REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF ELGEYO MARAKWET COUNTY ASSEMBLY

FOR THE YEAR ENDED 30 JUNE 2018

OFFICE OF THE AUDITOR GENERAL
ELDORET HUB
30 OCT 2018
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P. O. Box 2774 - 30100, ELDORET

ELGEYO MARAKWET COUNTY ASSEMBLY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

TABLE OF CONTENTS

TABLE OF CONTENTS i
1. KEY ENTITY INFORMATION AND MANAGEMENT ii
2. FORWARD BY THE CLERK OF THE ASSEMBLY iv
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES vi
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ELGEYO MARAKWET COUNTY ASSEMBLY vii
5. FINANCIAL STATEMENTS 1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS AS AT 30TH JUNE, 2018 1
5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE, 2018 2
5.3. STATEMENT OF CASH FLOWS AS AT 30TH JUNE, 2018 3
5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 4
5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 6
5.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT 7
5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 8
5.8. SIGNIFICANT ACCOUNTING POLICIES 9
5.9. NOTES TO THE FINANCIAL STATEMENTS 13
5.10. OTHER DISCLOSURES 21
5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 23
ANNEXES 27
ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE 27
ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES 29
ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES 30
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER 31
ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS 32
ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT 33

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 20 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and another 13 Members nominated to represent various special interests. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The *entity's* day-to-day management is under the following key organs:

- Clerk
- Deputy Clerk
- Heads of Department and
- Section Heads

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June, 2018 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 Kiprono Richard
4.	Senior Fiscal Analyst	Duncan Kimutai

(d) Fiduciary Oversight Arrangements

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

(e) Entity Headquarters

P.O. Box 53-30700
County Assembly Building/House/Plaza
Along Iten/Kapsowar Road
Iten, KENYA

(f) Entity Contacts

Telephone: (254) 71664700
E-mail: info@emcassembly.go.ke
Website: www.emcago.ke

(g) Entity Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Put the forward note by the Clerk of the County Assembly.

Include the following:

Budget performance
During the year under review the budget absorption for development and recurrent expenditures was 99.67%. The input of resources enabled the County Assembly to efficiently deliver its mandate of oversight, legislation and representation. Again this lead 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.
Operational Performance
The County Assembly passed three laws which when operationalised will bring better development and improved services to the people of Elgeyo/Marakwet and also perfect the efficiency of operations at the County Government. The Elgeyo/Marakwet Supplementary Act, 2018 was assented on 2nd March, 2018 and commenced on 7th March 2018 while the Elgeyo/Marakwet Appropriation Act, 2018 was assented on 2nd July 2018 and commenced on July 2018. There was only one supplementary budget during the course of the year and was passed on 21st February, 2018 The mandate of the Committees is derived from the County Assembly Standing Orders. There are three types of committees in the County Assembly. They include: The committee of the whole assembly; Standing or select committees, including; Sectoral Committees, Housekeeping committees, Statutory committees, Watchdog committees and Adhoc select committees. During the financial year, All the Committees conducted capacity building trainings to equip its members on the mandate of their respective Committee as well as conducting sectoral oversight visits each quarter.
Performance of key development projects
During the year under review, the county assembly undertook various development projects which include; construction of county assembly cafeteria as well as acquiring and installing equipment at cafeteria. Since the county assembly does not operate an independent account, all development expenditures incurred is paid by the county treasury. However, the county assembly maintains all projects files and payment vouchers related thereto. Most projects are in final stages of completion after which the contractors will hand them over to the assembly. Upon completion, these projects will assist the county assembly to discharge its mandate effectively and efficiently.

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. The way forward is to improve timely disbursement of funds and further sensitisation on e-procurement for suppliers to embrace the new technology. The county treasury should further allocate funds for development to the assembly in order to enable the assembly actualize its plan of building an administration block as well as finalize on the ongoing development projects.

Sign
Clerk of the County Assembly

CLERK TO THE COUNTY ASSEMBLY
ELGEYO MARAKWET COUNTY
P. O. Box 53-30700, ITEN
Email:emcountyassembly@gmail.com

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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 June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County 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 June 30, 2018, 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 24th October, 2018.

CLERK TO THE COUNTY ASSEMBLY
ELGEYO MARAKWET COUNTY
P. O. Box 53-30700, ITEN
Email: [illegible]@gmail.com

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 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Elgeyo Marakwet set out on pages 1 to 31, which comprise the statement of financial assets and liabilities as at 30 June 2018, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Elgeyo Marakwet as at 30 June, 2018, 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 comply with the County Governments Act, 2012 and The Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Presentation and Accuracy of the Financial Statements

1.1 Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts recurrent and development combined reflects total payment adjustments figure of Kshs.17,864,051 which is at variance with the computed figure of Kshs.127,191,421 resulting to a variance of Kshs.109,327,370 which has not been reconciled or explained. Further, the statement reflects compensation of employees final budget of Kshs.226,603,351 which is also at variance with the computed figure of Kshs.335,930,721 resulting to a variance of Kshs.109, 327,370 which has also not been reconciled or explained.

Under the circumstance, the accuracy of the statement of comparison of budget and actual amounts recurrent and development combined for the year ended 30 June 2018 could not be confirmed.

1.2 Variance Between Statement of Receipts and Payments and Statement of Comparison of Budget and Actual Amounts

The statement of receipts and payments for the year ended 30 June 2018 reflects total receipts of Kshs.483,780,305 which is at variance with the statement of comparison between budget and actual amounts recurrent and development combined figure of Kshs.483,318,854 resulting in unreconciled balance of Kshs.461,451. The statement of receipts and payments also reflects total payments figure of Kshs.483,636,693 while the statement of comparison between budget and actual amounts recurrent and development combined indicates a figure of Kshs.483,318,854 resulting in unreconciled balance of Kshs.317,839.

In consequence, the accuracy and completeness of the statement of receipts and payments for the year ended 30 June 2018 could not be confirmed.

2.0 Use of Goods and Services

2.1 Domestic Travel and Subsistence

Included in the use of goods and services expenditure of Kshs.177,407,534 reflected in the statement of receipts and payments is domestic travel and subsistence expenditure of Kshs.40,499,965 which include Kshs.16,406,800 incurred on County Assembly members' per diem. However, the per diems were directly expensed instead of being issued as imprest. Although management has explained that the expenditure relates to reimbursements for expenditure incurred before release of funds, supporting claim vouchers and approval for incurring the expenditure were not provided for audit verification. Further, invitation letters, attendance registers, training needs assessment report, nomination letters for participants and certificates in support were not made available for audit scrutiny.

In view of the foregoing, the accuracy, validity and propriety of Kshs.16,406,800 expenditure on domestic travel and subsistence for the year ended 30 June 2018 could not be ascertained.

2.2 Committee Expenses

Included in the use of goods and services figure of Kshs.177,407,534 reflected in the statement of receipts and payments is other operating expenses expenditure of Kshs.44,224,096 which include an expenditure of Kshs.14,440,195 incurred on per diems for members of county Assembly which was directly expensed instead of being issued as imprest.

Under the circumstances, the validity and propriety of other operating expenses expenditure of Kshs.44,221,096 for the year ended 30 June 2018 could not be confirmed.

3. Lack of Management Representation Letter

International Standard of Supreme Audit Institutions 1580 requires management to provide a management representation letter on the assertions made on the financial

statements presented for audit. However, the County Assembly management did not provide the prerequisite management representation.
Consequently, the ownership, validity and authenticity of the financial statements for the year ended 30 June 2018 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Elgeyo Marakwet County Assembly 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 qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Budget Control and Performance

1.1. Budget Absorption

During the year under review, the Elgeyo Marakwet County Assembly had a total budget of Kshs.484,923,423 comprising development budget of Kshs.12,487,427 and recurrent budget of Kshs.472,435,996. However, the total budget reflected overall under absorption of Kshs.1,604,839 as summarized below:

Item	Budgeted Allocation 2017/2018	Actual 2017/2018	Under/Over Absorption	Under Absorption Rate %
Development	12,487,427	11,360,601	1,126,826	9%
Recurrent	472,435,996	471,957,983	478,013	0%
Total	**484,923,423**	**483,318,584**	**1,604,839**	**0%**

The under absorption of approved budget on development vote is an indication of activities and projects in the annual work plan not implemented by the County Assembly which is likely to have negative effect on service delivery by the County Assembly.

1.2 Development Budget

During the year under review, the County Assembly allocated Kshs.12,487,427 to development Vote and spent a total of Kshs.11,360,601 resulting to net under expenditure of Kshs.1,126,826. However, the development vote budget is approximately 2.6% of the total budget contrary to Regulation 25 (1)(g) of the

Public Finance Management (County Governments) Regulations, 2015 which stipulates that pursuant to Section 107(5) of the of the Public Finance Management Act, 2012 the county government actual expenditure on development shall be at least thirty percent in conformity with the requirement under Section 107(2)(a) of the Act.

1.3 Recurrent Budget

During the year under review, the Elgeyo Marakwet County Assembly allocated Kshs.472,435,996 for recurrent expenditure and spent a total of Kshs.471,957,983 resulting to under expenditure Kshs.478,013 as detailed below:

Item	Budgeted Allocation 2017/2018 (Kshs)	Actual Expenditure 2017/2018 (Kshs)	Under/Over Absorption (Kshs)	Absorption Rate %
Compensation of Employees	226,603,351	226,603,314	37	100%
Use of goods and services	177,881,645	177,404,535	477,110	100%
Transfers to Other Government Units	45,000,000	45,000,000	0	100%
Acquisition of Assets	22,948,000	22,947,134	866	100%
Other Payments (Bank Charges)	3,000	3,000	0	100%
Total	**472,435,996**	**471,957,983**	**478,013**	100%

From the above analysis, it is evident that the County assembly spent all funds allocated for the recurrent vote. However, the Assembly spent Kshs.226,603,314 or 47% of the receipts on compensation of employees contrary to Section 25 (1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the County Executive Committee Member with the approval of the County Assembly shall set a limit on the county government's expenditure on wages and benefits for its public officers pursuant to section 107(2) of the Public Finance Management Act,2012 and the limit set shall not exceed thirty five (35) percent of the county government's total revenue. The 12% over expenditure on the recommended limit has not been explained.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Conclusion on Compliance and

Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Compensation of Employees

1.1 Failure to Observe One Third Staff Establishment Rule

An audit review of personnel records availed for audit revealed that the County Assembly had 68 (Sixty-eight) employees out of which 65 (Sixty-five) or 96% are from the dominant ethnic community. The County Assembly is in breach of Section 65(1) (e) of the County Governments Act, 2012 on staff establishment which requires that County Public Service Board in selecting employees should 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.

1.2 Irregular payment of Acting Allowances

Included in the compensation of employees figure of Kshs.226,603,314 reflected in the statement of receipt and payments is acting allowance expenditure of Kshs.15,983,595. However, the expenditure was not budgeted for and no documentary evidence was availed to confirm that officers had been appointed in acting capacity.

Under the circumstances, the propriety of acting allowance expenditure of Kshs.15,983,595 for the year ended 30 June 2018 could not be confirmed.

2.0 Use of Goods and Services

2.1 Printing, Advertising and Information Supplies

Included in the use of goods and services figure of Kshs.177,407,534 reflected in the statement of receipt and payments is an expenditure of Kshs.2,736,805 on advertisements in local dailies whose procurement did not meet the conditions for use of direct method as stipulated in Section 103 (2) of the Public Procurement and Asset Disposal Act, 2015.

Under the circumstance, the validity and propriety of Kshs.2,736,805 expenditure on advertisements for the year ended 30 June 2018 could not be confirmed.

2.2 Hospitality Supplies and Services

An audit review of records related to expenditure on hospitality supplies and services including payment vouchers, ledgers, cashbook, invoices, LPOs and the supporting schedules revealed that the entity incurred an expense of Kshs.5,693,665 on catering and other hospitality services . However, no procurement records were availed to

confirm how the suppliers of catering services were identified. Further, invoices, time tables/itineraries and signed attendance registers were not availed for audit verification.

Under the circumstances, the validity of hospitality supplies and services expenditure of Kshs.5,693,665 for the year ended 30 June 2018 could not be confirmed.

2.3 Routine Maintenance - Vehicles and Other Transport Equipment

Included in the use of goods and services figure Kshs.177,407,534 is routine maintenance of vehicle and other transport equipment of Kshs.2,799,961. However, the expenditure was not supported by job cards indicating the repairs carried out and the estimated cost.

Under the circumstances, the validity and propriety of routine maintenance of vehicle and other transport equipment expenditure of Kshs.2,799,961 could not be confirmed.

3.0 Acquisition of Assets

3.1 Construction of Building

Included in the acquisition of assets figure of Kshs.34,307,736 as disclosed under note 10 to the financial statements is construction of building figure of Kshs.7,200,957 in respect of the completion of cafeteria Phase II . Available records revealed that the completion of cafeteria Phase II was estimated to be on 12 April 2016 but physical verification during the month of October 2018 revealed that it has not been completed to date. No approval for extension of contract period was availed for audit review although the contractor had requested for an extension of the contract period on 16 November 2017, about 18 months after expiry of the contract period .
The contractor is in breach of contract agreement for the construction of buildings.

3.2 Purchase of Vehicles and Other Transport Equipment

Included in the acquisition of asset figure of Kshs.34,307,736 reflected in the statement of receipt and payments is purchase of motor vehicles and other transport equipment figure of Kshs.13,875,000 However, available information indicates that the expenditure was not budgeted for and therefore not approved.
Under the circumstances, the management is in breach of the law.

3.3 Purchase of Office Furniture and Other Equipment

Included in the acquisition of assets figure of Kshs.34,307,736 reflected in the statement of receipts and payments is purchase of office furniture and other general equipment expenditure of Kshs.5,049,507. However, the furniture and equipment have not been put to use eight (8) months since their delivery. Although the management explained that the equipment could not be put in to use as the cafeteria was not complete and operational, no reason was given for acquiring the equipment before the building was complete as this could render the equipment unusable or even become obsolete and tying the much need cash. Further, procurement records such as quotations were also not availed for audit verification.

Under the circumstances, value for money on the office furniture and other general equipment expenditure of Kshs.5,049,507 was not realised.

3.4 Purchase of ICT Equipment, Software and Other ICT Equipment

The County Assembly procured tablets costing Kshs.5,012,800 but a list of officers issued with the tablets and laptops was not availed for audit verification. In addition, the inspection and acceptance reports for the tablet was also not availed for audit verification.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for conclusion

1. Understanding the Entity

1.1. IT Controls

As noted in the previous audit, audit review of the ICT environment of Elgeyo Marakwet County Assembly for the year ended 30 June 2018 revealed the following:

a) The entity has not established IT steering committee at the board level to provide direction on IT matters.

b) The following issues regarding non-implementation of some of the provisions of the ICT Policy were noted, including:

i) The policy recommends that the Anti-Virus software be updated every fortnight but this could not be verified.

ii) The policy makes provision for staff to have unique e-mail addresses which could also not be verified.

iii) There is provision for creation of an office intranet which could not be verified as well

iv) There is provision for creation of an ICT Department with an ICT Manager. At the time of audit in October 2018, there were two officers designated Officer I and Officer II.

Under the circumstances, the entity may fail to realize its objectives due to effects associated with poor implementation of IT policies.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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 maintaining effective 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 and for its assessment of the effectiveness of internal control.

In preparing the financial statements, management is responsible for assessing the County Assembly of Elgeyo Marakwet's ability to continue sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Assembly either intends to liquidate the Elgeyo Marakwet County Assembly or 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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is applied in an effective manner.

Those charged with governance are responsible for overseeing the Elgeyo Marakwet County Assembly financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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. 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 and weakness 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.

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Elgeyo Marakwet County Assembly policies and procedures may deteriorate.

As part of an audit conducted 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.

- 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 Elgeyo Marakwet County Assembly ability to continue as a going concern or 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 Elgeyo Marakwet County Assembly to cease to continue as a going concern or 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.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Elgeyo Marakwet County Assembly to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

18 February 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDING 30TH JUNE, 2018

	Note	2017/18 KShs	2016/17 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	483,780,305	469,026,873
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**483,780,305**	**469,026,873**
PAYMENTS			
Compensation of Employees	4	226,603,314	265,065,957
Use of goods and services	5	177,407,534	164,049,784
Subsidies	6	-	-
Transfers to Other Government Entities	7	45,318,109	30,005,463
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	34,307,736	9,563,616
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		**483,636,693**	**468,684,820**
SURPLUS/DEFICIT		**143,612**	**342,053**

The explanatory notes to these amended financial statements form an integral part of the financial statements. The amended financial statements were approved on 24th October, 2018 and signed by:

CLERK TO THE COUNTY ASSEMBLY
ELGEYO MARAKWET COUNTY
P. O. Box 53-30700, ITEN
Email:emcountyassembly@gmail.com

Clerk of the Assembly
Name: Jane Kiptum - Mutai

Chief Finance Office – County Assembly
Name: Joseph Kalessi Rutto
ICPAK Member Number: 7406

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE, 2018

		2017/2018	2016/17
FINANCIAL ASSETS	**Note**	**KShs**	**KShs**
Cash and Cash Equivalents			
Bank Balances	13A	11,299	318,109
Cash Balances	13B	479,829	29,407
Total Cash and cash equivalents		**491,128**	**347,516**
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		-	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**491,128**	**347,516**
REPRESENTED BY			
Fund balance b/fwd	16	347,516	5,463
Surplus/Deficit for the year		143,612	342,053
NET FINANCIAL POSITION		**491,128**	**347,516**

The explanatory notes to these amended financial statements form an integral part of the financial statements. The amended financial statements were approved on 24th October, 2018 and signed by:

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Email: countyassembly@mail.com

Clerk of the Assembly
Name: Jane Kiptum - Mutai

Chief Finance Officer – County Assembly
Name: Joseph Kalessi Rutto
ICPAK Member Number: 7406

5.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDING 30TH JUNE, 2018

	Note	2017/18 KShs	2016/17 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	483,780,305	469,026,873
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	226,603,314	265,065,957
Use of goods and services	5	177,407,534	164,049,784
Subsidies	6	-	-
Transfers to Other Government Entities	7	45,318,109	30,005,463
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments (Bank Charges)	12	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**34,451,348**	**9,905,669**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	34,307,736	9,563,616
Net cash flows from investing activities		**34,307,736**	**9,563,616**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**143,612**	**342,053**
Cash and cash equivalent at BEGINNING of the year	13	**347,516**	**5,363**
Cash and cash equivalent at END of the year		**491,128**	**347,516**

The explanatory notes to these amended financial statements form an integral part of the financial statements. The amended financial statements were approved on 24th October, 2018 and signed by:

Clerk of the Assembly
Name: Jane Kiptum - Mutai

Chief Finance Office – County Assembly
Name: Joseph Kalessi Rutto
ICPAK Member Number: 7406

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	467,059,372	17,864,051	484,923,423	483,318,584	99.67%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**467,059,372**	**17,864,051**	**484,923,423**	**483,318,584**	**99.67%**
PAYMENTS					
Compensation of Employees	281,267,036	54,663,685	226,603,351	226,603,314	100%
Use of goods and services	160,090,336	17,791,309	177,881,645	177,404,535	99.73%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	15,000,000	30,000,000	45,000,000	45,000,000	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	10,700,000	24,735,427	35,435,427	34,307,735	96.82%
Finance Costs	-	-	-	-	-
Other Payments (Bank Charges)	2,000	1,000	3,000	3,000	100%
TOTAL	**467,059,372**	**17,864,051**	**484,923,423**	**483,318,584**	**99.67%**
SURPLUS/ DEFICIT					

(NB: The total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

The changes between the original and final budget are as a result of County Allocation of Revenue Act, 2018 ceilings for recurrent as well as roll over funds for development vote.

The entity amended financial statements were approved on 24th October, 2018 and signed by:

CLERK TO THE COUNTY ASSEMBLY
ELGEYO MARAKWET COUNTY
P. O. Box 53-30700, ITEN
itencountyassembly@gmail.com

Clerk of the Assembly
Name: Jane Kiptum -Mutai

Chief Finance Office – County Assembly
Name: Joseph Kalessi Rutto
ICPAK Member Number: 7406

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	467,059,372	5,376,624	472,435,996	471,957,983	99.90%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**467,059,372**	**5,376,624**	**472,435,996**	**471,957,983**	**99.90%**
PAYMENTS					
Compensation of Employees	281,267,036	(54,663,685)	226,603,351	226,603,314	100%
Use of goods and services	160,090,336	17,791,309	177,881,645	177,404,535	99.73%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	15,000,000	30,000,000	45,000,000	45,000,000	100%
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	10,700,000	12,248,000	22,948,000	22,947,134	100%
Finance Costs	-	-	-	-	-
Other Payments (Bank Charges)	2,000	1,000	3,000	3,000	100%
TOTAL	**467,059,372**	**5,376,624**	**472,435,996**	**471,957,983**	**99.90%**
Surplus/ Deficit					

The changes between the original and final budget are as a result of County Allocation of Revenue Act, 2018 ceilings.

The entity amended financial statements were approved on 24th October, 2018 and signed by:

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Clerk of the Assembly
Name: Jane Kiptum - Mutai

Chief Finance Office – County Assembly
Name: Joseph Kalessi Rutto
ICPAK Member Number: 7406

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	-	12,487,427	12,487,427	11,360,601	90.98%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**-**	**12,487,427**	**12,487,427**	**11,360,601**	**90.98%**
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	-	12,487,427	12,487,427	11,360,601	90.98%
Finance Costs	-	-	-	-	-
Other Payments (Bank Charges)	-	-	-	-	-
TOTAL	**-**	**12,487,427**	**12,487,427**	**11,360,601**	**90.98%**
SURPLUS/ DEFICIT					

The changes between the original and final budget are as a result of roll over funds for development vote.

The entity amended financial statements were approved on 24th October, 2018 and signed by:

CLERK TO THE COUNTY ASSEMBLY
ELGEYO MARAKWET COUNTY
P.O. BOX 53-30700, ITEN
emkcountyassembly@gmail.com

Clerk of the Assembly
Name: Jane Kiptum - Mutai

Chief Finance Office – County Assembly
Name: Joseph Kalessi Rutto
ICPAK Member Number: 7406

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programme 1 – Legislation & Representation	281,267,036	(54,663,685)	226,603,351	226,603,314	37
Programme 2 – Legislative Oversight	33,363,527	-	33,363,527	33,363,527	-
Programme 3 – General Administration	152,428,809	60,040,309	212,469,118	211,991,142	477,976
Programme 4 – County Assembly Infrastructure Developments	-	12,487,427	12,487,427	11,360,601	1,126,826
TOTAL	**467,059,372**	**17,864,051**	**484,923,423**	**483,318,584**	**1,604,839**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities).

5.8. 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

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 County Assembly 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 County Assembly 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 restrictions on cash during the year.

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 County Assembly 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 County Assembly's budget was approved as required by Law .The original budget was approved by the County Assembly on 30th March, 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was only one (1) number of supplementary budgets passed in the year. A high-level assessment of the County Assembly'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.

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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2017/18	2016/17
	KShs	KShs
Transfers from the County Treasury for Q1	67,865,473	108,443,483
Transfers from the County Treasury for Q2	107,861,141	102,800,000
Transfers from the County Treasury for Q3	142,355,380	152,000,000
Transfers from the County Treasury for Q4	154,337,710	97,613,689
Development Exchequer Receipts – Paid for by County Executive on behalf of County Assembly.	11,360,601	8,169,701
Cumulative Amount	**483,780,305**	**469,026,873**

(Where money is transferred to the County Assembly on a monthly basis, include the months instead of quarters. A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in note 18 of this report.)

2. PROCEEDS FROM SALE OF ASSETS

	2017/18	2016/17
	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

	2017/18	2016/17
	KShs	KShs
Tender fees received	-	-
Other Receipts II	-	-
Other Receipts III	-	-
Other Receipts IV	-	-
Total	-	-

4. COMPENSATION OF EMPLOYEES

	2017/18	2016/17
	KShs	KShs
Basic salaries of permanent employees	106,810,000	106,652,671
Basic wages of temporary employees	16,174,999	17,114,540
Personal allowances paid as part of salary	52,553,907	76,300,873
Personal allowances paid as reimbursements	17,922,255	20,673,097
Personal allowances provided in kind	3,669,000	6,658,401
Pension and other social security contributions	15,983,595	16,267,260
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments (Gratuity)	13,489,558	21,399,115
Total	**226,603,314**	**265,065,957**

(Provide detailed explanation with regard to the number of employees recruited by the Assembly, new employees and resignations. Explain what other personnel costs relate to)

5. USE OF GOODS AND SERVICES

	2017/18	2016/17
	KShs	KShs
Utilities, supplies and services	649,956	472,195
Communication, supplies and services	5,129,912	5,457,290
Domestic travel and subsistence	40,499,965	47,197,768
Foreign travel and subsistence	8,929,945	1,177,038
Printing, advertising and information supplies & services	7,101,966	6,426,076
Rentals of produced assets	1,455,060	2,025,250
Training expenses	18,712,181	12,814,643
Hospitality supplies and services	18,827,198	7,544,340
Insurance costs	19,227,822	15,340,381
Specialized materials and services	-	-
Office and general supplies and services	5,349,955	5,245,491
Other operating expenses	44,224,096	53,560,225
Routine maintenance – vehicles and other transport equipment	2,799,961	2,642,093
Routine maintenance – other assets	899,520	597,960
Fuel and Lubricants	3,599,997	3,549,034
Total	**177,407,534**	**164,049,784**

6. SUBSIDIES

Description	2017/18	2016/17
	KShs	KShs
Subsidies to County Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
TOTAL	**-**	**-**

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017/18	2016/17
	KShs	KShs
Transfers to National Government entities (CRF Account)	318,109	5,463
Transfers to other County Assembly entities (Car & Mortgage Revolving Fund)	45,000,000	30,000,000
(insert name of budget agency)	-	-
TOTAL	**45,318,109**	**30,005,463**

The Kshs. 318,108 was roll over funds from 2016/17 FY transferred to County Revenue Fund (CRF) account at the beginning of 2017/18 FY; while the Kshs. 45 Million amount was transferred to Elgeyo Marakwet County Assembly Car and Mortgage Revolving Fund Account at Kenya Commercial Bank Iten Branch for Staff Car and Mortgage loans benefits.

8. OTHER GRANTS AND TRANSFERS

	2017/18	2016/17
	KShs	KShs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**-**	**-**

9. SOCIAL SECURITY BENEFITS

	2017/18	2016/17
	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	2017/18	2016/17
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	7,200,957	4,491,471
Refurbishment of Buildings	-	846,580
Construction of Roads	-	-
Construction and Civil Works	510,075	991,600
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	13,875,000	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	5,049,507	361,470
Purchase of ICT Equipment, Software and Other ICT Assets	7,672,197	1,184,695
Purchase of Specialised Plant, Equipment and Machinery	-	1,687,800
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	-	-
Total	**34,307,736**	**9,563,616**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2017/18	2016/17
	KShs	KShs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Interest on borrowings	-	-
Total	-	-

12. OTHER PAYMENTS

	2017/18	2016/17
	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 (Bank Charges)	-	-
Domestic Accounts	-	-
Total	-	-

NOTE: The bank charges relate to normal commission charges for cash transactions at our Kenya Commercial Bank Iten Branch Imprest Account.

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2017/18	2016/17
		KShs	KShs
Central Bank of Kenya. Account No: 1000560243. Kenya Shillings	Recurrent Acc	5,679	298,750
Kenya Commercial Bank. Account No: 1144094828. Kenya Shillings	Commercial Bank Accs.	5,620	19,358
Total		**11,299**	**318,108**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2017/18	2016/17
	KShs	KShs
Cash in Hand – Held in domestic currency	479,829	29,407
Cash in Hand – Held in foreign currency	-	-
Total	**479,829**	**29,407**

Cash in hand should be analysed as follows:

	2017/18	2016/17
	KShs	KShs
Location 1 – County Assembly Head Quarters	479,829	29,407
Location 2	-	-
Location 3	-	-
Total	**479,829**	**29,407**

(Provide locations where cash in hand is held e.g head office, cashier's office, cash office etc)

14. ACCOUNTS RECEIVABLE

	2017/18	2016/17
	KShs	KShs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

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

15. ACCOUNTS PAYABLE

	2017/18	2016/17
	KShs	KShs
Deposits and Retentions	-	-
Total	**-**	**-**

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

	2017/18	2016/17
	KShs	KShs
Bank accounts	318,109	5,463
Cash in hand	29,407	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	**347,516**	**5,463**

17. PRIOR YEAR ADJUSTMENTS

Description of the adjustment	2017/18	2016/17
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	-	-

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

18. Analysis of Transfers from the County Treasury/Exchequer Releases

Date	Amount (Kshs)
3/8/2017	20,630,293
31/8/2017	13,163,899
25/9/2017	16,314,126
29/9/2017	17,757,155
Q1 TOTAL	**67,865,473**
31/10/2017	22,859,852
21/11/2017	18,606,024
7/12/2017	21,846,285
21/12/2017	15,000,000
22/12/2017	29,548,980
Q2 TOTAL	**107,861,141**
22/1/2018	32,383,891
28/2/2018	34,655,696
28/3/2018	75,315,793
Q3 TOTAL	**142,355,380**

Date	Amount (Kshs)
13/4/2018	30,000,000
30/4/2018	41,414,582
21/5/2018	10,605,153
4/6/2018	39,204,072
26/6/2018	33,113,903
Q4 TOTAL	**154,337,710**
GRAND TOTAL	**472,419,704**

Date	Amount (Kshs)
Q1-4 (Development Vote)	11,360,601
TOTAL	**11,360,601**
GRAND TOTAL (Recurrent + Development)	**483,780,305**

NOTE:
*The county assembly does not operate a separate development account. Therefore, the above amount related to development was received into the county treasury development account. Subsequently, the county treasury made payments on behalf of county assembly relating to development expenses.

5.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017/18	2016/17
	KShs	KShs
Construction of buildings	958,826	6,051,026
Construction of civil works	168,000	-
Supply of goods	-	2,956,101
Supply of services	-	
Total	**1,126,826**	**9,007,127**

2. PENDING STAFF PAYABLES (See Annex 2)

Name of Staff	2017/18	2016/17
	KShs	KShs
	-	-
	-	-
Total	**-**	**-**

3. OTHER PENDING PAYABLES (See Annex 3)

	2017/18	2016/17
	KShs	KShs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

4. 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.

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2017- 2018 Kshs	2016- 2017 Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	83,589,570	115,942,628
Key Management Compensation(Clerk and Heads of departments)	27,122,534	22,529,948
Total Compensation to Key Management	**110,712,104**	**138,472,576**
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	45,000,000	30,000,000
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	**45,000,000**	**30,000,000**
Transfers from related parties		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies (County Treasury) – Development Expenditure	11,360,601	8,169,701
(Insert any other transfers received)	-	-
Total Transfers from related parties	**11,360,601**	**8,169,701**

5. 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)*
1.0	Transfers from County Treasury/ Exchequer Releases	An amount of ksh.460, 875,172 was received under Recurrent account and an amount of kshs.8, 169,701 was payment by the County Treasury for development projects of the Assembly, totalling to Ksh. 469,026,873. However, the county assembly does not manage a separate Development Account. The county treasury makes exchequer requisitions for development vote which is credited in to one Development Account managed by the County Treasury. The variance of Kshs 7,870,000 therefore relates to unspent funds under development vote for County Assembly which was rolled over to 2017/2018 financial year to gather for pending bills on on-going projects.	Joseph K. Rutto. Principal Finance Officer	Resolved	
2.0	Hospitality Services	Supporting documents for the aforementioned payments under hospitality services were provided. However, herewith find enclosed the same copies for your verification.	Barnabas K. Richard Senior Accountant	Resolved	
3.0	Pending Bills	The pending bills amounting to Ksh. 9,007,127 was analyzed in annex 1 – Analysis of pending accounts payables in 2016/17 financial statements. The projects under construction of buildings were still ongoing hence could not be cleared. However, during 2017/2018 FY we paid most of the pending bills leaving an outstanding	David Barngetuny Snr. Procurement Officer	Un Resolved	31st December, 2018

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)*
		amount of Kshs. 1,126,826 as roll over to 2018/2019 FY. Consequently, we undertake to clear all pending bills once the county assembly passes a supplementary budget.			
1.1	Budget Absorption	Some recurrent budget lines were underutilized because the Assembly did not receive the entire allocation from the Treasury for the financial year 2016/17. Similarly, the Assembly could not utilize the entire development vote since the projects have not been completed.	Barnabas K. Richard Senior Accountant	Resolved	
1.2	Development Budget	The variance of Kshs. 9,327,068 related to pending bills for County Assembly Development projects amounting to Kshs. 7,870,127 which were yet to be completed and another Kshs. 1,456,941 for retention. But as mentioned earlier, we paid most of the pending bills leaving an outstanding amount of Kshs. 1,126,826 as roll over to 2018/2019 FY. Consequently, we undertake to clear all pending bills once the county assembly passes a supplementary budget.	David Barngetuny Snr. Procurement Officer	Un Resolved	31st December, 2018
2.0	Failure to observe One Third Staff Establishment Rule	The County Assembly Service Board will endeavour to adhere to the one third rule on future employments.	Jane Kiptum-Mutai Clerk to the County Assembly	Un Resolved	On going
3.0	Failure to comply with One third Net Salary	Indeed some members of the County Assembly earned less than the one third of their basic salary. This was because they took the Mortgage and the Car Loan late due to enactment of the respective legislation. This resulted to higher deduction rate since they had a time frame to clear the loans which	Barnabas K. Richard	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)*
		they actually did. Consequently, we have ensured compliance with the one third rule going forward.			
4.0	Irregular Committee Sitting Allowance	The Kshs. 913, 900 was paid to one member who was visually impaired and since it related to various committee sittings, other present members signed for him though there was no written authority. Consequently, we have taken cognisance of the oversight and promise to endure compliance in future.	Joseph K. Rutto. Principal Finance Officer	Resolved	
5.1	IT Internal Control Environment	The County Assembly Service Board (CASB) has already constituted the IT steering committee which initially had not been established during the course of the 2016/2017 FY. Similarly, has also ensured the implementation of the ICT policy.	Jane Kiptum-Mutai Clerk to the County Assembly	Resolved	
6.1.1	Construction of Cafeteria	The project was delayed due to payment and technical issues by the project manager. However by close of 2017/18 FY, the project had been completed 99% and it's only awaiting handing over.	David Barngetuny Snr. Procurement Officer	Un Resolved	31st December, 2018
6.1.2	Provision of Landscaping Works	By end of June 2018, all the works were completed and awaiting handing over	David Barngetuny Snr. Procurement Officer	Un Resolved	31st December, 2018
6.1.3	Construction of Car Park	By end of June 2018, all the works were completed and awaiting handing over	David Barngetuny Snr. Procurement Officer	Un Resolved	31st December, 2018

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)*
6.2	Kitchen Equipment	The equipments were supplied, delivered, installed, tested and commissioned on 15th October, 2018.	David Barngetuny Snr. Procurement Officer	Resolved	
6.3	Inherited Assets	It is true that there was no handing over/taking over of the asset inherited since the Transition Authority has not finalized the same. However, we have since amended the financial statement to reflect the assets acquired by county assembly using its own funds.	David Barngetuny Snr. Procurement Officer	Unresolved	On going

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) 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.....24/10/2018.....

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
	A	b	c	d=a-c		
Construction of buildings						
1. Tenderi Talents Company Ltd – Renovation of Administration block	5,181,970	13/02/2015	5,110,370	71,600	-	Project Completed
2. Eldorotsa Construction Company – Cafeteria Phase 1 (Retention)	6,759,413	12/5/2014	6,474,029	285,384	-	Project Completed
3. Femji Enterprises Ltd – Cafeteria Phase II	9,634,651	11/4/2016	5,444,515	26,436	5,470,951	Ongoing Project
4. Tenderi Talents Company Ltd – Refurbishment of chamber (Retention)	8,603,319	12/6/2014	8,309,913	293,406	-	Project Completed
5. Tenderi Talents Company Ltd – Construction of Clerk's Assistance Office (Retention)	850,000	23/02/2015	765,000	85,000	-	Project Completed
6. Tenderi Talents Company Ltd – Construction of Gate and guard house (Retention)	1,970,000	18/06/2014	1,773,000	197,000	-	Project Completed
7. Effic Engineering – Land Scapping	1,399,575	4/5/2016	1,399,575	-	412,075	Project Completed
Sub-Total	**28,835,653**		**27,876,827**	**958,826**	**5,883,026**	
Construction of civil works						
8. Femji Enterprises Ltd – Construction of Car Park	748,000	6/11/2015	580,000	168,000	168,000	Ongoing Project
9.						

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Sub-Total	**29,583,653**		**580,000**	**168,000**	**168,000**	
Supply of goods						
10. Jimtech Services – Kitchen Appliances	1,819,101	7/6/2016	1,819,101	-	1,819,101	Project Completed
11. Prison Industry Fund-Supply of Furniture	1,137,000	30/5/2017	-	-	1,137,000	Project Cancelled
12.						
Sub-Total	**3,649,569**		**1,819,101**		**3,649,569**	
Supply of services						
13.						
14.						
15.						
Sub-Total						
Grand Total	**34,632,797**		**31,675,503**	**1,126,826**	**9,007,127**	

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land	-	-	-	-
Buildings and structures	21,525,183	7,711,032	-	**29,236,215**
Transport equipment (Motor Vehicles)	-	13,875,000	-	**13,875,000**
Office equipment, furniture and fittings	6,116,470	5,049,507	-	**11,165,977**
ICT Equipment, Software and Other ICT Assets	18,631,841	7,672,197	-	**26,304,038**
Other Machinery and Equipment	1,799,800	-	-	**1,799,800**
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	**48,073,294**	**34,307,736**	-	**82,381,030**

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

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

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

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

DMCA Imprest A/c # 1144094828

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30th June 2018 Station 176

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate	5620	05				
Add—						
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					5620	05

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

D Dalassi — *Signature*

Principal Finance Officer — *Designation*

3rd JULY 2018 — *Date*

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

Cheque No.	Date	Payee	Amount Sh.	Amount cts.	Cheque No.	Date	Payee	Amount Sh.	Amount cts.

1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

Cheque		Payee	Amount	
No.	Date		Sh.	cts.

2. Receipts in Bank Statement not yet recorded in Cash Book

Details	Amount	
	Sh.	cts.

3. Payments in Bank Statement not yet recorded in Cash Book

Details	Amount	
	Sh.	cts.

4. Receipts in Cash Book not yet recorded in Bank Statement

Details	Amount	
	Sh.	cts.

KCB BANK

3 July 2018
9:8:7

ACCOUNT STATEMENT
Customer:
Account: 1144094828 ELGEYO MARAKWET COUNTY ASSEMBLYCurrent Account - Bundled
Statement Period: 01 JUN 2018 - 30 JUN 2018
Balance at Period Start 64,575.05 KES **Balance at Period End:** 5,620.05 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
	BALANCE B/FWD				64,575.05
05 JUN 2018	Inward SWIFT Pa AT-DPC ELGEYOMARAKWET / REC/0030	05 JUN 2018		1,400,000.00	1,464,575.05
05 JUN 2018	Inward SWIFT Pa AT-DPC ELGEYOMARAKWET / REC/0030	05 JUN 2018		720,000.00	2,184,575.05
05 JUN 2018	Cash Withdrawal CHQ714 WATSON AT-ITEN TT18156261	05 JUN 2018	-415,000.00		1,769,575.05
05 JUN 2018	Cash Withdrawal CHQ711 WATSON KIPLAGAT AT-ITEN T	05 JUN 2018	-313,950.00		1,455,625.05
05 JUN 2018	Cash Withdrawal CHQ713 watson AT-ITEN TT18156CM3	05 JUN 2018	-213,540.00		1,242,085.05
05 JUN 2018	Cash Withdrawal CHQ712 watson AT-ITEN TT18156NK3	05 JUN 2018	-300,000.00		942,085.05
14 JUN 2018	Cash Withdrawal CHQ715 WATSON KIPLAGAT AT-ITEN T	14 JUN 2018	-150,000.00		792,085.05
22 JUN 2018	Inward SWIFT Pa AT-DPC ELGEYOMARAKWET / ROC/0030	22 JUN 2018		173,240.50	965,325.55
25 JUN 2018	Cash Deposit JANE MUTAI AT-ITEN TT18176YLFP8	25 JUN 2018		245,655.00	1,210,980.55
25 JUN 2018	Cash Withdrawal CHQ717 WATSON AT-ITEN TT1817619P	25 JUN 2018	-628,400.00		582,580.55
26 JUN 2018	Cash Withdrawal CHQ718 WATSON AT-ITEN TT18177G7W	26 JUN 2018	-398,150.00		184,430.55
26 JUN 2018	INHouse CHQ000716 AT-DPC BLUE STATE LIMITED FT1	26 JUN 2018	-173,240.50		11,190.05
28 JUN 2018	Cash Deposit MUSA LIMO AT-DPC MUSA LIMO 380574	28 JUN 2018		194,830.00	206,020.05
28 JUN 2018	Cash Withdrawal CHQ719 BARNABAS AT-ITEN TT18179G	28 JUN 2018	-134,400.00		71,620.05
28 JUN 2018	Inward SWIFT Pa AT-DPC ELGEYOMARAKWET / REC/0030	28 JUN 2018		374,000.00	445,620.05
29 JUN 2018	Cash Withdrawal CHQ720 WATSON KIBIWOTT KIPLAGAT	29 JUN 2018	-440,000.00		5,620.05
	BALANCE AT PERIOD END:		-3,166,680.50	3,107,725.50	5,620.05

For: KCB BANK KENYA LTD.

.....Customer Service, Manager
ITEN

A/c 1000240563 CBK.

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30th June 2018 Station Men

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate	5,678	90				
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					5,678	90

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

ELGEYO MARAKWET ... 14 JUL 2018 ACCOUNTANT P. O. Box ...

Signature

SNR. ACCOUNTANT
Designation

10th July 2018
Date

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

Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.	Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.

1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

Cheque		Payee	Amount	
No.	Date		Sh.	cts.

2. Receipts in Bank Statement not yet recorded in Cash Book

Details	Amount	
	Sh.	cts.

3. Payments in Bank Statement not yet recorded in Cash Book

Details	Amount	
	Sh.	cts.

4. Receipts in Cash Book not yet recorded in Bank Statement

Details	Amount	
	Sh.	cts.

STATEMENT OF ACCOUI Rundate : 11 JUL 2018
CENTRAL BANK OF KEN\ Runtime : 13:00:38
BANKI KUU YA KENYA, Customer number : 119505
P.O.BOX 60000-0200, Account number : 1000240563
NAIROBI. Account name : ELGEYO MARAKWET COUNTY ASSEM REC-KES

STATEMENT Opening Balance : 5,677.15

No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	04-Jun-18	04-Jun-18	FT18155B5PJN	TRFS Payments 30006510 R4361/18-1697	1,818.10	0	3,859.05
2	04-Jun-18	04-Jun-18	FT18155JV9XP	TRFS Payments 30006507 R4361/18-1690	2,068.95	0	1,790.10
3	04-Jun-18	04-Jun-18	FT18155TCNQH	TRFS Payments 30006506 R4361/18-1688	2,420.70	0	-630.6
4	04-Jun-18	04-Jun-18	FT18155Q48G3	TRFS Payments 30006518 R4361/18-1713	4,370.70	0	-5,001.30
5	04-Jun-18	04-Jun-18	FT18155P8K3Q	TRFS Payments 30006512 R4361/18-1701	4,375.85	0	-9,377.15
6	04-Jun-18	04-Jun-18	FT18155TP52Z	TRFS Payments 30006557 R4361/18-1759	4,830.00	0	-14,207.15
7	04-Jun-18	04-Jun-18	FT181556JWP6	TRFS Payments 30006505 R4361/18-1686	5,213.80	0	-19,420.95
8	04-Jun-18	04-Jun-18	FT18155WVFB4	TRFS Payments 30006509 R4361/18-1695	6,600.00	0	-26,020.95
9	04-Jun-18	04-Jun-18	FT18155D0126	TRFS Payments 30006513 R4361/18-1703	7,011.00	0	-33,031.95

			LOCAL AUTHORITY PENSION TRUST /REC/0030006667 R4361/18-1794			
339	28-Jun-18	28-Jun-18 FT181793MPYN	Outward RTGS Payment f 30006703	917,737.30	0	**9,812,387.50**
			ELGEYO-MARAKWET COUNTY:CBK MANAGER CO-OPERATIVE BANK OF KENYA /REC/0030006703 R4361/18-1766			
340	28-Jun-18	28-Jun-18 FT18179QSQBQ	Outward RTGS Payment f 30006759	986,678.00	0	**8,825,709.50**
			ELGEYO-MARAKWET COUNTY:CBK JIMTEC SERVICES LIMITED /REC/0030006759 R4361/18-1930			
341	28-Jun-18	28-Jun-18 FT18179KV38F	Outward RTGS Payment f 30006677	1,101,312.80	0	**7,724,396.70**
			ELGEYO-MARAKWET COUNTY:CBK LOCAL AUTHORITIES PROVIDENT FUND /REC/0030006677 R4361/18-1781			
342	28-Jun-18	28-Jun-18 FT181792GS5L	Outward RTGS Payment f 30006675	1,313,820.60	0	**6,410,576.10**
			ELGEYO-MARAKWET COUNTY:CBK EQUITY SALARY /REC/0030006675 R4361/18-1765			
343	28-Jun-18	28-Jun-18 FT18179J5SCZ	Outward RTGS Payment f 30006687	2,937,266.55	0	**3,473,309.55**
			ELGEYO-MARAKWET COUNTY:CBK ELGEYO MARAKWET COUNTY ASSEMBLY /REC/0030006687 R4361/18-1760			
344	28-Jun-18	28-Jun-18 FT18179SCMH4	Outward RTGS Payment f	3,467,630.65	0	**5,678.90**

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-17 TO JUN-18

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								
		2110116-00001001-0717019999-43600001	Basic Salaries - County Assembly Service	135,596,070	0	-28,786,070	106,810,000	106,810,000	0	106,810,000	0
		2110201-00001001-0717019999-43600001	Contractual Employees	17,175,000	0	-1,000,000	16,175,000	16,174,999	0	16,174,999	1
		2110301-00001001-0717019999-43600001	House Allowance	18,320,000	0	0	16,320,000	16,319,997	0	16,319,997	3
		2110302-00001001-0717019999-43600001	Horaria	34,777,800	0	-18,714,401	16,063,199	16,063,195	0	16,063,195	4
		2110303-00001001-0717019999-43600001	Acting Allowance	16,193,598	0	-210,000	15,983,598	15,983,595	0	15,983,595	3
		2110307-00001001-0717019999-43600001	Hardship Allowance	13,891,800	0	-150,000	13,741,800	13,741,796	0	13,741,796	4
		2110312-00001001-0717019999-43600001	Responsibility Allowance	8,514,000	0	-2,993,066	5,520,934	5,520,927	0	5,520,927	7
		2110314-00001001-0717019999-43600001	Transport Allowance	19,058,400	0	-1,136,140	17,922,260	17,922,255	0	17,922,255	5
		2110320-00001001-0717019999-43600001	Leave Allowance	908,000	0	0	908,000	907,992	0	907,992	8
		2110322-00001001-0717019999-43600001	Risk Allowance	1,440,000	0	75,000	1,515,000	1,515,000	0	1,515,000	0
		2110399-00001001-0717019999-43600001	Personal Allowances paid - Oth	5,154,000	0	-3,000,000	2,154,000	2,154,000	0	2,154,000	0
		2210104-00001001-0717019999-43600001	Electricity expenses(Pending Bills)	450,000	0	0	450,000	449,996	0	449,996	4
		2210105-00001001-0717019999-43600001	Water and Sewarage expenses(Pending Bills)	150,000	0	50,000	200,000	199,960	0	199,960	40
		2210201-00001001-0717019999-43600001	Telephone, Telex, Facsimile and Mobile Phone Services	4,200,000	0	0	4,200,000	4,199,927	0	4,199,927	73
		2210202-00001001-0717019999-43600001	Internet Connections	900,000	0	0	900,000	900,000	0	900,000	0
		2210203-00001001-0717019999-43600001	Courier & Postal Services	30,000	0	0	30,000	29,985	0	29,985	15
		2210301-00001001-0717019999-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	11,000,000	0	0	11,000,000	10,999,975	0	10,999,975	25
		2210302-00001001-0717019999-43600001	Accommodation - Domestic Travel	10,000,000	0	1,500,000	11,500,000	11,499,995	0	11,499,995	5
		2210303-00001001-0717019999-43600001	Daily Subsistance Allowance	10,000,000	0	6,000,000	16,000,000	16,000,000	0	16,000,000	0
		2210304-00001001-0717019999-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	3,500,000	0	-1,500,000	2,000,000	1,999,995	0	1,999,995	5
		2210401-00001001-0717019999-43600001	Travel Costs (airlines, bus, railway, etc.)	2,500,000	0	0	2,500,000	2,473,875	0	2,473,875	26,125
		2210402-00001001-0717019999-43600001	Accommodation	5,000,000	0	-1,000,000	4,000,000	3,962,839	0	3,962,839	37,161
		2210403-00001001-0717019999-43600001	Daily Subsistence Allowance	1,000,000	0	0	1,000,000	994,950	0	994,950	5,050
		2210404-00001001-0717019999-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	1,500,000	0	0	1,500,000	1,498,281	0	1,498,281	1,719
		2210503-00001001-0717019999-43600001	Subscriptions to Newspapers, Magazines and Periodicals	602,000	0	0	602,000	601,980	0	601,980	20
		2210504-00001001-0717019999-43600001	Advertising, Awareness and Publicity Campaigns	3,500,000	0	500,000	4,000,000	3,999,995	0	3,999,995	5
		2210599-00001001-0717019999-43600001	Printing, Advertising - Other	2,500,000	0	0	2,500,000	2,499,991	0	2,499,991	9
		2210603-00001001-0717019999-43600001	Rents and Rates - Non-Residential	2,040,000	0	-584,940	1,455,060	1,455,060	0	1,455,060	0
		2210701-00001001-0717019999-43600001	Travel Allowance	10,000,000	0	2,212,249	12,212,249	12,212,235	0	12,212,235	14
		2210702-00001001-0717019999-43600001	Remuneration of Instructors and Contract Based Training Services	4,000,000	0	0	4,000,000	3,999,950	0	3,999,950	50
		2210704-00001001-0717019999-43600001	Hire of Training Facilities and Equipment	2,500,000	0	0	2,500,000	2,499,996	0	2,499,996	4
		2210801-00001001-0717019999-43600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,200,000	0	4,000,000	11,200,000	10,961,818	238,180	11,199,998	2
		2210802-00001001-0717019999-43600001	Boards, Committees, Conferences and Seminars	4,627,200	0	3,000,000	7,627,200	7,627,200	0	7,627,200	0
		2210901-00001001-0717019999-43600001	Group Personal Insurance	50,000	0	-50,000	0	0	0	0	0
		2210904-00001001-0717019999-43600001	Motor Vehicle Insurance	1,500,000	0	134,000	1,634,000	1,633,998	0	1,633,998	2
		2210907-00001001-0717019999-43600001	Insurance for cash	30,000	0	-30,000	0	0	0	0	0
		2210910-00001001-0717019999-43600001	Medical Insurance	18,000,000	0	0	18,000,000	17,593,824	0	17,593,824	406,176
		2211016-00001001-0717019999-43600001	Purchase of Uniforms and Clothing - Staff	150,000	0	0	150,000	150,000	0	150,000	0
		2211101-00001001-0717019999-43600001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,500,000	0	0	2,500,000	2,499,980	0	2,499,980	20

VOTE R4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-17 TO JUN-18

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
		2211102-00001001-0717019999-43600001	Supplies and Accessories for Computers and Printers	500,000	0	0	500,000	500,000	0	500,000	0
		2211299-00001001-0717019999-43600001	Fuel Oil and Lubricants - Othe	3,600,000	0	0	3,600,000	3,377,697	222,301	3,599,998	2
		2211301-00001001-0717019999-43600001	Bank Service Commission and Charges	2,000	0	1,000	3,000	3,000	0	3,000	0
		2211305-00001001-0717019999-43600001	Contracted Guards and Cleaning Services	2,700,000	0	0	2,700,000	2,615,475	84,500	2,699,975	25
		2211308-00001001-0717019999-43600001	Legal Dues/fees, Arbitration and Compensation Payments	2,300,000	0	-1,500,000	800,000	800,000	0	800,000	0
		2211309-00001001-0717019999-43600001	Managent Fees	300,000	0	-300,000	0	0	0	0	0
		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	33,363,527	0	33,363,527	0
		2211325-00001001-0717019999-43600001	Constituency Office Expenses	0	0	2,160,000	2,160,000	2,160,000	0	2,160,000	0
		2211399-00001001-0717019999-43600001	Other Operating Expenses - Oth	1,697,609	0	-300,000	1,397,609	1,397,609	0	1,397,609	0
		2220101-00001001-0717019999-43600001	Maintenance Expenses - Motor Vehicles	2,500,000	0	300,000	2,800,000	2,799,961	0	2,799,961	39
		2220205-00001001-0717019999-43600001	Maintenance of Buildings and Stations – Non-Residential	150,000	0	300,000	450,000	449,570	0	449,570	430
		2220299-00001001-0717019999-43600001	Routine Maintenance - Other As	100,000	0	200,000	300,000	300,000	0	300,000	0
		2620212-00001001-0717019999-43600001	Subscription to Platts	3,500,000	0	2,700,000	6,200,000	6,199,960	0	6,199,960	40
		2710105-00001001-0717019999-43600001	Gratuity - Ministers	12,238,568	0	1,250,992	13,489,560	13,489,558	0	13,489,558	2
		3110899-00001001-0717019999-43600001	Overhaul of Vehicles - Other (	6,000,000	0	7,875,000	13,875,000	13,875,000	0	13,875,000	0
		3111001-00001001-0717019999-43600001	Purchase of Office Furniture and Fittings	900,000	0	500,000	1,400,000	1,399,938	0	1,399,938	62
		3111002-00001001-0717019999-43600001	Purchase of Computers, Printers and other IT Equipment	2,400,000	0	1,600,000	4,000,000	3,999,900	0	3,999,900	100
		3111005-00001001-0717019999-43600001	Purchase of Photocopiers	50,000	0	1,723,000	1,773,000	1,772,997	0	1,772,997	3
		3111009-00001001-0717019999-43600001	Purchase of other Office Equipment	50,000	0	-50,000	0	0	0	0	0
		3111111-00001001-0717019999-43600001	Purchase of ICT Networking and Communication Equipment	800,000	0	600,000	1,400,000	1,399,300	0	1,399,300	700
		3111499-00001001-0717019999-43600001	Research, Feasibility Studies	150,000	0	0	150,000	149,950	0	149,950	50
		4110403-00001001-0717019999-43600001	Housing loans to public servants	10,000,000	0	30,000,000	40,000,000	40,000,000	0	40,000,000	0
		4110405-00001001-0717019999-43600001	Car loans to Public Servants	5,000,000	0	0	5,000,000	5,000,000	0	5,000,000	0
			GROSS EXPENDITURE	467,059,372	0	5,376,624	472,435,996	471,412,402	545,581	471,957,983	478,013
			Net Expenditure Sub Head 000101	467,059,372	0	5,376,624	472,435,996	471,412,402	545,581	471,957,983	478,013
			Net Expenditure Head 000100	467,059,372	0	5,376,624	472,435,996	471,412,402	545,581	471,957,983	478,013
			Total Net Expenditure vote R4361	467,059,372	0	5,376,624	472,435,996	471,412,402	545,581	471,957,983	478,013

VOTE D4361 ELGEYO/MARAKWET - COUNTY ASSEMBLY

Development Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-17 TO JUN-18

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			Ccunty Assembly								
	01		Ccunty Assembly Headquarters								
		3110299-00001001-0717019999-43600001	Ccnstruction of Buildings - Ot	0	0	12,487,427	12,487,427	11,360,601	1,126,826	12,487,427	0
			GROSS EXPENDITURE	**0**	**0**	**12,487,427**	**12,487,427**	**11,360,601**	**1,126,826**	**12,487,427**	**0**
			Net Expenditure Sub Head 000101	**0**	**0**	**12,487,427**	**12,487,427**	**11,360,601**	**1,126,826**	**12,487,427**	**0**
			Net Expenditure Head 000100	**0**	**0**	**12,487,427**	**12,487,427**	**11,360,601**	**1,126,826**	**12,487,427**	**0**
			Total Net Expenditure vote D4361	**0**	**0**	**12,487,427**	**12,487,427**	**11,360,601**	**1,126,826**	**12,487,427**	**0**

TRIAL BALANCE AS AT END OF JUL-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	0.00	33,899,017.50	33,899,017.50	2,824,918.12
	2110201-00001001-0717019999-436 00001	Contractual Employees	0.00	4,293,750.00	4,293,750.00	357,812.50
	2110301-00001001-0717019999-436 00001	House Allowance	0.00	4,080,000.00	4,080,000.00	340,000.00
	2110302-00001001-0717019999-436 00001	Horaria	0.00	8,694,400.00	8,694,400.00	724,533.33
	2110303-00001001-0717019999-436 00001	Acting Allowance	0.00	4,048,399.50	4,048,399.50	337,366.62
	2110307-00001001-0717019999-436 00001	Hardship Allowance	0.00	3,472,950.00	3,472,950.00	289,412.50
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	0.00	2,128,500.00	2,128,500.00	177,375.00
	2110314-00001001-0717019999-436 00001	Transport Allowance	0.00	4,764,600.00	4,764,600.00	397,050.00
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	227,000.00	227,000.00	18,916.67
	2110322-00001001-0717019999-436 00001	Risk Allowance	0.00	360,000.00	360,000.00	30,000.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	1,288,500.00	1,288,500.00	107,375.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	0.00	112,500.00	112,500.00	9,375.00
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	0.00	37,500.00	37,500.00	3,125.00
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	1,050,000.00	1,050,000.00	87,500.00
	2210202-00001001-0717019999-436 00001	Internet Connections	0.00	225,000.00	225,000.00	18,750.00
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	0.00	7,500.00	7,500.00	625.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0.00	2,750,000.00	2,750,000.00	229,166.67

	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	0.00	2,500,000.00	2,500,000.00	208,333.33
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	0.00	2,500,000.00	2,500,000.00	208,333.33
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	875,000.00	875,000.00	72,916.67
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	625,000.00	625,000.00	52,083.33
	2210402-00001001-0717019999-436 00001	Accommodation	0.00	1,250,000.00	1,250,000.00	104,166.67
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	0.00	250,000.00	250,000.00	20,833.33
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	375,000.00	375,000.00	31,250.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	0.00	150,500.00	150,500.00	12,541.67
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	0.00	875,000.00	875,000.00	72,916.67
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	0.00	625,000.00	625,000.00	52,083.33
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	0.00	510,000.00	510,000.00	42,500.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	0.00	2,500,000.00	2,500,000.00	208,333.33
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	0.00	1,000,000.00	1,000,000.00	83,333.33
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	0.00	625,000.00	625,000.00	52,083.33
	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	0.00	1,800,000.00	1,800,000.00	150,000.00
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	0.00	1,156,800.00	1,156,800.00	96,400.00
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	37,500.00	37,500.00	3,125.00
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	1,125,000.00	1,125,000.00	93,750.00
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	22,500.00	22,500.00	1,875.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	13,500,000.00	13,500,000.00	1,125,000.00
	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	112,500.00	112,500.00	9,375.00
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	625,000.00	625,000.00	52,083.33
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	0.00	375,000.00	375,000.00	31,250.00
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	0.00	900,000.00	900,000.00	75,000.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	500.00	500.00	41.67
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	0.00	675,000.00	675,000.00	56,250.00
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	0.00	1,725,000.00	1,725,000.00	143,750.00
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	75,000.00	75,000.00	6,250.00
	2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	75,000.00	75,000.00	6,250.00
	2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	0.00	8,340,881.75	8,340,881.75	695,073.48
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	0.00	424,402.25	424,402.25	35,366.85
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	0.00	625,000.00	625,000.00	52,083.33
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	0.00	112,500.00	112,500.00	9,375.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	0.00	25,000.00	25,000.00	2,083.33
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	0.00	875,000.00	875,000.00	72,916.67
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	0.00	3,059,642.00	3,059,642.00	254,970.17
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	0.00	4,500,000.00	4,500,000.00	375,000.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	675,000.00	675,000.00	56,250.00

	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	1,800,000.00	1,800,000.00	150,000.00
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	37,500.00	37,500.00	3,125.00
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	37,500.00	37,500.00	3,125.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	600,000.00	600,000.00	50,000.00
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	112,500.00	112,500.00	9,375.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	7,500,000.00	7,500,000.00	625,000.00
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	0.00	3,750,000.00	3,750,000.00	312,500.00
	ADMIN TOTAL		0.00	140,779,843.00	140,779,843.00	11,731,653.58
VOTE TOTAL			0.00	140,779,843.00	140,779,843.00	11,731,653.58
CLASS OF ACCOUNT TOTAL			0.00	140,779,843.00	140,779,843.00	11,731,653.58

TRIAL BALANCE AS AT END OF AUG-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	17,269,636.25	33,899,017.50	16,629,381.25	(11,619,800.00)
	2110201-00001001-0717019999-436 00001	Contractual Employees	1,197,412.20	4,293,750.00	3,096,337.80	(481,787.20)
	2110301-00001001-0717019999-436 00001	House Allowance	1,286,055.00	4,080,000.00	2,793,945.00	(606,055.00)
	2110302-00001001-0717019999-436 00001	Horaria	3,316,755.00	8,694,400.00	5,377,645.00	(1,867,688.33)
	2110303-00001001-0717019999-436 00001	Acting Allowance	1,390,448.95	4,048,399.50	2,657,950.55	(715,715.70)
	2110307-00001001-0717019999-436 00001	Hardship Allowance	54,396.70	3,472,950.00	3,418,553.30	524,428.30
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	426,800.00	2,128,500.00	1,701,700.00	(72,050.00)
	2110314-00001001-0717019999-436 00001	Transport Allowance	0.00	4,764,600.00	4,764,600.00	794,100.00
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	227,000.00	227,000.00	37,833.33
	2110322-00001001-0717019999-436	Risk Allowance	40,000.00	360,000.00	320,000.00	20,000.00

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	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	1,288,500.00	1,288,500.00	214,750.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	0.00	112,500.00	112,500.00	18,750.00
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	0.00	37,500.00	37,500.00	6,250.00
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	1,050,000.00	1,050,000.00	175,000.00
	2210202-00001001-0717019999-436 00001	Internet Connections	0.00	225,000.00	225,000.00	37,500.00
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	0.00	7,500.00	7,500.00	1,250.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0.00	2,750,000.00	2,750,000.00	458,333.33
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	1,341,900.00	2,500,000.00	1,158,100.00	(925,233.33)
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	976,000.00	2,500,000.00	1,524,000.00	(559,333.33)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	875,000.00	875,000.00	145,833.33
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	625,000.00	625,000.00	104,166.67
	2210402-00001001-0717019999-436 00001	Accommodation	0.00	1,250,000.00	1,250,000.00	208,333.33
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	0.00	250,000.00	250,000.00	41,666.67
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	375,000.00	375,000.00	62,500.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	0.00	150,500.00	150,500.00	25,083.33
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	0.00	875,000.00	875,000.00	145,833.33
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	0.00	625,000.00	625,000.00	104,166.67
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	0.00	510,000.00	510,000.00	85,000.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	1,309,200.00	2,500,000.00	1,190,800.00	(892,533.33)
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	0.00	1,000,000.00	1,000,000.00	166,666.67
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	0.00	625,000.00	625,000.00	104,166.67
	2210714-00001001-0717019999-436	Gender Mainstreaming	0.00	0.00	0.00	0.00

	00001					
	2210799-00001C01-0717019999-436 00001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
	2210801-00001C01-0717019999-436 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	0.00	1,800,000.00	1,800,000.00	300,000.00
	2210802-00001C01-0717019999-436 00001	Boards, Committees, Conferences and Seminars	91,400.00	1,156,800.00	1,065,400.00	101,400.00
	2210809-00001C01-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	37,500.00	37,500.00	6,250.00
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	1,125,000.00	1,125,000.00	187,500.00
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	22,500.00	22,500.00	3,750.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	13,500,000.00	13,500,000.00	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	112,500.00	112,500.00	18,750.00
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	625,000.00	625,000.00	104,166.67
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	0.00	375,000.00	375,000.00	62,500.00
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	0.00	900,000.00	900,000.00	150,000.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	500.00	500.00	83.33
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	0.00	675,000.00	675,000.00	112,500.00
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	0.00	1,725,000.00	1,725,000.00	287,500.00
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	75,000.00	75,000.00	12,500.00
	2211310-00001001-0717019999-436 00001	Contracted Professional Services	0.00	75,000.00	75,000.00	12,500.00
	2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	0.00	8,340,881.75	8,340,881.75	1,390,146.96
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	0.00	424,402.25	424,402.25	70,733.71
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	0.00	625,000.00	625,000.00	104,166.67
	2220205-00001001-0717019999-436	Maintenance of Buildings and Stations -- Non-Residential	0.00	112,500.00	112,500.00	18,750.00

	00001					
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	0.00	25,000.00	25,000.00	4,166.67
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	500,000.00	875,000.00	375,000.00	(354,166.67)
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	1,324,788.05	3,059,642.00	1,734,853.95	(814,847.72)
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	0.00	4,500,000.00	4,500,000.00	750,000.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	0.00	675,000.00	675,000.00	112,500.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	0.00	1,800,000.00	1,800,000.00	300,000.00
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	37,500.00	37,500.00	6,250.00
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	37,500.00	37,500.00	6,250.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	0.00	600,000.00	600,000.00	100,000.00
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	112,500.00	112,500.00	18,750.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	7,500,000.00	7,500,000.00	1,250,000.00
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	0.00	3,750,000.00	3,750,000.00	625,000.00
	ADMIN TOTAL		30,524,792.15	140,779,843.00	110,255,050.85	(7,061,484.98)
VOTE TOTAL			30,524,792.15	140,779,843.00	110,255,050.85	(7,061,484.98)
CLASS OF ACCOUNT TOTAL			30,524,792.15	140,779,843.00	110,255,050.85	(7,061,484.98)

TRIAL BALANCE AS AT END OF SEP-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	26,582,016.05	33,899,017.50	7,317,001.45	(18,107,261.68)
	2110201-00001001-0717019999-436 00001	Contractual Employees	1,982,057.10	4,293,750.00	2,311,692.90	(908,619.60)
	2110301-00001001-0717019999-436 00001	House Allowance	1,459,455.00	4,080,000.00	2,620,545.00	(439,455.00)
	2110302-00001001-0717019999-436 00001	Horaria	3,316,755.00	8,694,400.00	5,377,645.00	(1,143,155.00)
	2110303-00001001-0717019999-436 00001	Acting Allowance	3,009,504.40	4,048,399.50	1,038,895.10	(1,997,404.52)
	2110307-00001001-0717019999-436 00001	Hardship Allowance	54,396.70	3,472,950.00	3,418,553.30	813,840.80
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	1,455,038.05	2,128,500.00	673,461.95	(922,913.05)
	2110314-00001001-0717019999-436 00001	Transport Allowance	0.00	4,764,600.00	4,764,600.00	1,191,150.00
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	227,000.00	227,000.00	56,750.00
	2110322-00001001-0717019999-436 00001	Risk Allowance	40,000.00	360,000.00	320,000.00	50,000.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	1,288,500.00	1,288,500.00	322,125.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	0.00	112,500.00	112,500.00	28,125.00
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	0.00	37,500.00	37,500.00	9,375.00
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	490,500.00	1,050,000.00	559,500.00	(228,000.00)
	2210202-00001001-0717019999-436 00001	Internet Connections	174,000.00	225,000.00	51,000.00	(117,750.00)
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	0.00	7,500.00	7,500.00	1,875.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,372,900.00	2,750,000.00	1,377,100.00	(685,400.00)
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	2,466,300.00	2,500,000.00	33,700.00	(1,841,300.00)
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	2,285,100.00	2,500,000.00	214,900.00	(1,660,100.00)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	45,325.00	875,000.00	829,675.00	173,425.00
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	625,000.00	625,000.00	156,250.00
	2210402-00001001-0717019999-436 00001	Accommodation	1,067,400.00	1,250,000.00	182,600.00	(754,900.00)
	2210403-00001001-0717019999-436	Daily Subsistence Allowance	0.00	250,000.00	250,000.00	62,500.00

	00001					
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	30,000.00	375,000.00	345,000.00	63,750.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	53,640.00	150,500.00	96,860.00	(16,015.00)
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	849,932.00	875,000.00	25,068.00	(631,182.00)
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	160,600.00	625,000.00	464,400.00	(4,350.00)
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	0.00	510,000.00	510,000.00	127,500.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	2,436,960.00	2,500,000.00	63,040.00	(1,811,960.00)
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	934,286.40	1,000,000.00	65,713.60	(684,286.40)
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	137,065.60	625,000.00	487,934.40	19,184.40
	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	1,447,097.00	1,800,000.00	352,903.00	(997,097.00)
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	616,400.00	1,156,800.00	540,400.00	(327,200.00)
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	37,500.00	37,500.00	9,375.00
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	1,125,000.00	1,125,000.00	281,250.00
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	22,500.00	22,500.00	5,625.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	13,500,000.00	13,500,000.00	3,375,000.00
	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	112,500.00	112,500.00	28,125.00
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	497,000.00	625,000.00	128,000.00	(340,750.00)
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	0.00	375,000.00	375,000.00	93,750.00
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436	Fuel Oil and Lubricants - Othe	9,000.00	900,000.00	891,000.00	216,000.00

	00001					
	2211301-C0001C01-0717019999-436 00001	Bank Service Commission and Charges	0.00	500.00	500.00	125.00
	2211305-C0001C01-0717019999-436 00001	Contracted Guards and Cleaning Services	438,050.00	675,000.00	236,950.00	(269,300.00)
	2211306-C0001C01-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-C0001C01-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	0.00	1,725,000.00	1,725,000.00	431,250.00
	2211309-C0001C01-0717019999-436 00001	Managent Fees	0.00	75,000.00	75,000.00	18,750.00
	2211310-C0001C01-0717019999-436 00001	Contracted Professional Services	0.00	75,000.00	75,000.00	18,750.00
	2211320-C0001C01-0717019999-436 00001	Temporary Committee Expenses	5,967,500.00	8,340,881.75	2,373,381.75	(3,882,279.56)
	2211399-C0001C01-0717019999-436 00001	Other Operating Expenses - Oth	422,000.00	424,402.25	2,402.25	(315,899.44)
	2220101-C0001C01-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	583,539.00	625,000.00	41,461.00	(427,289.00)
	2220205-C0001C01-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	25,000.00	112,500.00	87,500.00	3,125.00
	2220207-C0001C01-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-C0001C01-0717019999-436 00001	Routine Maintenance - Other As	11,550.00	25,000.00	13,450.00	(5,300.00)
	2420203-C0001C01-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-C0001C01-0717019999-436 00001	Subscription to Platts	500,000.00	875,000.00	375,000.00	(281,250.00)
	2710102-C0001C01-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-C0001C01-0717019999-436 00001	Gratuity - Ministers	1,607,976.05	3,059,642.00	1,451,665.95	(843,065.55)
	3110302-C0001C01-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-C0001C01-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-C0001C01-0717019999-436 00001	Overhaul of Vehicles - Other (	0.00	4,500,000.00	4,500,000.00	1,125,000.00
	3111001-C0001C01-0717019999-436 00001	Purchase of Office Furniture and Fittings	88,200.00	675,000.00	586,800.00	80,550.00
	3111002-C0001C01-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	474,400.00	1,800,000.00	1,325,600.00	(24,400.00)
	3111005-C0001C01-0717019999-436 00001	Purchase of Photocopiers	0.00	37,500.00	37,500.00	9,375.00
	3111009-C0001C01-0717019999-436 00001	Purchase of other Office Equipment	0.00	37,500.00	37,500.00	9,375.00
	3111110-C0001C01-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-C0001C01-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	30,200.00	600,000.00	569,800.00	119,800.00
	3111401-C0001C01-0717019999-436	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00

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	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	112,500.00	112,500.00	28,125.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	7,500,000.00	7,500,000.00	1,875,000.00
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	0.00	3,750,000.00	3,750,000.00	937,500.00
	ADMIN TOTAL		63,121,143.35	140,779,843.00	77,658,699.65	(27,926,182.60)
VOTE TOTAL			63,121,143.35	140,779,843.00	77,658,699.65	(27,926,182.60)
CLASS OF ACCOUNT TOTAL			63,121,143.35	140,779,843.00	77,658,699.65	(27,926,182.60)

TRIAL BALANCE AS AT END OF OCT-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	37,055,522.10	67,798,035.00	30,742,512.90	(14,456,177.10)
	2110201-00001001-0717019999-436 00001	Contractual Employees	3,064,622.00	8,587,500.00	5,522,878.00	(202,122.00)
	2110301-00001001-0717019999-436 00001	House Allowance	2,880,347.50	8,160,000.00	5,279,652.50	(160,347.50)
	2110302-00001001-0717019999-436 00001	Horaria	3,974,002.10	17,388,800.00	13,414,797.90	1,822,264.57
	2110303-00001001-0717019999-436 00001	Acting Allowance	3,039,184.45	8,096,799.00	5,057,614.55	(340,251.45)
	2110307-00001001-0717019999-436 00001	Hardship Allowance	1,930,812.65	6,945,900.00	5,015,087.35	384,487.35
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	1,455,038.05	4,257,000.00	2,801,961.95	(36,038.05)
	2110314-00001001-0717019999-436 00001	Transport Allowance	0.00	9,529,200.00	9,529,200.00	3,176,400.00
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	454,000.00	454,000.00	151,333.33
	2110322-00001001-0717019999-436 00001	Risk Allowance	80,000.00	720,000.00	640,000.00	160,000.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	2,577,000.00	2,577,000.00	859,000.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	0.00	225,000.00	225,000.00	75,000.00

	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	59,910.00	75,000.00	15,090.00	(34,910.00)
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	490,500.00	2,100,000.00	1,609,500.00	209,500.00
	2210202-00001001-0717019999-436 00001	Internet Connections	174,000.00	450,000.00	276,000.00	(24,000.00)
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	0.00	15,000.00	15,000.00	5,000.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,372,900.00	5,500,000.00	4,127,100.00	460,433.33
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	3,112,900.00	5,000,000.00	1,887,100.00	(1,446,233.33)
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	2,706,300.00	5,000,000.00	2,293,700.00	(1,039,633.33)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	45,325.00	1,750,000.00	1,704,675.00	538,008.33
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	1,250,000.00	1,250,000.00	416,666.67
	2210402-00001001-0717019999-436 00001	Accommodation	1,067,400.00	2,500,000.00	1,432,600.00	(234,066.67)
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	56,000.00	500,000.00	444,000.00	110,666.67
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	30,000.00	750,000.00	720,000.00	220,000.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	116,760.00	301,000.00	184,240.00	(16,426.67)
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	1,543,280.00	1,750,000.00	206,720.00	(959,946.67)
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	464,511.00	1,250,000.00	785,489.00	(47,844.33)
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	240,750.00	1,020,000.00	779,250.00	99,250.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	3,199,260.00	5,000,000.00	1,800,740.00	(1,532,593.33)
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	1,648,386.40	2,000,000.00	351,613.60	(981,719.73)
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,241,565.60	1,250,000.00	8,434.40	(824,898.93)
	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	2,105,417.00	3,600,000.00	1,494,583.00	(905,417.00)
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	676,400.00	2,313,600.00	1,637,200.00	94,800.00
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	16,666.67
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	1,500,000.00	1,500,000.00	500,000.00
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	30,000.00	30,000.00	10,000.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	0.00	18,000,000.00	18,000,000.00	6,000,000.00
	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	150,000.00	150,000.00	50,000.00
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	700,230.00	1,250,000.00	549,770.00	(283,563.33)
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	0.00	500,000.00	500,000.00	166,666.67
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	191,321.00	1,800,000.00	1,608,679.00	408,679.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	1,000.00	1,000.00	333.33
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	540,750.00	1,350,000.00	809,250.00	(90,750.00)
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	0.00	2,300,000.00	2,300,000.00	766,666.67
	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	5,722,500.00	16,681,763.50	10,959,263.50	(161,912.17)
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	422,000.00	848,804.50	426,804.50	(139,065.17)
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	1,015,838.00	1,250,000.00	234,162.00	(599,171.33)
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	25,000.00	150,000.00	125,000.00	25,000.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	11,550.00	50,000.00	38,450.00	5,116.67
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	581,260.00	1,750,000.00	1,168,740.00	2,073.33
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00

	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	1,607,976.05	6,119,284.00	4,511,307.95	431,785.28
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	0.00	6,000,000.00	6,000,000.00	2,000,000.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	88,200.00	900,000.00	811,800.00	211,800.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	474,400.00	2,400,000.00	1,925,600.00	325,600.00
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	50,000.00	50,000.00	16,666.67
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	50,000.00	50,000.00	16,666.67
	3111111-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	30,200.00	800,000.00	769,800.00	236,466.67
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	150,000.00	150,000.00	50,000.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	10,000,000.00	10,000,000.00	3,333,333.33
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	0.00	5,000,000.00	5,000,000.00	1,666,666.67
	ADMIN TOTAL		85,242,318.90	257,544,686.00	172,302,367.10	605,909.77
VOTE TOTAL			85,242,318.90	257,544,686.00	172,302,367.10	605,909.77
CLASS OF ACCOUNT TOTAL			85,242,318.90	257,544,686.00	172,302,367.10	605,909.77

TRIAL BALANCE AS AT END OF NOV-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	50,450,571.05	67,798,035.00	17,347,463.95	(22,201,389.80)
	2110201-00001001-0717019999-436 00001	Contractual Employees	3,295,544.10	8,587,500.00	5,291,955.90	282,580.90
	2110301-00001001-0717019999-436 00001	House Allowance	3,161,543.50	8,160,000.00	4,998,456.50	238,456.50
	2110302-00001001-0717019999-436 00001	Horaria	4,980,821.80	17,388,800.00	12,407,978.20	2,264,511.53
	2110303-00001001-0717019999-436	Acting Allowance	3,135,201.35	8,096,799.00	4,961,597.65	238,464.90

	00001					
	2110307-00001001-0717019999-436 00001	Hardship Allowance	2,205,288.95	6,945,900.00	4,740,611.05	688,836.05
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	1,455,038.05	4,257,000.00	2,801,961.95	318,711.95
	2110314-00001001-0717019999-436 00001	Transport Allowance	0.00	9,529,200.00	9,529,200.00	3,970,500.00
	2110320-00001001-0717019999-436 00001	Leave Allowance	0.00	454,000.00	454,000.00	189,166.67
	2110322-00001001-0717019999-436 00001	Risk Allowance	80,000.00	720,000.00	640,000.00	220,000.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	2,577,000.00	2,577,000.00	1,073,750.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	0.00	225,000.00	225,000.00	93,750.00
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	73,960.00	75,000.00	1,040.00	(42,710.00)
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	1,326,348.00	2,100,000.00	773,652.00	(451,348.00)
	2210202-00001001-0717019999-436 00001	Internet Connections	174,000.00	450,000.00	276,000.00	13,500.00
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	13,525.00	15,000.00	1,475.00	(7,275.00)
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,372,900.00	5,500,000.00	4,127,100.00	918,766.67
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	4,260,600.00	5,000,000.00	739,400.00	(2,177,266.67)
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	3,052,140.00	5,000,000.00	1,947,860.00	(968,806.67)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	86,955.00	1,750,000.00	1,663,045.00	642,211.67
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	1,250,000.00	1,250,000.00	520,833.33
	2210402-00001001-0717019999-436 00001	Accommodation	1,067,400.00	2,500,000.00	1,432,600.00	(25,733.33)
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	56,000.00	500,000.00	444,000.00	152,333.33
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	34,640.00	750,000.00	715,360.00	277,860.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	116,760.00	301,000.00	184,240.00	8,656.67
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	1,550,280.00	1,750,000.00	199,720.00	(821,113.33)
	2210599-00001001-0717019999-436	Printing, Advertising - Other	845,511.00	1,250,000.00	404,489.00	(324,677.67)

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	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	275,750.00	1,020,000.00	744,250.00	149,250.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	4,915,505.00	5,000,000.00	84,495.00	(2,832,171.67)
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	1,930,780.00	2,000,000.00	69,220.00	(1,097,446.67)
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,241,565.60	1,250,000.00	8,434.40	(720,732.27)
	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	3,440,312.70	3,600,000.00	159,687.30	(1,940,312.70)
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	1,246,900.00	2,313,600.00	1,066,700.00	(282,900.00)
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	20,833.33
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	0.00	1,500,000.00	1,500,000.00	625,000.00
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	30,000.00	30,000.00	12,500.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	6,862,744.00	18,000,000.00	11,137,256.00	637,256.00
	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	150,000.00	150,000.00	62,500.00
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	968,050.00	1,250,000.00	281,950.00	(447,216.67)
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	0.00	500,000.00	500,000.00	208,333.33
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	431,693.00	1,800,000.00	1,368,307.00	318,307.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	1,000.00	1,000.00	416.67
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	863,950.00	1,350,000.00	486,050.00	(301,450.00)
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	450,000.00	2,300,000.00	1,850,000.00	508,333.33
	2211309-00001001-0717019999-436	Managent Fees	0.00	150,000.00	150,000.00	62,500.00

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	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	14,568,900.00	16,681,763.50	2,112,863.50	(7,618,165.21)
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	492,250.00	848,804.50	356,554.50	(138,581.46)
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	842,701.65	1,250,000.00	407,298.35	(321,868.32)
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	95,680.00	150,000.00	54,320.00	(33,180.00)
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	41,550.00	50,000.00	8,450.00	(20,716.67)
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	581,260.00	1,750,000.00	1,168,740.00	147,906.67
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	1,607,976.05	6,119,284.00	4,511,307.95	941,725.62
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	0.00	6,000,000.00	6,000,000.00	2,500,000.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	88,200.00	900,000.00	811,800.00	286,800.00
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	474,400.00	2,400,000.00	1,925,600.00	525,600.00
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	50,000.00	50,000.00	20,833.33
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	50,000.00	50,000.00	20,833.33
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	45,200.00	800,000.00	754,800.00	288,133.33
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	150,000.00	150,000.00	62,500.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	0.00	10,000,000.00	10,000,000.00	4,166,666.67
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	0.00	5,000,000.00	5,000,000.00	2,083,333.33
	ADMIN TOTAL		124,260,395.80	257,544,686.00	133,284,290.20	(16,950,109.97)
VOTE TOTAL			124,260,395.80	257,544,686.00	133,284,290.20	(16,950,109.97)
CLASS OF ACCOUNT TOTAL			124,260,395.80	257,544,686.00	133,284,290.20	(16,950,109.97)

TRIAL BALANCE AS AT END OF DEC-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-C0001001-0717019999-43600001	Basic Salaries - County Assembly Service	53,795,624.05	67,798,035.00	14,002,410.95	(19,896,606.55)
	2110201-C0001001-0717019999-43600001	Contractual Employees	6,074,868.85	8,587,500.00	2,512,631.15	(1,781,118.85)
	2110301-C0001001-0717019999-43600001	House Allowance	4,876,448.90	8,160,000.00	3,283,551.10	(796,448.90)
	2110302-C0001001-0717019999-43600001	Horaria	7,631,205.85	17,388,800.00	9,757,594.15	1,063,194.15
	2110303-C0001001-0717019999-43600001	Acting Allowance	3,135,201.35	8,096,799.00	4,961,597.65	913,198.15
	2110307-C0001001-0717019999-43600001	Hardship Allowance	5,546,948.95	6,945,900.00	1,398,951.05	(2,073,998.95)
	2110312-C0001001-0717019999-43600001	Responsibility Allowance	2,798,349.05	4,257,000.00	1,458,650.95	(669,849.05)
	2110314-C0001001-0717019999-43600001	Transport Allowance	767,258.20	9,529,200.00	8,761,941.80	3,997,341.80
	2110320-C0001001-0717019999-43600001	Leave Allowance	178,812.00	454,000.00	275,188.00	48,188.00
	2110322-C0001001-0717019999-43600001	Risk Allowance	100,000.00	720,000.00	620,000.00	260,000.00
	2110399-C0001001-0717019999-43600001	Personal Allowances paid - Oth	0.00	2,577,000.00	2,577,000.00	1,288,500.00
	2120101-C0001001-0717019999-43600001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-C0001001-0717019999-43600001	Electricity	0.00	0.00	0.00	0.00
	2210102-C0001001-0717019999-43600001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-C0001001-0717019999-43600001	Electricity expenses(Pending Bills)	0.00	225,000.00	225,000.00	112,500.00
	2210105-C0001001-0717019999-43600001	Water and Sewarage expenses(Pending Bills)	73,960.00	75,000.00	1,040.00	(36,460.00)
	2210201-C0001001-0717019999-43600001	Telephone, Telex, Facsimile and Mobile Phone Services	1,387,908.00	2,100,000.00	712,092.00	(337,908.00)
	2210202-C0001001-0717019999-43600001	Internet Connections	174,000.00	450,000.00	276,000.00	51,000.00
	2210203-C0001001-0717019999-43600001	Courier & Postal Services	13,525.00	15,000.00	1,475.00	(6,025.00)
	2210301-C0001001-0717019999-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,458,700.00	5,500,000.00	41,300.00	(2,708,700.00)
	2210302-C0001001-0717019999-436	Accommodation - Domestic Travel	4,520,200.00	5,000,000.00	479,800.00	(2,020,200.00)

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	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	3,670,740.00	5,000,000.00	1,329,260.00	(1,170,740.00)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	99,205.00	1,750,000.00	1,650,795.00	775,795.00
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	1,250,000.00	1,250,000.00	625,000.00
	2210402-00001001-0717019999-436 00001	Accommodation	1,067,400.00	2,500,000.00	1,432,600.00	182,600.00
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	56,000.00	500,000.00	444,000.00	194,000.00
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	34,640.00	750,000.00	715,360.00	340,360.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	169,320.00	301,000.00	131,680.00	(18,820.00)
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	1,550,280.00	1,750,000.00	199,720.00	(675,280.00)
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	845,511.00	1,250,000.00	404,489.00	(220,511.00)
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	275,750.00	1,020,000.00	744,250.00	234,250.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	4,915,505.00	5,000,000.00	84,495.00	(2,415,505.00)
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	1,930,780.00	2,000,000.00	69,220.00	(930,780.00)
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,241,565.60	1,250,000.00	8,434.40	(616,565.60)
	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	3,440,312.70	3,600,000.00	159,687.30	(1,640,312.70)
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	1,561,900.00	2,313,600.00	751,700.00	(405,100.00)
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	25,000.00
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,081,504.00	1,500,000.00	418,496.00	(331,504.00)
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	30,000.00	30,000.00	15,000.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	6,862,744.00	18,000,000.00	11,137,256.00	2,137,256.00
	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	150,000.00	150,000.00	75,000.00

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	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,231,500.00	1,250,000.00	18,500.00	(606,500.00)
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	500,000.00	500,000.00	0.00	(250,000.00)
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	654,594.00	1,800,000.00	1,145,406.00	245,406.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	1,000.00	1,000.00	500.00
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	1,141,350.00	1,350,000.00	208,650.00	(466,350.00)
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	450,000.00	2,300,000.00	1,850,000.00	700,000.00
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	150,000.00	150,000.00	75,000.00
	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	16,616,400.00	16,681,763.50	65,363.50	(8,275,518.25)
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	807,250.00	848,804.50	41,554.50	(382,847.75)
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	1,044,742.35	1,250,000.00	205,257.65	(419,742.35)
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	95,680.00	150,000.00	54,320.00	(20,680.00)
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	41,550.00	50,000.00	8,450.00	(16,550.00)
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	581,260.00	1,750,000.00	1,168,740.00	293,740.00
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	1,607,976.05	6,119,284.00	4,511,307.95	1,451,665.95
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	0.00	6,000,000.00	6,000,000.00	3,000,000.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	820,200.00	900,000.00	79,800.00	(370,200.00)
	3111002-00001001-0717019999-436	Purchase of Computers, Printers and other IT Equipment	2,265,400.00	2,400,000.00	134,600.00	(1,065,400.00)

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	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	50,000.00	50,000.00	25,000.00
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	50,000.00	50,000.00	25,000.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	780,200.00	800,000.00	19,800.00	(380,200.00)
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	150,000.00	150,000.00	75,000.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	10,000,000.00	10,000,000.00	0.00	(5,000,000.00)
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	5,000,000.00	5,000,000.00	0.00	(2,500,000.00)
	ADMIN TOTAL		168,974,269.90	257,544,686.00	88,570,416.10	(40,201,926.90)
VOTE TOTAL			168,974,269.90	257,544,686.00	88,570,416.10	(40,201,926.90)
CLASS OF ACCOUNT TOTAL			168,974,269.90	257,544,686.00	88,570,416.10	(40,201,926.90)

TRIAL BALANCE AS AT END OF JAN-18

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	57,323,051.65	135,596,070.00	78,273,018.35	21,774,655.85
	2110201-00001001-0717019999-436 00001	Contractual Employees	8,504,951.55	17,175,000.00	8,670,048.45	1,513,798.45
	2110301-00001001-0717019999-436 00001	House Allowance	9,125,225.80	16,320,000.00	7,194,774.20	394,774.20
	2110302-00001001-0717019999-436 00001	Horaria	8,127,198.85	34,777,600.00	26,650,401.15	12,159,734.48
	2110303-00001001-0717019999-436 00001	Acting Allowance	6,512,551.35	16,193,598.00	9,681,046.65	2,933,714.15
	2110307-00001001-0717019999-436 00001	Hardship Allowance	7,026,708.45	13,891,800.00	6,865,091.55	1,076,841.55
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	2,882,933.95	8,514,000.00	5,631,066.05	2,083,566.05
	2110314-00001001-0717019999-436 00001	Transport Allowance	1,392,537.25	19,058,400.00	17,665,862.75	9,724,862.75
	2110320-00001001-0717019999-436 00001	Leave Allowance	178,812.00	908,000.00	729,188.00	350,854.67
	2110322-00001001-0717019999-436 00001	Risk Allowance	140,000.00	1,440,000.00	1,300,000.00	700,000.00

	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	5,154,000.00	5,154,000.00	3,006,500.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	0.00	450,000.00	450,000.00	262,500.00
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	86,430.00	150,000.00	63,570.00	1,070.00
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	2,118,077.00	4,200,000.00	2,081,923.00	331,923.00
	2210202-00001001-0717019999-436 00001	Internet Connections	348,000.00	900,000.00	552,000.00	177,000.00
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	13,525.00	30,000.00	16,475.00	3,975.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,234,910.00	11,000,000.00	4,765,090.00	181,756.67
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	6,276,925.00	10,000,000.00	3,723,075.00	(443,591.67)
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	4,044,540.00	10,000,000.00	5,955,460.00	1,788,793.33
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	313,155.00	3,500,000.00	3,186,845.00	1,728,511.67
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	2,500,000.00	2,500,000.00	1,458,333.33
	2210402-00001001-0717019999-436 00001	Accommodation	0.00	5,000,000.00	5,000,000.00	2,916,666.67
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	0.00	1,000,000.00	1,000,000.00	583,333.33
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	1,500,000.00	1,500,000.00	875,000.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	222,120.00	602,000.00	379,880.00	129,046.67
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	2,387,701.00	3,500,000.00	1,112,299.00	(346,034.33)
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	1,419,511.00	2,500,000.00	1,080,489.00	38,822.33
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	855,060.00	2,040,000.00	1,184,940.00	334,940.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	5,603,310.00	10,000,000.00	4,396,690.00	230,023.33
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	2,527,160.00	4,000,000.00	1,472,840.00	(193,826.67)
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,241,565.60	2,500,000.00	1,258,434.40	216,767.73
	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	4,539,897.70	7,200,000.00	2,660,102.30	(339,897.70)
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	2,639,300.00	4,627,200.00	1,987,900.00	59,900.00
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	62,500.00	62,500.00	36,458.33
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,081,504.00	1,875,000.00	793,496.00	12,246.00
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	37,500.00	37,500.00	21,875.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	6,862,744.00	22,500,000.00	15,637,256.00	6,262,256.00
	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	150,000.00	187,500.00	37,500.00	(40,625.00)
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,265,620.00	2,500,000.00	1,234,380.00	192,713.33
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	500,000.00	625,000.00	125,000.00	(135,416.67)
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	914,726.00	3,600,000.00	2,685,274.00	1,185,274.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	2,000.00	2,000.00	1,166.67
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	1,310,350.00	2,700,000.00	1,389,650.00	264,650.00
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	450,000.00	2,875,000.00	2,425,000.00	1,227,083.33
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	300,000.00	300,000.00	175,000.00
	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	23,351,700.00	33,363,527.00	10,011,827.00	(3,889,642.58)
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	1,107,250.00	1,697,609.00	590,359.00	(116,978.08)
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	1,377,671.55	2,500,000.00	1,122,328.45	80,661.78
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	95,680.00	187,500.00	91,820.00	13,695.00

	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	41,550.00	100,000.00	58,450.00	16,783.33
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	593,760.00	3,500,000.00	2,906,240.00	1,447,906.67
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	1,607,976.05	12,238,568.00	10,630,591.95	5,531,188.62
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	0.00	7,500,000.00	7,500,000.00	4,375,000.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	782,337.95	1,125,000.00	342,662.05	(126,087.95)
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	2,265,400.00	3,000,000.00	734,600.00	(515,400.00)
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	62,500.00	62,500.00	36,458.33
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	62,500.00	62,500.00	36,458.33
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	780,200.00	1,000,000.00	219,800.00	(196,866.67)
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	187,500.00	187,500.00	109,375.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	10,000,000.00	12,500,000.00	2,500,000.00	(2,708,333.33)
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	5,000,000.00	6,250,000.00	1,250,000.00	(1,354,166.67)
	ADMIN TOTAL		201,623,627.70	479,066,872.00	277,443,244.30	77,832,047.63
VOTE TOTAL			201,623,627.70	479,066,872.00	277,443,244.30	77,832,047.63
CLASS OF ACCOUNT TOTAL			201,623,627.70	479,066,872.00	277,443,244.30	77,832,047.63

TRIAL BALANCE AS AT END OF FEB-18

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	67,092,967.15	106,810,000.00	39,717,032.85	4,113,699.52
	2110201-00001001-0717019999-436 00001	Contractual Employees	12,055,551.55	16,175,000.00	4,119,448.45	(1,272,218.22)
	2110301-00001001-0717019999-436 00001	House Allowance	9,983,373.40	16,320,000.00	6,336,626.60	896,626.60
	2110302-00001001-0717019999-436 00001	Horaria	8,179,980.75	16,063,199.00	7,883,218.25	2,528,818.58
	2110303-00001001-0717019999-436 00001	Acting Allowance	7,547,892.35	15,983,598.00	8,435,705.65	3,107,839.65
	2110307-00001001-0717019999-436 00001	Hardship Allowance	7,026,708.45	13,741,800.00	6,715,091.55	2,134,491.55
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	3,907,077.00	5,520,934.00	1,613,857.00	(226,454.33)
	2110314-00001001-0717019999-436 00001	Transport Allowance	10,052,963.15	17,922,260.00	7,869,296.85	1,895,210.18
	2110320-00001001-0717019999-436 00001	Leave Allowance	178,812.00	908,000.00	729,188.00	426,521.33
	2110322-00001001-0717019999-436 00001	Risk Allowance	172,000.00	1,515,000.00	1,343,000.00	838,000.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	2,154,000.00	2,154,000.00	1,436,000.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	0.00	450,000.00	450,000.00	300,000.00
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	86,430.00	200,000.00	113,570.00	46,903.33
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	2,432,027.00	4,200,000.00	1,767,973.00	367,973.00
	2210202-00001001-0717019999-436 00001	Internet Connections	348,000.00	900,000.00	552,000.00	252,000.00
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	14,935.00	30,000.00	15,065.00	5,065.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,924,000.00	11,000,000.00	4,076,000.00	409,333.33
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	7,454,725.00	11,500,000.00	4,045,275.00	211,941.67
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	5,654,890.00	16,000,000.00	10,345,110.00	5,011,776.67
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	400,405.00	2,000,000.00	1,599,595.00	932,928.33
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	2,500,000.00	2,500,000.00	1,666,666.67
	2210402-00001001-0717019999-436 00001	Accommodation	0.00	4,000,000.00	4,000,000.00	2,666,666.67
	2210403-00001001-0717019999-436	Daily Subsistence Allowance	0.00	1,000,000.00	1,000,000.00	666,666.67

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	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	1,500,000.00	1,500,000.00	1,000,000.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	262,560.00	602,000.00	339,440.00	138,773.33
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	2,516,113.00	4,000,000.00	1,483,887.00	150,553.67
	2210595-00001001-0717019999-436 00001	Printing, Advertising - Other	1,602,211.00	2,500,000.00	897,789.00	64,455.67
	2210601-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	855,060.00	1,455,060.00	600,000.00	114,980.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	7,489,830.00	12,212,249.00	4,722,419.00	651,669.33
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	2,627,160.00	4,000,000.00	1,372,840.00	39,506.67
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	1,514,815.60	2,500,000.00	985,184.40	151,851.07
	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	5,160,472.70	11,200,000.00	6,039,527.30	2,306,193.97
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	2,878,700.00	7,627,200.00	4,748,500.00	2,206,100.00
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	12,500.00	12,500.00	8,333.33
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,081,504.00	2,009,000.00	927,496.00	257,829.33
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	7,500.00	7,500.00	5,000.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	6,862,744.00	22,500,000.00	15,637,256.00	8,137,256.00
	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	150,000.00	187,500.00	37,500.00	(25,000.00)
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	1,823,040.00	2,500,000.00	676,960.00	(156,373.33)
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	500,000.00	625,000.00	125,000.00	(83,333.33)
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436	Fuel Oil and Lubricants - Othe	1,278,007.00	3,600,000.00	2,321,993.00	1,121,993.00

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	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	3,000.00	3,000.00	2,000.00
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	1,533,550.00	2,700,000.00	1,166,450.00	266,450.00
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	450,000.00	1,375,000.00	925,000.00	466,666.67
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	0.00	0.00	0.00
	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	25,005,460.00	33,363,527.00	8,358,067.00	(2,763,108.67)
	2211325-00001001-0717019999-436 00001	Constituency Office Expenses	0.00	2,160,000.00	2,160,000.00	1,440,000.00
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	1,107,250.00	1,397,609.00	290,359.00	(175,510.67)
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	1,486,600.95	2,800,000.00	1,313,399.05	380,065.72
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	95,680.00	487,500.00	391,820.00	229,320.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	41,550.00	300,000.00	258,450.00	158,450.00
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	631,260.00	6,200,000.00	5,568,740.00	3,502,073.33
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	1,607,976.05	13,489,560.00	11,881,583.95	7,385,063.95
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	0.00	15,375,000.00	15,375,000.00	10,250,000.00
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	782,337.95	1,625,000.00	842,662.05	300,995.38
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	2,265,400.00	4,600,000.00	2,334,600.00	801,266.67
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	1,785,500.00	1,785,500.00	1,190,333.33
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	12,500.00	12,500.00	8,333.33
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436	Purchase of ICT Networking and Communication Equipment	788,000.00	1,600,000.00	812,000.00	278,666.67

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	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	187,500.00	187,500.00	125,000.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	10,000,000.00	42,500,000.00	32,500,000.00	18,333,333.33
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	5,000,000.00	6,250,000.00	1,250,000.00	(833,333.33)
	ADMIN TOTAL		236,910,020.05	484,443,496.00	247,533,475.95	86,052,310.62
VOTE TOTAL			236,910,020.05	484,443,496.00	247,533,475.95	86,052,310.62
CLASS OF ACCOUNT TOTAL			236,910,020.05	484,443,496.00	247,533,475.95	86,052,310.62

TRIAL BALANCE AS AT END OF MAR-18

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	73,279,564.85	106,810,000.00	33,530,435.15	6,827,935.15
	2110201-00001001-0717019999-436 00001	Contractual Employees	12,734,714.75	16,175,000.00	3,440,285.25	(603,464.75)
	2110301-00001001-0717019999-436 00001	House Allowance	11,799,347.90	16,320,000.00	4,520,652.10	440,652.10
	2110302-00001001-0717019999-436 00001	Horaria	12,014,821.40	16,063,199.00	4,048,377.60	32,577.85
	2110303-00001001-0717019999-436 00001	Acting Allowance	11,403,618.35	15,983,598.00	4,579,979.65	584,080.15
	2110307-00001001-0717019999-436 00001	Hardship Allowance	8,089,891.45	13,741,800.00	5,651,908.55	2,216,458.55
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	4,174,027.00	5,520,934.00	1,346,907.00	(33,326.50)
	2110314-00001001-0717019999-436 00001	Transport Allowance	12,028,268.05	17,922,260.00	5,893,991.95	1,413,426.95
	2110320-00001001-0717019999-436 00001	Leave Allowance	178,812.00	908,000.00	729,188.00	502,188.00
	2110322-00001001-0717019999-436 00001	Risk Allowance	192,000.00	1,515,000.00	1,323,000.00	944,250.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	2,154,000.00	2,154,000.00	1,615,500.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00

	2210104-00001001-0717019999-43600001	Electricity expenses(Pending Bills)	93,840.65	450,000.00	356,159.35	243,659.35
	2210105-00001001-0717019999-43600001	Water and Sewarage expenses(Pending Bills)	129,580.00	200,000.00	70,420.00	20,420.00
	2210201-00001001-0717019999-43600001	Telephone, Telex, Facsimile and Mobile Phone Services	2,745,977.00	4,200,000.00	1,454,023.00	404,023.00
	2210202-00001001-0717019999-43600001	Internet Connections	898,000.00	900,000.00	2,000.00	(223,000.00)
	2210203-00001001-0717019999-43600001	Courier & Postal Services	14,935.00	30,000.00	15,065.00	7,565.00
	2210301-00001001-0717019999-43600001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,924,000.00	11,000,000.00	4,076,000.00	1,326,000.00
	2210302-00001001-0717019999-43600001	Accommodation - Domestic Travel	9,060,325.00	11,500,000.00	2,439,675.00	(435,325.00)
	2210303-00001001-0717019999-43600001	Daily Subsistance Allowance	9,153,130.00	16,000,000.00	6,846,870.00	2,846,870.00
	2210304-00001001-0717019999-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	465,535.00	2,000,000.00	1,534,465.00	1,034,465.00
	2210401-00001001-0717019999-43600001	Travel Costs (airlines, bus, railway, etc.)	0.00	2,500,000.00	2,500,000.00	1,875,000.00
	2210402-00001001-0717019999-43600001	Accommodation	0.00	4,000,000.00	4,000,000.00	3,000,000.00
	2210403-00001001-0717019999-43600001	Daily Subsistence Allowance	0.00	1,000,000.00	1,000,000.00	750,000.00
	2210404-00001001-0717019999-43600001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	1,500,000.00	1,500,000.00	1,125,000.00
	2210502-00001001-0717019999-43600001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-43600001	Subscriptions to Newspapers, Magazines and Periodicals	315,360.00	602,000.00	286,640.00	136,140.00
	2210504-00001001-0717019999-43600001	Advertising, Awareness and Publicity Campaigns	2,651,659.00	4,000,000.00	1,348,341.00	348,341.00
	2210599-00001001-0717019999-43600001	Printing, Advertising - Other	1,609,171.00	2,500,000.00	890,829.00	265,829.00
	2210603-00001001-0717019999-43600001	Rents and Rates - Non-Residential	855,060.00	1,455,060.00	600,000.00	236,235.00
	2210701-00001001-0717019999-43600001	Travel Allowance	9,750,830.00	12,212,249.00	2,461,419.00	(591,643.25)
	2210702-00001001-0717019999-43600001	Remuneration of Instructors and Contract Based Training Services	2,777,160.00	4,000,000.00	1,222,840.00	222,840.00
	2210704-00001001-0717019999-43600001	Hire of Training Facilities and Equipment	2,130,855.60	2,500,000.00	369,144.40	(255,855.60)
	2210714-00001001-0717019999-43600001	Gender Mainstreaming	0.00	0.00	0.00	0.00
	2210799-00001001-0717019999-43600001	Training Expenses - Other (Bud	0.00	0.00	0.00	0.00
	2210801-00001001-0717019999-43600001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	7,345,297.70	11,200,000.00	3,854,702.30	1,054,702.30
	2210802-00001001-0717019999-43600001	Boards, Committees, Conferences and Seminars	4,306,900.00	7,627,200.00	3,320,300.00	1,413,500.00
	2210809-00001001-0717019999-43600001	Board Allowance	0.00	0.00	0.00	0.00

	2210839-00001001-0717019999-436 00001	Hospitality Supplies - other [	0.00	0.00	0.00	0.00
	2210901-00001001-0717019999-436 00001	Group Personal Insurance	0.00	12,500.00	12,500.00	9,375.00
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,081,504.00	2,009,000.00	927,496.00	425,246.00
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	7,500.00	7,500.00	5,625.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	17,439,659.00	22,500,000.00	5,060,341.00	(564,659.00)
	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	150,000.00	187,500.00	37,500.00	(9,375.00)
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,202,990.00	2,500,000.00	297,010.00	(327,990.00)
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	500,000.00	625,000.00	125,000.00	(31,250.00)
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	1,673,325.00	3,600,000.00	1,926,675.00	1,026,675.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	3,000.00	3,000.00	2,250.00
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	1,756,750.00	2,700,000.00	943,250.00	268,250.00
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	450,000.00	1,375,000.00	925,000.00	581,250.00
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	0.00	0.00	0.00
	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	29,866,155.00	33,363,527.00	3,497,372.00	(4,843,509.75)
	2211325-00001001-0717019999-436 00001	Constituency Office Expenses	414,400.00	2,160,000.00	1,745,600.00	1,205,600.00
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	1,199,450.00	1,397,609.00	198,159.00	(151,243.25)
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,121,354.65	2,800,000.00	678,645.35	(21,354.65)
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	95,680.00	487,500.00	391,820.00	269,945.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	41,550.00	300,000.00	258,450.00	183,450.00
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00

	2620212-00001001-0717019999-436 00001	Subscription to Platts	6,031,260.00	6,200,000.00	168,740.00	(1,381,260.00)
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	8,085,596.05	13,489,560.00	5,403,963.95	2,031,573.95
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	13,124,999.80	15,375,000.00	2,250,000.20	(1,593,749.80)
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	782,337.95	1,625,000.00	842,662.05	436,412.05
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	2,265,400.00	4,600,000.00	2,334,600.00	1,184,600.00
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	1,785,500.00	1,785,500.00	1,339,125.00
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	12,500.00	12,500.00	9,375.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	788,000.00	1,600,000.00	812,000.00	412,000.00
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	187,500.00	187,500.00	140,625.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	10,000,000.00	42,500,000.00	32,500,000.00	21,875,000.00
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	5,000,000.00	6,250,000.00	1,250,000.00	(312,500.00)
	ADMIN TOTAL		312,193,093.15	484,443,496.00	172,250,402.85	51,139,528.85
VOTE TOTAL			312,193,093.15	484,443,496.00	172,250,402.85	51,139,528.85
CLASS OF ACCOUNT TOTAL			312,193,093.15	484,443,496.00	172,250,402.85	51,139,528.85

TRIAL BALANCE AS AT END OF APR-18

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	87,515,087.55	106,810,000.00	19,294,912.45	1,493,245.78
	2110201-00001001-0717019999-436 00001	Contractual Employees	13,432,186.10	16,175,000.00	2,742,813.90	46,980.57
	2110301-00001001-0717019999-436	House Allowance	11,818,847.90	16,320,000.00	4,501,152.10	1,781,152.10

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	2110302-00001001-0717019999-436 00001	Horaria	13,206,230.90	16,063,199.00	2,856,968.10	179,768.27
	2110303-00001001-0717019999-436 00001	Acting Allowance	11,522,618.35	15,983,598.00	4,460,979.65	1,797,046.65
	2110307-00001001-0717019999-436 00001	Hardship Allowance	9,123,840.35	13,741,800.00	4,617,959.65	2,327,659.65
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	4,229,581.00	5,520,934.00	1,291,353.00	371,197.33
	2110314-00001001-0717019999-436 00001	Transport Allowance	15,242,939.05	17,922,260.00	2,679,320.95	(307,722.38)
	2110320-00001001-0717019999-436 00001	Leave Allowance	178,812.00	908,000.00	729,188.00	577,854.67
	2110322-00001001-0717019999-436 00001	Risk Allowance	212,000.00	1,515,000.00	1,303,000.00	1,050,500.00
	2110339-00001001-0717019999-436 00001	Personal Allowances paid - Oth	0.00	2,154,000.00	2,154,000.00	1,795,000.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	129,525.65	450,000.00	320,474.35	245,474.35
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	148,430.00	200,000.00	51,570.00	18,236.67
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	3,059,927.00	4,200,000.00	1,140,073.00	440,073.00
	2210202-00001001-0717019999-436 00001	Internet Connections	898,000.00	900,000.00	2,000.00	(148,000.00)
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	14,935.00	30,000.00	15,065.00	10,065.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	7,502,840.00	11,000,000.00	3,497,160.00	1,663,826.67
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	11,022,725.00	11,500,000.00	477,275.00	(1,439,391.67)
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	13,486,710.00	16,000,000.00	2,513,290.00	(153,376.67)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	556,615.00	2,000,000.00	1,443,385.00	1,110,051.67
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	2,500,000.00	2,500,000.00	2,083,333.33
	2210402-00001001-0717019999-436 00001	Accommodation	0.00	4,000,000.00	4,000,000.00	3,333,333.33
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	0.00	1,000,000.00	1,000,000.00	833,333.33
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	0.00	1,500,000.00	1,500,000.00	1,250,000.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436	Subscriptions to Newspapers, Magazines and Periodicals	512,010.00	602,000.00	89,990.00	(10,343.33)

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	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	2,651,659.00	4,000,000.00	1,348,341.00	681,674.33
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	1,609,171.00	2,500,000.00	890,829.00	474,162.33
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	1,305,060.00	1,455,060.00	150,000.00	(92,510.00)
	2210701-00001001-0717019999-436 00001	Travel Allowance	11,419,335.00	12,212,249.00	792,914.00	(1,242,460.83)
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	3,602,400.00	4,000,000.00	397,600.00	(269,066.67)
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	2,130,855.60	2,500,000.00	369,144.40	(47,522.27)
	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	8,449,802.70	11,200,000.00	2,750,197.30	883,530.63
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	4,859,400.00	7,627,200.00	2,767,800.00	1,496,600.00
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	0.00	0.00	0.00
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,580,598.00	1,634,000.00	53,402.00	(218,931.33)
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	0.00	0.00	0.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	17,439,659.00	18,000,000.00	560,341.00	(2,439,659.00)
	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	150,000.00	150,000.00	0.00	(25,000.00)
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,445,930.00	2,500,000.00	54,070.00	(362,596.67)
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	500,000.00	500,000.00	0.00	(83,333.33)
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	2,122,341.00	3,600,000.00	1,477,659.00	877,659.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	3,000.00	3,000.00	2,500.00
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	2,118,650.00	2,700,000.00	581,350.00	131,350.00
	2211306-00001001-0717019999-436	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00

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	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	450,000.00	800,000.00	350,000.00	216,666.67
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	0.00	0.00	0.00
	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	33,306,455.00	33,363,527.00	57,072.00	(5,503,515.83)
	2211325-00001001-0717019999-436 00001	Constituency Office Expenses	551,800.00	2,160,000.00	1,608,200.00	1,248,200.00
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	1,199,450.00	1,397,609.00	198,159.00	(34,775.83)
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,236,170.45	2,800,000.00	563,829.55	97,162.88
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	245,480.00	450,000.00	204,520.00	129,520.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	41,550.00	300,000.00	258,450.00	208,450.00
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platfo	6,036,260.00	6,200,000.00	163,740.00	(869,593.33)
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	8,247,416.05	13,489,560.00	5,242,143.95	2,993,883.95
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	13,124,999.80	13,875,000.00	750,000.20	(1,562,499.80)
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	1,282,337.95	1,400,000.00	117,662.05	(115,671.28)
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	3,981,900.00	4,000,000.00	18,100.00	(648,566.67)
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	1,773,000.00	1,773,000.00	1,477,500.00
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	0.00	0.00	0.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	1,372,300.00	1,400,000.00	27,700.00	(205,633.33)
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	150,000.00	150,000.00	125,000.00
	4110403-00001001-0717019999-436	Housing loans to public servants	40,000,000.00	40,000,000.00	0.00	(6,666,666.67)

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	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	5,000,000.00	5,000,000.00	0.00	(833,333.33)
	ADMIN TOTAL		383,274,841.40	472,435,996.00	89,161,154.60	10,421,821.93
VOTE TOTAL			383,274,841.40	472,435,996.00	89,161,154.60	10,421,821.93
CLASS OF ACCOUNT TOTAL			383,274,841.40	472,435,996.00	89,161,154.60	10,421,821.93

TRIAL BALANCE AS AT END OF MAY-18

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	101,058,839.15	106,810,000.00	5,751,160.85	(3,149,672.48)
	2110201-00001001-0717019999-436 00001	Contractual Employees	15,771,192.35	16,175,000.00	403,807.65	(944,109.02)
	2110301-00001001-0717019999-436 00001	House Allowance	12,755,065.90	16,320,000.00	3,564,934.10	2,204,934.10
	2110302-00001001-0717019999-436 00001	Horaria	13,649,930.90	16,063,199.00	2,413,268.10	1,074,668.18
	2110303-00001001-0717019999-436 00001	Acting Allowance	12,920,413.05	15,983,598.00	3,063,184.95	1,731,218.45
	2110307-00001001-0717019999-436 00001	Hardship Allowance	9,123,840.35	13,741,800.00	4,617,959.65	3,472,809.65
	2110312-00001001-0717019999-436 00001	Responsibility Allowance	5,012,556.60	5,520,934.00	508,377.40	48,299.57
	2110314-00001001-0717019999-436 00001	Transport Allowance	17,177,685.05	17,922,260.00	744,574.95	(748,946.72)
	2110320-00001001-0717019999-436 00001	Leave Allowance	178,812.00	908,000.00	729,188.00	653,521.33
	2110322-00001001-0717019999-436 00001	Risk Allowance	1,456,600.00	1,515,000.00	58,400.00	(67,850.00)
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	139,200.00	2,154,000.00	2,014,800.00	1,835,300.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	129,525.65	450,000.00	320,474.35	282,974.35
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	148,430.00	200,000.00	51,570.00	34,903.33
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	3,373,877.00	4,200,000.00	826,123.00	476,123.00

	2210202-00001001-0717019999-436 00001	Internet Connections	898,000.00	900,000.00	2,000.00	(73,000.00)
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	14,935.00	30,000.00	15,065.00	12,565.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,216,940.00	11,000,000.00	783,060.00	(133,606.67)
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	11,498,725.00	11,500,000.00	1,275.00	(957,058.33)
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	15,998,310.00	16,000,000.00	1,690.00	(1,331,643.33)
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	810,615.00	2,000,000.00	1,189,385.00	1,022,718.33
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	1,747,125.00	2,500,000.00	752,875.00	544,541.67
	2210402-00001001-0717019999-436 00001	Accommodation	3,962,839.00	4,000,000.00	37,161.00	(296,172.33)
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	994,950.00	1,000,000.00	5,050.00	(78,283.33)
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	1,498,281.00	1,500,000.00	1,719.00	(123,281.00)
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	569,430.00	602,000.00	32,570.00	(17,596.67)
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	3,008,185.00	4,000,000.00	991,815.00	658,481.67
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	2,498,611.00	2,500,000.00	1,389.00	(206,944.33)
	2210603-00001001-0717019999-436 00001	Rents and Rates - Non-Residential	1,305,060.00	1,455,060.00	150,000.00	28,745.00
	2210701-00001001-0717019999-436 00001	Travel Allowance	12,181,635.00	12,212,249.00	30,614.00	(987,073.42)
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	3,977,350.00	4,000,000.00	22,650.00	(310,683.33)
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	2,498,855.60	2,500,000.00	1,144.40	(207,188.93)
	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	9,091,857.70	11,200,000.00	2,108,142.30	1,174,808.97
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	6,315,400.00	7,627,200.00	1,311,800.00	676,200.00
	2210803-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	0.00	0.00	0.00
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,580,598.00	1,634,000.00	53,402.00	(82,764.67)

	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	0.00	0.00	0.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	17,439,659.00	18,000,000.00	560,341.00	(939,659.00)
	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	150,000.00	150,000.00	0.00	(12,500.00)
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,491,930.00	2,500,000.00	8,070.00	(200,263.33)
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	500,000.00	500,000.00	0.00	(41,666.67)
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	2,522,488.00	3,600,000.00	1,077,512.00	777,512.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	0.00	3,000.00	3,000.00	2,750.00
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	2,341,850.00	2,700,000.00	358,150.00	133,150.00
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	450,000.00	800,000.00	350,000.00	283,333.33
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	0.00	0.00	0.00
	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	33,359,855.00	33,363,527.00	3,672.00	(2,776,621.92)
	2211325-00001001-0717019999-436 00001	Constituency Office Expenses	551,800.00	2,160,000.00	1,608,200.00	1,428,200.00
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	1,199,450.00	1,397,609.00	198,159.00	81,691.58
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,236,170.45	2,800,000.00	563,829.55	330,496.22
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	245,480.00	450,000.00	204,520.00	167,020.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	41,550.00	300,000.00	258,450.00	233,450.00
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	6,088,760.00	6,200,000.00	111,240.00	(405,426.67)
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	10,783,058.05	13,489,560.00	2,706,501.95	1,582,371.95

	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	13,124,999.80	13,875,000.00	750,000.20	(406,249.80)
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	1,282,337.95	1,400,000.00	117,662.05	995.38
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	3,981,900.00	4,000,000.00	18,100.00	(315,233.33)
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	0.00	1,773,000.00	1,773,000.00	1,625,250.00
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	0.00	0.00	0.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	1,372,300.00	1,400,000.00	27,700.00	(88,966.67)
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	0.00	150,000.00	150,000.00	137,500.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	40,000,000.00	40,000,000.00	0.00	(3,333,333.33)
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	5,000,000.00	5,000,000.00	0.00	(416,666.67)
	ADMIN TOTAL		429,027,258.55	472,435,996.00	43,408,737.45	4,039,071.12
VOTE TOTAL			429,027,258.55	472,435,996.00	43,408,737.45	4,039,071.12
CLASS OF ACCOUNT TOTAL			429,027,258.55	472,435,996.00	43,408,737.45	4,039,071.12

TRIAL BALANCE AS AT END OF JUN-18

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	106,809,999.50	106,810,000.00	0.50	0.50
	2110201-00001001-0717019999-436 00001	Contractual Employees	16,174,999.35	16,175,000.00	0.65	0.65
	2110301-00001001-0717019999-436 00001	House Allowance	16,319,996.55	16,320,000.00	3.45	3.45
	2110302-00001001-0717019999-436 00001	Horaria	16,063,194.90	16,063,199.00	4.10	4.10
	2110303-00001001-0717019999-436 00001	Acting Allowance	15,983,595.40	15,983,598.00	2.60	2.60
	2110307-00001001-0717019999-436	Hardship Allowance	13,741,796.40	13,741,800.00	3.60	3.60

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	2110312-00001001-0717019999-436 00001	Responsibility Allowance	5,520,926.60	5,520,934.00	7.40	7.40
	2110314-00001001-0717019999-436 00001	Transport Allowance	17,922,255.05	17,922,260.00	4.95	4.95
	2110320-00001001-0717019999-436 00001	Leave Allowance	907,992.00	908,000.00	8.00	8.00
	2110322-00001001-0717019999-436 00001	Risk Allowance	1,515,000.00	1,515,000.00	0.00	0.00
	2110399-00001001-0717019999-436 00001	Personal Allowances paid - Oth	2,154,000.00	2,154,000.00	0.00	0.00
	2120101-00001001-0717019999-436 00001	Employer Contributions to National Social Security Fund	0.00	0.00	0.00	0.00
	2210101-00001001-0717019999-436 00001	Electricity	0.00	0.00	0.00	0.00
	2210102-00001001-0717019999-436 00001	Water and Sewarage Charges	0.00	0.00	0.00	0.00
	2210104-00001001-0717019999-436 00001	Electricity expenses(Pending Bills)	449,995.65	450,000.00	4.35	4.35
	2210105-00001001-0717019999-436 00001	Water and Sewarage expenses(Pending Bills)	199,960.00	200,000.00	40.00	40.00
	2210201-00001001-0717019999-436 00001	Telephone, Telex, Facsimile and Mobile Phone Services	4,199,927.00	4,200,000.00	73.00	73.00
	2210202-00001001-0717019999-436 00001	Internet Connections	900,000.00	900,000.00	0.00	0.00
	2210203-00001001-0717019999-436 00001	Courier & Postal Services	29,985.00	30,000.00	15.00	15.00
	2210301-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	10,999,975.00	11,000,000.00	25.00	25.00
	2210302-00001001-0717019999-436 00001	Accommodation - Domestic Travel	11,499,995.00	11,500,000.00	5.00	5.00
	2210303-00001001-0717019999-436 00001	Daily Subsistance Allowance	16,000,000.00	16,000,000.00	0.00	0.00
	2210304-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	1,999,995.00	2,000,000.00	5.00	5.00
	2210401-00001001-0717019999-436 00001	Travel Costs (airlines, bus, railway, etc.)	2,473,875.00	2,500,000.00	26,125.00	26,125.00
	2210402-00001001-0717019999-436 00001	Accommodation	3,962,839.00	4,000,000.00	37,161.00	37,161.00
	2210403-00001001-0717019999-436 00001	Daily Subsistence Allowance	994,950.00	1,000,000.00	5,050.00	5,050.00
	2210404-00001001-0717019999-436 00001	Sundry Items (e.g. airport tax, taxis, etc?)	1,498,281.00	1,500,000.00	1,719.00	1,719.00
	2210502-00001001-0717019999-436 00001	Publishing & Printing Services	0.00	0.00	0.00	0.00
	2210503-00001001-0717019999-436 00001	Subscriptions to Newspapers, Magazines and Periodicals	601,980.00	602,000.00	20.00	20.00
	2210504-00001001-0717019999-436 00001	Advertising, Awareness and Publicity Campaigns	3,999,995.00	4,000,000.00	5.00	5.00
	2210599-00001001-0717019999-436 00001	Printing, Advertising - Other	2,499,991.00	2,500,000.00	9.00	9.00
	2210603-00001001-0717019999-436	Rents and Rates - Non-Residential	1,455,060.00	1,455,060.00	0.00	0.00

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	2210701-00001001-0717019999-436 00001	Travel Allowance	12,212,235.00	12,212,249.00	14.00	14.00
	2210702-00001001-0717019999-436 00001	Remuneration of Instructors and Contract Based Training Services	3,999,950.00	4,000,000.00	50.00	50.00
	2210704-00001001-0717019999-436 00001	Hire of Training Facilities and Equipment	2,499,995.60	2,500,000.00	4.40	4.40
	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	10,961,817.70	11,200,000.00	238,182.30	238,182.30
	2210802-00001001-0717019999-436 00001	Boards, Committees, Conferences and Seminars	7,627,200.00	7,627,200.00	0.00	0.00
	2210809-00001001-0717019999-436 00001	Board Allowance	0.00	0.00	0.00	0.00
	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	0.00	0.00	0.00
	2210904-00001001-0717019999-436 00001	Motor Vehicle Insurance	1,633,998.00	1,634,000.00	2.00	2.00
	2210907-00001001-0717019999-436 00001	Insurance for cash	0.00	0.00	0.00	0.00
	2210910-00001001-0717019999-436 00001	Medical Insurance	17,593,824.00	18,000,000.00	406,176.00	406,176.00
	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	150,000.00	150,000.00	0.00	0.00
	2211101-00001001-0717019999-436 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	2,499,980.00	2,500,000.00	20.00	20.00
	2211102-00001001-0717019999-436 00001	Supplies and Accessories for Computers and Printers	500,000.00	500,000.00	0.00	0.00
	2211103-00001001-0717019999-436 00001	Sanitary and Cleaning Materials, Supplies and Services	0.00	0.00	0.00	0.00
	2211201-00001001-0717019999-436 00001	Refined Fuels and Lubricants for Transport	0.00	0.00	0.00	0.00
	2211299-00001001-0717019999-436 00001	Fuel Oil and Lubricants - Othe	3,377,097.00	3,600,000.00	222,903.00	222,903.00
	2211301-00001001-0717019999-436 00001	Bank Service Commission and Charges	3,000.00	3,000.00	0.00	0.00
	2211305-00001001-0717019999-436 00001	Contracted Guards and Cleaning Services	2,615,475.00	2,700,000.00	84,525.00	84,525.00
	2211306-00001001-0717019999-436 00001	Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	0.00	0.00	0.00	0.00
	2211308-00001001-0717019999-436 00001	Legal Dues/fees, Arbitration and Compensation Payments	800,000.00	800,000.00	0.00	0.00
	2211309-00001001-0717019999-436 00001	Managent Fees	0.00	0.00	0.00	0.00
	2211310-00001001-0717019999-436	Contracted Professional Services	300,000.00	300,000.00	0.00	0.00

	00001					
	2211320-00001001-0717019999-436 00001	Temporary Committee Expenses	33,363,527.00	33,363,527.00	0.00	0.00
	2211325-00001001-0717019999-436 00001	Constituency Office Expenses	2,160,000.00	2,160,000.00	0.00	0.00
	2211399-00001001-0717019999-436 00001	Other Operating Expenses - Oth	1,397,609.00	1,397,609.00	0.00	0.00
	2220101-00001001-0717019999-436 00001	Maintenance Expenses - Motor Vehicles	2,799,961.35	2,800,000.00	38.65	38.65
	2220205-00001001-0717019999-436 00001	Maintenance of Buildings and Stations -- Non-Residential	449,570.00	450,000.00	430.00	430.00
	2220207-00001001-0717019999-436 00001	Maintenance of Roads, Ports and Jetties	0.00	0.00	0.00	0.00
	2220299-00001001-0717019999-436 00001	Routine Maintenance - Other As	300,000.00	300,000.00	0.00	0.00
	2420203-00001001-0717019999-436 00001	Loans on Other Instruments	0.00	0.00	0.00	0.00
	2620212-00001001-0717019999-436 00001	Subscription to Platts	6,199,960.00	6,200,000.00	40.00	40.00
	2710102-00001001-0717019999-436 00001	Gratuity - Civil Servants	0.00	0.00	0.00	0.00
	2710105-00001001-0717019999-436 00001	Gratuity - Ministers	13,489,558.05	13,489,560.00	1.95	1.95
	3110302-00001001-0717019999-436 00001	Refurbishment of Non-Residential Buildings	0.00	0.00	0.00	0.00
	3110701-00001001-0717019999-436 00001	Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
	3110899-00001001-0717019999-436 00001	Overhaul of Vehicles - Other (	13,874,999.80	13,875,000.00	0.20	0.20
	3111001-00001001-0717019999-436 00001	Purchase of Office Furniture and Fittings	1,399,937.95	1,400,000.00	62.05	62.05
	3111002-00001001-0717019999-436 00001	Purchase of Computers, Printers and other IT Equipment	3,999,900.00	4,000,000.00	100.00	100.00
	3111005-00001001-0717019999-436 00001	Purchase of Photocopiers	1,772,996.80	1,773,000.00	3.20	3.20
	3111009-00001001-0717019999-436 00001	Purchase of other Office Equipment	0.00	0.00	0.00	0.00
	3111110-00001001-0717019999-436 00001	Purchase of Generators	0.00	0.00	0.00	0.00
	3111111-00001001-0717019999-436 00001	Purchase of ICT Networking and Communication Equipment	1,399,300.00	1,400,000.00	700.00	700.00
	3111401-00001001-0717019999-436 00001	Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
	3111499-00001001-0717019999-436 00001	Research, Feasibility Studies	149,950.00	150,000.00	50.00	50.00
	4110403-00001001-0717019999-436 00001	Housing loans to public servants	40,000,000.00	40,000,000.00	0.00	0.00
	4110405-00001001-0717019999-436 00001	Car loans to Public Servants	5,000,000.00	5,000,000.00	0.00	0.00
	ADMIN TOTAL		471,412,401.65	472,435,996.00	1,023,594.35	1,023,594.35
VOTE TOTAL			471,412,401.65	472,435,996.00	1,023,594.35	1,023,594.35
CLASS OF ACCOUNT TOTAL			471,412,401.65	472,435,996.00	1,023,594.35	1,023,594.35