

MURANG'A COUNTY GOVERNMENT

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Municipal Manager
When replying please quote



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MURANG'A MUNICIPALITY

Ref: MM/H & UD/VOL.1/10/38

Date: 12TH July, 2024

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



RE: 4TH QUARTER REPORT FY 2023/2024

Forwarded please find the Murang'a Municipality 4th quarter report and statement of expenditure for FY 2023/2024 as provided in the program operating manual for your necessary action.


Bernard Mugo
Municipal Manager



MURANG'A MUNICIPALITY

CC:

- Controller of Budget - *Received on 23rd July 2024* 
- Project Coordinator, Kenya Urban Support Program
- Chief Officer – Finance, IT & Economic Planning, Murang'a County Government



MURANG'A MUNICIPALITY
Reports and Financial Statements
For the quarter ended 30th June 2024



MURANG'A COUNTY GOVERNMENT
MURANG'A MUNICIPALTY
QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
30TH JUNE 2024

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

**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 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	-	2,097,425	5,990,940	-
Proceeds from Sale of Assets	2	-	-	172,151	-	172,151	-
Other Receipts	3	-	-	-	-	-	-
TOTAL RECEIPTS		2,339,915	1,553,600	172,151	2,097,425	6,163,091	-
PAYMENTS							
Compensation of Employees	4	-	-	-	-	-	-
Use of goods and services	5	2,437,400	1,445,900	110,910	2,250,575	6,244,785	-
Subsidies	6	-	-	-	-	-	-
Transfers to Other Government Entities	7	-	-	-	-	-	-
Other grants and transfers	8	-	-	-	-	-	-
Social Security Benefits	9	-	-	-	-	-	-
Acquisition of Assets	10	-	-	362	-	-	-
Finance Costs	11	366	3,558	-	121	4,407	-
Other Payments	12	-	-	-	-	-	-
TOTAL PAYMENTS		2,437,766	1,449,458	111,272	2,250,696	6,249,192	-
SURPLUS/DEFICIT		-	104,142	60,879	153,271	86,101	-

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 _____ 2024 and signed by:

12th July
Municipal Manager

Accountant - Murang'a Municipal

MURANG'A MUNICIPAL

MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS,
FOR THE QUARTER ENDED 30TH JUNE 2024

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs
FINANCIAL ASSETS					
Cash and Cash Equivalents	13A	36,373	140,370	201,389	19,326
Bank Balances	13B	-	-	-	-
Cash Balances					
Total Cash and cash equivalents		36,373	140,370	201,389	19,326
Accounts receivables – Outstanding Imprests	14	-	-	-	-
TOTAL FINANCIAL ASSETS		36,373	140,370	201,389	19,326
FINANCIAL LIABILITIES					
Accounts Payables – Deposits and retentions	15	-	-	-	-
NET FINANCIAL ASSETS		36,373	140,370	201,389	19,326
REPRESENTED BY					
Fund balance b/fwd	16	36,372	61,479	42,663	103,542
Surplus/Deficit for the year		97,851	104,142	60,879	153,271
NET FINANCIAL POSITION		61,479	42,663	103,542	49,729

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Municipal Manager

Accountant – Murang'a Municipal



**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 2024**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Cumulative Amount Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income	1	2,339,915	1,533,600	172,151	2,097,425	5,990,940
Transfers from the County Treasury/Exchequer Releases						0
Other Receipts	3					172,151
Payments for operating expenses	4	0	0	0	0	0
Compensation of Employees	5	-2,437,400	-1,445,900	-110,910	-2,279,367	-6,273,577
Use of goods and services	6	0	0	0	0	0
Subsidies	7	0	0	0	0	0
Transfers to Other Government Entities	8	0	0	0	0	0
Other grants and transfers	9	0	0	-362	-121	-4,407
Social Security Benefits	11	-366	-3,538	0	0	0
Finance Costs	11	0	0	0	0	0
Other Payments	12	0	0	0	0	0
Adjusted for: Adjustments during the year						0
Net cash flows from operating activities		-97,851	104,142	60,879	-182,063	-114,893
CASH FLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	2	0	0	0	0	0
Acquisition of Assets	10	0	0	0	0	0
Net cash flows from investing activities		0	0	0	0	0
NET INCREASE IN CASH AND CASH EQUIVALENT						
Cash and cash equivalent at BEGINNING of the quarter		36,373	36,373	140,370	201,249	19,336
Cash and cash equivalent at END of the quarter		36,373	140,370	201,249	19,336	19,336
As per statement of assets 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 12th July 2024 and signed by:

Municipal Manager

Accountant - Murang'a Municipal



MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 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	2,097,425.00	
Cumulative Amount	6,163,091.20	

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
2. PROCEEDS FROM SALE OF ASSETS						
Receipts from the Sale of Buildings					-	
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	-	-	-	-	-	-

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
3. OTHER RECEIPTS						
KUSP-UIG GRANT	2,339,915.00				2,339,915.00	
KUSP-IDIG GRANT		1,553,600.00			1,553,600.00	
Other Receipts III- OPERATIONS			172,151		172,151	
Other Receipts IV				2,097,425	2,097,425	
Other Receipts						
Total	2,339,915.00	1,553,600.00	172,151	2,097,425	6,163,091.20	

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	-	-	-	390,700.00	390,700.00	-
Domestic travel and subsistence	-	-	-	1,302,385.00	1,302,385.00	-
Foreign travel and subsistence	-	-	-	-	-	-
Printing, advertising and information supplies & services	-	-	-	-	-	-
Rentals of produced assets	1,234,500.00	347,000.00	-	185,490	1,767,390.00	-
Training expenses	198,600.00	-	-	200,000.00	398,600.00	-
Hospitality supplies and services	898,900.00	-	6,960	-	111,960.00	-
Facilitation of Integrated Development Plan.	105,000.00	-	-	-	492,000.00	-
Other operating expenses	-	492,000.00	-	-	710,850.00	-
Office and general supplies and services	-	606,900.00	103,950	-	-	-
Board allowances	-	-	-	-	-	-
Routine maintenance – vehicles and other transport equipment	-	-	-	-	-	-
Routine maintenance – Solid Waste Management	-	-	-	-	-	-
Public participation	2,437,400.00	1,445,900.00	110,910	2,078,575	5,173,885.00	-
Total	2,437,400.00	1,445,900.00	110,910	2,078,575	5,173,885.00	-

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>	-	-	-	-	-	-
Nyanabani 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	amount 2019 Kshs
Government pension and retirement benefits						
Social security benefits in cash and in kind					-	-
Employer Social Benefits in cash and in kind					-	-
Total	-	-	-	-	-	-

10. ACQUISITION OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Non Financial Assets						
Purchase of Buildings					-	
Construction of Buildings					-	
Refurbishment of Buildings					-	
Construction of Roads					-	
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	121	4,407.00	-
Exchange Rate Losses					-	
Losses on Other Instruments					-	
Public participation	366.00	3,558.00	362	121	4,407.00	
Total						

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

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Cumulative amount
		Kshs	Kshs	Kshs	Kshs	Kshs
KCB-1259504336. (KES)	Recurrent	4,976.70	111,224.20	172,485.40	19,215	307,900.95
KCB-12563560784 (KES)	Recurrent	20,917.74	19,732	19,611	111	60,372.21
KCB-1259263975 (KES)	Development	10,478.55	9,414	9,293	0	29,184.98
Total		36,372.99	140,370	201,389	19,326	397,458.14

13B. CASH IN HAND

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount
Cash in Hand – Held in domestic currency	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
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
Location 1	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Location 2						
Location 3						
Total						

14. ACCOUNTS RECEIVABLE

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

Government Imprest Holders

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

15. ACCOUNTS PAYABLE

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

16. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2019
Bank accounts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in hand	36,372.99	140,369.74	201,389	19,326	397,458.17	-
Accounts Receivables					-	-
Accounts Payables					-	-
Total	36,372.99	140,369.74	201,389	19,326	397,458.17	-

17. OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 4)

	Q1	Q2	Q3	Q4	Cumulative amount
Construction of buildings	Kshs	Kshs	Kshs	Kshs	Kshs
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
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
Board members allowances	-	-	-	608,500	608,500.00
Staff claims	-	417,720.00	2,295,940	0	2,713,660.00
Total	-	417,720.00	2,295,940	608,500	3,322,160.00

17.3 OTHER PENDING PAYABLES (See Annex 6)

	Q1	Q2	Q3	Q4	Cumulative amount
Amounts due to National Government entities	Kshs	Kshs	Kshs	Kshs	Kshs
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 31 30TH JUNE 2024

Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget KShs	Actual on Comparable Basis KShs	Utilization difference KShs	Budget utilization %
RECEIPTS						
Transfers from the County	89,370,000	900,000	90,270,000	59,753,371	30,516,629	66.19
Treasury/Exchequer Releases						
Balance B/FWD-UDG						
Other Receipts-UDG Funds	2,339,915		2,339,915	2,339,915	-	100.00
UDG						
TOTAL	91,709,915	900,000	92,609,915	62,093,286	30,516,629	67.05
PAYMENTS						
Compensation of Employees	51,500,000		51,500,000	51,496,621	3,379	99.99
Use of goods and services	17,870,000	900,000	18,770,000	8,260,409	10,509,591	44.01
Subsidies						
Transfers to Other Government Entities						
Other grants and transfers	2,339,915	-	2,339,915	2,339,915	-	100.00
Social Security Benefits		0				
Acquisition of Assets	20,000,000	3,400,000	23,400,000	16,707,960	6,692,040	71.40
Finance Costs						
Other Payments						
TOTAL	91,709,915	4,300,000	96,009,915	78,804,905	17,205,010	82.08

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

The entity financial statements were approved on 12th July 2024 and signed by

Municipal Manager

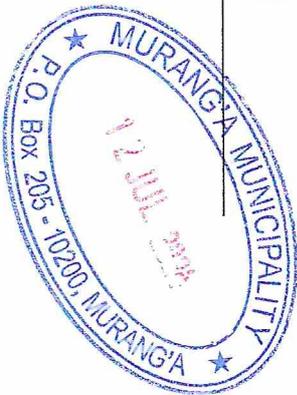
Accountant

**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 2024
STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED**

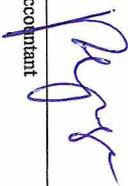
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference	Budget utilization difference Kshs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	89,370,000	900,000	90,270,000	76,461,331.00	13,808,669	85
Proceeds from Sale of Assets	2,339,915	172,151	2,512,066	2,512,066	-	100
Other Receipts	91,709,915	1,072,151	92,782,066	78,973,397	13,808,669	85
TOTAL						
PAYMENTS						
Compensation of Employees	51,500,000	-	51,500,000	51,496,621	3,379	100
Use of goods and services	17,870,000	900,000	18,770,000	8,260,308	10,509,692	44
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers	2,339,915	172,151	2,512,066	2,339,915	172,151	-
Social Security/Benefits	-	0	-	-	-	-
Acquisition of Assets	20,000,000	3,400,000	23,400,000	16,707,960	6,692,040	71
Finance Costs	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-
TOTAL	91,709,915	4,472,151	96,182,066	78,804,804	17,377,262	82
	-	(3,400,000)	(3,400,000)	168,593	(3,568,593)	3

The entity financial statements were approved on 12th July 2024 and signed by

Municipal Manager

Accountant



MURANG'A MUNICIPAL

**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 2024**

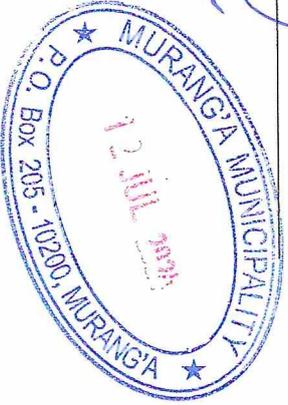
Receipt/Expense Item	Original Budget KSh.	Adjustments KSh.	Final Budget KSh.	Actual on Comparable Basis KSh.	% Utilization difference KSh.	Budget utilization difference KSh.
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases			0		-	#DIV/0!
Proceeds from Sale of Assets	132,039,147		132,039,147	-	-	-
Other Receipts-UDG	132,039,147	-	132,039,147	-	-	-
TOTAL						
PAYMENTS						
Compensation of Employees			-			
Use of goods and services			-			
Subsidies			-			
Transfers to Other Government Entities			-			
Other grants and transfers			-			
Social Security Benefits	62,437,600		62,437,600	-	-	-
Acquisition of Assets			-			
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 12th July and : 2024 and signed by

Municipal Manager

Accountant



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MURANG'A MUNICIPAL
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED 30TH JUNE 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						
Roads construction			483,900		483,900	
Sub-Total	-	-	483,900	-	483,900	-
Supply of goods						
Office Supplies						
Kenvia Printers			184,500			
Sub-Total	-	-	184,500	-	-	-
Supply of services						
One in One Hotel			95,000			
Valuation 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						
Total	-	417,720	2,295,940	-	-	-

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	-	-

Asset class	Historical Cost b/f (KShs) 2018/19	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment				
Machinery and Equipment				
Biological assets				
Infrastructure Assets				
Heritage and cultural assets				
Intangible assets				
Work In Progress				
Total				

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

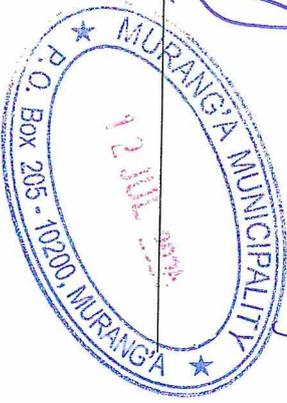
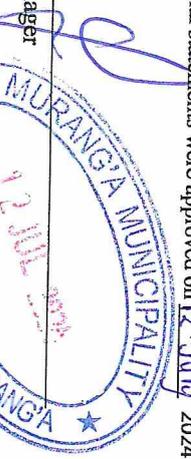
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REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 31 30TH JUNE 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilization difference	Budget utilization %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Transfers from the County						
Treasury/Exchequer Releases	89,370,000	900,000	90,270,000	59,753,371	30,516,629	66.19
Balance B/FWD-UIG						
Other Receipts-UIG Funds	2,339,915		2,339,915	2,339,915	-	100.00
UDG						
TOTAL	91,709,915	900,000	92,609,915	62,093,286	30,516,629	67.05
PAYMENTS						
Compensation of Employees	51,500,000		51,500,000	51,496,621	3,379	99.99
Use of goods and services	17,870,000	900,000	18,770,000	8,260,409	10,509,591	44.01
Subsidies						
Transfers to Other Government Entities						
Other grants and transfers	2,339,915	-	2,339,915	2,339,915	-	100.00
Social Security Benefits		0				
Acquisition of Assets	20,000,000	3,400,000	23,400,000	16,707,960	6,692,040	71.40
Finance Costs						
Other Payments						
TOTAL	91,709,915	4,300,000	96,009,915	78,804,905	17,205,010	82.08

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

The entity financial statements were approved on 12th July 2024 and signed by

Municipal Manager



Accountant

[Handwritten signature of the Accountant in blue ink.]

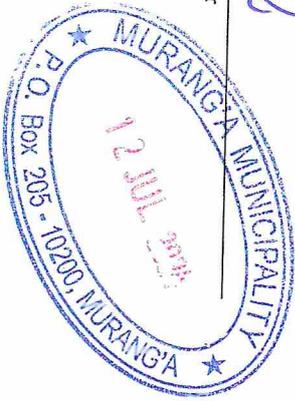
**MURANG'A MUNICIPAL
REPORTS AND FINANCIAL STATEMENTS
FOR THE QUARTER ENDED 30TH JUNE 2024
STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c = a+b	Actual on Comparable Basis d	% Utilization difference	Budget utilization difference Kshs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	89,370,000	900,000	90,270,000	76,461,331.00	13,808,669	85
Proceeds from Sale of Assets						
Other Receipts	2,339,915	172,151	2,512,066	2,512,066	-	100
TOTAL	91,709,915	1,072,151	92,782,066	78,973,397	13,808,669	85
PAYMENTS						
Compensation of Employees	51,500,000	-	51,500,000	51,496,621	3,379	100
Use of goods and services	17,870,000	900,000	18,770,000	8,260,308	10,509,692	44
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	2,339,915	172,151	2,512,066	2,339,915	172,151	-
Acquisition of Assets	-	0	-	-	-	-
Finance Costs	20,000,000	3,400,000	23,400,000	16,707,960	6,692,040	71
Other Payments	-	-	-	-	-	-
TOTAL	91,709,915	4,472,151	96,182,066	78,804,804	17,377,262	82
		(3,400,000)	(3,400,000)	168,593	(3,568,593)	3

The entity financial statements were approved on 12th July 2024 and signed by

Municipal Manager

Accountant



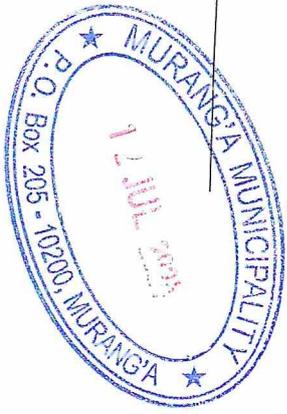
MURANG'A MUNICIPAL
 MURANG'A MUNICIPAL
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED 30TH JUNE 2024

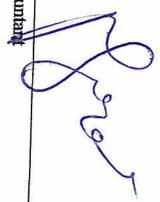
Receipt/Expense Item	Original Budget KShs	Adjustments KShs	Final Budget KShs	Actual on Comparable Basis KShs	% Utilization difference	Budget utilization difference KShs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases			0			
Proceeds from Sale of Assets						
Other Receipts-IDG		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

[Provide below a commentary on significant underutilization (below 30% of utilization) and any overutilization]

The entity financial statements were approved on 12th July and : 2024 and signed by

Municipal Manager 



Accountant 

MURANG'A MUNICIPAL
 REPORTS AND FINANCIAL STATEMENTS
 FOR THE QUARTER ENDED 30TH JUNE 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						
Roads construction			483,900		483,900	
Sub-Total			483,900		483,900	
Supply of goods						
Office Supplies						
Kenvia Printers						
Sub-Total			184,500		184,500	
Supply of services						
One in One Hotel						
Valuation exercise	300,000		95,000		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						
Board Members allowance		417,720	2,295,940			
Staff Member						
Total		417,720	2,295,940			

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						
Grand Total						