

I. Hon. Speaker
Kindly note
8/8/23

Revised Template of [30-06-2021]

MURANG'A COUNTY GOVERNMENT
Received
08 AUG 2023
SIGN: _____
P. O. Box 731 - 10200, MURANG'A



II. PCA/CAHBRC
List in the OP
8/8/23

COUNTY GOVERNMENT OF MURANG'A
EXECUTIVE

QUARTERLY REPORT AND FINANCIAL STATEMENTS
4TH QUARTER 2022/2023
FY2022/2023
FOR THE PERIOD ENDED
30TH JUNE 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 June, 2023

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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 June 2023 and who had direct fiduciary responsibility were:

	Department	Name
1.	C.o. Finance and Economic Planning	- Peter G. Kahora
2.	C.o. Revenue and Supply Chain Management	- Judy Njeri Mbaru
3.	C.o. Road and Housing	-Maxwell Fredrick Wambugu Wachira
4.	C.o. Infrastructure & Community Project	- Eliud Maina Wanja
5.	C.o. Governor's Delivery Unit	-Samuel Murigi Mungai
6.	C.o. Agriculture, Livestock, Veterinary Services & Fisheries	-Dr. Apollo Kamau Maina
7.	C.o. Water, Irrigation, Environment & Climate Change	-Bridget Wairimu Irungu
8.	C.o. Medical Services	-Kenneth Mukoro Kihato
9.	A.g.C.o. Public Health & Administration	- Dr. James Gitau Kanyi
10.	C.o. Youth Affairs & Sport	-Hassan Abdullahi Abdirahman
11.	C.o. ICT & E. Government	-Meshack Kipkorir Kipkemoi
12.	C.o. Public Service And Administration	-Edward Irungu Mwangi
13.	C.o. Communication & Media	-Leonard Guchu Ndung'u
14.	C.o. Education & Technical	-Isaac Karoga
15.	C.o. Culture, Gender & Social Services	-Angela Muen Kioko
16.	C.o. Lands, Physical Planning & Urban Development	-Josephine Wanjiru Wanjiku
17.	C.o. Trade, Industrialization & Cooperative Development	-Vainusa Yussuf Aburo

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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

MURANGA COUNTY GOVERNMENT
Reports and Financial Statements
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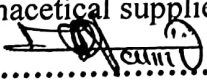
2. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

The Fourth Quarter 2022/2023 Financial Statements have prepared in accordance with the International Public Sector Accounting Standards (ISPSAS) and the Public Finance Management Act, 2012. The Fourth Schedule of the Constitution of Kenya 2010 provides for devolved services and stipulates the division of functions between the National and the County Governments, with 14 functions devolved to the Counties.

Subsequent to the development of priorities as guided by policy-development blueprints as well as feedback from public participation fora, resources were allocated to various sectors. The budget estimates for the financial year were prepared in accordance with the County Fiscal Strategy Paper (CFSP) as well as the strategic interventions contained in the CIDP 2018-2022 and the Annual Development Plan 2022/2023.

The priorities target major key result areas that include: Early Childhood Development Education (ECDE) programmes, promotion of agro value chains, effective and accessible road network across the county, provision of universal health care and social and economic empowerment of youth, women and people living with disabilities.

The report on the implementation of the fourth quarter projects and programmes indicate that a majority of the planned projects/programmes have been completed despite delays occasioned by the electioneering period and delays in disbursement. It is worth of note that the following projects have been completed: provision health care and building of health care facilities, building ECDE classes through the Community Based Projects Programme, providing Uji to ECDE learners, supporting milk and mango farmers with subsidy, improving access roads, enhancing water connectivity, creating smart cities, providing maternal support to expectant mothers, training farmers through organized NARIGP demos and distributing pharmaceuticals and non-pharmaceutical supplies to the county health facilities.

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Prof. Kiarie Mwaura,
CECM, Finance & Economic Planning,
Murang'a County Government.

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 June, 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 June 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 June, 2023

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 and Economic Planning on _____ 2023

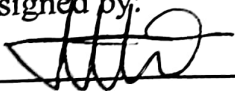


Prof. Kiarie Mwaura,
CECM, Finance & Economic Planning,
Murang'a County Government.

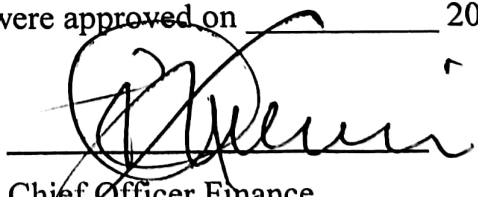
4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2023

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2023			
RECEIPTS			
Exchequer releases	1	7,754,568,322	6,605,743,388
Proceeds from Domestic and Foreign Grants	2	0	192,325,614
Transfers from Other Government Entities	3	459,758,719	10,000,000
County Own Generated Receipts	9	705,972,425	486,994,308
Returned CRF issues	10	498,397	91,226,600
TOTAL RECEIPTS		<u>8,920,797,863</u>	<u>7,386,289,910</u>
PAYMENTS			
Compensation of Employees	11	4,100,930,836	3,594,105,684
Use of goods and services	12	1,500,259,433	1,719,833,325
Subsidies	13	3,600,000	2,265,862
Transfers to Other Government Units	14	946,746,003	762,226,070
Other grants and transfers	15	1,057,512,013	414,266,803
Social Security Benefits	16	66,790,654	49,351,000
Acquisition of Assets	17	942,430,813	115,186,954
Finance Costs, including Loan Interest	18	83,426,497	308,983,593
Other Payments	20	217,679,057	689,424,049
TOTAL PAYMENTS		8,917,487,940	7,655,643,340
SURPLUS/DEFICIT		1,422,557	(269,353,429)

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 _____ 2023 and signed by:



 Director Finance
 Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181



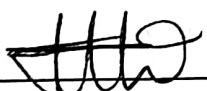
 Chief Officer Finance
 Name: Peter G. Kahora
 ICPAK Member Number: 7444

MURANGA COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended 30Th June, 2023

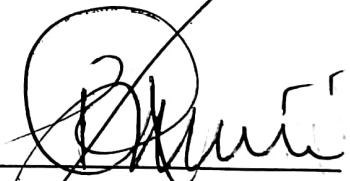
5. **STATEMENT OF ASSETS AND LIABILITIES AS At 30TH JUNE 2023**

	Notes	Period ended June 2023	Period ended June 2022
		KSh	KSh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	737,615,963	740,141,455
Cash Balances	21B	0	0
Total Cash and cash equivalents		<u>737,615,963</u>	<u>740,141,455</u>
Accounts Receivables	22		0
TOTAL FINANCIAL ASSETS			
FINANCIAL LIABILITIES			
Accounts Payables	23	0	0
NET FINANCIAL ASSETS		<u>737,615,963</u>	<u>740,141,455</u>
REPRESENTED BY			
Fund balance b/fwd	24	<u>740,141,455</u>	767,435,323
Prior year adjustments	25	0	0
Surplus/Deficit for the period		(2,525,493)	(27,293,868)
NET FINANCIAL POSITION		<u>737,615,963</u>	<u>740,141,455</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 _____ 2023 and signed by:



 Director Finance
 Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181



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

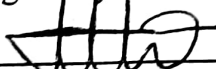
MURANGA COUNTY GOVERNMENT
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For the period ended 30th June, 2023

6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31st june,2023

Receipts from operating income			
Exchequer Releases	1	3,625,978,707	1,184,725,716
Proceeds from Domestic and Foreign Grants	2	0	
Transfers from Other Government Entities	3	212,092,528	143,940,385
Reimbursements and Refunds	7	0	
Returns of Equity Holdings	8	0	
County Own Generated Receipts	9	269,256,604	254,458,388
Returned CRF issues	10	0	0
Payments for operating expenses			
Compensation of Employees	11	(1,477,346,452)	(707,839,698)
Use of goods and services	12	(707,003,876)	(251,553,671)
Subsidies	13	(3,600,000)	0
Transfers to Other Government Units	14	(462,627,587)	(165,974,606)
Other grants and transfers	15	(467,383,616)	(315,232,613)
Social Security Benefits	16	(38,569,266)	(28,221,388)
Finance Costs, including Loan Interest	18	(73,426,497)	(10,000,000)
Other Payments	20	(70,611,589)	(4,031,446)
Adjusted for:			
Other Adjustments-Prior year Adjustments	25	0	0
Net cash flow from operating activities		806,758,956	(100,271,067)
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		
Acquisition of Assets	17	(809,284,449)	(127,564,935)
Net cash flows from Investing Activities		(809,284,449)	(127,564,935)
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		(2,525,493)	(27,293,868)
Cash and cash equivalents at BEGINNING of the year	21	740,141,455	767,435,323
Cash and cash equivalents at END of the period	24	737,615,963	740,141,455

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 _____ 2023

and signed by:



Director Finance
Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181



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

MURANGA COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the period ended 30th June, 2023

7. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer releases	7,180,155,855	0	7,180,155,855	7,858,294,128	100%	
Proceeds from Domestic and Foreign Grants	0	0	0	0		
Transfers from Other Government Entities	1,139,127,748	103,596,352	1,242,724,100	356,032,913	29%	
Proceeds from sale of assets	500,000	0	500,000	0		
County Own Generated Receipts	1,000,000,000	0	1,000,000,000	705,972,425	71%	
Returned CRF issues	322,000,000	58,500,000	380,500,000	498,397	0%	
TOTAL	9,641,783,603	162,096,352	9,803,879,955	8,920,797,863		
PAYMENTS						
Compensation of Employees	3,961,174,301		3,961,174,301	4,100,930,836	101%	
Use of goods and services	2,393,570,968	(285,399,715)	2,108,171,253	1,500,259,433	71%	
Subsidies	6,000,000	(2,000,000)	4,000,000	3,600,000	90%	
Transfers to Other Government Units	1,071,500,000	(94,000,000)	977,500,000	946,746,003	97%	
Other grants and transfers	1,057,518,334	286,596,068	1,344,114,402	1,057,512,013	79%	
Social Security Benefits	88,000,000	-	88,000,000	66,790,654	76%	
Acquisition of Assets	948,345,000	350,900,000	1,299,245,000	942,430,813	73%	
Finance Costs, including Loan Interest	80,000,000	10,000,000	90,000,000	83,426,497	93%	
Other Payments	117,000,000	(82,000,000)	35,000,000	217,679,057		
TOTAL	9,723,108,603	184,096,353	9,907,204,956	8,919,375,306		

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


 Director Finance

Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181


 Chief Officer Finance

Name: Peter G. Kahora
 ICPAK Member Number: 7444

8. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

	Kshs	Kshs	Kshs	Kshs
RECEIPTS				
Exchequer releases	4,945,035,675		4,945,035,675	6,327,686,628
Proceeds from Domestic and Foreign Grants	0		0	0
Transfers from Other Government Entities	20,138,691		20,138,691	22,600,603
Proceeds from sale of assets	500,000		500,000	0
County Own Generated Receipts	1,000,000,000		1,000,000,000	705,972,425
Returned CRF issues	150,000,000	22,000,000	172,000,000	498,397
TOTAL	6,115,674,366	22,000,000	6,137,674,366	7,056,758,053
PAYMENTS				
Compensation of Employees	3,961,174,301	-	3,961,174,301	4,100,930,836
Use of goods and services	1,262,227,121	75,100,000	1,337,327,121	1,121,734,618
Subsidies	6,000,000	(2,000,000)	4,000,000	3,600,000
Transfers to Other Government Units	1,010,500,000	(83,000,000)	927,500,000	946,746,003
Other grants and transfers	287,900,726	87,250,241	375,150,967	392,709,998
Social Security Benefits	88,000,000	-	88,000,000	66,790,654
Acquisition of Assets	72,670,000	(14,000,000)	58,670,000	34,651,979
Finance Costs, including Loan Interest	80,000,000	10,000,000	90,000,000	83,426,497
Other Payments	0	20,000,000	20,000,000	201,019,105
TOTAL	6,768,472,148	93,350,241	6,861,822,389	6,951,609,690

The entity financial statements were approved on _____ 2023 and signed by:


 Chief Officer Finance

Name: Peter G. Kahora
 ICPAK Member Number: 7444


 Director Finance

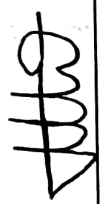
Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181

MURANGA COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended 30th June, 2023

SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

	Original Budget	Adjustment	Final Budget	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	2,235,120,180			2,235,120,180		1,530,607,500
Proceeds from Domestic and Foreign Grants	0			0		0
Transfers from Other Government Entities	1,118,989,057	103,596,352		1,222,585,409		333,432,310
County Own Generated Receipts	0	0		0		0
Fuel levy	0	0		0		0
Returned CRF issues	172,000,000	36,500,000		208,500,000		0
TOTAL	3,526,109,237	140,096,352		3,666,205,589		1,864,039,810
PAYMENTS						
Compensation of Employees						
Use of goods and services	1,131,343,847	(360,499,715)		770,844,132		378,524,815
Subsidies	0	-		0		0
Transfers to Other Government Units	61,000,000	(11,000,000)		50,000,000		0
Other grants and transfers	769,617,608	199,345,827		968,963,435		664,802,014
Social Security Benefits	0	-		0		0
Acquisition of Assets	875,675,000	364,900,000		1,240,575,000		907,778,834
Finance Costs, including Loan Interest	0	-		0		0
Other Payments	117,000,000	(102,000,000)		15,000,000		16,659,952
TOTAL	2,954,636,455	90,746,112		3,045,382,567		1,967,765,615

The entity financial statements were approved on _____ 2023 and signed by:



Director Finance
Name: Edwin K. Kimuyu
 ICPAK Member Number: 8181



Chief Officer Finance
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 30ST March, 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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
Reports and Financial Statements
For the period ended 30Th June, 2023

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.

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 2022 as required by law. There was 2 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 30th June 2023	Period ended 30th June 2022
	KShs	KShs
Total Exchequer Releases for quarter 1	1,184,725,715	1,184,725,717
Total Exchequer Releases for quarter 2	1,759,138,184	1,795,038,964
Total Exchequer Releases for quarter 3	1,184,725,716	1,184,725,716
Total Exchequer Releases for quarter 4	3,625,978,707	2,441,252,991
Total	7,754,568,322	6,605,743,388

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

1A. Equitable Share

	Period ended 30th June 2023	Period ended 30th June 2022
	KShs	KShs
Total Equitable Share for quarter 1	1,184,725,715	1,184,725,717
Total Equitable Share for quarter 2	1,759,138,184	1,795,038,964
Total Equitable Share for quarter 3	1,184,725,716	1,184,725,716
Total Equitable Share for quarter 4	3,625,978,707	2,441,252,991
Total	7,754,568,322	6,605,743,388

1B: Level 5 Hospitals Allocation

	Period ended 30th June 2023	Period ended 30th June 2022
	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

Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme		6,977,438
World Bank – THUSCP		75,352,439
National Agricultural & Rural Inclusive Growth Project (NARIGP)		106,995,737
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)		3,000,000
Kenya Climate Smart Agriculture Project (KCSAP)		0
Sub total		192,325,614
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations		0
Sub total		0
Grand Total		192,325,614

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

ASDSP II	17,092,147	
NARGIP	300,873,240	
FFLOCA	22,000,000	
PRY HELTH/DANIDA	20,260,688	
NUTRITIONAL	30,000,000	
NAVCDP	67,192,729	
KUSP UIG	2,339,915	
NUTRITION	0	10,000,000
TOTAL	459,758,719	10,000,000

4 PROCEEDS FROM DOMESTIC BORROWINGS

Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

5 PROCEEDS FROM FOREIGN BORROWINGS

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

Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	0	
Disposal and Sales of Non-Produced Assets	0	
Total	0	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 REIMBURSEMENTS AND REFUNDS

Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
Total	0	0

8 RETURNS OF EQUITY HOLDINGS

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

	2022/23	2021/22
LICENCES	191,244,365	106,214,070
LAND RATE	105,549,493	52,727,019
OTHER CESS REVENUE	51,583,992	37,553,539
HOUSE RENT/STALL/HALL	2,757,556	3,864,550
BUS PARK FEE	29,971,067	26,647,768
PARKING FEE	15,908,355	21,125,468
BARTER MARKET FEE	35,172,310	33,206,578
PLAN APPROVAL	16,540,791	2,837,038
SELF HELP GROUP	636,214	998,187
MORG. FEE	861,327	1,589,982
SUB DIVISION/TRANSFER	3,858,376	4,760,952
LIQUOR	54,707,214	16,098,213
MOTOR BIKES	1,041,139	1,075,519
SLAUGHTER	1,493,410	1,013,660
BULDG MTS & OTHER CESS	40,059,246	26,045,131
ADVERTISEMENT	4,293,552	11,312,809
EDUCATION & POLY	5,350	45,350
OTHER LAND BASED R/NUE	8,293,530	2,507,109
SALE OF FORMS	471,067	5,366,238
CONSERVANCY	617,107	12,160,970
IMPOUNDING FEES	1,446,449	1,653,322
penalties	1,788,639	2,121,020
FIRE FIGHTING	772,002	7,724,390
LAND HSG & PHY. PLANNING	2,577,112	2,246,989
MARAIRA FARM	58,497	140,662
COOPERATIVES (AUDIT)	56,111	272,100
LIVESTOCK(A.I)	147,167	153,290
MEAT INSPECTION	7,380,070	12,318,680
VET. CLINICAL SERVI	10,197,776	657,090
HOSPITALS /H.C	110,093,952	76,675,359
PUBLIC HEALTH	5,959,574	12,825,280
WEIGHT & MEASURES	429,614	3,055,930
TOTAL	705,972,425	486,994,300

(This section should include all classes of revenues raised by the County Government. The section may be tailored to reflect the classes of revenue for each County. In addition, the preparers of the

MURANGA COUNTY GOVERNMENT

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financial statements should endeavour to classify all revenues and avoid lumping up revenues under the class of other miscellaneous receipts. Miscellaneous income should only include incidental incomes such as; insurance claims recovered and sale of assets. Comment on the performance of the own generated funds between the quarters)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 RETURNED CRF ISSUES

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-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	231,538	139,971
TOTAL	498,397	91,226,600

11 COMPENSATION OF EMPLOYEES

Basic salaries of permanent employees	3,995,880,358	3,548,192,958
Basic wages of temporary employees	102,488,078	45,912,726
Transport allowance	1,349,600	
Personal allowances paid as part of salary	0	0
Employer Contribution to Compulsory National health Insurance Schemes	0	0
Other personnel payments	1,212,800	0
Total	4,100,930,836	3,594,105,684

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12 USE OF GOODS AND SERVICES

Utilities, supplies and services	116,204,575	87,319,911
Communication, supplies and services	65,481,103	511,392
Domestic travel and subsistence	103,984,365	52,085,626
Foreign travel and subsistence	19,772,365	4,499,430
Printing, advertising and information supplies & services	20,020,628	15,315,748
Rentals of produced assets	11,459,009	11,681,468
Training expenses	24,644,511	56,901,791
Hospitality supplies and services	26,102,630	23,322,439
Insurance costs	186,834,536	42,017,200
Specialized materials and services	592,464,373	1,096,697,815
Office and general supplies and services	24,410,151	17,509,852
Other operating expenses	104,486,473	106,892,175
Routine maintenance – vehicles and other transport equipment	9,154,313	9,243,406
Routine maintenance – other assets	151,843,417	164,897,224
Fuel, oil and lubricants	43,396,998	30,937,848
Total	1,500,259,447	1,719,833,325

MURANGA COUNTY GOVERNMENT**Reports and Financial Statements**For the period ended 30th June, 2023**NOTES TO THE FINANCIAL STATEMENTS (Continued)****13 SUBSIDIES**

Subsidies to Public Corporations		
Subsidies to Non-Financial Public Enterprises Total		1,945,862
Grant to youth polytechnic	3,600,000	320,000
Subsidies to Private Enterprises	0	0
<i>See list attached</i>	0	0
Total	3,600,000	2,265,862

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Transfers to County Government entities		
MURANGA COUNTY ASSEMBLY	944,406,088	735,727,586
Muranga municipal board-UDG	0	25,498,484
Muranga municipal board-UIG	2,339,915	1,000,000
TOTAL	946,746,003	762,226,070

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 OTHER GRANTS AND OTHER PAYMENTS

Scholarships and other educational benefits	308,000,000	182,652,000
Capital Grants to Government Agencies and other Levels of Governments	469,275,307	
Capital Grants to Other levels of government	137,876	
Capital Grants to Semi-Autonomous Government Agencies	130,543,772	
Current Grants to Semi-Autonomous Government Agencies	102,131,457	
donation	4,232,141	
Subsidies to small businesses, cooperatives, and self employed	6,000,000	0
Other current transfers, grants	33,043,561	68,669,910
Other capital grants and transfers	4,147,898	162,944,893
Membership fees	0	0
Total	1,057,512,012	414,266,803

16 SOCIAL SECURITY BENEFITS

Government pension and retirement benefits	66,790,654	
Social security benefits	0	49,251,000
Employer Social Benefits	0	0
Total	66,790,654	49,251,000

MURANGA COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 ACQUISITION OF ASSETS

	2022	2021
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works	159,252,718	1,579,292
Overhaul and Refurbishment of Construction and Civil Works	484,245,938	52,939,216
Purchase of Vehicles and Other Transport Equipment	22,551,150	970,000
Overhaul of Vehicles and Other Transport Equipment	0	0
Purchase of Household Furniture and Institutional Equipment	0	0
Purchase of Office Furniture and General Equipment	0	0
Purchase of Specialized Plant, Equipment and Machinery	38,829,028	53,647,995
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	0
Purchase of Certified Seeds, Breeding Stock and Live Animals	202,900,000	3,808,189
Research, Studies, Project Preparation, Design & Supervision	1,715,200	2,242,262
Rehabilitation of Civil Works	0	0
Acquisition of Strategic Stocks and commodities	0	0
Acquisition of Land	0	0
Acquisition of Intangible Assets	0	0
Total acquisition of non- financial assets	<u>909,494,034</u>	<u>115,186,954</u>
		0
Financial Assets		0
Equity Participation - Other (Budget)	30,860,936	
Car loans to Public Servants	1,887,366	
Domestic Payables - from Previous Financial Years	188,477	
Domestic Public Non-Financial Enterprises	0	0
Domestic Public Financial Institutions	0	0
Total acquisition of financial assets	32,936,779	0
Total acquisition of assets	<u>942,430,813</u>	<u>115,186,954</u>

MURANGA COUNTY GOVERNMENT**Reports and Financial Statements****For the period ended 30th June, 2023****NOTES TO THE FINANCIAL STATEMENTS (Continued)****18 FINANCE COSTS, INCLUDING LOAN INTEREST**

Public Enterprises		3,234,835
National health insurance fund	83,426,497	0
Interest Payments on Foreign Borrowings	0	0
Other Creditors	0	305,748,758
Total	83,426,497	308,983,593

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

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

MURANGA COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 OTHER PAYMENTS

	30 th June 2022	30 th June 2023
Budget Reserves	27,420,825	1,964,567
Civil Contingency Reserves	0	255,000
Other payments	190,258,232	687,204,487
Total	217,679,057	689,424,044

21 CASH AND BANK BALANCES

21A. BANK BALANCES

Account Name & Number	Account Number	30 th June 2022	30 th June 2023
		KShs	KShs
County Revenue fund (CRF)	1000171553	683,432,010	681,638,004
CBK-County Recurrent	1000171073	58	172,528
CBK-County Development.	1000170988	8,386,442	3,239,361
CBK-County Road Maintenance Levy Fund (RMLF,	1000252798	0	0
CBK-SPECIAL PORPURSE	1000346485	53	18,804,803
Muranga County Kenya Devolution Sup Program (KDSP)	1000439181	43,918	0
CBK-MURANGA COUNTY PRIMARY HEALTH CARE-AC	1000563419	2,701,688	0
AGRI SECTOR DEV PROG. II (ASDP)	1000368877	0	0
CBK-NARGIP	1000368845	0	0
CBK-YOUTH POLY	1000368853	0	0
CBK- MURANGA COUNTY NUTRITION PROJECT A/C	1000508687	25,236,924	36,286,760
CBK-MURANGA COUNTY CLIMATE CHANGE FUND AC/	1000544279	17,814,871	0
Total		737,615,964	740,141,456

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21B: CASH IN HAND

Description	Financial Statement 30 th June 2022	Financial Statement 30 th June 2023
	Kenya Shs	Kenya Shs
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:

Description	Financial Statement 30 th June 2022	Financial Statement 30 th June 2023
	Kenya Shs	Kenya Shs
Location 1	0	0
Location 2	0	0
Total	0	0

22 ACCOUNTS RECEIVABLE

Description	Financial Statement 30 th June 2022	Financial Statement 30 th June 2023
	Kenya Shs	Kenya Shs
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

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

Deposits	0	0
Retention monies	0	0
Total	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. FUND BALANCE BROUGHT FORWARD

Bank accounts		
Cash in hand		
Accounts Receivables		
Accounts Payables		
Total		

[Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

25 PRIOR PERIOD QUARTER ADJUSTMENTS -

Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
	0	0	0

**** (The adjusted balances are not carried down on the face of the financial statement. Entity to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the entity).**

MURANGA COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. CHANGES IN RECEIVABLE

Opening Account Receivables as at 1 st July 20xx	0	
Closing Account Receivables as at 30 th June 20xx	0	
Change in Account Receivables	0	

27. CHANGES IN ACCOUNTS PAYABLES

Opening Accounts Payables as at 1 st July 20xx	0	
Closing Accounts payables as at 30 th June 20xx	0	
Change in Accounts payables	0	

9. OTHER IMPORTANT DISCLOSURES

1: PENDING ACCOUNTS PAYABLE

Description	2022	2021	2020	2019
Construction of buildings				
Construction of civil works	219,743,046	32,801,204	219,503,242	33,041,008
Supply of goods	366,692,996	40,777,990	75,326,108	332,144,878
Supply of services	74,640,723	22,743,685	22,028,500	75,355,908
Total	661,076,765	96,322,879	316,857,850	440,541,794

2: PENDING STAFF PAYABLES

Description	2022	2021	2020	2019
Staff statutory deduction	296,424,773	210,140,866	123,183,496	383,382,143
June 2023 gross salary	0	314,952,148	0	314,952,148
Total	296,424,773	525,093,014	123,183,496	698,334,291

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

	2023	2022	2023	2022
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.

Particulars	Amount in bank accounts	Balance	Period ended 30 th June 2023	Comparative Period ended 30 th June 2022
			KShs	KShs
Kcb-Muranga Municipal Revenue Collection A/C NO.1140745859	Kshs.		4,400	453,900
Equity-Muranga C. Revenue A/C 0220273464893	Kshs.		27,100	778,490
KCB-Muranga Level 4 Gen. Hosp. Revenue Collection A/C 1183371071	Kshs.		0	0
Family-Muranga County Revenue Collection A/C 006000031309	Kshs.		0	4,900,232
Co-Op Bank- Muranga County Revenue Collection A/C 01141574897400	Kshs.		50,000	188,500
KCB-Muranga county revenue collection a/c a/c no.01141574897400	Kshs.		0	0
Total			81,500	6,321,122

10. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

RECEIPTS								
Exchequer releases	1,184,725,715	1,759,138,184	1,184,725,716	3,625,978,707			7,754,568,322	
Proceeds from Domestic and Foreign Grants	103,725,806	0	128,940,385	0			232,666,191	
Transfers from Other Government Entities	0	0	15,000,000	212,092,528			227,092,528	
Reimbursements and Refunds	0	0	0	0				
County Own Generated Receipts	80,591,190	101,666,243	254,458,388	269,256,604			705,972,425	
Returned CRF issues	498,397	0	0	0				
TOTAL RECEIPTS	<u>1,369,541,108</u>	<u>1,860,804,427</u>	<u>1,583,124,489</u>	<u>4,107,327,839</u>			<u>8,920,797,863</u>	
PAYMENTS								
Compensation of Employees	695,895,708	1,219,848,978	707,839,698	1,477,346,452			4,100,930,836	
Use of goods and services	74,926,520	466,775,367	251,553,671	707,003,876			1,500,259,434	
Subsidies	0	0	0	3,600,000			3,600,000	
Transfers to Other Government Units	125,805,461	192,338,349	165,974,606	462,627,587			946,746,003	
Other grants and transfers	121,215,428	153,680,356	315,232,613	467,383,616			1,057,512,013	
Social Security Benefits	0	0	28,221,388	38,569,266			66,790,654	
Acquisition of Assets	1,250,000	4,331,429	127,564,935	809,284,449			942,430,813	
Finance Costs, including Loan Interest	0	0	10,000,000	73,426,497			83,426,497	
Other Payments	142,686,522	349,500	4,031,446	70,611,589			217,679,057	
TOTAL PAYMENTS	<u>1,161,779,639</u>	<u>2,037,323,979</u>	<u>1,610,418,357</u>	<u>4,109,853,332</u>			<u>8,919,375,307</u>	

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ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

	1,184,725,715	1,759,138,184	1,184,725,716	3,625,978,707	7,754,568,322
Equitable Share					
Level 5 Hospitals	0	0	0	0	0
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	0	0
World Bank – THUSCP	0	0	0	0	0
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	0	0	0
Kenya Devolution Support Programme	0	0	0	0	0
Youth Polytechnic support grant	0	0	0	0	0
Abolishment of user fees in health centres and dispensaries	0	0	0	0	0
Kenya Urban Support Programme	0	0	0	0	0
Agriculture Sector Development Support Project (ASDSP)	0	0	0	0	0
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	0	0	0
Water and Sanitation Development Project	0	0	0	0	0
Total	1,184,725,715	1,759,138,184	1,184,725,716	3,625,978,707	7,754,568,322

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ANNEX 3 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	A	B	C	d=a-c
Construction of buildings				
1. Assorted suppliers				
Sub-Total				
Construction of civil works				
2. Assorted suppliers	219,743,046	32,801,204,	219,503,242	33,041,008
Sub-Total				
Supply of goods				
3. Assorted suppliers	366,692,996	40,777,990	75,326,108	332,144,878
Sub-Total				
Supply of services				
4. Assorted suppliers	74,640,723	22,743,685	22,028,500	75,355,908
5. kra				
Sub-Total				
Grand Total	661,076,765	96,322,879	316,857,850	440,541,794

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ANNEX 4 - ANALYSIS OF STAFF PENDING PAYABLES

	a	b	c	d=a-c
Senior Management				
1. staff statutory- deductions	296,424,772,	525,093,014	123,183,496	698,334,291
Sub-Total				
Middle Management				
2.				
Sub-Total				
Unionisable Employees				
3.				
Sub-Total				
Others (specify)				
4.				
Sub-Total				
Grand Total	296,424,772,	525,093,014	123,183,496	698,334,291

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ANNEX 5- ANALYSIS OF OTHER PENDING PAYABLES

	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

Assets	Historical Cost (KShs) 2021/2021	Additions during the period (KShs)	Disposals during the period (KShs)	Transfers in/out during the period (KShs)	Historical Cost (KShs) 2022/2022
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.

ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)

Attached separately.