

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

KENYA NATIONAL AUDIT OFFICE

Ref: MURANGA COUNTY 2014

2 July 2015

Peter Ndegwa Mbui
Clerk to the Muranga County Assembly
P.O. Box 52-10200
MURANGA



Dear Mr. Mbui

REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF MURANGA COUNTY ASSEMBLY FOR THE YEAR ENDED 30 JUNE 2014

I transmit the report of the Auditor-General on the examination of the financial operations of the Muranga County Assembly for the year ended 30 June 2014.

The report is submitted in accordance with the provisions of Article 229(7) of the Constitution for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

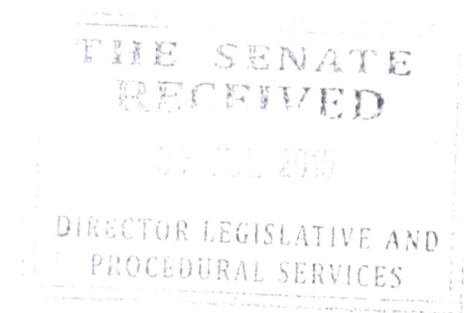
Edward R.O. Ouko, CBS
AUDITOR-GENERAL

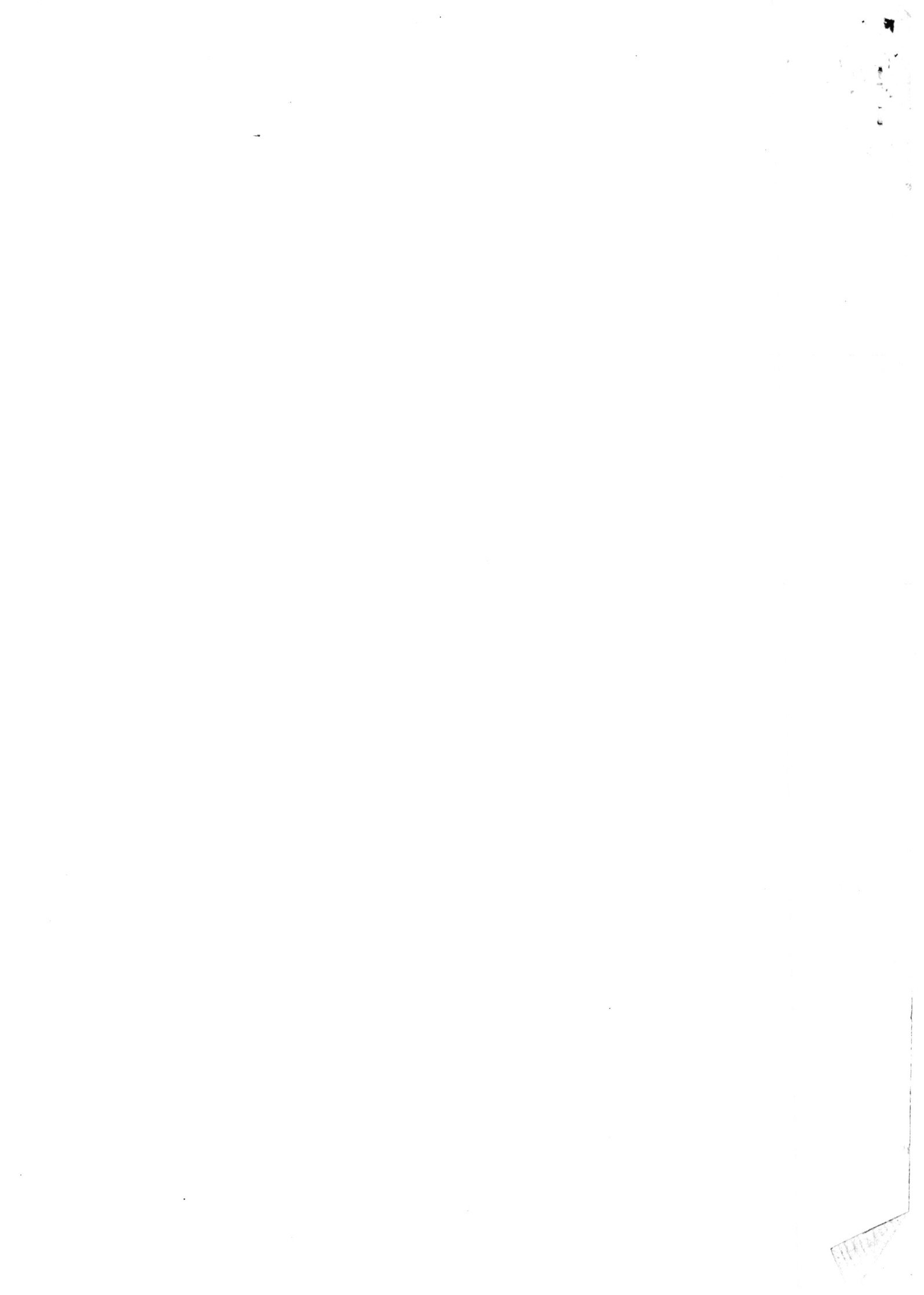
Copy to: **Mr. Jeremiah Nyegenye**
Clerk to the Senate
P.O. Box 41842
NAIROBI

Hon. Mwangi Wa Iria
The Governor
Muranga County Government
P.O. Box 52-10200
MURANGA

*(2) DDLPS
Schedule for
tabling
2/7/15*

*D/Com
DLPS
Please note/deal.
07/07/15*





REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
MURANG'A COUNTY GOVERNMENT**

**FOR THE SIXTEEN (16) MONTHS
PERIOD ENDED 30 JUNE 2014**



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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MURANG'A COUNTY GOVERNMENT FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying consolidated financial statements of Murang'a County Government set out on pages 6 to 36, which comprise the statement of financial assets as at 30 June 2014, and the statement of receipts and payments and the statement of cash flows 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 8 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the report in compliance with Article 229 (7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Presentation and accuracy of financial statements

- (i) The County Government submitted financial statements for the year ended 30 June 2014 on 31 October 2014, contrary to the Constitution which provides for the same to be submitted by 30 September after end of the financial year.

Further, the financial statements submitted were not signed by responsible officers.

- (ii) The County Government did not maintain a general ledger for purposes of recording transactions as they occurred. In addition, no trial balance was produced as at 30 June 2014. In the circumstances, it was not possible to ascertain the basis upon which financial statements balances were arrived at.
- (iii) Further, the County Government did not disclose in the notes to the financial statements explanation of material differences between the budget and actual amounts contrary to the requirements of accounting standards.
- (iv) The County Government did not disclose outstanding receivables amounting to Kshs.50,125,153 as at 30 June 2014 as per the records maintained at County Government. Further, the County Government prepared the financial statements without disclosing the balances of payables in the notes amounting to Kshs.1,295,483,567.

In the circumstances, the accuracy and the completeness of the financial statements could not be confirmed.

2. Assets and Liabilities

The County's statement of receipts and payments reflects an amount of Kshs.1,301,891,568 under acquisition of assets as at 30 June 2014. However, it has not reflected pending bills as at 30 June 2014 as an annexure to the financial statements as required by the template provided by the Public Sector Accounting Standards Board. In addition, the fixed assets register maintained by the County Government did not show the cost of the assets at acquisition. Further, the County Government did not provide ownership documents for non-current assets such as land and buildings title deeds, motor vehicles and motor bike log books.

In addition, the county's financial statements for the period under review do not include the assets and liabilities inherited from the defunct local authorities although the County management took possession of them. The Transition Authority is yet to formally hand over the assets and liabilities of the defunct local authorities to the County Government.

Consequently, there is no basis of ascertaining the accuracy, completeness and fair values of the financial statements presented by the County Government.

3. Other Revenues

During the period under review, the County Government collected other revenue totaling Kshs.558,144,352 as disclosed under note 12 in the financial statements. However, schedules extracted from daily collection records showed total collections of Kshs.532,792,471 resulting in unexplained and unreconciled difference of Kshs.25,351,881. Further, the sources of these revenues were not disclosed. In the circumstances, the accuracy of other revenues balance of Kshs. 558,144,352 could not be confirmed.

4. Cash and Cash Equivalents

The financial statements reflects cash and bank balance of Kshs.527,849,572 as at 30 June 2014. However, total balance of Kshs.85,006,013 held in Jamii Bora Bank and Equity Bank accounts was omitted from the financial statements. Further, bank confirmation certificates for 14 out of 19 bank accounts with balances amounting to Kshs.505,024,164 as at 30 June 2014 were not availed for audit verification. Also, no Board of Survey report was availed to support cash balances as at 30 June 2014. In addition, the County Government did not provide for audit review the details of transactions and operations of the following bank accounts;

- i. KCB Bank - Operations Account - Sept. to Nov. 2013
- ii. Cooperative Bank - Imprest Account - July to December 2013
- iii. KCB Bank - Imprest Account - November 2013

In the absence of bank statements, payments and transactions details of the above bank accounts, the expenditure and the amount involved during the period shown could not be ascertained.

In the circumstances, the accuracy of cash and bank balances of Kshs.527,849,572 as at 30 June 2014 could not be confirmed.

5. Understatement of compensation of employees figure

The statement of receipts and payments reflects compensation of employees' expenditure totaling Kshs.1,911,130,160 comprising of Kshs.84,682,022 and Kshs.1,826,448,138 incurred in the 4 months to 30 June 2013 and 12 months ended 30 June 2014 respectively. However, a comparison of reported figures in the financial statements for 12 months ended 30 June 2014 and schedules availed for audit review revealed that compensation of employees figure was understated by Kshs.10,875,708.00. Further, a review of expenditure records revealed that Kshs.6,800,130 was paid to the Commissioner of Income Tax on 7 April 2014 from CBK County Development account. However, the amount relates to payment of stamp duty on acquisition of land but was erroneously charged to the compensation of employees expenditure. Further, salaries amounting to Kshs.23,403,274 for County Staff at Gatanga Sub- County in Murang'a County was paid by Kiambu County on behalf of Murang'a County Government. However, the amount had not been refunded and was not disclosed in the notes to the financial statements.

In the circumstances, the accuracy of compensation of employees balance of Kshs.1,911,130,160 for the year ended 30 June 2014 could not be confirmed.

6. Grants and Other Transfers

The statement of receipts and payments reflects a figure of Kshs.25,432,423 in respect of grants and other transfers while the payment analysis revealed total payments of Kshs.23,948,603, resulting in unexplained difference of Kshs.1,483,820. Included in this figure was Kshs.2,418,674 in respect of expenditure on scholarships and other educational benefits. However, payments amounting to Kshs.383,372 in this respect were not included. Further, beneficiaries for above payments and criteria for award of scholarships were not provided for audit review.

In the circumstances, the propriety of expenditure of Kshs.25,432,423 in respect of grants and other transfers for the period ended 30 June 2014 could not be confirmed.

7. Transfers from other Government Entities

The statement of receipts and payments for the period ended 30 June 2014 indicated that the County received a sum of Kshs.4,020,445 being transfer from defunct local authorities. However, no documents were made available to explain the nature and the intended use of the funds. Further, bank statements indicating the bank account to which the amount was credited, as well as the expenditure documents were also not made available for audit review.

In the circumstances, the accuracy and validity of transfer from other Government entities balance of Kshs.4,020,445 during the period ended 30 June 2014 could not be confirmed.

9. Unsupported Expenditure on Goods and Service

Note 14 to the financial statements on use of goods and services account figure of Kshs.948,176,443 includes payments for fuel worth Kshs.23,703,882 for the fleet of vehicles in the County Government. However, no fuel registers were availed for audit review to confirm the receipt and usage of the fuel.

In the circumstances, the accountability on fuel usage amounting to Kshs.23,703,882 for the period ended 30 June 2014 could not be confirmed.

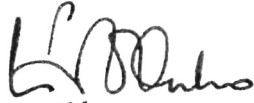
10. Domestic and foreign borrowing

The statement of receipts and payments indicates that the County Government paid a total of Kshs.2,580,079 being repayment of domestic borrowing against a budgeted figure of Kshs.8,200,000. However, the County Government did not maintain a Loans Register, indicating the purpose of the loan, amount loaned, terms of the loan and total amount payable. Further, the loan agreement and approval documents were not made available for audit review.

In the circumstances, the validity and accuracy of repayment of principal on domestic and foreign borrowing expenditure of Kshs.2,580,079 could not be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

1 October 2015



COUNTY GOVERNMENT OF MURANGA

REPORTS AND FINANCIAL STATEMENTS

**FOR 16 MONTHS ENDED
JUNE 30, 2014**

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

COUNTY GOVERNMENT OF MURANGA
Reports and Financial Statements
For 16 Months Ending June 30, 2014

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COUNTY GOVERNMENT OF MURANGA
Reports and Financial Statements
For 16 Months Ending June 30, 2014

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is 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 Murang'a County Government's day-to-day management is under the following key organs:

- Murang'a County Executive
- Murang'a County Assembly
- Murang'a County Public Service Board

(c) Fiduciary Management

The key management personnel who held office during the financial period ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	-Mr. Edwin K. Kimuyu
2.	Head Of County Treasury-Accounting	-Mr. Peter G. Kahora
3.	County Secretary	-Mr. P. Mukuria
4.	County Transition Coordinator	-Dr. Teresa Gichane

(d) Fiduciary Oversight Arrangements

- **Transitional Steering Committee**
- **Transitional Technical Committee**
- **County Monitoring And Evaluation Committee**
- **Transitional Public Investment Committee**

COUNTY GOVERNMENT OF MURANGA
Reports and Financial Statements
For 16 Months Ending June 30, 2014

(e) Entity Headquarters

Murang'a County Government
Country Hall
P.O. BOX 52-10200
MURANG'A, KENYA

(f) Entity Contacts

Telephone: (060)2030271
E-mail: infor@muranga.go.ke
Website: www.muranga.go.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
Muranga

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

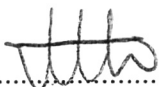
COUNTY GOVERNMENT OF MURANGA
Reports and Financial Statements
For 16 Months Ending June 30, 2014

FORWARD BY THE C.E.C MEMBER-FINANCE AND ECONOMIC PLANNING

I hereby forward the financial statements for Murang'a County Government for the 16 (sixteen) months ended 30/6/2014 in accordance with the provisions of the PFM Act 2012. The Financial statements have been prepared using the Cash Basis of Accounting.

The County Government prepared a five year County Integrated Development Plan (CIDP) through public participation from which annual development plans were derived and budgeted for. All our expenditures were within the budgetary allocation. The County Government managed to spend 30% of the total expenditure on development programmes. However we were not able to achieve the targeted revenue but strategies have been put in place to increase revenue collection in future.

I wish to convey my appreciation to Hon Governor, the Deputy Governor, fellow C.E.C's, and all staff of Murang'a County Government for their dedication and hard work. Also, I wish to recognise the Office of Controller of Budget, Commissioner of Revenue Allocation and K.E.N.A.O for their support and facilitation.

Signed.....

E. K Kimuyu
CO-FINANCE AND ECONOMIC PLANNING

FOR: C.E.C. FINANCE, IT AND ECONOMIC PLANNING

COUNTY GOVERNMENT OF MURANGA
Reports and Financial Statements
For 16 Months Ending June 30, 2014

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year/period, the county treasury for a County Government shall prepare financial statements in respect of that County Government. Section 163 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

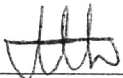
The County Executive Committee (CEC) Member for finance of Murang'a County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial period for 16 months ended on June 30, 2014. 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 entity; (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 Governments; (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 Governments 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 County Government's transactions during the financial period for 16 months ended on June 30, 2014 and of the County Government's financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Governments, which have been relied upon in the preparation of the County Governments 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 period 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 Governments 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 Governments financial statements were approved and signed by the Accounting Officer on _____ 2014.



Hon George Kamau

County Executive Committee Member-Finance

COUNTY GOVERNMENT OF MURANGA

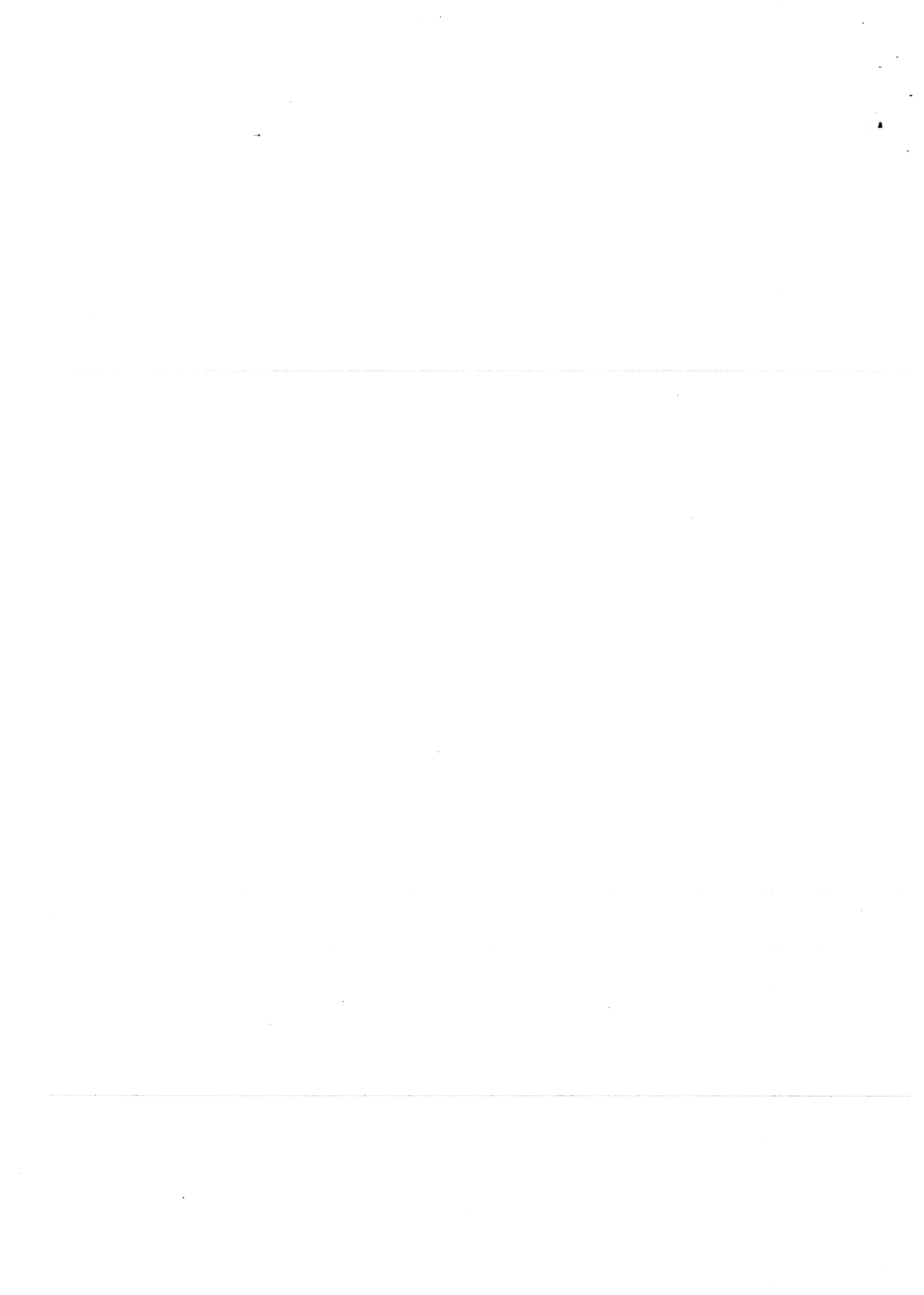
Reports and Financial Statements

For 16 Months Ending June 30, 2014

REPORT OF THE INDEPENDENT AUDITORS

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014
		Kshs
RECEIPTS		
Tax Receipts	1	-
Social Security Contributions	2	-
Proceeds from Domestic and Foreign Grants	3	-
Exchequer releases	4	4,119,107,997.40
Transfers from Other Government Entities	5	65,612,645.00
Proceeds from Domestic Borrowings	6	-
Domestic Currency and Domestic Deposits	7	-
Proceeds from Foreign Borrowings	8	-
Proceeds from Sale of Assets	9	-
Reimbursements and Refunds	10	-
Returns of Equity Holdings	11	-
Other Receipts	12	558,144,352.00
TOTAL RECEIPTS		4,742,864,994.40
PAYMENTS		
Compensation of Employees	13	1,911,130,160.39
Use of goods and services	14	948,176,443.00
Interest payments	15	-
Subsidies	16	-



PAYMENTS

Transfers to Other Government Units	17	-
Other grants and transfers	18	25,432,423.00
Social Security Benefits	19	-
Acquisition of Assets	20	1,301,891,568.00
Finance Costs, including Loan Interest	21	-
Repayment of principal on Domestic and Foreign borrowing	22	2,580,079.00
Other Payments	23	25,804,749.00

TOTAL PAYMENTS

4,215,015,422.39

SURPLUS/DEFICIT

527,849,572.01

I. STATEMENT OF ASSETS

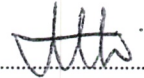
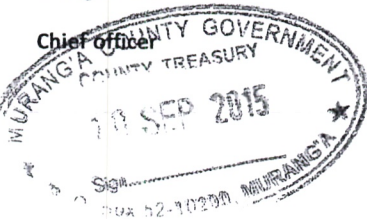
	Note	2013-2014
		Kshs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	24A	527,849,572.01
Cash Balances	24B	-
Cash Equivalents	24C	-
Outstanding Imprests	24D	-
TOTAL FINANCIAL ASSETS		527,849,572.01

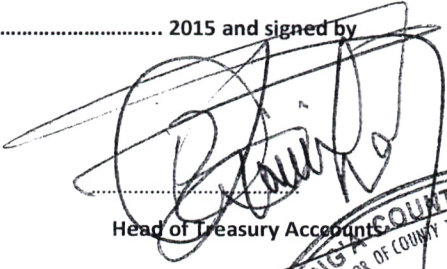
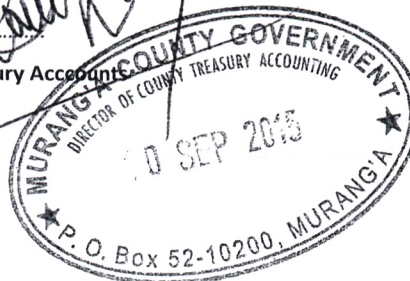
REPRESENTED BY

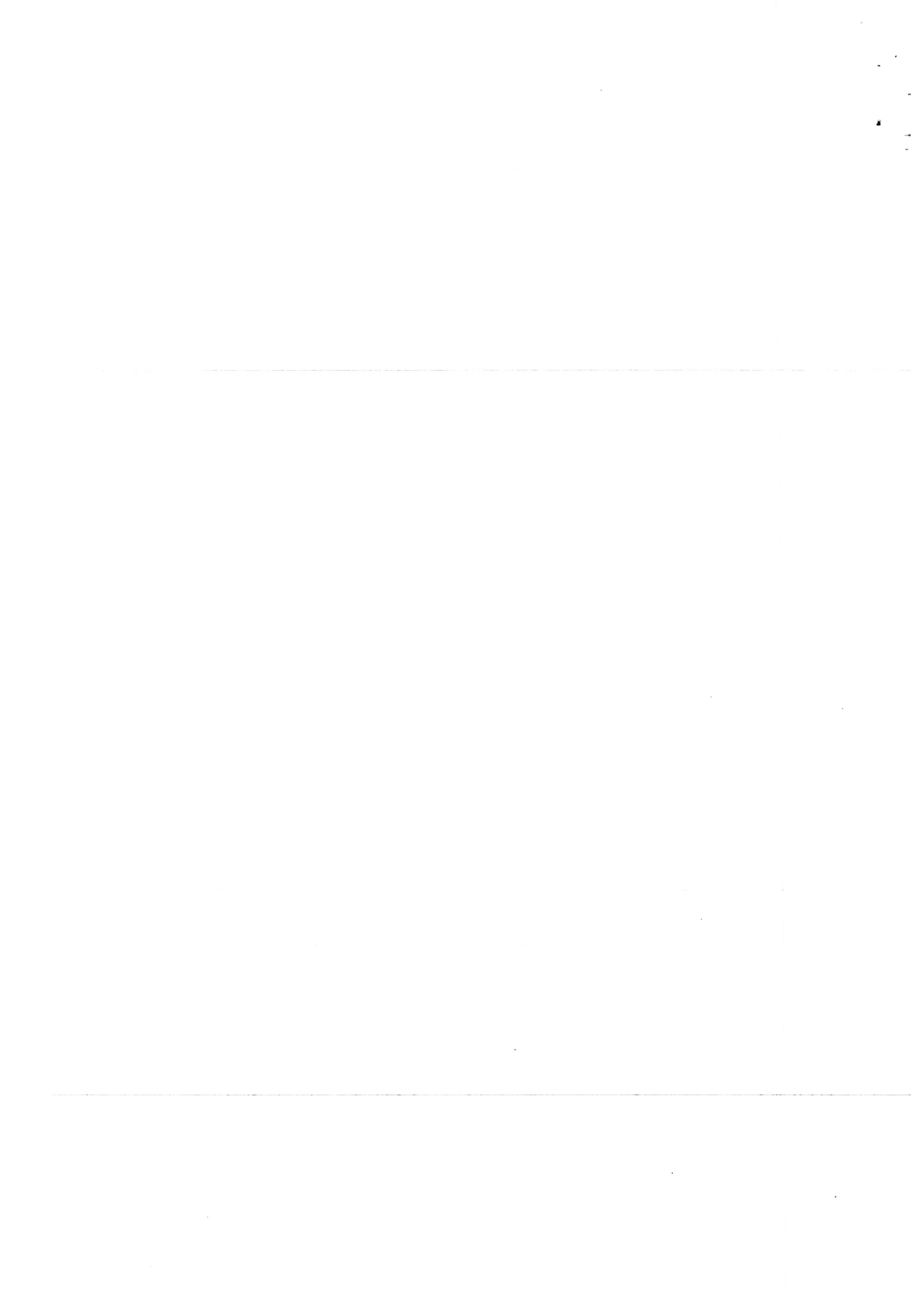
Fund balance b/fwd	25	-
Surplus/Deficit for the year		527,849,572.01
Prior year adjustments	26	-
NET FINANCIAL POSITION		527,849,572.01

The accounting policies and explanatory notes to these financial statements form an integral part of financial statements

The financial statements were approved on 2015 and signed by


 Chief Officer



 Head of Treasury Accounting




STATEMENT OF CASHFLOW

		Ksh
Receipts for operating income		
Tax Receipts	1	-
Social Security Contributions	2	-
Proceeds from Domestic and Foreign	3	-
Exchequer Releases	4	4,119,107,997.40
Transfers from Other Government En	5	65,612,645.00
Reimbursements and Refunds	10	-
Returns of Equity Holdings	11	-
Other Receipts	12	558,144,352.00
		4,742,864,994.40
Payments for operating expenses		
Compensation of Employees	13	1,911,130,160.39
Use of goods and services	14	948,176,443.00
Interest payments	15	-
Subsidies	16	-
Transfers to Other Government Units	17	-
Other grants and transfers	18	25,432,423.00
Social Security Benefits	19	-
Finance Costs, including Loan Interest	21	-
Other Expenses	23	25,804,749.00
		2,910,543,775.39
Adjusted for:		
Changes in imprest		-
Changes in district suspense		-
Changes in advance		-
Adjustments during the year		
Net cash flow from operating activities		1,832,321,219.01

CASHFLOW FROM INVESTING ACTIVITIES

Proceeds from Sale of Assets	9	-
Acquisition of Assets	20	1,301,891,568.00
Net cash flows from Investing Activities		1,301,891,568.00

CASHFLOW FROM BORROWING ACTIVITIES

Proceeds from Domestic Borrowings	6	-
Domestic Currency and Domestic Dep	7	-
Proceeds from Foreign Borrowings	8	-
Repayment of principal on Domestic	22	2,580,079.00
Net cash flow from financing activities		2,580,079.00

NET INCREASE IN CASH AND CASH EQUIVALENT		527,849,572.01
Cash and cash equivalent at BEGINN	24	
Cash and cash equivalent at END of 1	24	527,849,572.01

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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Murang'a* and all values are rounded to the nearest shilling. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *County Government of Murang'a*.

2. Recognition of revenue and expenses

The *County Government of Murang'a* recognises all revenue from the various sources when the event occurs and the related cash has actually been received by the *County Government of Murang'a*. In addition, the *County Government of Murang'a* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County Government of Murang'a*.

3. In-Kind contributions

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

4. 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 subjects to insignificant risk of changes in value. Bank account balances includes amount held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

COUNTY GOVERNMENT OF MURANG'A

Reports and Financial statements

For the 16 months ended 30th June, 2014

5. Pending bills

Pending bills consists of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year on 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 Government of Murang'a* at the end of the year. When the pending bills are finally settled, such payments are included in the statements of receipts and payments in the year in which payments are made.

6. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *County Government of Murang'a* budget was approved as required by Law and as detailed in the Government of Kenya Budget printed Estimates. A high-level assessment of the *County Government of Murang'a* actual performance against the comparable budget for the financial year under review has been included in the annex to these financial statements.

7. Comparative figures

This are the first financial statements for the *County Government of Murang'a* and as such there are no comparative figures for comprison.

8. Subsequent events

There have been no events subsequents to the financial year end with a significant impact on the financial statements for the year ended 30th June, 2014.

1 TAX RECEIPTS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Taxes on Income, Profits and Capital Gains	-	-	-
Taxes on Property	-	-	-
Taxes on Goods and Services	-	-	-
Taxes on International Trade and Transactions	-	-	-
Other Taxes (not elsewhere classified)	-	-	-
Total	-	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	2012 - 2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Receipts for Health Insurance Contribution	-	-	-
Receipts to NHIF for Health Insurance Contributions	-	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-	-
Total	-	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date receive	Amount in foreign currency	2013	2013 - 2014
			March-June	July-June
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
Total				

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 EXCHEQUER RELEASES

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Total Exchequer Releases for quarter 1	-	332,978,615	332,978,615
Total Exchequer Releases for quarter 2	-	724,718,162	724,718,162
Total Exchequer Releases for quarter 3	-	1,136,044,687	1,136,044,687
Total Exchequer Releases for quarter 4	201,712,526	1,723,654,007	1,925,366,533
Total	201,712,526	3,917,395,471	4,119,107,997

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Description			
Transfers from Central government entities	-	-	-
Transitional Authority	61,592,200	-	61,592,200
Transfers from other government entities	-	-	-
Transfers from Counties	-	-	-
Defunct Local Authorities Accounts	-	4,020,445	4,020,445
			-
TOTAL	61,592,200	4,020,445	65,612,645

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	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	-	-	-
Total	-	-	-

7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
x% Retention amount in relation contracts	-	-	-
y% Retention amount in relation to project	-	-	-
% Retention amount in relation to other Accounts	-	-	-
Deposits held in trust	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 PROCEEDS FROM FOREIGN BORROWINGS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-
Foreign Borrowing - Direct Payments	-	-	-
Foreign Currency and Foreign Deposits	-	-	-
Total	-	-	-

9 PROCEEDS FROM SALE OF ASSETS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-
Disposal and Sales of Non-Produced Assets	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 REIMBURSEMENTS AND REFUNDS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-	-
Reimbursement of Audit Fees	-	-	-
Reimbursement on Messing Charges (UNICEF)	-	-	-
Reimbursement from World Bank – ECD	-	-	-
Reimbursement from Individuals and Private Organisations	-	-	-
Reimbursement from Local Government Authorities	-	-	-
Reimbursement from Statutory Organisations	-	-	-
Reimbursement within Central Government	-	-	-
Reimbursement Using Bonds	-	-	-
Total	-	-	-

11 RETURNS OF EQUITY HOLDINGS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-	-
Returns of Equity Holdings in International Organisations	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 OTHER RECEIPTS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Receipts from Administrative Fees and Charges	112,670,504	-	112,670,504
Receipts from Administrative Fees and Charges - Collected as AIA	-	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-	-
Receipts from Sales by Non-Market Establishments	-	-	-
Fines Penalties and Forfeitures	-	-	-
Receipts from Voluntary transfers other than grants	-	-	-
Other Receipts Not Classified Elsewhere	132,250	445,341,598	445,473,848
Total	112,802,754	445,341,598	558,144,352

13 COMPENSATION OF EMPLOYEE

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Basic salaries of permanent employees	76,517,106	1,739,224,154	1,815,741,260
Basic wages of temporary employees	2,339,979	32,174,309	34,514,288
Personal allowances paid as part of salary	-	44,903,135	44,903,135
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	5,824,937	10,146,540	15,971,477
Total	84,682,022	1,826,448,138	1,911,130,160

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 USE OF GOODS AND SERVICES

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Utilities, supplies and services	865,171	36,710,700	37,575,871
Communication, supplies and services	882,531	18,911,366	19,793,897
Domestic travel and subsistence	21,752,051	155,002,292	176,754,343
Foreign travel and subsistence	-	64,680,815	64,680,815

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Printing, advertising and information supplies & services	4,148,701	163,839,632	167,988,333
Rentals of produced assets	720,000	12,836,492	13,556,492
Training expenses	2,030,944	64,728,456	66,759,400
Hospitality supplies and services	1,950,688	49,464,587	51,415,275
Insurance costs	16,034	16,367,233	16,383,267
Specialized materials and services	2,417,620	99,392,875	101,810,495
Office and general supplies and services	-	28,047,936	28,047,936
Other operating expenses	15,426,759	131,172,701	146,599,460
Routine maintenance – vehicles and other transport equipment	1,536,892	20,449,451	21,986,343
Routine maintenance – other assets	137,840	7,682,205	7,820,045
Fuel, oil and lubricants	2,105,510	23,703,882	25,809,392
Bank Charges	98,621	1,096,458	1,195,079
Total	54,089,362	894,087,081	948,176,443

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 INTEREST PAYMENTS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-	-
Interest on Domestic Borrowing	-	-	-
Interest on Borrowing From Other Government Units	-	-	-
Total	-	-	-

16 SUBSIDIES

Description	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Subsidies to Public Corporations			
Subsidies to Private Enterprises			
TOTAL	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Transfers to National Government entities	-	-	
Transfers to Counties			
TOTAL	-	-	-

18 OTHER GRANTS AND OTHER PAYMENTS

Description	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	22,805,339	22,805,339
Emergency relief and refugee assistance	-	1,435,744	1,435,744
Subsidies to small businesses, cooperatives, and self employed	-	1,191,340	1,191,340
Other current transfers, grants	-	-	-
Other capital grants and transfers	-	-	-
Total	-	25,432,423	25,432,423

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 SOCIAL SECURITY BENEFITS

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	-	-
Social security benefits in cash and in kind	-	-	-
Employer Social Benefits in cash and in kind	-	-	-
Total	-	-	-

20 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-
Construction of Buildings	2,122,800	23,893,705	26,016,505
Refurbishment of Buildings	18,020,749	36,152,980	54,173,729
Construction of Roads	1,477,828	283,912,777	285,390,605
Construction and Civil Works	-	115,646,320	115,646,320
Overhaul and Refurbishment of Construction and Civil Works	-	1,036,929	1,036,929
Purchase of Vehicles and Other Transport Equipment	-	93,991,699	93,991,699
Overhaul of Vehicles and Other Transport Equipment	69,360,570	60,060	69,420,630
Purchase of Household Furniture and Institutional Equipment	9,643,945	6,824,583	16,468,528
Purchase of Office Furniture and General Equipment	13,243,000	27,704,365	40,947,365

COUNTY GOVERNMENT OF MURANG'A
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Purchase of ICT Equipment, Software and Other ICT Assets	7,256,600	12,415,900	19,672,500
Purchase of Specialised Plant, Equipment and Machinery	-	145,085,735	145,085,735
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	63,999,090	63,999,090
Research, Studies, Project Preparation, Design & Supervision	-	14,595,505	14,595,505
Rehabilitation of Civil Works	-	3,552,028	3,552,028
Acquisition of Strategic Stocks and commodities	-	-	-
Acquisition of Land	-	351,894,400	351,894,400
Acquisition of Intangible Assets	-	-	-
Financial Assets			-
Domestic Public Non-Financial Enterprises	-	-	-
Domestic Public Financial Institutions	-	-	-
Foreign financial Institutions operating Abroad	-	-	-
Other Foreign Enterprises	-	-	-
Foreign Payables - From Previous Years	-	-	-
			-
Total	121,125,492	1,180,766,076	1,301,891,568

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21 FINANCE COSTS, INCLUDING LOAN INTEREST

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Exchange Rate Losses	-	-	-
Interest Payments on Foreign Borrowings	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-	-
Interest on Borrowings from Other Government Units	-	-	-
Total	-	-	-

22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic	-	2,580,079	2,580,079
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-
Repayment of Principal from Foreign Lending & On - Lending	-	-	-
Total	-	2,580,079	2,580,079

NOTES TO THE FINANCIAL STATEMENTS
 (Continued)

23 OTHER EXPENSES

	2013	2013 - 2014	TOTAL
	March-June	July-June	16 Months
	Kshs	Kshs	Kshs
Budget Reserves	-	-	-
Civil Contingency Reserves	-	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-	-
Other expenses	1,727,566	24,077,183	25,804,749
Domestic Accounts	-	-	-
	1,727,566	24,077,183	25,804,749

24A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank	2013	2013-2014
		March-June	July-June
		Kshs	Kshs
County REVENUE FUND Account No. 1000171553			484,891,191
Kenya Commercial bank OPERATIONS, A/c no.1140746464(Kshs)		1,172,175	2,890
Kenya Commercial bank IMPREST, A/c no.1141114828(Kshs)		19,472,020	48,255
Kenya Commercial bank REVENUE, A/c no.1140745859		112,669,383	2,557,248
Co-operative Bank HEALTH HQ RECURRENT A/C NO.01141573092700			2,311,680
Co-operative Bank OPERATIONS A/C 01141422417800			82,385
Co-operative Bank AGROMARKETING A/C 01141573086800			34,976
Family Bank PS BOARD a/c No.006000020536			61,059
Family Bank PUBLIC SERVICE a/c No.006000020154			6,701
Kenya Commercial bank TRANSPORT AND INFRASTRUCTURE			308,287
Consolidated bank YOUTH ACCOUNT			31,669
Co-operative Bank MURANGA AGRICULTURE A/C NO.01141573074000			227,624

NOTES TO THE FINANCIAL STATEMENTS
 (Continued)

Co-operative Bank MURANGA TRADE			11,910
Co-operative Bank Imprest Accounts A/C			205,333
Central Bank A/C No. 1000170988			536,849
Central Bank A/C No. 1000171073			16,144,982
Kenya Commercial bank HEALTH A/C 114761931			42,739
Co-operative Bank EDUCATION ICT TOURISM A/C 01141573102800	-		352,608
Kenya Commercial bank ASSEMBLY A/C No. 1142449033	-	20,113,500	20,155,956
	-	-	-
Total		114,483,038	527,849,572

24B: CASH IN HAND

	2013	2013 - 2014
	March-June	July-June
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>specify</i>)	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24C: Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amou	Exchange rate	2013	2013 - 2014
			March-June	July-June
			Kshs	Kshs
Describe the nature of deposit	-	-	-	-
Describe the nature of deposit	-	-	-	-
Describe the nature of deposit	-	-	-	-
Describe the nature of deposit	-	-	-	-

Total - -

24D (i): OUTSTANDING IMPRESTS 2012/2013

Name of Officer or Institution	Date Impres	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-

Total - -

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Name of Officer or Institution	Date Impres	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-
Name of Officer or Institution	dd/mm/	-	-	-

Total -

25. BALANCES BROUGHT FORWARD

	2013		2013 - 2014	
	March-June		July-June	
	Kshs		Kshs	
Kenya Commercial bank Imprest, A/c no.1141114828(Kshs)	-	-	19,472,020	
Kenya Commercial bank Operations, A/c no.1140746464(Kshs)	-		1,172,175	
Kenya Commercial bank REVENUE, A/c no.1140745859			112,669,383	
Kenya Commercial bank ASSEMBLY A/C No. 1142449033			20,113,500	
Cash equivalents (short-term deposits)	-		-	
Imprest	-		-	
Receivables	-		-	
Payables	-		-	

Total - 114,483,038

[Provide short appropriate explanations as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

26

PRIOR YEAR ADJUSTMENTS

	2013	2013 - 2014
	March-June	July-June
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Total	-	-

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2013	2013 - 2014
	March-June	July-June
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

27.2: PENDING STAFF PAYABLES (\$)	2013	2013 - 2014
	March-June	July-June
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

27.3: OTHER PENDING PAYABLES (2013	2013 - 2014
	March-June	July-June
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (specify)	-	-
	<hr/>	<hr/>
	<hr/>	<hr/>

27.3: OTHER PENDING PAYABLES (See Annex 1)

Kshs

asset from defunct local authorities as per their last audited

2,730,220,799

COUNTY GOVERNMENT OF MURANG'A
Reports and financial statements
For 16 months Ending 30th June,2014

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED						
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	4,119,107,997.40	-	4,119,107,997.40	4,119,107,997.40	-	
Transfers from Other Government Entities	-	-	-	65,612,645.00	- 65,612,645.00	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	800,000,000.00	-	800,000,000.00	558,144,352.00	241,855,648.00	70%
TOTALS	4,919,107,997.40	-	4,919,107,997.40	4,742,864,994.40	176,243,003.00	96%
PAYMENTS						
Compensation of Employees	1,723,593,000.00	-	1,723,593,000.00	1,911,130,160.39	- 187,537,160.39	111%
Use of goods and services	538,105,000.00	-	538,105,000.00	948,176,443.00	- 410,071,443.00	176%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	12,000,000.00	-	12,000,000.00	25,432,423.00	- 13,432,423.00	212%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	2,699,218,000.00	-	2,699,218,000.00	1,301,891,568.00	1,397,326,432.00	48%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign	8,200,000.00	-	8,200,000.00	2,580,079.00	5,619,921.00	31%
Other Payments	61,791,100.00	-	61,791,100.00	25,804,749.00	35,986,351.00	42%
TOTALS	5,042,907,100.00	-	5,042,907,100.00	4,215,015,422.39	827,891,677.61	84%

COUNTY GOVERNMENT OF MURANG'A
Reports and financial statements
For 16 months Ending 30th June,2014

I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT						
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparabl	Budget Utilisation Dif	% of Utilis.
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS					-	
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	3,917,799,902.40	-	3,917,799,902.40	4,119,107,997.40	201,308,095.00	105%
Transfers from Other Government Entities	-	-	-	65,612,645.00	65,612,645.00	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings			-		-	
Other Receipts	800,000,000.00		800,000,000.00	558,144,352.00	241,855,648.00	70%
TOTALS	4,717,799,902.40	-	4,717,799,902.40	4,742,864,994.40	25,065,092.00	101%
PAYMENTS						
Compensation of Employees	1,723,593,000.00		1,723,593,000.00	1,911,130,160.39	187,537,160.39	111%
Use of goods and services	538,105,000.00		538,105,000.00	948,176,443.00	410,071,443.00	176%
Interest payments			-		-	0%
Subsidies			-		-	0%
Transfers to Other Government Units			-		-	0%
Other grants and transfers	12,000,000.00		12,000,000.00	25,432,423.00	13,432,423.00	212%
Social Security Benefits			-		-	0%
Acquisition of Assets	-		-		-	0%
Finance Costs, including Loan Interest			-		-	0%
Domestic and Foreign borrowing	8,200,000.00		8,200,000.00	2,580,079.00	5,619,921.00	31%
Other Payments	61,791,100.00	-	61,791,100.00	25,804,749.00	35,986,351.00	42%
TOTALS	2,343,689,100.00	-	2,343,689,100.00	2,913,123,854.39	569,434,754.39	124%

Budgeted Exchequer releases include Kshs. 404,431,000 conditional grant funds. The funds were however not released to the county.

COUNTY GOVERNMENT OF MURANG'A
Reports and financial statements
For 16 months Ending 30th June,2014

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT						
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparabl	Budget Utilisation Dif	% of Utilis
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	-	-	-	-	-	
Tax Receipts	-	-	-	-	-	
Social Security Contributions	-	-	-	-	-	
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	-	-	-	-	-	
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
TOTALS						
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	2,699,218,000.00	-	2,699,218,000.00	1,301,891,568.00	1,397,326,432.00	48%
Finance Costs, including Loan Interest	-	-	-	-	-	-
Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTALS	2,699,218,000.00	-	2,699,218,000.00	1,301,891,568.00	1,397,326,432.00	48%

COUNTY GOVERNMENT OF MURANG'A
Reports and Financial Statements
For 16 Months Ended 30th June, 2014

I. SUMMARY STATEMENT OF PROVISIONINGS

Details of General Accounts On Vote

2013 - 2014

Kshs

GAV Provisioning account balance 1,406,853,577.61

Total 1,406,853,577.61

Details of Exchequer Account

2013 - 2014

Kshs

Exchequer Provisioning account balance 879,004,005.60

Total 879,004,005.60

COUNTY GOVERNMENT OF MURANG'A
Reports and Financial Statements
For 16 Months ended 30th June, 2014

ANNEX II

GAV(General account on vote)			
	DR		CR
	Ksh		Ksh
Expenses	4,215,015,422.39	Exchequer	5,621,869,000.00
Bal cd	1,406,853,577.61		
	<u>5,621,869,000.00</u>		<u>5,621,869,000.00</u>

Exchequer (County revenue Fund)			
	DR		CR
	Ksh		Ksh
GAV	5,621,869,000.00	Cashbook (Exchequer received)	4,742,864,994.40
		Bal c/d	879,004,005.60
	<u>5,621,869,000.00</u>		<u>5,621,869,000.00</u>

Cashbook			
	DR		CR
	Ksh		Ksh
Exchequer received	4,742,864,994.40	Expenses	4,215,015,422.39
		Bal c/d	527,849,572.01
	<u>4,742,864,994.40</u>		<u>4,742,864,994.40</u>

Expenses A/C			
	DR		CR
	Ksh		Ksh
Cashbook	4,215,015,422.39		
	<u>4,215,015,422.39</u>		

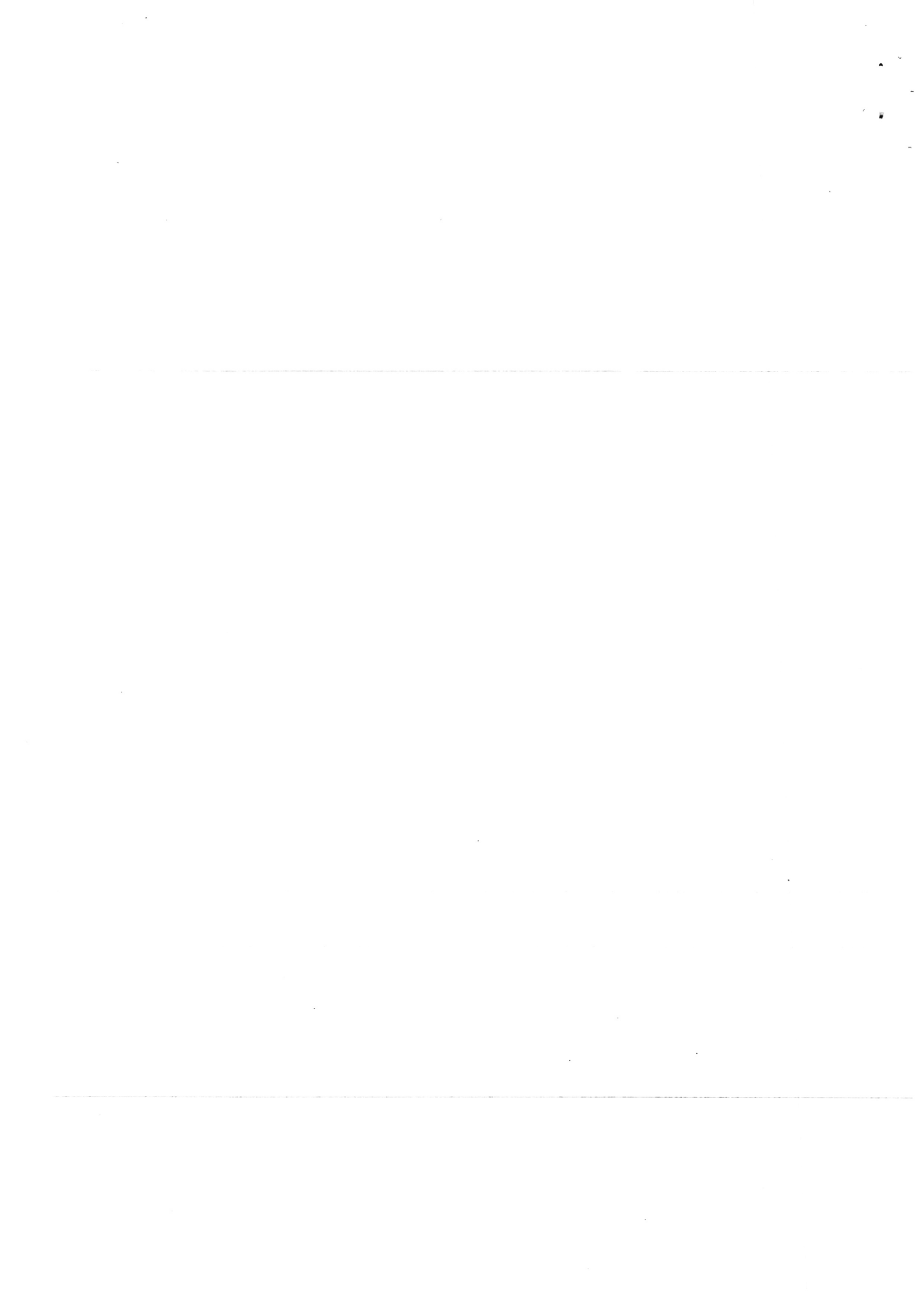
Expenses control account			
	DR		CR
	Ksh		Ksh
		Cashbook	4,215,015,422.39
			<u>4,215,015,422.39</u>

ASSETS:

	<u>Ksh</u>
Exchequer under issue	879,004,005.60
cashbook	527,849,572.01
	<u>1,406,853,577.61</u>

LIABILITIES:

GAV Surplus vote	1,406,853,577.61
	<u>1,406,853,577.61</u>



MURANG'A COUNTY GOVERNMENT
Reports and Financial Statements
For 16 Months ended 30th June, 2014

Annex 1

SUMMARY OF (ACQUIRED) FIXED ASSETS

	KSH.
LAND	351,894,400.00
BUILDINGS	59,698,283.20
VEHICLES AND TRANSPORT EQUIPMENTS OFFICE QUIPMENTS, FURNITURE AND FITTINGS	96,148,941.00
	53,212,879.00
OTHER MACHINERY	158,724,478.00
TOTAL	719,678,981.20

FIXED ASSET SCHEDULE (SUMMARY)

(FROM DEFUNCT LOCAL AUTHORITIES)

	KSH.
LAND	2,179,425,000.00
BUILDINGS	387,327,641.30
VEHICLES AND TRANSPORT EQUIPMENTS	127,467,232.00
FURNITURE&FITTINGS	24,604,436.00
COMPUTERS	10,461,590.00
INFRASTRUCTURE	934,900.00
TOTAL	2,730,220,799.30

