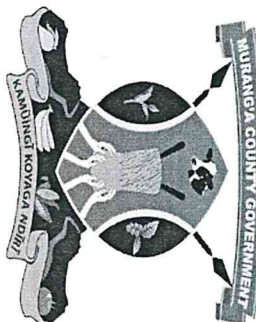


# MURANG'A COUNTY GOVERNMENT

Telephone: +254 60 2030745  
If calling please ask for  
Municipal Manager  
When replying please quote



County Hall  
P.O. Box 205-10200,  
Murang'a, Kenya  
Telephone 060-2030271

Email: [info@muranga.go.ke](mailto:info@muranga.go.ke)  
Web: [muranga.go.ke](http://muranga.go.ke)

## MURANG'A MUNICIPALITY

*Handwritten signature*  
*13 APR 2023*

Date: 12<sup>th</sup> April, 2023

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



RE: **3<sup>RD</sup> QUARTER REPORT FY 2022/2023**

Forwarded please find the Murang'a Municipality 3<sup>rd</sup> quarter report and statement of expenditure for FY 2022/2023 as provided in the program operating manual for your necessary action.

Beatrice Gtshaha

Ag. Municipal Manager

**MURANG'A MUNICIPALITY**



CC:

Controller of Budget

Project Coordinator, Kenya Urban Support Program

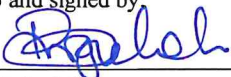
Chief Officer – Finance, IT & Economic Planning, Murang'a County Government

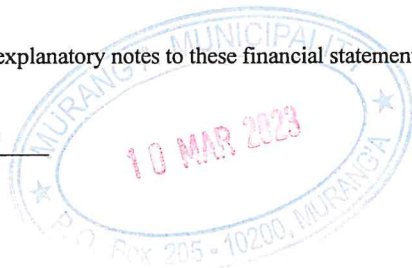
*CA HBRC*  
*List in the OP*  
*14/4/23*

**MURANG'A MUNICIPAL**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE QUARTER ENDED 31st MARCH 2023**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Cumulative Amount Kshs	Comparative Period Kshs
<b>RECEIPTS</b>							
Transfers from the County Treasury/Exchequer Releases	1	1,709,400	-	-	-	1,709,400	-
Proceeds from Sale of Assets	2	-	-	-	-	-	-
Other Receipts	3	-	86,888	2,284,560	-	2,371,448	-
<b>TOTAL RECEIPTS</b>		<b>1,709,400</b>	<b>86,888</b>	<b>2,284,560</b>	<b>-</b>	<b>4,080,848</b>	<b>-</b>
<b>PAYMENTS</b>							
Compensation of Employees	4	-	-	-	-	-	-
Use of goods and services	5	-	1,427,500	2,224,625	-	3,652,125	-
Subsidies	6	-	-	-	-	-	-
Transfers to Other Government Entities	7	-	-	-	-	-	-
Other grants and transfers	8	-	-	-	-	-	-
Social Security Benefits	9	-	-	-	-	-	-
Acquisition of Assets	10	26,540,876	-	3,429,325	-	29,970,201	-
Finance Costs	11	7,680	1,398	840	-	9,918	-
Other Payments	12	-	-	-	-	-	-
<b>TOTAL PAYMENTS</b>		<b>26,548,556</b>	<b>1,428,898</b>	<b>5,654,790</b>	<b>-</b>	<b>33,632,244</b>	<b>-</b>
<b>SURPLUS/DEFICIT</b>		<b>- 24,839,156</b>	<b>- 1,342,010</b>	<b>- 3,370,230</b>	<b>-</b>	<b>- 29,551,396</b>	<b>-</b>

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 05/4/2023 and signed by:

  
Municipal Manager

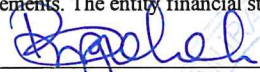


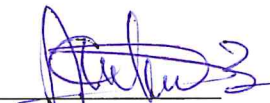
  
Accountant - Murang'a Municipal

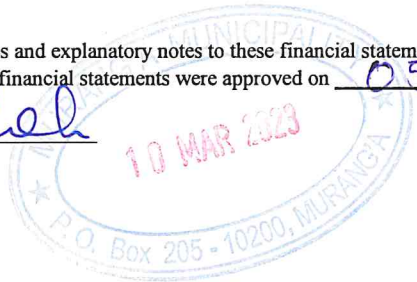
**MURANG'A MUNICIPAL**  
**MURANG'A MUNICIPAL**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE QUARTER ENDED 31st MARCH 2023**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Comparative Period 2020 Kshs
<b>FINANCIAL ASSETS</b>						
<b>Cash and Cash Equivalents</b>						
Bank Balances	13A	3,454,699	3,456,124	86,733	-	-
Cash Balances	13B	-	-	-	-	-
<b>Total Cash and cash equivalents</b>		<b>3,454,699</b>	<b>3,456,124</b>	<b>86,733</b>	-	-
Accounts receivables – Outstanding Imprests	14	-	-	-	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>3,454,699</b>	<b>3,456,124</b>	<b>86,733</b>	-	-
<b>FINANCIAL LIABILITIES</b>						
Accounts Payables – Deposits and retentions	15	-	-	-	-	-
<b>NET FINANCIAL ASSETS</b>		<b>3,454,699</b>	<b>3,456,124</b>	<b>86,733</b>	-	-
<b>REPRESENTED BY</b>						
Fund balance b/fwd	16	-	24,839,156 -	26,181,166	-	-
Surplus/Deficit for the year	-	24,839,156 -	1,342,010 -	3,370,230	-	-
<b>NET FINANCIAL POSITION</b>		<b>- 24,839,156 -</b>	<b>26,181,166 -</b>	<b>29,551,396</b>	-	-

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 05/4/2023 and signed by:

  
Municipal Manager


  
Accountant – Murang'a Municipal

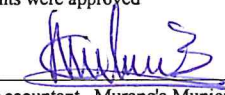


**MURANG'A MUNICIPAL**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE QUARTER ENDED 31st MARCH 2023**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Cumulative Amount Kshs	Comparative Period 2020 Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>							
<b>Receipts from operating income</b>							
Transfers from the County Treasury/Exchequer Releases	1	1,709,400		2,284,560	0	3,993,960	
Other Receipts	3	1,709,400	86,888	2,284,560	0	4,080,848	0
<b>Payments for operating expenses</b>							
Compensation of Employees	4	0	0	0	0	0	0
Use of goods and services	5	0	-1,427,500	-2,224,625	0	-3,652,125	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	-7,680	-1,398	-840	0	-9,918	0
Other Payments	12	0	0	0	0	0	0
<b>Adjusted for:</b>							
Adjustments during the year							
<b>Net cash flows from operating activities</b>		<b>3,411,120</b>	<b>-1,342,010</b>	<b>2,343,655</b>	<b>0</b>	<b>4,412,765</b>	
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>							
Proceeds from Sale of Assets	2	0	0	0	0	0	0
Acquisition of Assets	10	-26,540,876	0	-3,429,325	0	-29,970,201	0
<b>Net cash flows from investing activities</b>		<b>-26,540,876</b>	<b>0</b>	<b>-3,429,325</b>	<b>0</b>	<b>-29,970,201</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>-23,129,756</b>	<b>-1,342,010</b>	<b>-1,085,670</b>	<b>0</b>	<b>-25,557,436</b>	<b>0</b>
Cash and cash equivalent at BEGINNING of the quarter			3,454,699	3,456,124		0	0
Cash and cash equivalent at END of the quarter		3,454,699	3,456,124	86,733	0		0
As per statement of assets		3,454,699	3,456,124	86,733	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 21/4/2023 and signed by:

  
Municipal Manager

  
Accountant –Murang'a Municipal



**MURANG'A MUNICIPAL**  
**MURANG'A MUNICIPAL**  
**REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE QUARTER ENDED 31st MARCH 2023**

**1. TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES**

	Kshs	Comparative
Total Exchequer Releases for quarter 1	1,709,400.00	
Total Exchequer Releases for quarter 2	86,888.00	
Total Exchequer Releases for quarter 3	2,284,560.00	
Total Exchequer Releases for quarter 4		
<b>Cumulative Amount</b>	<b>4,080,848.00</b>	

**2. PROCEEDS FROM SALE OF ASSETS**

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

**3. OTHER RECEIPTS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KUSP-UIG GRANT						
KUSP-UDG GRANT						
Other Receipts III- OPERATIONS	1,709,400.00	86,888.00	2,284,560		4,080,848.00	
Other Receipts IV						
Other Receipts XXXX						
<b>Total</b>	<b>1,709,400.00</b>	<b>86,888.00</b>	<b>2,284,560</b>		<b>4,080,848.00</b>	

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

5. USE OF GOODS AND SERVICES						
	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services					-	
Communication, supplies and services			110,000			110,000.00
Domestic travel and subsistence			61,000		61,000.00	
Foreign travel and subsistence					-	
Printing, advertising and information supplies & services			65,000		65,000.00	
Rentals of produced assets					-	
Training expenses			1,388,800		1,388,800.00	
Hospitality supplies and services		83,000.00			83,000.00	
Specialized materials and services					-	
Office and general supplies and services			220,075		220,075.00	
Board allowances		1,344,500.00			1,344,500.00	
Routine maintenance – vehicles and other transport equipment					-	
Routine maintenance – Solid Waste Management			334,000		334,000.00	
Public participation			45,750		45,750.00	
<b>Total</b>	-	1,427,500.00	2,224,625		3,542,125.00	

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

**7. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	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)	-	-	-	-	-	-
<b>TOTAL</b>	-	-	-	-	-	-

**8. OTHER GRANTS AND TRANSFERS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	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					-	
<b>Total</b>	-	-	-	-	-	-

**9. SOCIAL SECURITY BENEFITS**

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

10. ACQUISITION OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Non Financial Assets</b>						
Purchase of Buildings					-	
Construction of Buildings					-	
Refurbishment of Buildings					-	
Construction of Roads	26,540,876.00		3,429,325		29,970,201.00	
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					-	
<b>Financial Assets</b>						
Domestic Public Non-Financial Enterprises	-	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-	-
Foreign financial Institutions operating Abroad	-	-	-	-	-	-
Other Foreign Enterprises	-	-	-	-	-	-
Foreign Payables - From Previous Years	-	-	-	-	-	-
<b>Total</b>	<b>26,540,876.00</b>	<b>-</b>	<b>3,429,325</b>	<b>-</b>	<b>29,970,201.00</b>	<b>-</b>

11. FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges/Finance cost	7,680.00	1,398.00	840		9,918.00	
Exchange Rate Losses					-	
Loans on Other Instruments					-	
Public participation					-	
<b>Total</b>	<b>7,680.00</b>	<b>1,398.00</b>	<b>840</b>	<b>-</b>	<b>9,918.00</b>	

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					-	
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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						
KCB-1259504336. (KES)	Recurrent	874.70	2,551.70	62,486.70		65,913.10
KCB-12563560784 (KES)	Recurrent	13,768.74	13,643	13,642		41,053.48
KCB-1259263975 (KES)	Development	3,440,055.55	3,439,930	10,604		6,890,589.10
<b>Total</b>		<b>3,454,698.99</b>	<b>3,456,124</b>	<b>86,733</b>	<b>-</b>	<b>6,997,555.68</b>



**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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

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						
<b>Total</b>						

**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					-	
<b>Total</b>	-	-	-	-	-	-

**Government Imprest Holders**

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

15. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions					-	
<b>Total</b>	-	-	-	-	-	-

16. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	3,454,698.99	3,456,123.99	86,733		6,997,555.68	
Cash in hand					-	
Accounts Receivables					-	
Accounts Payables					-	
<b>Total</b>	<b>3,454,698.99</b>	<b>3,456,123.99</b>	<b>86,733</b>	<b>-</b>	<b>6,997,555.68</b>	<b>-</b>

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	1,741,858.00	33,737.00		2,959,021.00
Supply of goods			326,000		326,000.00
Supply of services	147,750.00		80,000		227,750.00
<b>Total</b>	<b>1,331,176.00</b>	<b>1,741,858.00</b>	<b>439,737.00</b>	<b>0</b>	<b>3,512,771.00</b>

17.2 PENDING STAFF PAYABLES (See Annex 5)

	Q1	Q2	Q3	Q4	Cumulative amount
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
Staff claims			2,028,552		2,028,552.00
<b>Total</b>					

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					
<b>Total</b>					

**MURANG'A MUNICIPAL  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31st MARCH 2023**

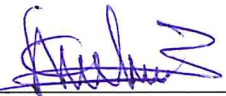
**STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilization difference	Budget utilization %
	KShs	KShs	c=a+b	e=d-c	KShs	Kshs
<b>RECEIPTS</b>						
Transfers from the County Treasury/Exchequer Releases	64,270,000		64,270,000	2,000,000	62,270,000	3.11
Balance B/FWD-UIG						
Other Receipts-UIG Funds	42,000,000		42,000,000	42,000,000		
UDG						
<b>TOTAL</b>	<b>106,270,000</b>	<b>-</b>	<b>106,270,000</b>	<b>44,000,000</b>	<b>62,270,000</b>	<b>41.40</b>
<b>PAYMENTS</b>						
Compensation of Employees	32,500,000		32,500,000	-	32,500,000	-
Use of goods and services	62,400,000	73,770,000	136,170,000	3,652,125	132,517,875	2.68
Subsidies			-	-	-	
Transfers to Other Government Entities			-	-	-	
Other grants and transfers			-	-	-	
Social Security Benefits		0	-	-	-	
Acquisition of Assets			-	-	-	
Finance Costs			-	9,918	(9,918)	#DIV/0!
Other Payments			-	-	-	
<b>TOTAL</b>	<b>94,900,000</b>	<b>73,770,000</b>	<b>168,670,000</b>	<b>3,662,043</b>	<b>165,007,957</b>	<b>2.17</b>
	11,370,000					

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

The entity financial statements were approved on 05/04 2023 and signed by

  
Municipal Manager

  
Accountant

**MURANG'A MUNICIPAL  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31st MARCH 2023**

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference	Budget utilization difference
	a	b	c=a+b	e=d-c		Kshs
<b>RECEIPTS</b>						
Transfers from the County Treasury/Exchequer Releases	196,309,147		196,309,147	2,000,000.00	194,309,147	1
Proceeds from Sale of Assets			-		-	
Other Receipts	174,039,147		174,039,147	42,000,000	132,039,147	24
<b>TOTAL</b>	<b>370,348,293</b>	<b>-</b>	<b>370,348,293</b>	<b>44,000,000</b>	<b>326,348,293</b>	<b>12</b>
<b>PAYMENTS</b>						
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	3,652,125	132,517,875	3
Subsidies	-	-	-	-	-	
Transfers to Other Government Entities	-	-	-	-	-	
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	0	-	-	-	
Acquisition of Assets	62,437,600	-	62,437,600	29,970,201	32,467,399	48
Finance Costs	-	-	-	9,918	(9,918)	
Other Payments	-	-	-	-	-	
<b>TOTAL</b>	<b>174,837,600</b>	<b>73,770,000</b>	<b>248,607,600</b>	<b>33,632,244</b>	<b>214,975,356</b>	<b>14</b>
	<b>195,510,693</b>	<b>(73,770,000)</b>	<b>121,740,693</b>	<b>10,367,756</b>	<b>111,372,937</b>	<b>(13)</b>

The entity financial statements were approved on 05/4/ 2023 and signed by

  
Municipal Manager

  
Accountant

**MURANG'A MUNICIPAL  
REPORTS AND FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31st MARCH 2023**

**STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference	Budget utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs	Kshs
<b>RECEIPTS</b>						
Transfers from the County Treasury/Exchequer Releases			0		-	#DIV/0!
Proceeds from Sale of Assets			-			
Other Receipts-UDG	132,039,147		132,039,147	-	-	
<b>TOTAL</b>	<b>132,039,147</b>	<b>-</b>	<b>132,039,147</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PAYMENTS</b>						
Compensation of Employees			-			
Use of goods and services			-			
Subsidies			-			
Transfers to Other Government Entities			-			
Other grants and transfers			-			
Social Security Benefits			-			
Acquisition of Assets	62,437,600		62,437,600	29,970,201	0.48	48
Finance Costs			-			
Other Payments			-			
<b>TOTAL</b>	<b>62,437,600</b>	<b>-</b>	<b>62,437,600</b>	<b>29,970,201</b>	<b>0.48</b>	<b>48</b>
	<b>69,601,547</b>	<b>-</b>	<b>69,601,547</b>			

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

The entity financial statements were approved on 05/4/ 2021 2023 and signed by

Municipal Manager

Accountant





Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Legislation and representation			0		-
Legislation and representation			0		-
			0		-
			0		-
			0		-
Oversight			0		-
Oversight			0		-
			0		-
General administration and planning support			0		-
General administration and planning support			0		-
			0		-
	0	0	0	-	-

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	-				-
<b>Total</b>	<b>457,139,816.00</b>	-	-	-	<b>457,139,816.00</b>

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
<b>Total</b>



Kenya Urban Support Program (KUSP)  
Financial Management Compliance Assessment  
Urban Development Grant (UDG)

County... MURANG'A  
Municipality... MURANG'A

No. Requirements	Information Required	Available Yes (✓) No (✗)
<i>Minimum Conditions</i>		
1	UDG MC1: Municipal status The County Governor upon resolution of the County Assembly has granted a Municipal Charter to Eligible Urban Area	(✓)
2	UDG MC2: Municipal Board Confirm that Urban Board has been appointed upon approval by County Assembly	(✓)
3	UDG MC3: Municipal Administration A Municipal Manager has been appointed together with the staff and are paid from the Municipal Vote (Indicate the name of the Municipal Manager)	(✓)
4	UDG MC4: Municipal Budget Vote Municipal budget vote included in county budget, in which UDG is budgeted	(✓)
5	UDG MC5: Municipal finance reporting County government reports on municipal budget vote to Controller of Budget for previous FY (as part report)	(✓)
6	UDG MC6: County government has committed itself to participation in KUSP The County Governor has signed the Participation Agreement, as required in UIG MC2	(✓)
7	UDG MC7: Urban area annual investment plan available with investment projects ready for implementation The annual urban area investment plan for next FY is available and provides the budget for UDG (or Pre-feasibility) studies for the proposed investments completed and attached to the document	(✓)
8	UDG MC8: Use of previous annual UDG UDG for the previous FY has been used in accordance with the eligible investment menus	(✓)
9	UDG MC9: Municipal absorptive capacity ≥ 50 percent of previous FY's UDG allocation has been spent (attach the contract schedule)	(✓)
10	UDG MC10: Municipal procurement and contract management Procurement methods used and contracts issued for UDG funded investment project (s) were consistent with prescribed budget thresholds and contracting procedures	(✓)
<b>Additional Requirements</b>		
1	Has the UDG Special Purpose Account (SPA) for the Municipality been opened? The Account from where all UDG funds are received and spent from.	(✓)

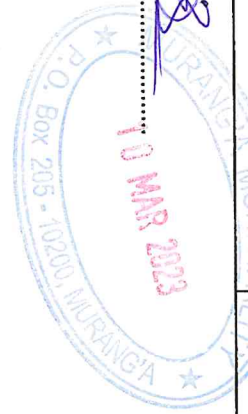
2	The SPA has been opened at the Commercial Bank or Central Bank of Kenya	Indicate either Central Bank or Commercial Bank	Commercial Bank								
3	If the account is in Commercial Bank please indicate the name of the Bank and Branch	Indicate as required	KCB-MURANG'A								
4	What is the Special Purpose Account Bank Account Name	Indicate as required	MURANGA MUNICIPAL DEVELOPMENT								
5	Indicate the bank account number of the UDG Special Purpose Account opened	Indicate as required	1259263975								
6	List the signatories of the UDG Special Purpose Account	<table border="1"> <thead> <tr> <th>Title</th> <th>Name(s)</th> </tr> </thead> <tbody> <tr> <td>1.Chief Officer -</td> <td>George Ndung'u</td> </tr> <tr> <td>2.Municipal Manager-</td> <td>Beatrice Gicheha</td> </tr> <tr> <td>3.Accountant -</td> <td>Stephen Kamiri</td> </tr> </tbody> </table>	Title	Name(s)	1.Chief Officer -	George Ndung'u	2.Municipal Manager-	Beatrice Gicheha	3.Accountant -	Stephen Kamiri	
Title	Name(s)										
1.Chief Officer -	George Ndung'u										
2.Municipal Manager-	Beatrice Gicheha										
3.Accountant -	Stephen Kamiri										
7	Has the Bank statements of the UDG Special Purpose Account since the account was opened	Indicate with a Yes (and attach) or a No response	(N)								
8	Please avail the monthly bank reconciliations from July to September 2020 for the UDG SPA	Provide as indicated	(N)								
9	Do we have any amounts in the UDG SPA that have been swept back from the UDG SPA to the County Revenue Fund?	Indicate with a Yes or a No response	(X)								
10	If Yes, How much was swept back to the County Revenue Fund	Indicate the amount									
11	Were the amounts recovered back to the SPA in the succeeding financial year	Indicate with a Yes or a No response									
13	What is the value of the KUSP expenditure as per Statement of Expenditure in (in Kshs)	Indicate the amount and attach a detailed Statement of Expenditure									
14	What is the balance in the UDG SPA as per Bank Statements (in Kshs)	Indicate as required	10,604.00								
15	Are there any KUSP project expenditure that were paid outside of the Special Purpose Account	Indicate with a Yes or a No response	(X)								
16	Indicate the total value of the expenditure paid outside of the Special Purpose Account.	Indicate the total value									



<p>Has the schedule of the pending bills charged to KUSP 17 been attached</p>	<p>Indicate with a Yes ( and attach) or a No response</p>	
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Form filled by  
 Name  
 Position  
 Date  
 Telephone  
 Email Address

.....  
 Cosmas Mwilu  
 Accountant  
 31/3/2023  
 0712079660  
[cosmasmulisyo2@gmail.com](mailto:cosmasmulisyo2@gmail.com)



PROJECT:	KENYA URBAN SUPPORT PROGRAM	
COMPONENT:	URBAN DEVELOPMENT GRANT	
DOCUMENT TITLE:	STATEMENT OF EXPENDITURE (SOE)	
PERIOD START:	1st JANUARY 2023	
PERIOD END:	31st MARCH 2023	
MUNICIPALITY:	MURANG'A	
	Amount in Kshs	
SPA OPENING BALANCE AS AT PERIOD START:		3,439,929.00
FUNDS RECEIVED IN THE SPA (during the period):		
SOE TOTAL(As per SOE listing below):		3,429,325.00
SPA CLOSING BALANCE as per attached bank statement:		10,604.00

Project Name:Pleriminary expenses-UDG release of final moety for road upgrading to bitumen standard and VAT Withheld.  
Project Total Cost:35,512,994  
Project start date:  
Project Completion Status (95%):

Item No.	Project/Activity Name	Name and Address of Contractor/Suppliers	Contract or Purchase Order No. & Date [or other Ref]	Brief Description of Goods, Works or Services	Total Value of Contract in Kshs	Cumulative amount of the contract paid	Outstanding Contract Amount (Contract value less Cumulative amount paid)	Contract amount completed, certified but not paid (Pending Bill)	Amount paid during the reporting period	Name of the payee	Date of Payment	Remarks
1	Proposed construction and upgrading to bitumen standard of jct Amica Bank building access road, jct road behind Magunas Wholesalers and jct Brewary depot.	Spinners Ventures LTD	MM/001/2021-2022	Release of all certicate No.1,2,3& 4	35,512,994.00	33,741,646.00	33,737		3,428,725.00	Spinners Ventures LTD	6/1/2023-6/1/2023-11/1/2023-11/1/2023	
2	Bank charges								600.00			
	Total								3,429,325.00			
g documents												

SOE prepared by

Name: Cosmas Mwilu  
Title: Accountant

Sign:   
Date: 31/3/2023  
Telephone: 712079660



Kenya Urban Support Program (KUSP)  
Financial Management Compliance Assessment  
Urban Institutional Grant (UIG)

**County MURANG'A**

No.	MCA and Funding Requirements	Information Required <i>Minimum Conditions</i>	Available Yes (Y) No (N)	Comments If any
1	UIG MCI: County government has committed itself to participation in KenUP/KUSP	The Signed Participation Agreement with the Ministry of Transport, Infrastructure, Housing and Urban Development (MITHUD), stating that the county government will participate in KenUP/KUSP and adhere to its POM	(N)	
2	UIG MC2: County government has drawn up (and is implementing) its County Urban Institutional Development Strategy (CUIDS)	<p>1. County has prepared County Urban Institutional Development Strategy</p> <p>2. County government has prepared an annual County Urban Institutional Development Plan &amp; Budget for FY n that includes a proposal for use of the UIG in compliance with the UIG expenditure menu and other provisions of the POM</p> <p>3. The use of previous year's UIG was consistent with UIG eligible expenditure menu.</p>	(N)	
<b>Financial Requirements</b>				
1	Has the budget vote for UIG been created?	Indicate with a Yes or a No response	(N)	
2	Has UIG been included in the FY22/23 budget	Indicate with a Yes or a No response	(N)	
3	Has the UIG Special Purpose Account (SPA) been opened?	Indicate with a Yes or a No response	(N)	
4	Is the UIG SPA in Central Bank of Kenya or a Commercial Bank	Indicate as required	Commercial Bank	
5	If yes, indicate the name of the bank and branch	Indicate as required	KCB MURANG'A	
6	What is the UIG SPA bank Account name	Indicate as required	MURANGA URBAN INSTITUTIONAL GRANT	
7	Indicate the UIG SPA's bank account number	Indicate as required	1263560784	
8	List the signatories of the UIG SPA	Title	(N)	
		1. C.O. George Ndungu	(N)	
		2. Department Accountant: Stephen Kamiri	(N)	
9	Has the bank statements of the UIG SPA been availed since the SPA was opened?	Indicate with a Yes (and attach) or a No response	(N)	
10	Please avail the monthly bank reconciliations from July/ 2022 to September 2022 for the UIG SPA	Indicate with a Yes (and attach) or a No response	(N)	
11	Do we have any amounts in the UIG SPA that have been swept back from the to the County Revenue Fund?	Indicate with a Yes or a No response	(X)	
12	If Yes, How much was swept back to the County Revenue Fund	Indicate the amount		

	Were the amounts recovered back to the SPA in the succeeding financial year	Indicate with a Yes or a No response		
11	Total Amount received by the County on UIG (in Kshs)	Indicate the Amount		
12	Total UIG Expenditure as per Statement of Expenditure in (in Kshs)	Indicate the amount (and attach a detailed Statement of Expenditure)		
13	Balance in the UIG SPA as per Bank Statements (in Kshs)	Indicate the Amount	13,642	
14	Are there any KUSP project expenditure that were paid outside of the Special Purpose Account	Indicate with a Yes or a No response	(x)	
15	Indicate the total value of the expenditure paid outside of the Special Purpose Account.	Indicate the total value		
16	Has the schedule of the pending bills charged to KUSP been attached	Indicate with a Yes or a No response		
17				

Form filled by

Name

Position

Date

Telephone

Email Address



Cosmas Mwilu

Accountant

31/3/2023

cosmasmuisvo@gmail.com





MURANG'A COUNTY GOVERNMENT

MURANG'A MUNICIPALITY

BANK RECONCILIATION STATEMENT

as 31st JANUARY 2023

UDG ACCOUNT NO. 1259263975

KENYA COMMERCIAL BANK

	KES	KES
Balance as per Bank statement		10,604.00
Balance as per Cashbook		10,604.00

Prepared By:

David Thiong'o



Confirmed By:

Cosmas Mwilu



MURANG'A COUNTY GOVERNEMENT

MURANG'A MUNICIPALITY  
BANK RECONCILIATION STATEMENT  
AS AT 30TH FEBRUARY 2023

UDG ACCOUNT NO. 1259263975  
KENYA COMMERCIAL BANK

	KES	KES
Balance as per Bank statement		10,604.00
Balance as per Cashbook		10,604.00

Prepared By:

David Thiong'o



Confirmed By:

Cosmas Mwilu



MURANG'A COUNTY GOVERNMENT

MURANG'A MUNICIPALITY  
BANK RECONCILIATION STATEMENT  
AS AT 31st MARCH 2023

UDG ACCOUNT NO. 1259263975

KENYA COMMERCIAL BANK

	KES	KES
Balance as per Bank statement		10,604.00
Balance as per Cashbook		10,604.00

Prepared By:

David Thiong'o



Confirmed By:

Cosmas Mwilu



MURANG'A COUNTY GOVERNEMENT  
MURANG'A MUNICIPALITY  
BANK RECONCILIATION STATEMENT  
as 31st JANUARY 2023

UG ACCOUNT NO. 1263560784  
KENYA COMMERCIAL BANK

	KES	KES
Balance as per Bank statement		13,642.00
Balance as per Cashbook		13,642.00

Prepared By:

David Thiong'o



Confirmed By:

Cosmas Mwillu



**MURANG'A COUNTY GOVERNMENT**

**MURANG'A MUNICIPALITY  
BANK RECONCILIATION STATEMENT  
AS AT 30TH FEBRUARY 2023**

**UIG ACCOUNT NO. 1263560784  
KENYA COMMERCIAL BANK**

	<b>KES</b>	<b>KES</b>
Balance as per Bank statement		13,642.00
Balance as per Cashbook		13,642.00

Prepared By:

David Thiong'o



Confirmed By:

Cosmas Mwillu



MURANG'A COUNTY GOVERNEMENT

MURANG'A MUNICIPALITY  
BANK RECONCILIATION STATEMENT  
AS AT 31st MARCH 2023

UG ACCOUNT NO. 1263560784  
KENYA COMMERCIAL BANK

	KES	KES
Balance as per Bank statement		13,642.00
Balance as per Cashbook		13,642.00

Prepared By:

David Thiong'o



Confirmed By:

Cosmas Mwillu

