL				326,832,927.75	467,089,372.00	140,256,444.25	23,484,101.25
TRIAL BALANCE AS AT END OF APR-17							
CLASS OF ACCOUNT 0 - Recurrent Expenditure							
VOTE 4361 - Elgeyo/Marakwet - County Assembly							
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date	
4361000101	County Assembly Headquarters						
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	74,784,654.60	106,654,749.00	31,870,094.40	14,094,302.90	
	2110201-00001001-0717019999-436 00001	Contractual Employees	13,654,825.20	17,115,000.00	3,460,174.80	607,674.80	
	2110301-00001001-0717019999-436 00001	House Allowance	12,779,560.00	16,790,400.00	4,010,840.00	1,212,440.00	
	2110302-00001001-0717019999-436 00001	Horaria	33,177,405.45	37,496,000.00	4,318,594.55	(1,930,738.78)	
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00	
	2110307-00001001-0717019999-436 00001	Hardship Allowance	6,068,572.75	11,838,016.00	5,769,443.25	3,796,440.58	
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	7,842,296.70	9,288,000.00	1,445,703.30	(102,296.70)	
	2110314-00001001-0717019999-436 00001	Transport Allowance	14,117,850.85	20,730,000.00	6,612,229.15	3,157,215.82	
	2110320-00001001-0717019999-436 00001	Leave Allowance	434,546.40	920,000.00	485,453.60	332,120.27	
	2110322-00001001-0717019999-436 00001	Risk Allowance	814,246.60	2,220,000.00	1,405,753.40	1,035,753.40	
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	2,227,843.00	4,500,000.00	2,272,157.00	1,522,157.00	
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	12,137,326.40	16,267,430.00	4,130,103.60	1,418,865.27	
	2210101-00001001-0717019999-436 00001	Electricity	165,853.30	450,000.00	284,146.70	209,146.70	
	2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	56,670.00	100,000.00	43,330.00	26,663.33	
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	2,650,065.00	4,700,000.00	2,049,935.00	1,266,601.67	
	2210202-00001001-0717019999-436 00001	Internet Connections	542,000.00	950,000.00	408,000.00	249,666.67	
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	12,885.00	30,000.00	17,115.00	12,115.00	
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	13,053,881.00	15,000,000.00	1,946,119.00	(553,881.00)	
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	18,762,520.00	20,244,000.00	1,481,480.00	(1,892,520.00)	
	2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	9,974,670.00	10,300,000.00	25,330.00	(1,641,336.67)	

2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	1,286,567.00	2,500,000.00	1,213,433.00	796,766.33
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	1,096,701.00	2,500,000.00	1,403,299.00	986,632.33
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	128,740.00	143,000.00	14,260.00	(9,573.33)
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	3,976,165.45	4,000,000.00	23,834.55	(642,832.12)
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	1,191,750.00	2,040,000.00	848,250.00	508,250.00
2210701-00001001-0717019999-436 00001	Travel Allowance	6,010,675.00	8,000,000.00	1,989,325.00	655,991.67
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	2,998,950.00	3,000,000.00	1,050.00	(498,950.00)
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	2,106,818.00	2,500,000.00	393,182.00	(23,484.67)
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,444,640.00	6,450,000.00	5,360.00	(1,069,640.00)
2210809-00001001-0717019999-436 00001	Board Allowance	1,099,700.00	1,104,000.00	4,300.00	(179,700.00)
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	50,000.00	50,000.00	41,666.67
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,251,455.00	1,300,000.00	48,545.00	(168,121.67)
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	50,000.00	50,000.00	41,666.67
2210910-00001001-0717019999-436 00001	Medical Insurance	14,088,926.00	18,000,000.00	3,911,074.00	911,074.00
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	100,000.00	100,000.00	83,333.33
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,299,736.00	2,500,505.00	200,769.00	(215,981.83)
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	126,500.00	500,000.00	373,500.00	290,166.67
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	1,543,300.00	2,600,000.00	1,056,700.00	623,366.67
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	2,523,141.00	3,550,000.00	1,026,859.00	435,192.33
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	10,000.00	10,000.00	8,333.33
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	585,110.00	1,000,000.00	414,890.00	248,223.33
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	9,300.00	200,000.00	190,700.00	157,366.67

	2211309-00001001-0717019999-436 00001	Managent Fees	90,500.00	300,000.00	209,400.00	159,400.00
	2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	300,000.00	300,000.00	250,000.00
	2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	27,907,050.00	33,363,527.00	5,456,477.00	(104,110.83)
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	15,515,348.00	18,500,000.00	2,984,152.00	(99,181.33)
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,496,793.00	2,500,000.00	3,207.00	(413,459.67)
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations – Non-Residential	81,510.00	150,000.00	68,490.00	43,430.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	97,200.00	200,000.00	102,800.00	69,436.67
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	8,435,421.00	21,434,665.00	12,999,244.00	9,426,739.33
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	150,000.00	140,550.00	115,550.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	361,470.00	1,500,000.00	1,138,530.00	888,530.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	487,545.00	500,000.00	12,455.00	(70,878.33)
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	50,000.00	50,000.00	41,666.67
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	50,000.00	50,000.00	41,666.67
	3111110-00001001-0717019999-436 00001	Purchase of Generators	20,200.00	150,000.00	129,800.00	104,800.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	500,000.00	500,000.00	416,666.67
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	50,000.00	50,000.00	41,666.67
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	30,000,000.00	30,000,000.00	0.00	(5,000,000.00)
	ADMIN TOTAL		357,528,933.70	467,089,372.00	109,560,438.30	31,712,209.63
VOTE TOTAL			357,528,933.70	467,089,372.00	109,560,438.30	31,712,209.63
CLASS OF ACCOUNT TOTAL			357,528,933.70	467,089,372.00	109,560,438.30	31,712,209.63
TRIAL BALANCE AS AT END OF MAY-17						
CLASS OF ACCOUNT 0 - Recurrent Expenditure						
VOTE 4361 - Elgeyo/Marakwet - County Assembly						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly					

	Headquarters					
2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	90,593,239.95	106,654,749.00	16,061,509.05	7,173,613.30	
2110201-00001001-0717019999-436 00001	Contractual Employees	16,840,837.80	17,115,000.00	274,162.20	(1,152,087.80)	
2110301-00001001-0717019999-436 00001	House Allowance	13,244,773.70	16,790,400.00	3,545,626.30	2,146,426.30	
2110302-00001001-0717019999-436 00001	Horaria	33,177,405.45	37,496,000.00	4,318,594.55	1,193,927.88	
2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00	
2110307-00001001-0717019999-436 00001	Hardship Allowance	9,953,595.35	11,838,016.00	1,884,420.65	897,919.32	
2110312-00001001-0717019999-436 00001	Responsibility Allowance	8,679,034.30	9,288,000.00	608,965.70	(165,034.30)	
2110314-00001001-0717019999-436 00001	Transport Allowance	15,798,503.00	20,730,080.00	4,931,577.00	3,204,070.33	
2110320-00001001-0717019999-436 00001	Leave Allowance	453,046.40	920,000.00	466,953.60	390,286.93	
2110322-00001001-0717019999-436 00001	Risk Allowance	2,095,225.55	2,220,000.00	124,774.45	(60,225.55)	
2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	2,227,843.00	4,500,000.00	2,272,157.00	1,897,157.00	
2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	14,859,567.20	16,267,430.00	1,407,862.80	52,243.63	
2210101-00001001-0717019999-436 00001	Electricity	195,775.30	450,000.00	254,224.70	216,724.70	
2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	56,670.00	100,000.00	43,330.00	34,996.67	
2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	3,009,135.00	4,700,000.00	1,690,865.00	1,299,198.33	
2210202-00001001-0717019999-436 00001	Internet Connections	716,000.00	950,000.00	234,000.00	154,833.33	
2210203-00001001-0717019999-436 00001	Courier & Postal Services	13,645.00	30,000.00	16,355.00	13,855.00	
2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	14,595,600.00	15,000,000.00	404,400.00	(845,600.00)	
2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	20,222,800.00	20,244,000.00	21,200.00	(1,665,800.00)	
2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	9,996,670.00	10,000,000.00	3,330.00	(830,003.33)	
2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	2,061,552.00	2,500,000.00	438,448.00	230,114.67	
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	1,314,461.00	2,500,000.00	1,185,539.00	977,205.67	
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	128,740.00	143,000.00	14,260.00	2,343.33	
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	3,976,165.45	4,000,000.00	23,834.55	(309,498.78)	
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	1,432,500.00	2,040,000.00	607,500.00	437,500.00	
2210701-00001001-0717019999-436	Travel Allowance	7,990,739.00	8,000,000.00	9,261.00	(657,405.67)	

00001						
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	2,998,950.00	3,300,000.00	1,050.00	(248,950.00)	
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	2,408,568.00	2,500,000.00	91,432.00	(116,901.33)	
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00	
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00	
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,444,640.00	6,450,000.00	5,360.00	(532,140.00)	
2210809-00001001-0717019999-436 00001	Board Allowance	1,099,700.00	1,104,000.00	4,300.00	(87,700.00)	
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00	
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	50,000.00	50,000.00	45,833.33	
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,251,455.00	1,300,000.00	48,545.00	(59,788.33)	
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	50,000.00	50,000.00	45,833.33	
2210910-00001001-0717019999-436 00001	Medical Insurance	14,088,926.00	18,300,000.00	3,911,074.00	2,411,074.00	
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00	
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	0.00	100,000.00	100,000.00	91,666.67	
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,494,621.00	2,500,505.00	5,884.00	(202,491.42)	
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	126,500.00	500,000.00	373,500.00	331,833.33	
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	1,815,000.00	2,600,000.00	785,000.00	568,333.33	
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	2,757,034.00	3,550,000.00	792,966.00	497,132.67	
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	10,000.00	10,000.00	9,166.67	
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	603,970.00	1,000,000.00	396,030.00	312,696.67	
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	9,300.00	200,000.00	190,700.00	174,033.33	
2211309-00001001-0717019999-436 00001	Managent Fees	190,600.00	300,000.00	109,400.00	84,400.00	
2211310-00001001-0717019999-436 00001	Contracted Professional Services	300,000.00	300,000.00	0.00	(25,000.00)	
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	33,060,850.00	33,363,527.00	302,677.00	(2,477,616.92)	
2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	18,145,375.00	18,500,000.00	354,625.00	(1,187,041.67)	
2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,496,793.00	2,500,000.00	3,207.00	(205,126.33)	
2220205-00001001-0717019999-436	Maintenance of Buildings and Stations -- Non-Residential	81,510.00	150,000.00	68,490.00	55,990.00	

	00001					
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	97,200.00	200,000.00	102,800.00	86,133.33
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	11,434,671.00	21,434,665.00	9,999,994.00	8,213,771.92
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	9,450.00	150,000.00	140,550.00	128,050.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	361,470.00	1,500,000.00	1,138,530.00	1,013,530.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	487,545.00	500,000.00	12,455.00	(29,211.67)
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	50,000.00	50,000.00	45,833.33
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	50,000.00	50,000.00	45,833.33
	3111110-00001001-0717019999-436 00001	Purchase of Generators	20,200.00	150,000.00	129,800.00	117,300.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	495,000.00	500,000.00	5,000.00	(36,666.67)
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	50,000.00	50,000.00	45,833.33
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	30,000,000.00	30,000,000.00	0.00	(2,500,000.00)
	ADMIN TOTAL					
VOTE TOTAL			406,912,852.45	467,089,372.00	60,176,519.55	21,252,405.22
CLASS OF ACCOUNT TOTAL			406,912,852.45	467,089,372.00	60,176,519.55	21,252,405.22
			406,912,852.45	467,089,372.00	60,176,519.55	21,252,405.22
TRIAL BALANCE AS AT END OF JUN-17						
CLASS OF ACCOUNT 0 - Recurrent Expenditure						
VOTE 4361 - Elgeyo/Marakwet - County Assembly						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
4361000101	County Assembly Headquarters					
	2110116-00001001-0717019999-436 00001	Basic Salaries - County Assembly Service	106,652,671.45	106,654,749.00	2,077.55	2,077.55
	2110201-00001001-0717019999-436 00001	Contractual Employees	17,114,539.70	17,115,000.00	460.30	460.30
	2110301-00001001-0717019999-436 00001	House Allowance	16,785,737.70	16,790,400.00	4,662.30	4,662.30
	2110302-00001001-0717019999-436 00001	Horaria	37,495,999.45	37,496,000.00	0.55	0.55
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	0.00	0.00	0.00

2110307-00001001-0717019999-436 00001	Hardship Allowance	11,837,317.50	11,838,016.00	698.50	698.50
2110312-00001001-0717019999-436 00001	Responsibility Allowance	9,287,875.00	9,288,000.00	125.00	125.00
2110314-00001001-0717019999-436 00001	Transport Allowance	20,673,097.00	20,730,000.00	56,933.00	56,983.00
2110320-00001001-0717019999-436 00001	Leave Allowance	693,943.20	920,000.00	26,056.80	26,056.80
2110322-00001001-0717019999-436 00001	Risk Allowance	2,218,177.55	2,220,000.00	1,822.45	1,822.45
2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	4,440,223.00	4,500,000.00	59,777.00	59,777.00
2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	16,267,259.90	16,267,420.00	170.10	170.10
2210101-00001001-0717019999-436 00001	Electricity	415,525.30	450,000.00	34,474.70	34,474.70
2210102-00001001-0717019999-436 00001	Water and Sewerage Charges	56,670.00	100,000.00	43,330.00	43,330.00
2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	4,699,995.00	4,700,000.00	5.00	5.00
2210202-00001001-0717019999-436 00001	Internet Connections	743,650.00	950,000.00	206,350.00	206,350.00
2210203-00001001-0717019999-436 00001	Courier & Postal Services	13,645.00	30,000.00	16,355.00	16,355.00
2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	14,997,520.00	15,000,000.00	2,480.00	2,430.00
2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	20,235,400.00	20,244,000.00	8,600.00	8,600.00
2210303-00001001-0717019999-436 00001	Daily Subsistence Allowance	9,996,670.00	10,000,000.00	3,330.00	3,330.00
2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	2,495,752.00	2,500,000.00	4,248.00	4,248.00
2210502-00001001-0717019999-436 00001	Publishing & Printing Services	2,321,171.00	2,500,000.00	178,829.00	178,829.00
2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	128,740.00	143,000.00	14,260.00	14,260.00
2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	3,976,165.45	4,000,000.00	23,834.55	23,834.55
2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	2,025,250.00	2,040,000.00	14,750.00	14,750.00
2210701-00001001-0717019999-436 00001	Travel Allowance	7,990,739.00	8,000,000.00	9,261.00	9,261.00
2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	2,998,950.00	3,000,000.00	1,050.00	1,050.00
2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	2,474,418.00	2,500,000.00	25,582.00	25,582.00
2210714-00001001-0717019999-436 00001	Gender Mainstreaming	0.00	0.00	0.00	0.00
2210799-00001001-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
2210801-00001001-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	6,444,640.00	6,450,000.00	5,360.00	5,360.00

2210809-00001001-0717019999-436 00001	Board Allowance	1,099,700.00	1,104,000.00	4,300.00	4,300.00
2210899-00001001-0717019999-436 00001	Hospitality Supplies - other (	0.00	0.00	0.00	0.00
2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	50,000.00	50,000.00	50,000.00
2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,251,455.00	1,300,000.00	48,545.00	48,545.00
2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	50,000.00	50,000.00	50,000.00
2210910-00001001-0717019999-436 00001	Medical Insurance	14,088,926.00	18,000,000.00	3,911,074.00	3,911,074.00
2211006-00001001-0717019999-436 00001	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211016-00001001-0717019999-436 00001	Purchase of Uniforms and Clothing - Staff	100,000.00	100,000.00	0.00	0.00
2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,494,621.00	2,500,505.00	5,884.00	5,884.00
2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	126,500.00	500,000.00	373,500.00	373,500.00
2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	2,355,370.00	2,600,000.00	244,630.00	244,630.00
2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	3,549,034.00	3,550,000.00	966.00	966.00
2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	10,000.00	10,000.00	10,000.00
2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	946,270.00	1,000,000.00	53,730.00	53,730.00
2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	159,300.00	200,000.00	40,700.00	40,700.00
2211309-00001001-0717019999-436 00001	Managent Fees	295,000.00	300,000.00	5,000.00	5,000.00
2211310-00001001-0717019999-436 00001	Contracted Professional Services	300,000.00	300,000.00	0.00	0.00
2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	33,359,750.00	33,363,527.00	3,777.00	3,777.00
2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	18,499,905.00	18,500,000.00	95.00	95.00
2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,496,793.00	2,500,000.00	3,207.00	3,207.00
2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	149,510.00	150,000.00	490.00	490.00
2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	199,200.00	200,000.00	800.00	800.00
2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	21,399,114.55	21,434,665.00	35,550.45	35,550.45
3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	149,250.00	150,000.00	750.00	750.00
3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00

3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	361,470.00	1,500,000.00	1,138,530.00	1,138,530.00
3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	487,545.00	500,000.00	12,455.00	12,455.00
3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	49,900.00	50,000.00	100.00	100.00
3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	50,000.00	50,000.00	0.00	0.00
3111110-00001001-0717019999-436 00001	Purchase of Generators	145,300.00	150,000.00	4,700.00	4,700.00
3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	495,000.00	500,000.00	5,000.00	5,000.00
3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	50,000.00	50,000.00	0.00	0.00
4110403-00001001-0717019999-436 00001	Housing loans to public servants	30,000,000.00	30,000,000.00	0.00	0.00
ADMIN TOTAL		460,340,655.75	467,089,372.00	6,748,716.25	6,748,716.25
VOTE TOTAL		460,340,655.75	467,089,372.00	6,748,716.25	6,748,716.25
CLASS OF ACCOUNT TOTAL		460,340,655.75	467,089,372.00	6,748,716.25	6,748,716.25