

MURANG'A COUNTY GOVERNMENT

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If calling please ask for
Municipal Manager
When replying please quote



County Hall
P.O. Box 52-10200,
Murang'a, Kenya
Telephone 060-2030271

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Dec 25
25

MURANG'A MUNICIPALITY



Date: 15th October 2022

The Clerk,
Murang'a County Assembly
P.O. Box 731-10200
MURANG'A

RE: 1st QUARTER FINANCIAL REPORT 2022/2023

Forwarded please find the Murang'a Municipality 1st quarter report and statement of expenditure for FY2022-2023 as provided in the program operating manual for your necessary action.

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Stephen M. Kamiri
Municipal Finance Officer
Murang'a Municipality



CC

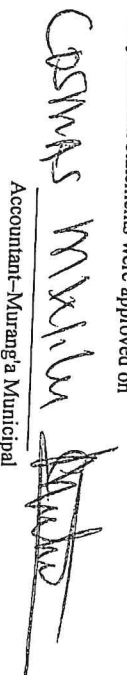
- ✓ Controller of Budget
- ✓ Project Coordinator, Kenya Urban Support Program
- ✓ Chief Officer- Finance, IT & Economic Planning, Murang'a County Government

**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30th SEPTEMBER 2022**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Cumulative Amount Kshs	Comparative Period Kshs
RECEIPTS							
Transfers from the County Treasury/Exchequer Releases	1	1,713,000	-	-	-	1,713,000	-
Proceeds from Sale of Assets	2	-	-	-	-	-	-
Other Receipts	3	-	-	-	-	-	-
TOTAL RECEIPTS		1,713,000	-	-	-	1,713,000	-
PAYMENTS							
Compensation of Employees	4	-	-	-	-	-	-
Use of goods and services	5	-	-	-	-	-	-
Subsidies	6	-	-	-	-	-	-
Transfers to Other Government Entities	7	-	-	-	-	-	-
Other grants and transfers	8	-	-	-	-	-	-
Social Security Benefits	9	-	-	-	-	-	-
Acquisition of Assets	10	26,540,876	-	-	-	26,540,876	-
Finance Costs	11	7,680	-	-	-	7,680	-
Other Payments	12	-	-	-	-	-	-
TOTAL PAYMENTS		26,548,556	-	-	-	26,548,556	-
SURPLUS/DEFICIT		24,835,556	-	-	-	24,835,556	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15 OCT 2022 2022 and signed by:


Municipal Manager


Accountant-Murang'a Municipal

FINANCE OFFICER
MURANG'A MUNICIPALITY;
15 OCT 2022
P. O. Box 52 - 10200.
MURANG'A COUNTY

**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30th SEPTEMBER 2022**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Comparative Period 2020 Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents	13A	3,454,699	-	-	-	-
Bank Balances	13B	-	-	-	-	-
Cash Balances		-	-	-	-	-
Total Cash and cash equivalents		3,454,699	-	-	-	-
Accounts receivables – Outstanding Imprests	14	-	-	-	-	-
TOTAL FINANCIAL ASSETS		3,454,699	-	-	-	-
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	15	-	-	-	-	-
NET FINANCIAL ASSETS		3,454,699	-	-	-	-
REPRESENTED BY						
Fund balance b/fwd	16	-	24,835,556	24,835,556	-	-
Surplus/Deficit for the year		24,835,556	-	-	-	-
NET FINANCIAL POSITION		24,835,556	24,835,556	24,835,556	-	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The certify financial statements were approved on 14/10/2022 and signed by:

M. M. M. M.
Municipal Manager

Cosmas Muli
Accountant –Murang'a Municipal

FINANCE OFFICER
MURANG'A MUNICIPALITY
15 OCT 2022
P. O. Box 52 - 10200,
MURANG'A COUNTY

**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30th SEPTEMBER 2022**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Cumulative Amount Kshs	Comparative Period 2020 Kshs
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts from operating income							
Transfers from the County Treasury/Exchequer Releases	1	1,713,000	0	0	0	1,713,000	0
Other Receipts	3	0	0	0	0	0	0
Payments for operating expenses							
Compensation of Employees	4	0	0	0	0	0	0
Use of goods and services	5	0	0	0	0	0	0
Subsidies	6	0	0	0	0	0	0
Transfers to Other Government Entities	7	0	0	0	0	0	0
Other grants and transfers	8	0	0	0	0	0	0
Social Security Benefits	9	0	0	0	0	0	0
Finance Costs	11	0	0	0	0	0	0
Other Payments	12	(7,680)	0	0	0	(7,680)	0
Adjusted for:							
Adjustments during the year							
Net cash flows from operating activities		1,705,320	0	0	0	1,705,320	0
CASHFLOW FROM INVESTING ACTIVITIES							
Proceeds from Sale of Assets	2	0	0	0	0	0	0
Acquisition of Assets	10	(26,540,876)	0	0	0	(26,540,876)	0
Net cash flows from investing activities		(26,540,876)	0	0	0	(26,540,876)	0
NET INCREASE IN CASH AND CASH EQUIVALENT		(24,835,556)	0	0	0	0	0
Cash and cash equivalent at BEGINNING of the quarter		3,454,699	3,454,699	0	0	(24,835,556)	0
Cash and cash equivalent at END of the quarter		3,454,699	0	0	0	0	0
As per statement of assets		3,454,699	0	0	0	0	0
<i>Control</i>							

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 14/9/2022 and signed by:

Municipal Manager

Cosmas Mutitu
 Accountant - Murang'a Municipal
FINANCE OFFICER
 MURANG'A MUNICIPALITY

15 OCT 2022
 P. O. Box 52 - 10200,
 MURANG'A COUNTY

MURANG'A MUNICIPAL
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED 30th SEPTEMBER 2022

1. TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES

	Kshs	Comparative
Total Exchequer Releases for quarter 1	1,713,000.00	
Total Exchequer Releases for quarter 2		
Total Exchequer Releases for quarter 3		
Total Exchequer Releases for quarter 4		
Cumulative Amount	1,713,000.00	

2. PROCEEDS FROM SALE OF ASSETS

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

3. OTHER RECEIPTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
KUSP-UIG GRANT	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KUSP-UDG GRANT						
Other Receipts III- OPERATIONS	1,713,000.00				1,713,000.00	
Other Receipts IV						
Other Receipts XXXX						
Total		-				

4. COMPENSATION OF EMPLOYEES						
	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
Basic salaries of permanent employees	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees	-	-	-	-	-	-
Personal allowances paid as part of salary	-	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-	-
Other personal payments	-	-	-	-	-	-
Total	-	-	-	-	-	-

5. USE OF GOODS AND SERVICES						
	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
Utilities, supplies and services	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Communication, supplies and services	-	-	-	-	-	-
Domestic travel and subsistence	-	-	-	-	-	-
Foreign travel and subsistence	-	-	-	-	-	-
Printing, advertising and information supplies & services	-	-	-	-	-	-
Rentals of produced assets	-	-	-	-	-	-
Training expenses	-	-	-	-	-	-
Hospitality supplies and services	-	-	-	-	-	-
Specialized materials and services	-	-	-	-	-	-
Office and general supplies and services	-	-	-	-	-	-
Other operating expenses	-	-	-	-	-	-
Routine maintenance – vehicles and other transport equipment	-	-	-	-	-	-
Routine maintenance – other assets	-	-	-	-	-	-
Fuel and lubricants	-	-	-	-	-	-
Total	-	-	-	-	-	-

6. SUBSIDIES						
Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
Subsidies to Public Corporations	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<i>See list attached</i>						
Nyumbani Sugar Company						
Subsidies to Private Enterprises						
<i>See list attached</i>						
Vijana Fisheries Ltd						
TOTAL	-	-	-	-	-	-

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Q4	Cumulative amount Kshs	Comparative amount Kshs
	Kshs	Kshs	Kshs	Kshs		
Transfers to National Government entities						
See attached list	-	-	-	-	-	-
Transfers to Counties						
County Assembly Car Loan Fund Account (insert name of budget agency)	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

8. OTHER GRANTS AND TRANSFERS

Description	Q1	Q2	Q3	Q4	Cumulative amount Kshs	Comparative amount Kshs
	Kshs	Kshs	Kshs	Kshs		
Scholarships and other educational benefits						
Emergency relief and refugee assistance						
Subsidies to small businesses, cooperatives, and self employed						
Other current transfers, grants						
Other capital grants and transfers						
Total	-	-	-	-	-	-

9. SOCIAL SECURITY BENEFITS

Description	Q1	Q2	Q3	Q4	Cumulative amount Kshs	Comparative amount 2019 Kshs
	Kshs	Kshs	Kshs	Kshs		
Government pension and retirement benefits						
Social security benefits in cash and in kind						
Employer Social Benefits in cash and in kind						
Total	-	-	-	-	-	-

10. ACQUISITION OF ASSETS

	Q1		Q2		Q3		Q4		Cumulative amount		Comparative amount	
	Kshs		Kshs		Kshs		Kshs		Kshs		Kshs	
Non Financial Assets												
Purchase of Buildings												
Construction of Buildings												
Refurbishment of Buildings												
Construction of Roads	26,540,876.00								26,540,876.00			
Construction and Civil Works												
Overhaul and Refurbishment of Construction and Civil Works												
Purchase of Vehicles and Other Transport Equipment												
Overhaul of Vehicles and Other Transport Equipment												
Purchase of Household Furniture and Institutional Equipment												
Purchase of Office Furniture and General Equipment												
Purchase of ICT Equipment, Software and Other ICT Assets												
Purchase of Specialised Plant, Equipment and Machinery												
Rehabilitation and Renovation of Plant, Machinery and Equip.												
Purchase of Certified Seeds, Breeding Stock and Live Animals												
Research, Studies, Project Preparation, Design & Supervision												
Rehabilitation of Civil Works												
Acquisition of Strategic Stocks and commodities												
Acquisition of Land												
Acquisition of Intangible Assets												
Financial Assets												
Domestic Public Non-Financial Enterprises												
Domestic Public Financial Institutions												
Foreign financial Institutions operating Abroad												
Other Foreign Enterprises												
Foreign Payables - From Previous Years												
Total	26,540,876.00								26,540,876.00			

11. FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges	7,680.00				7,680.00	
Exchange Rate Losses						
Loans on Other Instruments						
Public participation						
Total	7,680.00	-	-	-	7,680.00	-

12. OTHER PAYMENTS

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

13A. BANK ACCOUNTS

	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Cumulative amount
		Kshs	Kshs	Kshs	Kshs	Kshs
Name of Bank, Account No. & Currency		874.70				874.70
KCB-1259504336. (KES)	Recurrent					13,768.74
KCB-12563560784 (KES)	Recurrent	13,768.74				3,440,055.55
KCB-1259263975 (KES)	Development	3,440,055.55				3,454,698.99
Total		3,454,698.99	-	-	-	3,454,698.99

13B. CASH IN HAND

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency						
Cash in Hand – Held in foreign currency	-	-	-	-	-	-
Total	-	-	-	-	-	-

Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Location 1						
Location 2						
Location 3						
Total						

14. ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests						
Clearance Accounts						
Staff Advances						
Other Advances						
Total	-	-	-	-	-	-

Government Imprest Holders

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

15. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions						
Total	-	-	-	-	-	-

16. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts						
Cash in hand	3,454,698.99				3,454,698.99	
Accounts Receivables						
Accounts Payables						
Total	3,454,698.99	-	-	-	3,454,698.99	-

17. OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 4)

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings					
Construction of civil works	1,183,426.00				1,183,426.00
Supply of goods					
Supply of services	147,750.00				147,750.00
Total	1,331,176.00			0	1,331,176.00

17.2 PENDING STAFF PAYABLES (See Annex 5)

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Name of Staff					
Total					

17.3 OTHER PENDING PAYABLES (See Annex 6)

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities					
Amounts due to County Government entities					
Amounts due to third parties					
Total					

**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30th SEPTEMBER 2022**

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

AAAAAA

Receipts/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget e=a+b	Actual on Comparable Basis e=d-c	Utilization difference KShs	Budget utilization % KShs
RECEIPTS						
Transfers from the County	64,270,000		64,270,000	2,000,000	62,270,000	3.11
Treasury/Exchequer Releases						
Balance B/FWD-UIG	42,000,000		42,000,000			
Other Receipts-UIG Funds						
UDG						
TOTAL	106,270,000	-	106,270,000	44,000,000	62,270,000	41.40
PAYMENTS						
Compensation of Employees	50,000,000		50,000,000	-	50,000,000	-
Use of goods and services	62,400,000	56,270,000	118,670,000	-	118,670,000	-
Subsidies						
Transfers to Other Government Entities						
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets		0				
Finance Costs				7,680	(7,680)	#DIV/0!
Other Payments						
TOTAL	112,400,000	56,270,000	168,670,000	7,680	168,662,320	0.00
	(6,130,000)					

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The entity financial statements were approved on 14/9/2022 and signed by

Cosmas Mwikile
Accountant

Municipal Manager

**FINANCE OFFICER
MURANG'A MUNICIPALITY**
15 OCT 2022
P. O. Box 52 - 10200,
MURANG'A COUNTY

MURANG'A MUNICIPAL
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED 30th SEPTEMBER 2022

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis c-d	% Utilisation difference	Budget utilization difference Kshs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	196,309,147		196,309,147	2,000,000,000	194,309,147	1
Proceeds from Sale of Assets						
Other Receipts	174,039,147		174,039,147	42,000,000	132,039,147	24
TOTAL	370,348,293		370,348,293	44,000,000	326,348,293	12
PAYMENTS						
Compensation of Employees	50,000,000		50,000,000		50,000,000	
Use of goods and services	62,400,000	73,770,000	136,170,000		136,170,000	
Subsidies						
Transfers to Other Government Entities						
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets	62,437,600	0	62,437,600	26,540,876	35,896,724	43
Finance Costs				7,680	(7,680)	
Other Payments						
TOTAL	174,837,600	73,770,000	248,607,600	26,548,556	222,059,044	11
	195,510,693	(73,770,000)	121,740,693	17,451,444	104,289,249	(10)

The entity financial statements were approved on 14/9/ 2022 and signed by


 Cosmas Muliwa
 Accountant

FINANCE OFFICER
MURANG'A MUNICIPALITY
 15 OCT 2022
 P. O. Box 52 - 10200,
 MURANG'A COUNTY

MURANG'A MUNICIPAL
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED 30th SEPTEMBER 2022

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget KShs	Actual on Comparable Basis KShs	% Utilization difference KShs	Budget utilization difference KShs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases			0			#DIV/0!
Proceeds from Sale of Assets	132,039,147		132,039,147			
Other Receipts-UDG	132,039,147		132,039,147			
TOTAL						
PAYMENTS						
Compensation of Employees						
Use of goods and services						
Subsidies						
Transfers to Other Government Entities						
Other grants and transfers						
Social Security Benefits				26,540,876	0.43	43
Acquisition of Assets	62,437,600		62,437,600			
Finance Costs						
Other Payments	62,437,600		62,437,600			
TOTAL	69,601,547		69,601,547	26,540,876	0.43	43

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The entity financial statements were approved on 14/10/2022 and signed by



Municipal Manager


 Accountant

FINANCE OFFICER
 MURANG'A MUNICIPALITY
 15 OCT 2022
 P. O. Box 52 - 10200,
 MURANG'A COUNTY

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2019/20
Land	127,000,000.00	-	-	-	127,000,000.00
Buildings and structures	255,631,828.00	-	-	-	255,631,828.00
Transport equipment	49,674,794.00	-	-	-	49,674,794.00
Office equipment, furniture and fittings	8,508,935.00	-	-	-	8,508,935.00
ICT Equipment	11,870,209.00	-	-	-	11,870,209.00
Machinery and Equipment	4,454,050.00	-	-	-	4,454,050.00
Biological assets	-	-	-	-	-
Infrastructure Assets	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-
Intangible assets	-	-	-	-	-
Work In Progress	-	-	-	-	-
Total	457,139,816.00	-	-	-	457,139,816.00

Land
Buildings and structures
Transport equipment
Office equipment, furniture and fittings
ICT Equipment, Software and Other ICT Assets
Other Machinery and Equipment
Heritage and cultural assets
Intangible assets
Total