

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
Web: muranga.go.ke

MURANG'A MUNICIPALITY

Date: 15TH April, 2024

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

RE: 3RD QUARTER REPORT FY 2023/2024


Forwarded please find the Murang'a Municipality 3rd quarter report and statement of expenditure for FY 2023/2024 as provided in the program operating manual for your necessary action.

Beatrice Gioneha
Municipal Manager

MURANG'A MUNICIPALITY



CC:

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




MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31ST MARCH 2024

Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Cumulative Amount Kshs	Comparative Period Kshs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	1	2,339,915	1,553,600	172,151	4,065,666	-
Proceeds from Sale of Assets	2	-	-	-	-	-
Other Receipts	3	-	-	-	-	-
TOTAL RECEIPTS		2,339,915	1,553,600	172,151	4,065,666	-
PAYMENTS						
Compensation of Employees	4	-	-	-	-	-
Use of goods and services	5	2,437,400	1,445,900	110,910	3,994,210	-
Subsidies	6	-	-	-	-	-
Transfers to Other Government Entities	7	-	-	-	-	-
Other grants and transfers	8	-	-	-	-	-
Social Security Benefits	9	-	-	-	-	-
Acquisition of Assets	10	-	-	-	-	-
Finance Costs	11	366	3,558	362	4,286	-
Other Payments	12	-	-	-	-	-
TOTAL PAYMENTS		2,437,766	1,449,458	111,272	3,998,496	-
SURPLUS/DEFICIT		-	104,142	60,879	67,170	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/04/2024 and signed by:


Municipal Manager





Accountant-Murang'a Municipal

MURANG'A MUNICIPAL

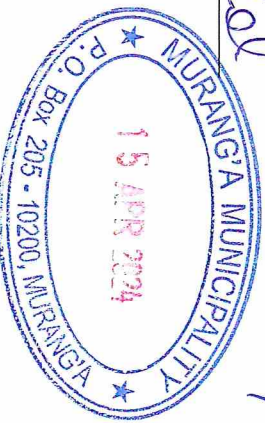
MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31ST MARCH 2024

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Comparative Period 2020 Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents						
Bank Balances	13A	36,373	140,370	201,389	-	-
Cash Balances	13B	-	-	-	-	-
Total Cash and cash equivalents		36,373	140,370	201,389	-	-
Accounts receivables – Outstanding Imprests	14	-	-	-	-	-
TOTAL FINANCIAL ASSETS		36,373	140,370	201,389	-	-
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	15	-	-	-	-	-
NET FINANCIAL ASSETS		36,373	140,370	201,389	-	-
REPRESENTED BY						
Fund balance b/fwd	16	36,372	61,479	42,663	-	-
Surplus/Deficit for the year		97,851	104,142	60,879	-	-
NET FINANCIAL POSITION		-	42,663	103,542	-	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/04 2024 and signed by:


Municipal Manager


Accountant –Murang'a Municipal



**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31ST MARCH 2024**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Cumulative Amount Kshs	Comparative Period 2020 Kshs
CASH FLOW FROM OPERATING ACTIVITIES							
Receipts from operating income							
Transfers from the County Treasury/Exchequer Releases	1	2,339,915	1,553,600	172,151	0	4,065,666	0
Other Receipts							
Payments for operating expenses	3	2,339,915				2,339,915	0
Compensation of Employees	4	0	0	0	0	0	0
Use of goods and services	5	-2,437,400	-1,445,900	-110,910	0	-3,994,210	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	-366	-3,558	-362	0	-4,286	0
Other Payments	12	0	0	0	0	0	0
Adjusted for:							
Adjustments during the year							
Net cash flows from operating activities		2,242,064	104,142	60,879	0	2,407,085	0
CASHFLOW FROM INVESTING ACTIVITIES							
Proceeds from Sale of Assets	2	0	0	0	0	0	0
Acquisition of Assets	10	0	0	0	0	0	0
Net cash flows from investing activities		0	0	0	0	0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		2,242,064	104,142	60,879	0	2,407,085	0
Cash and cash equivalent at BEGINNING of the quarter		36,373	36,373	140,370	0	0	0
Cash and cash equivalent at END of the quarter		36,373	140,370	201,389	0	0	0
As per statement of assets		36,373	140,370	201,389	0	0	0
Control							

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15/04/2024 2024 and signed by [Signature] Municipal Manager



Accountant - Murang'a Municipal

[Signature]

MURANG'A MUNICIPAL

MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31ST MARCH 2024

	Kshs	Comparative
Total Exchange Releases for quarter 1	2,339,915.00	
Total Exchange Releases for quarter 2	1,553,600.00	
Total Exchange Releases for quarter 3	172,151.20	
Total Exchange Releases for quarter 4		
Cumulative Amount	4,065,666.20	

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

3. OTHER RECEIPTS						
	Q1	Q2	Q3	Q4	Cumulative amount Kshs	Comparative amount Kshs
	Kshs	Kshs	Kshs	Kshs	2,339,915.00	
KUSP-UDG GRANT	2,339,915.00				2,339,915.00	
KUSP-UDG GRANT						
Other Receipts III- OPERATIONS		1,553,600.00	172,151		1,725,751.20	
Other Receipts IV						
Other Receipts						
Total	2,339,915.00	1,553,600.00	172,151	-	4,065,666.20	

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	-				-	
Total	-	-	-	-	-	-

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						
Domestic travel and subsistence					-	-
Foreign travel and subsistence					-	-
Printing, advertising and information supplies & services					-	-
Rentals of produced assets					-	-
Training expenses	1,234,900.00	347,000.00			1,581,900.00	
Hospitality supplies and services	198,600.00				198,600.00	
Facilitation of Integrated Development Plan.	898,900.00					
Other operating expenses	105,000.00		6,960		111,960.00	
Office and general supplies and services		492,000.00			492,000.00	
Board allowances		606,900.00	105,950		710,850.00	
Routine maintenance – vehicles and other transport equipment					-	
Routine maintenance – Solid Waste Management					-	
Public participation					-	
Total	2,437,400.00	1,445,900.00	110,910	-	3,095,310.00	

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					-	
TOTAL	-	-	-	-	-	-

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)	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-

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					-	-
Total	-	-	-	-	-	-

9. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	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					-	
Total	-	-	-	-	-	-

10. ACQUISITION OF ASSETS

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

11. FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges/Finance cost	366.00	3,558.00	362		4,286.25	
Exchange Rate Losses					-	
Loans on Other Instruments					-	
Public participation					-	
Total	366.00	3,558.00	362	-	4,286.25	

12. OTHER PAYMENTS

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

13A. BANK ACCOUNTS

	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Cumulative amount
		Kshs	Kshs	Kshs	Kshs	Kshs
Name of Bank, Account No. & Currency						
KCB-1259504336. (KES)	Recurrent	4,976.70	111,224.20	172,485.40		288,686.30
KCB-12563560784 (KES)	Recurrent	20,917.74	19,732	19,611		60,260.97
KCB-1259263975 (KES)	Development	10,478.55	9,414	9,293		29,184.90
Total		36,372.99	140,370	201,389		378,132.17

13B. CASH IN HAND

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

Cash in hand should be analysed as follows:

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

14. ACCOUNTS RECEIVABLE

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

Government Imprest Holders

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

15. ACCOUNTS PAYABLE

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

16. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2019
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	36,372.99	140,369.74	201,389		378,132.17	
Cash in hand					-	
Accounts Receivables					-	
Accounts Payables					-	
Total	36,372.99	140,369.74	201,389	-	378,132.17	-

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			483,900		483,900.00
Supply of goods			184,500		184,500.00
Supply of services	300,000.00		95,000		395,000.00
Total	300,000.00	-	763,400.00		1,063,400.00

17.2. PENDING STAFF PAYABLES (See Annex 5)

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Name of Staff					
Staff claims		417,720.00	229,5940		2,713,660.00
Total		417,720.00	2,295,940		2,713,660.00

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 (KRA-Income Tax)					-
Total				-	-

MURANG'A MUNICIPAL

MURANG'A MUNICIPAL

REPORTS AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED 31ST MARCH 2024

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget c=a+b	Actual on Comparable Basis e=d-c	Utilization difference KShs	Budget utilization % Kshs
RECEIPTS						
Transfers from the County	64,270,000		64,270,000	2,000,000	62,270,000	3.11
Treasury/Exchequer Releases						
Balance B/FWD-UIG						
Other Receipts-UIG Funds	42,000,000		42,000,000	42,000,000		
UDG						
TOTAL	106,270,000	-	106,270,000	44,000,000	62,270,000	41.40
PAYMENTS						
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	1,445,900	134,724,100	1.06
Subsidies			-	-	-	
Transfers to Other Government Entities			-	-	-	
Other grants and transfers			-	-	-	
Social Security Benefits		O	-	-	-	
Acquisition of Assets			-	-	-	
Finance Costs			-	3,558	(3,558)	#DIV/0!
Other Payments	94,900,000		-	-	-	
TOTAL	11,370,000	73,770,000	168,670,000	1,449,458	167,220,542	0.86

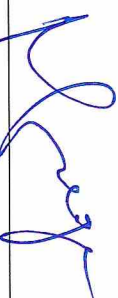
[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The entity financial statements were approved on 15/04 2024 and signed by

Municipal Manager




Accountant

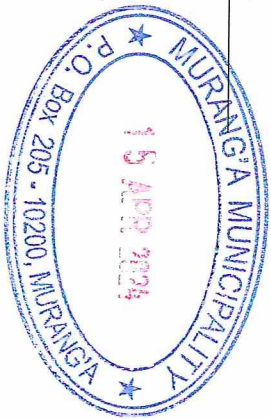


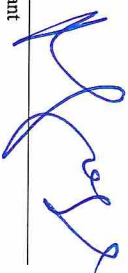
MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31ST MARCH 2024
STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d-e	% Utilisation difference	Budget utilization difference Kshs
RECEIPTS						
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
TOTAL	370,348,293		370,348,293	44,000,000	326,348,293	12
PAYMENTS						
Compensation of Employees	50,000,000		50,000,000	-	50,000,000	-
Use of goods and services	62,400,000	73,770,000	136,170,000	1,445,900	134,724,100	1
Subsidies	-	-	-	-	-	
Transfers to Other Government Entities	-	-	-	-	-	
Other grants and transfers	-	-	-	-	-	
Social Security Benefits	-	0	-	-	-	
Acquisition of Assets	62,437,600		62,437,600	-	62,437,600	-
Finance Costs	-	-	-	3,558	(3,558)	
Other Payments	-	-	-	-	-	
TOTAL	174,837,600	73,770,000	248,607,600	1,449,458	247,158,142	1
	195,510,693	(73,770,000)	121,740,693	42,550,542	79,190,151	0

The entity financial statements were approved on 15/04 2024 and signed by


Municipal Manager




Accountant

MURANG'A MUNICIPAL

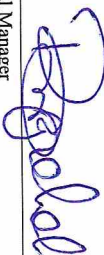
MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31ST MARCH 2024

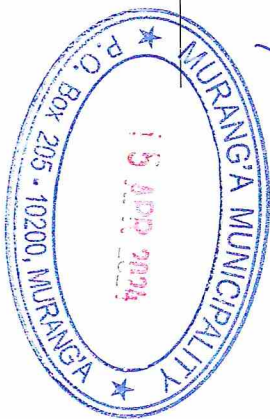
Receipt/Expense Item	Original Budget KShs.	Adjustments KShs.	Final Budget KShs.	Actual on Comparable Basis KShs.	% Utilization difference KShs.	Budget utilization difference KShs
RECEIPTS			0		-	#DIV/0!
Transfers from the County Treasury/Exchequer Releases			-			
Proceeds from Sale of Assets	132,039,147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

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

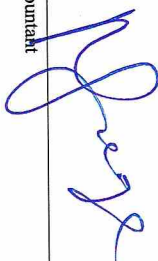
The entity financial statements were approved on 15/04 and signed by

Municipal Manager





Accountant



MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31ST MARCH 2024
ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4	-
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					
Infrastructure assets-Roads, Rails UDG					
Total					

ANNEX 4 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative period 2015
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings						
Sub-Total	-	-	-	-	-	-
Construction of civil works			483,900		483,900	
Roads construction						
Supply of goods						
Office Supplies						-
Kenya Printers			184,500			
Sub-Total	-	-	184,500	-	-	-
Supply of services						
One in One Hotel			95,000			
Vatation exercise		300,000				300,000
Sub-Total						
Grand Total		-	668,400	-	-	483,900

ANNEX 5 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative period 2015
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Staff Allowance Claims		417,720	2,295,940			
Board Members allowance						
Staff Member		417,720	2,295,940			
Total		-	-	-	-	-

ANNEX 6 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Q1	Q2	Q3	Q4	Cumulative Amount	Comparative period 2015
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
KRA-Income Tax						
Sub-Total	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Grand Total	-	-	-	-	-	-

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