

REPUBLIC OF KENYA



GOVERNMENT OF MAKUENI COUNTY  
COUNTY TREASURY

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Makueni County  
P.O. Box 78-90300,  
MAKUENI

REF: CGM/CT/FR/VOL 1(41)

The National Treasury  
P.O Box 30007-00100  
NAIROBI, KENYA.



Date: 27<sup>th</sup> March, 2018

**RE: GOVERNMENT OF MAKUENI COUNTY (EXECUTIVE) THIRD QUARTER FINANCIAL STATEMENTS FY 2017/18**

Enclosed herewith please find Quarterly Financial Statements for the above stated period

Yours Sincerely,

**JUSTUS SUKA**  
**CHIEF OFFICER-FINANCIAL SERVICES**

**GOVERNMENT OF MAKUENI COUNTY**  
**CHIEF OFFICER**

**27 MAR 2018**

**FINANCIAL SERVICES**  
**P. O. Box 78-90300, MAKUENI.**

Cc. Commission on Revenue Allocation  
Office of Controller of Budget  
County Assembly of Makueni  
Office of the Senator



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**COUNTY GOVERNMENT OF MAKUENI**

**THIRD QUARTER**

**REPORTS AND FINANCIAL STATEMENTS**

**(COUNTY EXECUTIVE)**

**FOR THE FINANCIAL QUARTER ENDED  
MARCH 31, 2018**

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

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

**(b) Key Management**

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

Office of the Governor and Deputy Governor;  
The County Assembly, and  
The County Executive Committee

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>	<b>CPA Reg. No.</b>
1.	CEC- Finance	Mary Kimanzi	7333
2.	Chief Officer Finance	Justus Suka	16463
3.	Ag. Director- Financial Accounting Services	Kennedy Muthama	19022
4.	Principal Financial Reporting Officer	Bridgid Kibone	9733

**(d) Fiduciary Oversight Arrangements**

The main Institution's responsible for fiduciary oversight is the County Assembly and the Controller of Budget. There is also Internal Audit Department headed by Director Internal Audit Services which also is responsible for ensuring that Internal Controls are applied at all levels and stages of transactions

**(e) Entity Headquarters**

County Headquarters Building  
Off Wote-Makindu Highway  
P.O. Box 78-90300  
Makueni. Kenya





**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**(f) Entity Contacts**

Telephone: (254) 20 203 4944/2068236  
E-mail: [contactr@makueni.go.ke](mailto:contactr@makueni.go.ke)  
Website: [www.makueni.go.ke](http://www.makueni.go.ke)

**(g) Entity Bankers**

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

Kenya Commercial Bank  
Wote Branch

Co-operative Bank  
Wote Branch

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## II. FORWARD BY THE CEC

Pursuant to Section 166 of the Public Finance Management Act, an Accounting Officer for a County Government entity shall prepare Financial Report for each quarter of the financial year in respect of the entity in formats prescribed by the Accounting Standards Board. The law requires that these statements are submitted to the Auditor General, the National Treasury, the Controller of Budget and Commission for Revenue Allocation within one month after the end of each Financial Quarter. The attached Financial Statements which have been prepared in line with the requirements of the (PFMA),2012, present a true and fair view of the state of affairs of the County Government of Makueni for the nine months period ending March 31, 2018.

During the period ended 31<sup>st</sup> March 2018, the County Government of Makueni received Kshs. 118.6 million for Road Maintenance Fuel Levy, Kshs. 141.3 million from foreign grants Kshs. 3.45 billion as exchequer revenue. The Countys' own generated revenue was Kshs. 207.2 million. The County has a recurrent expenditure of Kshs.3.92 billion, transfers to County Assembly of Kshs. 375.6 million and Kshs. 441.7 million expenditure in development. Part of our expenditure has been footed by the reallocation budget of Kshs.1.23 billion.

In order to ensure improved transparency, accountability and fiscal responsibility in the public sector, the County Government of Makueni is committed to prudent management of finances guided by sound financial policies and guidelines that ensure efficient utilization of resources. The County Budget and Economic forum has played a key role in supporting a sound budget process. We have also continuously updated Makueni citizens on matters of public finance through various media. The County Government is also dedicated to deliver on the promises made in her budget. This will help bolster the key objective of devolution which is to promote sustainable and equitable social, political and economic development in the County.

The main challenge faced during the quarter was delayed release of funds from the exchequer hence little or no procurement of goods and services in the County.

As I conclude, I would like to thank the National Treasury for the support they gave during the financial year.

The County's financial statements were forwarded and signed by CEC member on 27<sup>th</sup> April, 2018



**Mary K. Kimanzi**  
**County Executive Committee member- Finance and Socio-Economic Planning**  
**Government of Makueni County.**

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**III. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 166 the Public Finance Management Act, 2012 requires that, the County Treasury shall prepare report for each quarter of the financial year in respect of the entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended March 31, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the period ended March 31, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 27<sup>th</sup> April, 2018.



County Executive Committee member – Finance and Socio-Economic Planning

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY**



**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**

**For the 3rd Quarter ended March 31, 2018**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	Cumulative 2017-2018 Kshs	Comparative 2016-2017 Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	1	-	955,528,000	2,491,198,000	3,446,726,000	6,441,351,588
Transfers from National Government Entities	2	-	-	-	-	85,890,000
Proceeds from Foreign Grants / Development Partners	3	-	49,824,557	91,536,359	141,360,916	12,065,000
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-
Conditional Additional Allocations to County Governments	7	118,622,496	-	-	118,622,496	222,080,126
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-
Fuel Levy Allocation	9	-	-	-	-	-
County Own Generated Revenues	10	66,268,246	45,987,969	94,948,641	207,204,856	219,073,418
Unspent funds	11	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>184,890,742</b>	<b>1,051,340,526</b>	<b>2,677,683,000</b>	<b>3,913,914,268</b>	<b>6,980,460,132</b>
<b>PAYMENTS</b>						
Compensation of Employees	12	631,450,606	753,062,752	836,327,172	2,220,840,530	2,424,883,082
Use of goods and services	13	178,561,346	405,644,045	764,686,345	1,348,891,736	1,647,622,497
Interest payments	14	-	-	-	-	238,266,868
Subsidies	15	-	-	-	-	-
Transfers to Other Government Entities	16	-	198,412,342	177,247,986	375,660,328	748,338,860
Other grants and transfers	17	-	-	-	-	238,266,868
Social Security Benefits	18	-	-	-	-	-
Acquisition of Assets	19	-	128,725,591	312,959,930	441,685,521	2,993,877,085
Finance Costs	20	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-
Other Payments	22	-	-	-	-	1,021,980,999

**Reports and Financial Statements (County Executive)  
For the 3rd Quarter ended March 31, 2018**

<b>TOTAL PAYMENTS</b>	810,011,951	1,485,844,731	2,091,221,433	4,387,078,115	9,074,969,390
<b>SURPLUS/DEFICIT</b>	625,121,209	-434,504,205	586,461,567	-473,163,847	974,221,600

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27<sup>th</sup> April, 2018 and signed by:

**Jus**

Chief Officer – Financial Services



Ag. Head of Treasury - Accounting

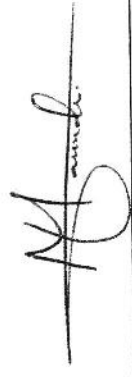
**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**II. STATEMENT OF FINANCIAL ASSETS**

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative 2016-2017 Kshs
<b>FINANCIAL ASSETS</b>						
<b>Cash and Cash Equivalents</b>						
Bank Balances	22A	805,506,687	314,763,200	845,235,747	-	1,401,817,098
Cash Balances	22B	-	-	-	-	3,500
<b>Total Cash and cash equivalent</b>		<b>805,506,687</b>	<b>314,763,200</b>	<b>845,235,747</b>	-	<b>1,401,820,598</b>
Accounts receivables – Outstanding Imprests	23	8,752,200	26,684,656	52,690,362	-	31,709,242
<b>TOTAL FINANCIAL ASSETS</b>		<b>814,258,887</b>	<b>341,447,855</b>	<b>897,926,109</b>	-	<b>1,433,529,840</b>
<b>FINANCIAL LIABILITIES</b>						
Accounts Payables – Deposits and retentions	24	147,776,966	109,470,140	79,486,826	-	141,926,710
<b>NET FINANCIAL ASSETS</b>		<b>666,481,921</b>	<b>231,977,716</b>	<b>818,439,283</b>	-	<b>1,291,603,130</b>
<b>REPRESENTED BY</b>						
Fund balance b/fwd	25	1,291,603,130	666,481,921	231,977,716	-	3,386,112,388
Surplus/Deficit for the quarter		-625,121,209	-434,504,205	586,461,567	-	-2,904,509,258
<b>NET FINANCIAL POSITION</b>		<b>666,481,921</b>	<b>231,977,716</b>	<b>818,439,283</b>	-	<b>1,291,603,130</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27<sup>th</sup> April, 2018 and signed by:

  
 Chief Officer – Financial Services

  
 Ag. Head of Treasury - Accounting

**Reports and Financial Statements (County Executive)  
For the 3rd Quarter ended March 31, 2018**

**III. STATEMENT OF CASHFLOW**

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	Cumulative 2017-2018 Kshs	Comparative 2016-2017 Kshs
<b>Receipts from operating income</b>						
Equitable Share (Exchequer releases)	1	-	955,528,000	2,491,198,000	3,446,726,000	6,441,351,588
Transfers from National Government Entities	2	-	-	-	-	85,890,000
Proceeds from Foreign Grants / Development Partners	3	-	49,824,557	91,536,359	141,360,916	12,065,000
Conditional Additional Allocation to County Governments	7	118,622,496	-	-	118,622,496	222,080,126
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-
Fuel Levy Allocation	9	-	-	-	-	-
County Own Generated Revenues	10	66,268,246	45,987,969	94,948,641	207,204,856	219,073,418
Unspent Funds	11	-	-	-	-	-
<b>Payments for operating expenses</b>						
Compensation of Employees	12	(631,450,606)	(753,062,752)	(836,327,172)	(2,220,840,530)	(2,424,883,082)
Use of goods and services	13	(178,561,346)	(405,644,045)	(764,686,345)	(1,348,891,736)	(1,647,622,497)
Interest payments	14	-	-	-	-	-
Subsidies	15	-	-	-	-	-
Transfers to Other Government Entities	16	-	(198,412,342)	(177,247,986)	(375,660,328)	(748,338,860)
Other grants and transfers	17	-	-	-	-	(238,266,868)
Social Security Benefits	18	-	-	-	-	-
Finance Costs, including Loan Interest	20	-	-	-	-	-
Other Payments	22	-	-	-	-	(1,021,980,999)
<b>Adjusted for:</b>						
Adjustments during the year-Increase in Receivables		22,957,042	(17,932,456)	(26,005,706)	(20,981,120)	(24,635,315)
-Increase in Payables		5,850,256	(38,306,827)	(29,983,313)	(62,439,884)	110,260,862
<b>Net cash flows from operating activities</b>		<b>(596,313,911)</b>	<b>(362,017,896)</b>	<b>843,432,478</b>	<b>(114,899,329)</b>	<b>984,993,374</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>						



**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	Cumulative 2017-2018 Kshs	Comparative 2016-2017 Kshs
Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	19	-	(128,725,591)	(312,959,930)	(441,685,521)	(2,993,877,085)
<b>Net cash flows from investing activities</b>		<b>-</b>	<b>(128,725,591)</b>	<b>(312,959,930)</b>	<b>(441,685,521)</b>	<b>(2,993,877,085)</b>

**CASHFLOW FROM BORROWING ACTIVITIES**

Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**NET INCREASE IN CASH AND CASH EQUIVALENT**

Cash and cash equivalent at BEGINNING of the quarter		1,401,820,598	805,506,687	314,763,200	2,522,090,484	3,410,704,318
Cash and cash equivalent at END of the quarter		805,506,687	314,763,200	845,235,747	1,965,505,634	1,401,820,598

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27<sup>th</sup> April, 2018 and signed by:



Chief Officer – Financial Services



Ag. Head of Treasury - Accounting

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


Receipt/Expense Item	A	B	C	D = B+C	E	F = D-E
	Budget Q3 2017/2018 Kshs	Actual Q3 2017/2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	6,825,200,000	3,446,726,000	3,378,474,000	6,825,200,000	3,446,726,000	3,378,474,000
Transfers from National Government Entities	-					
Proceeds from Foreign Grants/Development Partners	141,360,916	141,360,916	-	141,360,916	141,360,916	-
Proceeds from Domestic Borrowings	-					
Proceeds from Foreign Borrowings	-					
Proceeds from Sale of Assets	-					
Conditional Additional Allocations to County Governments	376,839,307	-	376,839,307	376,839,307	-	376,839,307
Conditional Allocation to Level 5 Hospitals	-					
Fuel Levy Allocation	254,349,334	118,622,496	135,726,838	254,349,334	118,622,496	135,726,838
County Own Generated Revenues	753,695,417	207,204,856	546,490,561	753,695,417	207,204,856	546,490,561
Unspent Funds	1,322,951,882	-	1,322,951,882	1,322,951,882		1,322,951,882
<b>TOTAL</b>	<b>9,674,396,856</b>	<b>3,913,914,268</b>	<b>5,760,482,588</b>	<b>9,674,396,856</b>	<b>3,913,914,268</b>	<b>5,760,482,588</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,008,510,432	2,220,840,530	787,669,902	3,008,510,432	2,220,840,530	787,669,902
Use of goods and services	2,440,659,044	1,348,891,736	1,091,767,309	2,440,659,044	1,348,891,736	1,091,767,309
Interest payments						
Subsidies						
Transfers to Other Government Entities	696,408,742	375,660,328	320,748,414	696,408,742	375,660,328	320,748,414

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

	A	B	C	D = B+C	E	F =D-E
Receipt/Expense Item	Budget Q3 2017/2018 Kshs	Actual Q3 2017/2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	3,528,818,638	441,685,521	3,087,133,117	3,528,818,638	441,685,521	3,087,133,117
Finance Costs						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTAL</b>	<b>9,674,396,856</b>	<b>4,387,078,115</b>	<b>5,287,318,741</b>	<b>9,674,396,856</b>	<b>4,387,078,115</b>	<b>5,287,318,741</b>

The entity financial statements were approved on 27<sup>th</sup> April, 2018 and signed by:

  
 Chief Officer – Financial Services

  
 Ag. Head of Treasury - Accounting

Reports and Financial Statements (County Executive)  
For the 3rd Quarter ended March 31, 2018

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	A	B	C	D = B+C	E	F = D-E
	Budget Q3 2017/2018 Kshs	Budget Q3 2017/2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	5,241,028,107.61	3,446,726,000	1,794,302,108	5,241,028,108	3,446,726,000	1,794,302,108
Transfers from National Government Entities						
Proceeds from Foreign Grants/Development Partners						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Conditional Additional Allocations to County Governments						
Conditional Allocation to Level 5 Hospitals						
Fuel Levy Allocation						
County Own Generated Revenues	753,695,417.00	207,204,856	546,490,561	432,435,000	207,204,856	225,230,144
Unspent Funds	77,543,225		77,543,225	77,543,225		77,543,225
<b>TOTAL</b>	<b>6,072,266,750</b>	<b>3,653,930,856</b>	<b>2,418,335,894</b>	<b>5,732,117,888</b>	<b>3,653,930,856</b>	<b>2,097,075,477</b>
<b>PAYMENTS</b>						
Compensation of Employees	3,008,510,432	2,220,840,530	787,669,902	3,008,510,432	2,220,840,530	787,669,902
Use of goods and services	2,440,659,044	1,348,891,736	1,091,767,309	2,440,659,044	1,348,891,736	1,091,767,309
Interest payments						
Subsidies						
Transfers to Other Government Entities	623,097,274	353,730,532	269,366,742	623,097,274	353,730,532	269,366,742
<i>Other grants and transfers</i>						



**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

	A	B	C	D = B+C	E	F = D-E
Receipt/Expense Item	Budget Q3 2017/2018 Kshs	Budget Q3 2017/2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
Social Security Benefits						
Acquisition of Assets						
Finance Costs						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTAL</b>	<b>6,072,266,750</b>	<b>3,923,462,798</b>	<b>2,148,803,952</b>	<b>6,072,266,750</b>	<b>3,923,462,798</b>	<b>2,148,803,952</b>

The entity financial statements were approved on 27<sup>th</sup> April, 2018 and signed by:

  
Chief Officer – Financial Services

  
Ag. Head of Treasury - Accounting

Reports and Financial Statements (County Executive)  
For the 3rd Quarter ended March 31, 2018

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


Receipt/Expense Item	A	B	C	D = B+C	E	F = D-E
	Budget Q3 2017/2018 Kshs	Budget Q3 2017/2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	1,584,171,892	-	1,584,171,892	1,584,171,892	-	1,584,171,892
Transfers from National Government Entities						
Proceeds from Foreign Grants/Development Partners	141,360,916	141,360,916	-	141,360,916	141,360,916	-
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Conditional Additional Allocations to County Governments	376,839,307		376,839,307	376,839,307		376,839,307
Conditional Allocation to Level 5 Hospitals						
Fuel Levy Allocation	254,349,334	118,622,496	135,726,838	254,349,334	118,622,496	135,726,838
County Own Generated Revenues						
Unspent Funds	1,245,408,657	-	1,245,408,657	1,245,408,657	-	1,245,408,657
<b>TOTAL</b>	<b>3,602,130,106</b>	<b>259,983,412</b>	<b>3,342,146,694</b>	<b>3,602,130,106</b>	<b>259,983,412</b>	<b>3,342,146,694</b>
<b>PAYMENTS</b>						
Compensation of Employees						
Use of goods and services						
Interest payments						
Subsidies						
Transfers to Other Government Entities	73,311,468	21,929,796	51,381,672	73,311,468	21,929,796	51,381,672
Other grants and transfers						

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

Receipt/Expense Item	A	B	C	D = B+C	E	F = D-E
	Budget Q3 2017/2018 Kshs	Budget Q3 2017/2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
Social Security Benefits						
Acquisition of Assets	3,528,818,638	441,685,521	1,984,136,326	2,425,821,847	441,685,521	1,984,136,326
Finance Costs						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
<b>TOTAL</b>	<b>3,602,130,106</b>	<b>463,615,317</b>	<b>2,035,517,998</b>	<b>2,499,133,315</b>	<b>463,615,317</b>	<b>2,035,517,998</b>

The entity financial statements were approved on 27<sup>th</sup> April, 2018 and signed by:

  
Chief Officer – Financial Services

  
Head of Treasury - Accounting

Reports and Financial Statements (County Executive)  
For the 3rd Quarter ended March 31, 2018

VI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/ Sub Programme	Printed Estimates	Recurrent Estimates	Development Estimates	Recurrent Expenditure	Development Expenditure	Total Expenditure	Vote balance	Implementation Status
	REVISED 2017/18							
Programme 1: General administration & planning								
SP1. 1 General administration & planning	281,452,381.53	65,090,253.61	216,362,127.92	51,020,674.00	106,993,212.00	158,013,886.00	123,438,495.53	56
Programme 2: Land, Crop development & productivity								
SP2. 1 Land, Crop development & productivity	261,680,300.63	82,375,409.16	179,304,891.47	77,127,835.00	-	77,127,835.00	184,552,465.63	29
P3; Agribusiness and information management								
SP3. 1 Agribusiness and information management	15,381,221.05	10,948,502.25	4,432,718.80		1,690,866.00	1,690,866.00		11
Programme 4: Livestock Production, Management and Development								
SP4. 1 Livestock Production, Management and Development	156,732,675.11	86,073,676.26	70,658,998.85	53,485,031.00	197,600.00	53,682,631.00	103,050,044.11	34
<b>Total Budget</b>	<b>715,246,578.31</b>	<b>244,487,841.28</b>	<b>470,758,737.03</b>	<b>181,633,540.00</b>	<b>108,881,678.00</b>	<b>290,515,218.00</b>		<b>41</b>
Programme 1: General administration & planning								
SP1. 1 General administration & planning	61,099,581.75	61,099,581.75		44,531,153.00	9,670,955.00	54,202,108.00	6,897,473.75	89
Programme 2: Road transport								
SP2. 1 Road transport	593,617,651.76	40,504,000.00	553,113,651.76	28,766,560.00		28,766,560.00	564,851,091.76	5
P3; Infrastructure development								



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SP3. 1 Infrastructure development	153,373,489.64	12,709,754.65	140,663,734.99	9,631,770.00	2,696,279.00	12,328,049.00	141,045,440.64	8
Programme 2: Energy Infrastructure & development	-						-	
SP4. 1 Energy Infrastructure & development	41,692,600.70	11,650,792.54	30,041,808.16				41,692,600.70	-
Total Budget	849,783,323.85	125,964,128.94	723,819,194.91	82,929,483.00	12,367,234.00	95,296,717.00	754,486,606.85	11
Programme 1: General administration & planning								
SP1. 1 General administration & planning	108,533,942.31	74,801,878.06	33,732,064.25	47,333,416.00	8,798,997.00	56,132,413.00	52,401,529.31	52
Programme 2: Trade development & promotion								
SP2.1; Entrepreneurial development and training	-							
SP2.2; Fair trade and consumer protection	-							
SP2.3; Local markets development	-							
SP2.4; Trade marketing & promotion	68,688,065.30	2,850,000.00	65,838,065.30				68,688,065.30	-
P3; Industrial development and promotion								
SP3. 1 Industrial development and promotion	13,854,400.00	50,000.00	13,804,400.00	847,799.00	10,189,889.00	11,037,688.00	2,816,712.00	80
Programme 4: Tourism development & promotion								
SP4. 1 Tourism development & promotion	11,580,733.90	800,000.00	10,780,733.90	315,644.00	-	315,644.00	11,265,089.90	3
Programme 5: Cooperative development and management								
SP4. 1 Cooperative development and management	11,647,532.00	1,325,000.00	10,322,532.00	578,577.00		578,577.00	11,068,955.00	5
Total Budget	214,304,673.51	79,826,878.06	134,477,795.45	49,075,436.00	18,988,886.00	68,064,322.00	146,240,351.51	32
Programme 1: General administration & planning								
SP1. 1 General administration & planning	54,236,587.17	42,585,786.06	11,650,801.11	28,206,940.00	2,238,150.00	30,445,090.00	23,791,497.17	56







**Reports and Financial Statements (County Executive)  
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<b>Programme 1: General administration &amp; planning</b>										
SP1. 1 General administration & planning	51,871,239.29	39,869,372.66	12,001,866.63	32,327,283.00	6,937,384.00	39,264,667.00	12,606,572.29	76		
<b>Programme 2: Gender &amp; Social Development</b>										
SP2. 1 Gender & Social Development	72,636,616.20	8,028,020.33	64,608,595.87	4,903,299.00	9,301,867.00	14,205,166.00	58,431,450.20	20		
<b>P3; Youth Development support &amp; Empowerment</b>										
SP3. 1 Youth Development	59,259,009.06	24,106,465.06	35,152,544.00	14,396,648.00	10,103,800.00	24,500,448.00	34,758,561.06	41		
<b>Programme 2: Sports Development</b>										
SP4. 1 Sports Development	63,150,950.75	2,380,000.00	60,770,950.75				63,150,950.75			
<b>Total Budget</b>	<b>246,917,815.31</b>	<b>74,383,858.06</b>	<b>172,533,957.25</b>	<b>51,627,230.00</b>	<b>26,343,051.00</b>	<b>77,970,281.00</b>		<b>32</b>		
<b>Social Pillar Total</b>										
	<b>4,731,920,290.49</b>	<b>2,678,551,680.11</b>	<b>2,053,368,660.38</b>	<b>1,909,063,587.00</b>	<b>416,739,008.00</b>	<b>2,325,802,590.00</b>	<b>2,406,117,700.49</b>	<b>49</b>		
<b>Programme 1: Legal &amp; advisory services</b>										
SP1. 1 Legal & advisory services	31,379,680.80	31,379,680.80	-	16,748,280.00	-	16,748,280.00	14,631,400.80	53		
<b>Total Budget</b>	<b>31,379,680.80</b>	<b>31,379,680.80</b>	<b>-</b>	<b>16,748,280.00</b>	<b>-</b>	<b>16,748,280.00</b>	<b>14,631,400.80</b>	<b>53</b>		
<b>Programme 1: Leadership and coordination of departments.</b>										
SP1. 1 Leadership and coordination of departments.	812,260,903.75	812,260,903.75		494,324,965.00		494,324,965.00	317,935,938.75	61		
<b>Total Budget</b>	<b>812,260,903.75</b>	<b>812,260,903.75</b>	<b>-</b>	<b>494,324,965.00</b>	<b>-</b>	<b>494,324,965.00</b>	<b>317,935,938.75</b>	<b>61</b>		
<b>Programme 1: General administration &amp; planning</b>										
SP1. 1 General administration & planning	221,558,407.53	221,558,407.53	-	116,592,625.00		116,592,625.00	104,965,782.53	53		
<b>Total Budget</b>	<b>221,558,407.53</b>	<b>221,558,407.53</b>	<b>-</b>	<b>116,592,625.00</b>	<b>-</b>	<b>116,592,625.00</b>	<b>104,965,782.53</b>	<b>53</b>		
<b>Programme 1: General administration &amp; planning</b>										

**COUNTY GOVERNMENT OF MAKUENI**  
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**For the 3rd Quarter ended March 31, 2018**

SP1.1 General administration & planning	207,123,198.96	204,119,198.96	3,004,000.00	145,826,032.00	145,826,032.00	61,297,166.96	70
Programme 2: Public Participation & Civic Education	-	-	-	-	-	-	-
SP2.1: Public Participation & Civic Education	23,024,000.00	23,024,000.00	-	11,666,700.00	11,666,700.00	11,357,300.00	51
Programme 3; Information and communication	-	-	-	-	-	-	-
SP3.1 Information and communication	22,624,124.00	14,079,500.00	8,544,624.00	9,612,823.00	9,612,823.00	13,011,301.00	42
Programme 4: Enforcement and compliance	-	-	-	-	-	-	-
SP4.1 Enforcement and compliance	9,751,648.00	9,751,648.00	-	709,600.00	709,600.00	9,042,048.00	7
Programme 5: Volunteerism & mentorship	-	-	-	-	-	-	-
SP5.1 Volunteerism & mentorship	14,750,500.00	14,750,500.00	-	9,273,220.00	9,273,220.00	5,477,280.00	63
<b>Total Budget</b>	<b>277,273,470.96</b>	<b>265,724,846.96</b>	<b>11,548,624.00</b>	<b>177,088,375.00</b>	<b>177,088,375.00</b>	<b>100,185,095.96</b>	<b>64</b>
Programme 1: General Administration and Planning	-	-	-	-	-	-	-
SP1.1: General Administration and Planning	65,234,904.62	65,234,904.62	-	40,979,934.00	40,979,934.00	24,254,970.62	63
<b>Total Budget</b>	<b>65,234,904.62</b>	<b>65,234,904.62</b>	<b>-</b>	<b>40,979,934.00</b>	<b>40,979,934.00</b>	<b>24,254,970.62</b>	<b>63</b>
Programme 1: General administration & planning	-	-	-	-	-	-	-
SP1.1 General administration & planning	571,487,837.70	517,839,482.84	53,648,354.86	393,007,437.00	395,358,633.00	176,129,204.70	69
Programme 2: Public financial management	-	-	-	-	-	-	-
SP2.1 Accounting services	37,224,663.07	37,224,663.07	-	29,482,640.00	29,482,640.00	3,637,368.07	79
SP2.2; Budget formulation, coordination and management	67,947,373.29	67,947,373.29	-	33,587,295.00	33,587,295.00	34,360,078.29	49
SP2.3; Internal audit services	19,594,010.74	19,594,010.74	-	9,219,966.00	9,219,966.00	10,374,044.74	47
SP2.4; Resource mobilisation	167,142,730.38	167,142,730.38	-	121,693,293.00	121,693,293.00	45,449,437.38	73



REPORTS AND FINANCIAL STATEMENTS (County Executive)

For the 3rd Quarter ended March 31, 2018

SP2.5; Supply chain management services	22,603,944.00	22,603,944.00	-	12,149,987.00	12,149,987.00	10,453,957.00	54
SP2.6; Economic planning	47,192,261.60	47,192,261.60	-	28,495,893.00	28,495,893.00	18,696,368.60	60
<b>Total Budget</b>	<b>93,192,820.78</b>	<b>87,954,465.92</b>	<b>53,648,354.86</b>	<b>627,636,511.00</b>	<b>629,987,707.00</b>	<b>303,205,113.78</b>	<b>68</b>
Legislation & Oversight	696,408,741.80	623,097,274.00	73,311,467.80	356,928,697.00	378,858,493.00	317,550,248.80	54
Political & Governance Pillar	3,037,308,930.25	2,898,800,483.59	138,508,446.66	1,830,299,387.00	1,854,580,379.00	1,182,728,551.25	61
<b>TOTAL COUNTY BUDGET</b>	<b>9,674,396,855.09</b>	<b>6,072,266,748.04</b>	<b>3,602,130,107.05</b>	<b>4,081,605,570.00</b>	<b>4,665,101,513.00</b>	<b>5,009,295,342.09</b>	<b>48</b>

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**VII. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT**

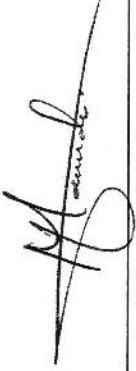
	Original Estimates	Revised Estimates	Final/Approved Budget	% Realized	Actual cumulative revenue (Q1 – Q4)
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>					
Transfers from National Government	-	-	-	-	-
Parking Fees	41,700,000	-	41,700,000	52%	21,695,825
Plot Rates/Rent	69,500,000	51,100,000	120,600,000	3%	3,817,943
Single Business Permits	81,200,000	21,186,000	102,386,000	55%	56,293,228
Plans Inspection	6,950,000	4,000,000	10,950,000	34%	3,740,048
Public Health services	56,849,000	(8,000,000)	48,849,000	18%	8,586,360
Advertising (Billboards)	6,950,000	4,000,000	10,950,000	15%	1,637,000
Market Fees	45,210,000	(4,510,000)	40,700,000	61%	24,977,371
Rent ( County Houses, Market stalls, County commercial buildings)	-	-	-	-	-
Agricultural Produce cess	22,240,000	3,220,000	25,460,000	43%	10,917,582
Fines,penalties and forfeiture	2,780,000	3,720,000	6,500,000	30%	1,918,473
Water Lease Fees	-	-	-	-	-
Hospital Fees	20,000,000	10,000,000	30,000,000	37%	10,991,820
Sundry debtors (Premium for property allocation and ground rent)	-	-	-	-	-
Licences	40,650,000	13,000,000	53,650,000	20%	10,601,400
Other Revenues	55,971,000	52,284,000	108,255,000	48%	52,027,806
<b>TOTAL</b>	<b>450,000,000</b>	<b>150,000,000</b>	<b>600,000,000</b>	<b>35</b>	<b>207,204,856</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27 April, 2018 and signed by:

Reports and Financial Statements (County Executive)  
For the 3rd Quarter ended March 31, 2018



Chief Officer – Finance



Ag. Head of Treasury - Accounting

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1 EQUITABLE SHARE (EXCHQUER RELEASES)**

	Kshs	Kshs
Total Exchequer Releases for quarter 1	-	1,095,029,770.00
Total Exchequer Releases for quarter 2	955,528,000	1,062,823,012.00
Total Exchequer Releases for quarter 3	2,491,198,000	1,610,337,897.00
Total Exchequer Releases for quarter 4	-	2,673,160,909.00
<b>Cumulative Amount</b>	<b>3,446,726,000</b>	<b>6,441,351,588.00</b>

**2 TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES**

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative
	Kshs	Kshs	Kshs	Kshs	Kshs	2016/2017 Kshs
<b>Transfers from Central government entities</b>						
<i>Transfer from Ministry of Health</i>						
Leasing of medical equipment	-	-	-	-	-	-
Free maternity healthcare	-	-	-	-	-	85,890,000
Financing for level 5 hospitals	-	-	-	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-	-	-
<b>Transfer from Ministry of Transport and Infrastructure</b>						
Nairobi Missing Link Roads and Non-Motorized Transport Facilities	-	-	-	-	-	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85,890,000</b>

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

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
*NOTES TO THE FINANCIAL STATEMENTS (Continued)*  
**3 PROCEEDS FROM FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	Q1	Q2	Q3	Q4	Cumulative amount		Comparative 2016/2017
							Kshs	Kshs	
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>									
<i>Government of Germany</i>									
Roads 2000 Project in Western Kenya			-	-	-	-	-	-	-
Roads 2000 Project in Central Kenya									
<i>Government of Italy</i>									
Rehabilitation of sub-district hospitals – KIDDP			-	-	-	-	-	-	-
<b>Grants Received from Multilateral Donors (International Organizations)</b>									
<i>DANIDA</i>			-	17,235,708	9,724,901	-	26,960,609	12,065,000	
Health Sector Programme Support (HSPS)			-	-	-	-	-	-	-
Health Sector Support Project (HSSP)			-	-	-	-	-	-	-
<i>World Bank</i>									
Health Sector Support Project (HSSP)			-	32,588,849	-	-	32,588,849	-	-
KDSP			-	-	31,201,603	-	31,201,603	-	-
NARGIP			-	-	50,609,855	-	50,609,855	-	-
<i>European Development Fund</i>									
<b>TOTAL</b>				<b>49,824,557</b>	<b>91,536,359</b>		<b>141,360,916</b>	<b>12,065,000</b>	



**COUNTY GOVERNMENT OF MAKUENI**

**Reports and Financial Statements (County Executive)  
For the 3rd Quarter ended March 31, 2018**

**4 PROCEEDS FROM DOMESTIC BORROWINGS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Borrowing within General Government	-	-	-	-	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-	-	-	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-	-	-	-	-
Borrowing from Other Domestic Financial Institutions	-	-	-	-	-	-
Borrowing from Other Domestic Creditors	-	-	-	-	-	-
Domestic Currency and Domestic Deposits	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**5 PROCEEDS FROM FOREIGN BORROWINGS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-	-	-	-
Foreign Borrowing - Direct Payments	-	-	-	-	-	-
Foreign Currency and Foreign Deposits	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**6 PROCEEDS FROM SALE OF ASSETS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings	-	-	-	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-	-	-	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-	-	-	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-	-	-	-
Disposal and Sales of Non-Produced Assets	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-



Reports and Financial Statements (County Executive)  
 For the 3rd Quarter ended March 31, 2018

9 FUEL LEVY ALLOCATION

	Allocation Q1 Kshs	Allocation Q2 Kshs	Allocation Q3 Kshs	Allocation Q4 Kshs	Cumulative amount Kshs	Comparative 2016/2017 Kshs
Road maintenance fuel levy fund	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF MAKUENI**

**Reports and Financial Statements (County Executive)**

**For the 3rd Quarter ended March 31, 2018**

**10 SUMMARY OF COUNTY OWN GENERATED REVENUES**

	Q1	Q2	Q3	Q4	Cumulative amount	2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from National Government						
Parking Fees	7,181,645	6,449,740	8,064,440	-	21,695,825	25,841,269
Plot Rates/Rent	636,749	602,852	2,578,342	-	3,817,943	6,668,541
Single Business Permits	7,334,240	4,189,115	44,769,873	-	56,293,228	65,462,900
Plans Inspection	1,743,914	1,077,387	918,747	-	3,740,048	6,077,004
Public Health services	2,991,460	1,819,600	3,775,300	-	8,586,360	4,178,635
Advertising (Billboards)	245,100	814,200	577,700	-	1,637,000	3,291,260
Market Fees	10,079,131	5,774,205	9,124,035	-	24,977,371	33,547,625
Rent (County Houses, Market stalls, County commercial buildings)	-	-	-	-	-	-
Agricultural Produce cess	4,897,095	1,966,427	4,054,060	-	10,917,582	14,997,040
Fines, penalties and forfeiture	967,916	498,090	452,467	-	1,918,473	1,975,864
Water Lease Fees	-	-	-	-	-	-
Hospital Fees	2,801,850	8,189,970	-	-	10,991,820	-
Sundry debtors (Premium for property allocation and ground rent)	-	-	-	-	-	-
Licences	-	2,948,000	7,653,400	-	10,601,400	-
Other Revenues	27,389,146	11,658,383	12,980,277	-	52,027,806	57,033,280
Environment & Conservancy Administration	-	-	-	-	-	-
<b>TOTAL</b>	<b>66,268,246</b>	<b>45,987,969</b>	<b>94,948,641</b>	<b>-</b>	<b>207,204,856</b>	<b>219,073,418</b>



**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**11 UNSPENT FUNDS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Equitable Share	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**12 COMPENSATION OF EMPLOYEES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	631,450,606	753,062,752	836,327,172	-	2,220,840,530	2,424,883,082
Basic wages of temporary employees	-	-	-	-	-	-
Personal allowances paid as part of salary	-	-	-	-	-	-
Personal allowances paid as reimbursements	-	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-	-
Other personnel payments	-	-	-	-	-	-
<b>Total</b>	<b>631,450,606</b>	<b>753,062,752</b>	<b>836,327,172</b>	<b>-</b>	<b>2,220,840,530</b>	<b>2,424,883,082</b>

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**13 USE OF GOODS AND SERVICES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	179,990	6,191,182	11,844,230	-	18,215,402	21,354,842
Communication, supplies and services	589,951	1,340,999	2,725,191	-	4,656,141	9,332,105
Domestic travel and subsistence	70,000	14,552,498	45,225,977	-	59,848,475	152,092,603
Foreign travel and subsistence	-	1,018,984	6,892,449	-	7,911,433	21,156,860
Printing, advertising and information supplies & services	368,509	5,065,672	4,890,030	-	10,324,211	28,341,608
Rentals of produced assets	294,960	400,500	1,010,000	-	1,705,460	2,121,100
Training expenses	-	10,445,858	16,837,536	-	27,283,394	33,140,547
Hospitality supplies and services	1,050,405	9,419,480	14,329,416	-	24,799,301	44,090,416
Insurance costs	143,452,642	47,776,427	13,133,486	-	204,362,555	146,591,412
Specialized materials and services	-	37,470,152	78,629,333	-	116,099,485	348,494,148
Office and general supplies and services	533,750	4,424,321	5,537,721	-	10,495,792	19,684,746
Other operating expenses	12,661,484	115,354,086	362,303,667	-	490,319,236	702,057,679
Routine maintenance – vehicles and other transport equipment	16,800,697	148,338,443	194,929,666	-	360,068,807	54,553,382
Routine maintenance – other assets	2,558,958	3,845,444	6,397,643	-	12,802,045	44,982,289
<b>Total</b>	<b>178,561,346</b>	<b>405,644,045</b>	<b>764,686,345</b>	<b>-</b>	<b>1,348,891,736</b>	<b>1,647,622,497</b>

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

14 **INTEREST PAYMENTS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-	-	-	-	-
Interest Payments on Domestic Borrowing	-	-	-	-	-	-
Interest on Borrowing From Other Government Units	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Other interest payments	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

15 **SUBSIDIES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-	-	-	-
<i>See list attached</i>	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
Subsidies to Private Enterprises	-	-	-	-	-	-
<i>See list attached</i>	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**16 TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount Kshs	Comparative 2016/2017 Kshs
Transfers to National Government entities	-	-	-	-	-	-
See attached list						
<b>Transfers to Counties</b>						
County Assembly	-	198,412,342	177,247,986	-	375,660,328	688,338,860
Transfer to Sand Authority	-	-	-	-	-	60,000,000
<b>TOTAL</b>	-	<b>198,412,342</b>	<b>177,247,986</b>	-	<b>375,660,328</b>	<b>748,338,860</b>

**17 OTHER GRANTS AND TRANSFERS**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount Kshs	Comparative 2016/2017 Kshs
Scholarships and other educational benefits	-	-	-	-	-	55,799,982
Emergency relief and refugee assistance	-	-	-	-	-	114,466,886
Subsidies to small businesses, cooperatives, and self employed	-	-	-	-	-	68,000,000
Other current transfers, grants	-	-	-	-	-	-
Other capital grants and transfers	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	<b>238,266,868</b>

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**18 SOCIAL SECURITY BENEFITS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**19 ACQUISITION OF ASSETS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Non Financial Assets</b>						
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings	-	15,549,609	118,586,234	-	134,135,843	1,270,035,395
Refurbishment of Buildings	-	-	31,602,746	-	31,602,746	11,702,763
Construction of Roads	-	4,777,743	7,262,933	-	12,040,676	315,307,181
Construction and Civil Works	-	-	102,242,477	-	102,242,477	235,939,119
Overhaul and Refurbishment of Construction and Civil Works	-	39,058,159	34,736,472	-	73,794,631	673,015,410
Purchase of Vehicles and Other Transport Equipment	-	30,901,148	4,701,648	-	35,602,796	68,862,012
Overhaul of Vehicles and Other Transport Equipment	-	-	6,000,000	-	6,000,000	-
Purchase of Household Furniture and Institutional Equipment	-	-	-	-	-	14,411,100
Purchase of Office Furniture and General Equipment	-	762,950	886,570	-	1,649,520	114,461,857
Purchase of ICT Equipment, Software and Other ICT	-	1,885,980	886,570	-	2,772,550	24,916,031



**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

<b>Non Financial Assets</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative 2016/2017</b>
Assets						
Purchase of Specialised Plant, Equipment and Machinery	-	-	-	-	-	177,761,541
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	339,340
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	-	-	-	8,513,500
Research, Studies, Project Preparation, Design & Supervision	-	68,800	3,634,380	-	3,703,180	10,455,915
Rehabilitation of Civil Works	-	34,856,202	-	-	34,856,202	-
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Acquisition of Land	-	-	-	-	-	37,872,922
Acquisition of Intangible Assets	-	865,000	2,419,900	-	3,284,900	-
<b>Financial Assets</b>						
Domestic Public Non-Financial Enterprises	-	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-	30,283,000
Foreign financial Institutions operating Abroad	-	-	-	-	-	-
Other Foreign Enterprises	-	-	-	-	-	xxx
Foreign Payables - From Previous Years	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>128,725,591</b>	<b>312,959,930</b>	<b>-</b>	<b>441,685,521</b>	<b>2,993,877,085</b>

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**20 FINANCE COSTS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges	-	-	-	-	-	-
Exchange Rate Losses	-	-	-	-	-	-
Other Finance costs	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**21 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-	-	-	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**22 OTHER PAYMENTS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative
	Kshs	Kshs	Kshs	Kshs	Kshs	2016/2017 Kshs
Budget Reserves	-	-	-	-	-	-
Civil Contingency Reserves	-	-	-	-	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-	-	-	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-	-	-	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
Domestic Accounts	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**22A BANK ACCOUNTS**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Comparative
		Kshs	Kshs	Kshs	Kshs	2016/2017 Kshs
Central Bank of Kenya-1000170937	Revenue Ac	470,289,336	93,345,222	434,118,177	-	1,007,360,933
Central Bank of Kenya-1000170557	Recurrent Ac	24,764	4,818,024	142,555,066	-	519
Central Bank of Kenya-1000170573	Development Ac	144,758,829	45,504,333	46,654,512	-	136,497,853
Central Bank of Kenya-1000268255	Emergency	41,234,121	26,040,464	4,334,110	-	41,234,121
Central Bank of Kenya-1000251697	Makueni County Road Maint. Fund	-	-	96,139,981	-	36,303,838
Central Bank of Kenya-1000333464	Special Purpose	-	32,588,849	32,068,798	-	-

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

Account									
Kenya Commercial Bank-1140751719	Revenue Ac	-	1,262,522	1,256,780					1,060,316
Kenya Commercial Bank-1140751042	Operations Ac	-	1,130,860	3,519,367					2,441,805
Kenya Commercial Bank-1147187010	Development Ac	-	-971,069	166,206					-
Kenya Commercial Bank-1143804953	Liquor Ac	76,000	38,000	4,465,100					1,291,401
Kenya Commercial Bank-1169183565	Revenue Ac	-	-	-					-
Kenya Commercial Bank-1169182968	Recurrent Ac	-	-	329,771					-
Kenya Commercial Bank-1183068646	Empowerment Fund Ac	-	-	-					27,674,879
Kenya Commercial Bank-1162794070	Kaiti Sub County Imprest Ac	-	114	-					-
Kenya Commercial Bank-1159711895	Development Ac	-	-	-					-
Co-operative Bank Of Kenya Ltd.-01141539338600	MOA Revenue Ac	471,015	531,935	-					3,417,423
Co-operative Bank Of Kenya Ltd.-01141539156001	Donor Ac	616,732	500,532	-					1,407,672
CBK Retention Ac-1000238119	Deposit Ac	147,776,966	109,470,140	79,486,826					141,969,876
Kenya Commercial Bank-1168389127	Directorate of Co-operatives	7,789	59,939	141,055					805,368
Kenya Commercial Bank-1169183565	Demonstration Revenue Ac	33,000	125,200	-					128,700
Kenya Commercial Bank-1169182968	Demonstration Operation Ac	218,136	318,136	-					222,396
<b>Total</b>		<b>805,506,687</b>	<b>314,763,200</b>	<b>845,235,747</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,401,817,098</b>	

**22B CASH IN HAND**

	Q1	Q2	Q3	Q4	Comparative
	Kshs	Kshs	Kshs	Kshs	2016/2017
					Kshs

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

Cash in Hand – Held in domestic currency	-	-	-	-	3,500
Cash in Hand – Held in foreign currency	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>3,500</b>

Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Comparative
	Kshs	Kshs	Kshs	Kshs	2016/2017
Cash Office	-	-	-	-	3,500.00
Location 2	-	-	-	-	-
Location 3	-	-	-	-	-
<b>Total</b>	-	-	-	-	<b>3,500.00</b>

**23 ACCOUNTS RECEIVABLE**

	Q1	Q2	Q3	Q4	Comparative
	Kshs	Kshs	Kshs	Kshs	2016/2017
Government Imprests	8,752,200	26,684,656	52,690,362	-	31,709,242
Clearance Accounts	-	-	-	-	-
Staff Advances	-	-	-	-	-
Other Advances	-	-	-	-	-
<b>Total</b>	<b>8,752,200</b>	<b>26,684,656</b>	<b>52,690,362</b>	<b>-</b>	<b>31,709,242</b>

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

**24 ACCOUNTS PAYABLE**

	Q1	Q2	Q3	Q4	Comparative
					2016/2017



**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	147,776,966	109,470,140	79,486,826	-	141,926,710
<b>Total</b>	<b>147,776,966</b>	<b>109,470,140</b>	<b>79,486,826</b>	<b>-</b>	<b>141,926,710</b>

**25 FUND BALANCE BROUGHT FORWARD**

	Q1	Q2	Q3	Q4	Comparative
	Kshs	Kshs	Kshs	Kshs	2016/2017
Bank accounts	1,401,817,098	805,506,687	314,763,200	-	2,423,023,480
Cash in hand	3,500	-	-	-	944,445
Accounts Receivables	31,709,242	8,752,200	26,684,656	-	4,526,300
Accounts Payables	(141,926,710)	(147,776,966)	(109,470,140)	-	(16,603,437)
<b>Total</b>	<b>1,291,603,130</b>	<b>666,481,921</b>	<b>231,977,716</b>	<b>-</b>	<b>2,411,890,788</b>

**26. OTHER IMPORTANT DISCLOSURES**

**26.1: PENDING ACCOUNTS PAYABLE (See Annex 5)**

	Q1	Q2	Q3	Q4	Comparative Period
	Kshs	Kshs	Kshs	Kshs	2016/2017
Construction of buildings	2,135,366.88	-	xxx	-	823,736.70
Construction of civil works	-	-	xxx	-	29,084,069.18
Supply of goods	2,090,406.00	-	xxx	-	25,377,231.20
Supply of services	2,702,844.79	-	xxx	-	80,019,305.01

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

<b>Total</b>	6,928,617.67	xxx	-	135,304,342.09
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**26.2: PENDING STAFF PAYABLES (See Annex 6)**

Name of Staff	Q1	Q2	Q3	Q4	Comparative Period
	Kshs	Kshs	Kshs	Kshs	2016/2017 Kshs
	782,094.85	-	-	-	10,662,696.00
					-
<b>Total</b>	782,094.85	-	-	-	10,662,696.00

**26.3: OTHER PENDING PAYABLES (See Annex 7)**

	Q1	Q2	Q3	Q4	Comparative Period
	Kshs	Kshs	Kshs	Kshs	2016/2017 Kshs
Amounts due to National Government entities	-	-	-	-	-
Amounts due to County Government entities	-	-	-	-	-
Amounts due to third parties	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**COUNTY GOVERNMENT OF MAKUEŊI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**ANNEX 1 – BANK RECONCILIATION/FO 30 REPORT**

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**ANNEX 2 – ANALYSIS OF OUTSTANDING IMPREST**

<i>Government Imprest Holders</i>					
<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>	<i>Kshs</i>
		<i>Kshs</i>	<i>Kshs</i>		<i>Kshs</i>
<i>Department of Agriculture</i>		4,125,871.00	-	4,125,871.00	
<i>CPSB</i>		29,000.00	-	29,000.00	
<i>County Secretary</i>		392,520.00	-	392,520.00	
<i>Department of Devolution</i>		2,287,330.00	-	2,287,330.00	
<i>Department of Education</i>		6,045,590.00	-	6,045,590.00	
<i>Department of Health</i>		3,207,408.00	-	3,207,408.00	
<i>Department of Lands</i>		1,012,360.00	-	1,012,360.00	
<i>Department of Finance</i>		2,542,713.00	-	2,542,713.00	
<i>Office of the Governor</i>		1,263,600.00	-	1,263,600.00	
<i>Department of Trade</i>		2,943,600.00	-	2,943,600.00	
<i>Department of Transport</i>		2,536,200.00	-	2,536,200.00	
<i>Department of Gender</i>		21,454,440.00	-	21,454,440.00	
<i>Department of Water</i>		4,849,730.00	-	4,849,730.00	
<b>Total</b>		<b>52,690,362.00</b>		<b>52,690,362.00</b>	

**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Q1	Q2	Q3	Q4
Land	-	-	-	-
Buildings and structures	-	15,549,609	118,586,234	
Transport equipment	-	30,901,148	4,701,648	
Office equipment, furniture and fittings	-	762,950	886,570	
ICT Equipment, Software and Other ICT Assets	-	1,885,980	886,570	
Other Machinery and Equipment	-	-	-	
Heritage and cultural assets	-	-	-	
Intangible assets	-	865,000	2,419,900	
<b>Total</b>		<b>49,964,687</b>	<b>127,480,922</b>	



**COUNTY GOVERNMENT OF MAKUENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**

**ANNEX 4 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**COUNTY GOVERNMENT OF MAKIENI**  
**Reports and Financial Statements (County Executive)**  
**For the 3rd Quarter ended March 31, 2018**  
**ANNEX 5- ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2014	Outstanding Balance 2013	Comments
		a	b	c	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
	<b>Sub-Total</b>						
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
	<b>Sub-Total</b>						
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
	<b>Sub-Total</b>						
<b>Others (specify)</b>							
10.							
11.							
12.							
	<b>Sub-Total</b>						
	<b>Grand Total</b>						

**COUNTY GOVERNMENT OF MAKUENI**

*Reports and Financial Statements (County Executive)*

*For the 3rd Quarter ended March 31, 2018*

**ANNEX 6- LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT**