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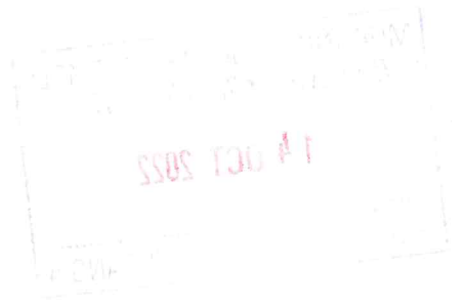
**COUNTY GOVERNMENT OF MURANGA
EXECUTIVE**

**QUARTERLY REPORT AND FINANCIAL STATEMENTS
1ST QUARTER**

**FOR THE PERIOD ENDED
30TH SEPTEMBER 2022
FY 2022/2023**

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

MURANGA COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended 30th September 2022



MURANGA COUNTY GOVERNMENT
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1. 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 *entity's* day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial period ended 30th September 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief officer-Finance and economic planning	Mr Peter G. Kahora
2.	Ag.Chief Officer Revenue& County Financial Operation	Mr. Edwin K. Kimuyu
3.	Ag. Chief Officer-Health	Mr James Gitau
4.	Chief Officer-Trade	Mr. Peter Mburu
5.	Chief Officer-Transport & Infrastructure	Mr .John Magondu
6.	Chief Officer-Cooperatives development	Mr. Bernard Kariuki
8.	Chief Officer-Agriculture	Mr. Peter Muiruri Jangi
9.	Ag. Chief Officer-Governorship and Administration	Mr .Jacob Muthamia
10.	Public Service Board-Secretary	Mr. Dominic Mathenge
11.	Chief Officer-Education	Mr. Isaac Njai
12.	Ag. Chief Officer-Environment	Mr. Julius Mwangi
13.	Ag. Chief Officer-Lands	Mr. Josphat N. Nduati
15.	Ag. Chief Officer-supply chain	Mr. Jackson Kinuthia
16.	Chief Officer-Housing Urban& Physical planning	Mr. Gabriel Kamau

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(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- Audit and finance committee
- Parliamentary committee
- County Assembly
- Development partner oversight activities

(e) County Headquarters

P.O. Box 52-10200

County Hall

Murang'a Town

Nairobi, KENYA

(f) County Contacts

Telephone: (254) 2030271

E-mail: info@muranga.go.ke

Website: www.muranga

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Murang'a

(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

2. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

I hereby forward the 1st quarterly report and financial statements for the financial year 2022/2023. These financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) and the Public Finance Management Act 2012.

The budget estimates for financial year 2022/2023 were prepared in line with the County Fiscal Strategy Paper 2020. The budget estimates prioritized ongoing projects started in previous financial years and submissions from public participation. The estimates were also guided by the strategic interventions identified in the draft County Integrated Development Plan 2018-2022 and the Big Four National Agenda.

The estimates focus on laying ground for implementation of the key result areas identified in the Annual Development Plan (ADP) 2019. These are; food security and Value Addition, provision of sufficient reliable water, Effective and Accessible road network across the county, provision of universal health care for all and social and economic empowerment of youth, women and people living with disabilities.

The County Government's total Budget for the financial year 2022/2023 is Kshs. 9,619,783,603. The recurrent Budget is KShs. 6,768,472,148 and the Development Budget is KShs. 2,851,311,455. This translates to 30% ratio of Development expenditure to the Total County Expenditure.

The County Treasury shall seek to perform its mandate as outlined in Sec 104 of the Public Finance Management (PFM) act 2012; enforce Fiscal Responsibility principles as outlined in section 107 of the PFM Act 2012. In particular, all necessary effort shall be made to collect and maximize local revenue to meet the target as set out in the Budget estimates.

The implementation of the projects for the 1st Quarter indicate that majority of the planned projects/programmes were severely affected.

There was delay in disbursement of funds from the National Treasury to County Governments due to change in national government and county government managements.

.....
DAVID WAKABA WAWERU
CEC-FINANCE, IT AND

ECONOMIC PLANNING

MURANGA COUNTY GOVERNMENT
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3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning 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 30th sept, 2022. 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 and Economic planning o 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 and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended 30th September 2022, 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 financial statements as well as the adequacy of the systems of internal financial control.

MURANGA COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended 30Th September 2022

STATEMENT OF MANAGEMENT RESPONSIBILITIES (Continued)

The CEC member for Finance and Economic planning 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 quarter 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 _____ 2022


DAVID WAKABA WAWERU
CEC-FINANCE, IT AND ECONOMIC PLANNING

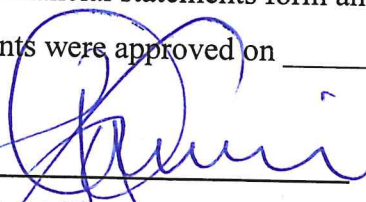
MURANGA COUNTY GOVERNMENT
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4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH SEPT 2022

	Notes	Period ended Sept	
		2022	Comparative Period
		KShs	KShs
RECEIPTS			
Exchequer releases	1	1,184,725,715	1,184,725,717
Proceeds from Domestic and Foreign Grants	2	103,725,806	0
Transfers from Other Government Entities	3	0	0
County Own Generated Receipts	9	80,591,190	73,708,090
Returned CRF issues	10	498,397	91,226,600
TOTAL RECEIPTS		<u>1,369,541,108</u>	<u>1,349,660,407</u>
PAYMENTS			
Compensation of Employees	11	695,895,708	538,146,791
Use of goods and services	12	74,926,520	260,341,283
Subsidies	13	0	1,945,862
Transfers to Other Government Units	14	125,805,461	120,000,000
Other grants and transfers	15	121,215,428	9,433,719
Social Security Benefits	16	0	0
Acquisition of Assets	17	1,250,000	60,599,574
Finance Costs, including Loan Interest	18	0	76,321,569
Other Payments	20	142,686,522	181,931,589
TOTAL PAYMENTS		<u>1,161,779,639</u>	<u>1,248,720,387</u>
SURPLUS/DEFICIT		<u>207,761,471</u>	<u>100,940,019</u>

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 _____ 2022 and signed by:


 Chief Officer Revenue & County Financial Operation
Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181


 Chief Officer Finance & Economic planning
Name: Peter G. Kahora
 ICPAK Member Number: 7444

MURANGA COUNTY GOVERNMENT
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For the period ended 30th September 2022

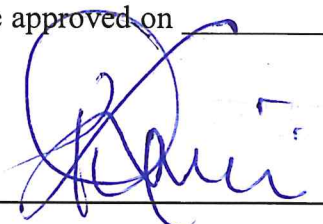
5. **STATEMENT OF ASSETS AND LIABILITIES AS At 30th Sept 2022**

		Period ended Sept 2022	Prior year audited
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	943,954,876	725,402,806
Cash Balances	21B	0	0
Total Cash and cash equivalents		<u>943,954,876</u>	<u>725,402,806</u>
Accounts Receivables	22		
TOTAL FINANCIAL ASSETS		<u>943,954,876</u>	<u>725,402,806</u>
FINANCIAL LIABILITIES			
Accounts Payables	23	0	0
NET FINANCIAL ASSETS		<u>943,954,876</u>	<u>725,402,806</u>
REPRESENTED BY			
Fund balance b/fwd	24	<u>725,402,806</u>	215,187,156
Prior year adjustments	25	10,790,599	0
Surplus/Deficit for the period		207,761,471	510,215,650
NET FINANCIAL POSITION		<u>943,954,876</u>	<u>725,402,806</u>

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 _____ 2022 and signed by:



Chief Officer Revenue & County Financial Operation
Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181



Chief Officer Finance & Economic planning
Name: Peter G. Kahora
 ICPAK Member Number: 7444

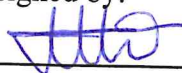
MURANGA COUNTY GOVERNMENT
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6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30th Sept, 2022

	Notes	Period ended Sept 2022	Prior year audited 2020/2021
		KShs	KShs
Receipts from operating income			
Exchequer Releases	1	1,184,725,715	2,441,252,991
Proceeds from Domestic and Foreign Grants	2	0	0
Transfers from Other Government Entities	3	103,725,806	192,325,614
Reimbursements and Refunds	7	0	0
Returns of Equity Holdings	8	0	0
County Own Generated Receipts	9	80,591,190	183,851,747
Returned CRF issues	10	498,397	0
Payments for operating expenses			
Compensation of Employees	11	(695,895,708)	(1,049,858,670)
Use of goods and services	12	(74,926,520)	(405,825,054)
Subsidies	13	0	(320,000)
Transfers to Other Government Units	14	(125,805,461)	(211,293,060)
Other grants and transfers	15	(121,215,428)	(239,583,095)
Social Security Benefits	16	0	(100,000)
Finance Costs, including Loan Interest	18	0	(38,087,864)
Other Payments	20	(142,686,522)	(344,508,052)
Adjusted for:			
Other Adjustments-Prior year Adjustments	25	10,790,599	
Net cash flow from operating activities		219,802,070	527,854,557
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		
Acquisition of Assets	17	(1,250,000)	(17,638,907)
Net cash flows from Investing Activities		(1,250,000)	(17,638,907)
CASHFLOW FROM BORROWING ACTIVITIES			
Repayment of principal on Domestic and Foreign borrowing	19		
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENTS		218,552,070	510,215,650
Cash and cash equivalents at BEGINNING of the year	21	725,402,806	215,187,156
Cash and cash equivalents at END of the period	24	943,954,876	725,402,806

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 _____ 2022

and signed by:



Chief Officer Revenue & County Financial Operation
Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181



Chief Officer Finance & Economic planning
Name: Peter G. Kahora
 ICPAK Member Number: 7444

MURANGA COUNTY GOVERNMENT

**Consolidated Reports and Financial Statements
For the period ended 30TH September 2022**

7. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis *		% of Utilization	
	a	b	c=(a+b)	d	e	f	g	h	i	j
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS										
Exchequer releases	7,318,103,274				7,318,103,274		1,184,725,715			16%
Proceeds from Domestic and Foreign Grants	501,680,329				501,680,329		103,725,806			21%
Returns of Equity Holdings	0				0		0			
County Own Generated Receipts	1,500,000,000				1,500,000,000		80,591,190			5%
Returned CRF issues	300,000,000				300,000,000		498,397			7%
TOTAL	9,619,783,603				9,619,783,603		1,369,541,108			
PAYMENTS										
Compensation of Employees	3,961,174,301				3,961,174,301		695,895,708			18%
Use of goods and services	2,393,570,968				2,393,570,968		74,926,520			3%
Subsidies	6,000,000				6,000,000		0			0
Transfers to Other Government Units	1,071,500,000				1,071,500,000		125,805,461			12%
Other grants and transfers	1,056,968,334				1,056,968,334		121,215,428			11%
Social Security Benefits	88,000,000				88,000,000		0			0
Acquisition of Assets	845,570,000				845,570,000		1,250,000			0
Finance Costs, including Loan Interest	80,000,000				80,000,000		0			0
Other Payments	117,000,000				117,000,000		142,686,522			122%
TOTAL	9,619,783,603				9,619,783,603		1,161,779,639			

The entity financial statements were approved on _____ 2022 and signed by:



Chief Officer Revenue & County Financial Operation
Name: **Edwin K. Kimuyu**
ICPAK Member Number: 8181



Chief Officer Finance & Economic Planning
Name: **Peter G. Kahora**
ICPAK Member Number: 7444

Reports and Financial Statements
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8. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget C=(a+b)	Actual on Comparable Basis* d	% of Utilization d/c
	Kshs	Kshs	Kshs	Kshs	
RECEIPTS					
Exchequer releases	5,082,983,094		5,082,983,094	1,080,999,909	21%
Proceeds from Domestic and Foreign Grants	35,489,054		35,489,054	0	0
Transfers from Other Government Entities	0		0	0	0
County Own Generated Receipts	1,500,000,000		1,500,000,000	80,591,190	5%
Returned CRF issues	150,000,000		150,000,000	498,397	0%
TOTAL	6,768,472,148		6,768,472,148	1,162,089,496	
PAYMENTS					
Compensation of Employees	3,961,174,301		3,961,174,301	695,895,708	18%
Use of goods and services	1,262,227,121		1,262,227,121	74,926,520	6%
Subsidies	6,000,000		6,000,000	0	0%
Transfers to Other Government Units	1,010,500,000		1,010,500,000	125,805,461	12%
Other grants and transfers	287,900,726		287,900,726	109,966,229	38%
Social Security Benefits	88,000,000		88,000,000	0	0%
Acquisition of Assets	72,670,000		72,670,000	1,250,000	2%
Finance Costs, including Loan Interest	80,000,000		80,000,000	0	0
Other Payments	0		0	142,686,522	0%
TOTAL	6,768,472,148		6,768,472,148	1,150,530,440	

The entity financial statements were approved on _____ 2022 and signed by:



Chief Officer Revenue & County Financial Operation
Name: **Edwin K. Kimuyu**
ICPAK Member Number: 8181

Chief Officer Finance & Economic planning
Name: **Peter G. Kahora**
ICPAK Member Number: 7444

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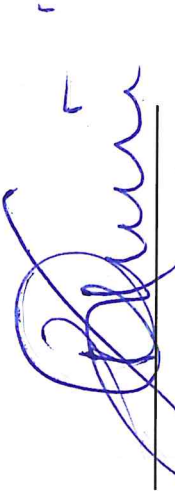
SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	
RECEIPTS					
Exchequer releases	2,235,120,180		2,235,120,180	103,725,806	5%
Proceeds from Domestic and Foreign Grants	466,191,275		466,191,275	103,725,806	22%
Transfers from Other Government Entities	0		0	0	
County Own Generated Receipts	0		0	0	
Returned CRF issues	150,000,000		150,000,000	0	
TOTAL	2,851,311,455		2,851,311,455	207,451,612	
PAYMENTS					
Compensation of Employees					
Use of goods and services	1,131,343,847		1,131,343,847	0	
Subsidies	0		0	0	
Transfers to Other Government Units	61,000,000		61,000,000	0	
Other grants and transfers	769,067,608		769,067,608	0	
Social Security Benefits	0		0	0	
Acquisition of Assets	772,900,000		772,900,000	11,249,199	1%
Finance Costs, including Loan Interest	0		0	0	
Other Payments	117,000,000		117,000,000	0	
TOTAL	2,851,311,455		2,790,311,455	11,249,199	

The entity financial statements were approved on _____ 2022 and signed by:



Chief Officer Revenue & County Financial Operation
Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181



Chief Officer Finance & Economic planning
Name: Peter G. Kahora
 ICPAK Member Number: 7444

9. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

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

2. Reporting entity

The financial statements are for the Muranga County Government. The financial statements encompass the reporting entity as specified under section 166 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Transfers from the Exchequer

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

ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

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Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the quarter of receipt

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the quarter ended 30th Sept, 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

MURANGA COUNTY GOVERNMENT
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

iv) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the quarter which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

MURANGA COUNTY GOVERNMENT
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v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at XX 202x, this amounted to Kshs 0 compared to Kshs 0 in prior period as indicated on note 0x. There were no other restrictions on cash during the quarter.

MURANGA COUNTY GOVERNMENT
Reports and Financial Statements
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6. Accounts Receivable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the quarter.

10. 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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 0 for the period 1st July 202x to 30 June 202x as required by law. There was 0 number of supplementary budgets passed in the

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quarter. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities

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10. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Total Exchequer Releases for quarter 1	1,184,725,715	1,184,725,717
Total Exchequer Releases for quarter 2	0	0
Total Exchequer Releases for quarter 3	0	0
Total Exchequer Releases for quarter 4	0	0
Total	1,184,725,715	1,184,725,717

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals.)

1A. Equitable Share

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Total Equitable Share for quarter 1	1,184,725,715	1,184,725,717
Total Equitable Share for quarter 2	0	0
Total Equitable Share for quarter 3	0	0
Total Equitable Share for quarter 4	0	0
Total	1,184,725,715	1,184,725,717

1B: Level 5 Hospitals Allocation

Period ended 30 th Sep 2021	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Transfers for level 5 hospitals	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	0	0
World Bank – THUSCP	0	0
National Agricultural & Rural Inclusive Growth Project (NARIGP)	103,725,806	0
Kenya Devolution Support Programme	0	0
Youth Polytechnic support grant	0	0
Abolishment of user fees in health centres and dispensaries	0	0
Kenya Urban Support Programme	0	0
Agriculture Sector Development Support Project (ASDSP)	0	0
Kenya Climate Smart Agriculture Project (KCSAP)	0	0
Sub total	103,725,806	0
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	0	0
Others	0	0
Sub total	0	0
Grand Total	103,725,806	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Period ended 30 th Sep 2021	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund		0
Covid-19 Fund		0
Health Workers Allowance (CODIV-19)		0
(insert name of budget agency)		0
Transfers from Counties		0
(insert name of budget agency)		0
TOTAL		0

4 PROCEEDS FROM DOMESTIC BORROWINGS

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Other Domestic Depository Corporations (Commercial Banks)	0	0
Borrowing from Other Domestic Financial Institutions	0	0
Borrowing from Other Domestic Creditors	0	0
Domestic Currency and Domestic Deposits	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 PROCEEDS FROM FOREIGN BORROWINGS

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
Total	0	0

6 PROCEEDS FROM SALE OF ASSETS

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	0	0
Receipts from Sale of Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from Sale of Strategic Reserves Stocks	0	0
Receipts from Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 REIMBURSEMENTS AND REFUNDS

	Period ended 30 th Sept 2022	
	KShs	Comparative Period KShs
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals & Private Organisations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organisations	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
Total	0	0

8 RETURNS OF EQUITY HOLDINGS

	Period ended 30 th Sept 2022	
	KShs	Comparative Period KShs
Returns of Equity Holdings in Domestic Organisations	0	0
Returns of Equity Holdings in International Organisations	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 COUNTY OWN GENERATED RECEIPTS

	Period ended Sept 2022	Comparative Period
	KShs	KShs
LICENCES	3,588,377	7,046,396
LAND RATE	2,901,482	7,184,045
OTHER CESS REVENUE	28,466,878	6,152,940
HOUSE RENT/STALL/HALL	689,946	1,332,566
BUS PARK FEE	4,696,112	4,337,618
PARKING FEE	2,029,188	4,793,228
BARTER MARKET FEE	8,882,792	2,141,943
PLAN APPROVAL	1,152,133	1,158,898
SELF HELP GROUP	224,687	235,897
MORG. FEE	332,482	339,342
SUB DIVISION/TRANSFER	923,252	1,329,252
LIQUOR	1,136,723	2,825,413
MOTOR BIKES	40,519	438,219
SLAUGHTER	219,036	360,346
BULDG MTS & OTHER CESS	6,689,519	3,060,911
ADVERTISEMENT	2,762,694	3,088,189
EDUCATION & POLY	5,350	0
OTHER LAND BASED R/NUE	528,495	775,655
SALE OF FORMS	246,948	742,968
CONSERVANCY	306,297	1,382,282
IMPOUNDING FEES	190,632	231,042
penalties	135,852	100,437
FIRE FIGHTING	265,660	1,584,298
LAND HSG & PHY. PLANNING	337,934	381,764
MARAIRA FARM	58,497	18,485
COOPERATIVES (AUDIT)	49,811	91,001
LIVESTOCK(A.I)	73,340	13,940
MEAT INSPECTION	1,893,366	2,170,926
VET. CLINICAL SERVI	379,100	248,090
HOSPITALS /H.C	9,591,341	17,254,908
PUBLIC HEALTH	1,741,163	2,768,686
WEIGHT & MEASURES	51,584	118,404
TOTAL	80,591,190	73,708,089

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 RETURNED CRF ISSUES

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Transfer of unspent balances-recurrent	26,451	142
Transfer of unspent balances-development	6,273	11,295
Transfer of unspent balances-PROG II	0	9,434,526
Transfer of unspent balances-SPA	0	0
Transfer of unspent balances-YP	0	48,999,947
Transfer of unspent balances=RMFL	0	2,041,824
Transfer of unspent balances-NARGIP	0	5,100,411
Transfer of unspent balances-KDSP	234,135	0
Transfer of unspent balances-KUSP	0	25,498,484
Transfer of unspent balances-County Assembly	231,147	139,971
Transfer of unspent balances-County Assembly	391	0
TOTAL	498,397	91,226,600

11 COMPENSATION OF EMPLOYEES

	Period ended Sept 2022	Comparative Period
	KShs	KShs
Basic salaries of permanent employees	633,145,755	538,146,791
Basic wages of temporary employees	62,749,952	0
Personal allowances paid as part of salary	0	0
Personal allowances paid as reimbursements	0	0
Personal allowances provided in kind	0	0
Employer Contribution to compulsory National Social Schemes	0	0
Employer Contribution to Compulsory National health Insurance Schemes	0	0
Pension and other social security contributions	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
Total	695,895,707	538,146,791

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 USE OF GOODS AND SERVICES

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Utilities, supplies and services	5,550,000	20,880,450
Communication, supplies and services	703,600	0
Domestic travel and subsistence	6,094,255	19,581,596
Foreign travel and subsistence	0	0
Printing, advertising and information supplies & services	3745,038	2,012,106
Rentals of produced assets	0	350,000
Training expenses	450,000	2,174,993
Hospitality supplies and services	3,186,100	9,944,150
Insurance costs	1,000,000	20,200,000
Specialized materials and services	33,047,384	157,097,409
Office and general supplies and services	3,781,800	202,000
Other operating expenses	11,356,973	20,122,321
Routine maintenance – vehicles and other transport equipment	1,422,400	1,219,030
Routine maintenance – other assets	20,000	3,572,367
Fuel, oil and lubricants	4,568,970	2,984,861
Total	74,926,520	260,341,283

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 SUBSIDIES

Description	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Subsidies to Public Corporations		
Subsidies to Non-Financial Public Enterprises Total		1,945,862
Grant to youth polytechnic		0
Subsidies to Private Enterprises		0
<i>See list attached</i>		0
Total		1,945,862

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Transfers to County Government entities		
MURANGA COUNTY ASSEMBLY	125,805,461	120,000,000
TOTAL	125,805,461	120,000,000

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 OTHER GRANTS AND OTHER PAYMENTS

	Period ended Sept 2022	Comparative Period
	KShs	KShs
Scholarships and other educational benefits	102,988,791	0
Subsidies to small businesses, cooperatives, and self employed	0	0
Capital Grants	503,800	
Other current transfers, grants	13,973,838	
Other capital grants and transfers	3,748,999	9,433,719
DONATION	0	0
Total	121,215,428	9,433,719

16 SOCIAL SECURITY BENEFITS

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Government pension and retirement benefits	0	0
Social security benefits	0	0
Employer Social Benefits	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 ACQUISITION OF ASSETS

Non- Financial Assets	Period ended Sept	Comparative Period
	2022	
	KShs	KShs
Purchase of Buildings		0
Construction of Buildings		0
Refurbishment of Buildings		0
Construction of Roads		0
Construction and Civil Works		6,951,579
Overhaul and Refurbishment of Construction and Civil Works		0
Purchase of Vehicles and Other Transport Equipment		0
Overhaul of Vehicles and Other Transport Equipment		0
Purchase of Household Furniture and Institutional Equipment		0
Purchase of Office Furniture and General Equipment		0
Purchase of Specialized Plant, Equipment and Machinery		53,647,995
Rehabilitation and Renovation of Plant, Machinery and Equip.		0
Purchase of Certified Seeds, Breeding Stock and Live Animals		0
Research, Studies, Project Preparation, Design & Supervision		0
Rehabilitation of Civil Works		0
Acquisition of Strategic Stocks and commodities		0
Acquisition of Land		0
Acquisition of Intangible Assets		0
Total acquisition of non- financial assets		60,599,574
Financial Assets		
Domestic Public Non-Financial Enterprises		0
Foreign Equity participation	1,250,000	
Domestic Public Financial Institutions	0	0
Total acquisition of financial assets	1,250,000	0
Total acquisition of assets	1,250,000	60,599,574

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Bank Charges		0
Interest Payments on Foreign Borrowings		0
Other Creditors		76,321,569
Interest on Domestic Borrowings (Non-Govt)		0
Interest on Borrowings from Other Government Units		0
Total		76,321,569

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	Period ended 30 th Sept 2022	Comparative Period
	KShs	KShs
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Repayment of Principal from Foreign Lending & On – Lending	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 OTHER PAYMENTS

	Period ended Sept 2022	Comparative Period
	KShs	KShs
Budget Reserves		0
Civil Contingency Reserves		0
Other payments	142,686,522	181,931,589
	142,686,522	181,931,589

21 CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account Name & currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended Sept, 2022	2020/2021 audited
			KShs	KShs
County Revenue fund Acc No.	1000171553		752,425,135	267,923,901
CBK-County Recurrent, Acc. No.	1000171073		563	446,482,284
CBK-County Development, Acc. No.	1000170988		0	6,273
CBK-County RMLF, Acc. No.	1000252798		0	0
CBK-SPECIAL PORPURSE	1000346485		80,348,136	8,963,898
Muranga County Kenya Devol Sup Prog	1000439181		0	234,135
AGRI SECTOR DEV PROG. II-A/C NO.	1000368877		0	0
CBK-NARGIP A/C No.	1000368845		102,878,127	0
CBK-YOUTH POLY A/C No.	1000368853		0	0
CBK- MURANGA COUNTY NUTRITION PROJECT A/C	NO.1000508687		8,302,915	1,792,315
CBK-MURANGA COUNTY PRIMARY HEALTH CARE-AC	NO:1000563419		0	0
CBK-MURANGA COUNTY CLIMATE CHAGE FUND AC/	NO:1000544279		0	0
Total			943,954,876	725,402,806

***Amount should be as per amount in the cash book**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21B: CASH IN HAND

	Period ended 30 th Sept 2022	2021-2021 audited
	KShs	KShs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	0	0

Cash in hand should also be analysed as follows:

	Period ended 30 th Sep 2022	2021-2021 audited
	KShs	KShs
Location 1	0	0
Location 2	0	0
Total	0	0

22 ACCOUNTS RECEIVABLE

<i>Description</i>	Period ended 30 th Sept 2022	2021-2021 audited
	KShs	KShs
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 A. BREAKDOWN OF ACCOUNTS RECEIVABLE

<i>Breakdown of imprest and salary advance per department</i>	Period ended 30 th Sept 2022	2021-2021 audited
<i>imprest</i>	KShs	KShs
Department 21	0	0
Department 21	0	0
Department 21	0	0
Sub-Total	0	0
Salary advance		
Department xx	0	0
Department xx	0	0
Sub-Total	0	0
Grand Total	0	0

**See Annex 0X for a detailed analysis of the outstanding imprests and salary advance*

23. ACCOUNTS PAYABLE

	Period ended 30 th Sept 2022	2020-2021 audited
	KShs	KShs
Deposits	0	0
Retention monies	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. FUND BALANCE BROUGHT FORWARD

	Period ended 30 th Sept 2022	20xx-20xx audited
	KShs	KShs
Bank accounts	725,402,806	215,187,156
Cash in hand	0	0
Accounts Receivables	0	0
Accounts Payables	0	0
Total	725,402,806	215,187,156

25 PRIOR PERIOD QUARTER ADJUSTMENTS -

	Balance b/f FY 2021/2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 20xx/20xx
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	1,792,315	10,790,599	12,582,914
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
	1,792,315	10,790,599	12,582,914

The error occurred due to picking wrong closing bank balance of nutrition account.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. CHANGES IN RECEIVABLE

Description	Period ended 30 th Sept 2022	20xx-20xx audited
	KShs	KShs
Opening Account Receivables as at 1 st July 20xx	0	0
Closing Account Receivables as at 30 th June 20xx	0	0
Change in Account Receivables	0	0

27. CHANGES IN ACCOUNTS PAYABLES

Description	Period ended 30 th Sep 2022	20xx-20xx audited
	Kshs	Kshs
Opening Accounts Payables as at 1 st July 20xx	0	0
Closing Accounts payables as at 30 th June 20xx	0	0
Change in Accounts payables	0	0

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9. OTHER IMPORTANT DISCLOSURES

1: PENDING ACCOUNTS PAYABLE

	Balance b/f For year 2021/2022	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	20,374,698	4,527,909	17,478,736	7,423,871
Construction of civil works	358,499,591	417,429,542	254,392,586	521,536,547
Supply of goods	1,132,327,020	961,057,451	830,322,484	1,257,449,093
Supply of services	49,172,393	682,024,107	59,192,446	672,004,054
kra	96,680,448	0	96,680,448	0
Total	1,657,054,150	2,065,039,009	1,258,066,700	2,458,413,565

2: PENDING STAFF PAYABLES

	Balance b/f For year 2021/2022	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Staff statutory- deductions				
Total				

This relates to pending payments in relation to staff salaries, wages, NHIF, PAYE and NSSF

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OTHER IMPORTANT DISCLOSURES (Continued)

3: OTHER PENDING PAYABLES

	Balance b/f For year 20xx/20xx	Additions for the period	Paid during the period	Balance c/f In the period
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	(0)	0
Amounts due to County Government entities	0	0	(0)	0
Amounts due to third parties	0	0	(0)	0
Total	0	0	(0)	0

4. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	Period ended 30 th Sept 2022	2021-2022 audited
			KShs	KShs
Equity-Muranga C. Revenue A/C 0220273464893			954,745	79,620
KCB-Muranga Level 4 Gen. Hosp. Revenue Collection A/C 1183371071			1,529,289	1,529,289
Family-Muranga County Revenue Collection A/C 006000031309			1,129,075	96,150
Kcb-Muranga Municipal Revenue Collection A/C 1140745859			67,400	23,176,254.95
Co-Op Bank- Muranga County Revenue Collection A/C 01141574897400			0	205.69
Total			3,680,509	48,057,774.64

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10. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	1,184,725,715					
Proceeds from Domestic and Foreign Grants	103,725,806					
County Own Generated Receipts	80,591,190					
Returned CRF issues	498,397					
TOTAL RECEIPTS	1,369,541,108					
PAYMENTS						
Compensation of Employees	695,895,708					
Use of goods and services	74,926,520					
Transfers to Other Government Units	125,805,461					
Other grants and transfers	121,215,428					
Social Security Benefits	0					
Acquisition of Assets	1,250,000					
Finance Costs, including Loan Interest	0					
Other Payments	142,686,522					
TOTAL PAYMENTS	1,161,779,639					
SURPLUS/DEFICIT	207,761,471					

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ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,184,725,715				
Level 5 Hospitals	0				
DANIDA - Universal Healthcare in Devolved Units Programme	0				
World Bank – THUSCP	0				
National Agricultural & Rural Inclusive Growth Project (NARIGP)	103,725,806				
Kenya Devolution Support Programme	0				
Youth Polytechnic support grant	0				
Abolishment of user fees in health centres and dispensaries	0				
Kenya Urban Support Programme	0				
Agriculture Sector Development Support Project (ASDSP)	0				
Kenya Climate Smart Agriculture Project (KCSAP)	0				
Water and Sanitation Development Project	0				
Construction of County Headquarters	0				
Total	1,288,451,521				

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ANNEX 3 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
	A	B	C	d=a-c		
Construction of buildings						
1. Assorted suppliers	20,374,698	4,527,909	17,478,736	7,423,871	20,374,698	
Sub-Total	0	0	0	0	0	
Construction of civil works						
2. Assorted suppliers	20,374,698	4,527,909	24,902,607	7,423,871	20,374,698	
3.	358,499,591	417,429,542	254,392,586	521,536,547	358,499,591	
4.	0	0	0	0	0	
Sub-Total	358,499,591	417,429,542	254,392,586	521,536,547	358,499,591	
Supply of goods						
5. Assorted suppliers	1,132,327,020	961,057,451	830,322,484	1,257,449,093	1,132,327,020	
6.	0				0	
Sub-Total	1,132,327,020	961,057,451	830,322,484	1,257,449,093	1,132,327,020	
Supply of services						
7. Assorted suppliers	49,172,393	682,024,107	59,192,446	672,004,054	49,172,393	
8. kra	96,680,449	0	96,680,448	0	96,680,449	
Sub-Total	145,852,842	682,024,107	155,872,894	672,004,054	145,852,842	
Grand Total	1,657,054,150	2,065,039,009	1,258,066,700	2,458,413,565	1,657,054,150	

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ANNEX 4 - ANALYSIS OF STAFF PENDING PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
		a	b	c	d=a-c		
Senior Management							
1. staff statutory- deductions							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others (specify)							
4.							
Sub-Total							
Grand Total							

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ANNEX 5- ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
Sub-Total							
Amounts due to County Govt Entities							
2.							
Sub-Total							
Amounts due to Third Parties							
3.							
Sub-Total							
Others (specify)							
4.							
Sub-Total							
Grand Total							

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ANNEX 6 – NON- CURRENT ASSETS REGISTER

Asset class	Historical Cost b/f (Kshs) 2020/2021	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 2021/2022
Land	2,135,192,500				
Buildings and structures	2,599,568,898				
Transport equipment	310,760,000				
Office equipment, furniture and fittings	30,467,103				
ICT Equipment	19,998,900				
Machinery and Equipment	65,777,412				
Biological assets	0				
Infrastructure Assets- Roads, Rails	32,689,200				
Heritage and cultural assets	0				
Intangible assets	54,518,508				
Work in Progress	0				
others	6,050,451				
Total	5,255,022,972				

NB: The balance as at the end of the quarter is the cumulative cost of all assets bought and inherited by the County Government. Additions during the quarter should tie to note 18 on acquisition of assets during the quarter.

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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

Attached separately.