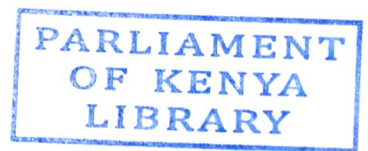


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT



OF

THE AUDITOR-GENERAL

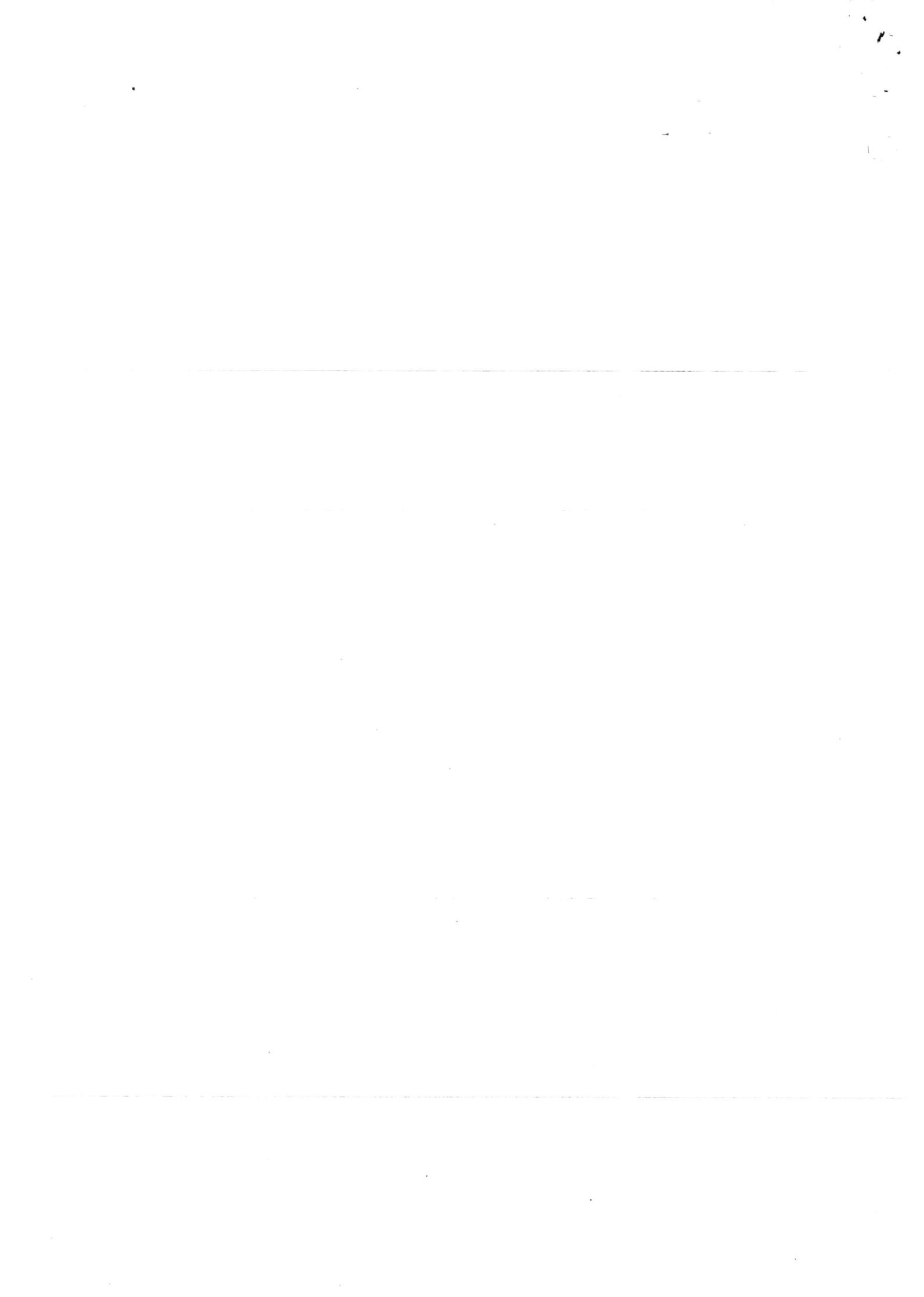
ON

THE FINANCIAL STATEMENTS OF  
KIAMBU COUNTY GOVERNMENT

FOR THE SIXTEEN (16) MONTHS  
PERIOD ENDED 30 JUNE 2014

*Paper Lend by the (Chairperson  
of the Session) Committee on  
County Public Accounts and  
Investments (Mr. Khumalo)  
on 14/10/2015*

A handwritten signature in black ink, appearing to be "A. J. J. J."



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON KIAMBU COUNTY GOVERNMENT FOR THE SIXTEEN (16) MONTHS PERIOD ENDED 30 JUNE 2014

---

#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Kiambu County Government set out on pages 8 to 29, which comprise the statement of assets as at 30 June 2014, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the period then ended and a summary of significant accounting policies and other explanatory information, in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 4 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229 (7) of the Constitution of Kenya. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government's internal control. An audit also includes evaluating the

appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### **Basis for Disclaimer of Opinion**

#### **1. Assets and Liabilities Inherited from Defunct Local Authorities in Kiambu.**

Note 9 to the financial statement reflected an amount of Kshs.1,117,319,141 incurred on acquisition of assets during the sixteen (16) months period ended 30 June 2014. Note 14 also indicate pending bills as at 30 June 2014 amounted to Kshs.18,554,138.

However, the County's financial statements exclude the opening balances for assets and liabilities inherited from the defunct local authorities. Further the Transition Authority is yet to formally hand over the assets and liabilities of the defunct local authorities to the County Government.

In the circumstances, the accuracy and completeness of the assets and liabilities as at 30 June 2014 could not be ascertained.

#### **2. Funds Received from the National Government**

During the period ended 30 June 2014, the financial statements reflected that the National Government released Kshs.6,169,406,739 to the County Government. However, records available indicate revenue receipts of Kshs.5,365,707,305 leaving unsupported balance of Kshs.803,699,434.

In the circumstances, the completeness and accuracy of the Exchequer releases of Kshs.6,169,406,739 disclosed in the statement of receipts and payments for the period ended 30 June 2014 could not be confirmed.

#### **3. Compensation of Employees**

##### **i. Returned Salaries Treated as Revenue**

It was noted that during the 2013/2014 financial year, an amount of Kshs.1,642,847.00 in respect of net salaries was returned from various banks. The net salaries returned were in form of cheques that were receipted and wrongly treated as revenue by the Thika sub county. The cheques were then deposited into the Kiambu County Recurrent Bank Account and credited into revenue accounts instead of being credited into salaries account.

##### **ii. Unexplained Variance**

The statement of receipts and payments reflects compensation of employees' expenditure totalling Kshs.4,114,465,720. However, compensation of employees'

expense as per expenditure schedules provided amounted to Kshs.3,734,402,099 for the period ended 30 June 2014 resulting to an unexplained variance of Kshs.380,063,621. In the circumstances, the propriety of the inclusion of Kshs.4,114,465,720 in the compensation of employees figure for the period ended 30 June 2014 could not be confirmed.

#### **4. Grants and Other Transfers**

The financial statements reflects a figure of Kshs.350,484,507 in respect of grants and other transfers while the IFMIS analysis shows a balance of Kshs.138,104,656 for the period ended 30 June 2014, resulting to unexplained variance of Kshs.212,379,851. In the circumstances, the propriety of expenditure of Kshs.350,484,507 in respect of grants and other transfers for the period ended 30 June 2014 could not be confirmed.

#### **5. County Semi-Autonomous Funds**

The County Government created two semi-autonomous funds during the period under review. One fund for Kshs.130,500,000 was to cater for mortgages and loans to MCAs while the other for Kshs.100,000,000 was transferred to Kiambu County Youth and Women fund. However, the County Government did not maintain cash books for these funds to record the transfer details and the transactions thereof.

In the circumstances, it was not possible to confirm the correctness and utilization of Kshs.230,500,000.00 transfers to the said funds.

#### **6. Acquisition of Non-financial Assets**

The financial statements reflects a balance of Kshs.1,117,319,141 in respect of acquisition of non-financial assets during the year. However, the IFMIS analysis shows a balance of Kshs.605,630,102, resulting to unexplained or reconciled variance of Kshs.511,689,039. Further, the County Government did not maintain a fixed assets register to record its fixed assets. It was not therefore possible to establish whether the acquired non-financial assets have been taken on charge.

In the circumstances, the accuracy of the acquisition of non-financial assets balance of Kshs.1,117,319,141 as at 30 June 2014 could not be confirmed.

#### **7. Outstanding Imprests**

Included in the cash and cash equivalent of Kshs.579,724,587 as at 30 June 2014 are outstanding imprests totaling to Kshs.26,364,579 which ought to have been accounted for or surrendered by the same date.

Further, it was noted that there were officers who were granted more than one imprest contrary to the existing regulations on issuance of imprests. Management did not explain why the imprests were not accounted for by 30 June 2014 and why some officers were granted multiple imprests before accounting for earlier ones. In the circumstances, the propriety of the above figure of Kshs.26,346,579 could not be confirmed.

## **Disclaimer of Opinion**

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



**Edward R. O. Ouko, CBS,  
AUDITOR-GENERAL**

**Nairobi**

**28 September 2015**



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**COUNTY GOVERNMENT OF KIAMBU**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL 16 MONTHS ENDING  
JUNE 30, 2014**

---

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



Table of Content	Page
I. KEY COUNTY GOVERNMENT OF KIAMBU INFORMATION AND MANAGEMENT.....	1
II. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE AND ECONOMIC PLANNING.....	5
III. STATEMENT OF COUNTY GOVERNMENT OF KIAMBU MANAGEMENT RESPONSIBILITIES.....	6
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF KIAMBU.....	7
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	8
VI. STATEMENT OF ASSETS.....	9
VII. STATEMENT OF CASHFLOW.....	10
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT ..	11
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	12
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	13
XI. SUMMARY STATEMENT OF PROVISIONINGS.....	14
XII. SIGNIFICANT ACCOUNTING POLICIES.....	15
XIII. NOTES TO THE FINANCIAL STATEMENTS.....	17

The term Entity in this document refers to the County Government of Kiambu.



**COUNTY GOVERNMENT OF KIAMBU**

**Reports and Financial Statements**

**For 16 Months Ending June 30, 2014 (KShs)**

**I. KEY COUNTY GOVERNMENT OF KIAMBU INFORMATION AND MANAGEMENT**

**(a) Background information**

Kiambu County is constituted as per the constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

The County is located in the Central highlands of Kenya in the former Central Province, close to Kenya's capital, Nairobi. It is covering an area of 2,543.42 square kilometers, with a total population of 1,623,282. It is a leading innovative commercial hub that shares its borders with five other counties; Nakuru and Kajiado to the West, Murang'a and Nyandarua to the North and Nairobi to the South.

The County constitutes twelve Sub- Counties; Gatundu South, Gatundu North, Juja, Thika Town, Ruiru, Githunguri, Kiambu, Kiambaa, Kabete, Kikuyu, Limuru and Lari.

Main Economic Activities/industries include Farming, Food Processing, Manufacturing (Leather), Mining (Carbacid), Textile (Cotton), Motor Vehicle Assembly, Wholesale and Retail trade.

**(b) Financial Background**

During the Financial Year under review the County had the following:

1. The Kiambu County Integrated Development Plan (CIDP) 2013-17 was developed and adopted. The CIDP has the following key highlights:
  - a. The adoption of this CIDP marks a significant step forward in the overall planning and development of the County. The plan sets out a standard and comprehensive approach to county planning and is meant to provide guidance in service delivery.
  - b. This CIDP seeks to create and transform systems, structures and institutions within the County based on five key pillars of security, employment, education, health and urban planning that will light the way towards the birth and rise of Kiambu County.
  - c. This CIDP also paves the way for transparent ways of creating an effective performance framework based on strategy and output.
2. The County had a Finance Act 2013/2014 which was however, annulled by the High court.
3. The County budget comprised recurrent, development and revenue as follow:
  - Recurrent KShs.5,642,447,068
  - Development KShs. 2,210,768,868
  - Revenue KShs. 8,106,275,113
4. Revenue collected during the year amounted to: 1,437,396,626

**(c) Key Management**

The *County Government of Kiambu's* day-to-day management is under the following key organs:



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

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1. The Governor
2. The Deputy Governor,
3. The County Secretary
4. The Clerk, Kiambu County Assembly
5. The Secretary County Public Service Board
6. The County Executive Member of Finance & Economic Planning
7. The County Executive Member of Public Service & Administration
8. The County Executive Member of Lands, Housing & Physical planning
9. The County Executive Member of Education, Culture & Social Services
10. The County Executive Member of Health Services
11. The County Executive Member of Water, Environment & Natural Resources
12. The County Executive Member of Youth Affairs & Sports
13. The County Executive Member of Trade and Industry
14. The County Executive Member of Roads, Transport, Infrastructure & Public Works
15. The County Executive Member of Agriculture, Livestock, Veterinary & Fisheries
16. The County Executive Member of Tourism Industry & Cooperative

**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

S/NO	NAME	DESIGNATION	DEPARTMENT
1	John Gicaci	Accounting Officer	The County Executive Member of Finance & Economic Planning.
2	N/A	Accounting Officer	The County Executive Member of Public Service & Administration
3	N/A	Accounting Officer	The County Executive Member of Lands, Housing & Physical planning
4	N/A	Accounting Officer	The County Executive Member of Education, Culture & Social Services
5	N/A	Accounting Officer	The County Executive Member of Health Services
6	N/A	Accounting Officer	The County Executive Member of Water, Environment & Natural Resources
7	N/A	Accounting Officer	The County Executive Member of Youth Affairs & Sports
8	Samuel Otieno Otieno	Accounting Officer	The County Executive Member of Trade and Industry
9	N/A	Accounting Officer	The County Executive Member of Roads, Transport, & Public Works
10	Philip Ndarua	Accounting Officer	The County Executive Member of Agriculture, Livestock, Veterinary & Fisheries



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

11	N/A	Accounting Officer	The County Executive Member of Tourism Industry & Cooperative
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**(e) Fiduciary Oversight Arrangements**

**I. County Public Accounts Committee (PAC) and County Public Investment Committees (PIC).**

The PAC has the onerous responsibility of checking and overseeing County Government expenditure in all public institutions i.e. ministries, departments and related agencies; while the PIC has an equally daunting task of overseeing public expenditure in investment. The two oversight Committees are absolutely crucial in the fight against corruption because they derive their mandate directly from the people in whose name and for whose interest they speak and act.

**(f) County Government of Kiambu Headquarters**

P.O. Box 2344 - 00900  
Municipal Hall  
Kiambu, KENYA

**(g) County Government of Kiambu Contacts**

Telephone: (254) 0675858108  
E-mail: [kiambucountygovernment@Kiambu.go.ke](mailto:kiambucountygovernment@Kiambu.go.ke)  
Website: [www.kiambucountygovernment.go.ke](http://www.kiambucountygovernment.go.ke)

**(h) County Government of Kiambu Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. The Cooperative Bank of Kenya  
Kiambu Branch  
P.O. Box 1064 – 00900  
Kiambu  
Tel. 254-066- 2022720
3. The Family Bank of Kenya  
Thika Branch  
P.O. Box 354–01000  
Thika  
254- 67- 30113



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

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**(i) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(j) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

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**II. FORWARD BY THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR  
FINANCE AND ECONOMIC PLANNING**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government County Government of Kiambu shall prepare financial statements in respect of that County Government of Kiambu. Sub Section 3 of the same section requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time:

It is therefore my pleasure to forward the Kiambu County Government Reports and Financial Statements for the Financial Year ended June 30, 2014. The Statements are prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS).

The Kiambu County budget comprised of recurrent, development and revenue as follow:

- Recurrent KShs. 5,642,447,068
  - Development KShs. 2,210,768,868
  - Revenue KShs. 8,106,275,113
5. Revenue collected during the year amounted to: 1,437,396,626

The budget performance against actual amounts was 80.1%

The statements presented includes: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information as required by the PFM Act

*ndunge*

Sign.....  
CEC Finance and Economic Planning  
Kiambu County Government



**III. STATEMENT OF COUNTY GOVERNMENT OF KIAMBU MANAGEMENT RESPONSIBILITIES**

Section 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government County Government of Kiambu, receiver of revenue that consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the public sector Accounting Standards Board.

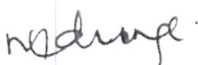
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2014. 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 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 is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2014, 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 its financial statements as well as the adequacy of the systems of internal financial controls.

The CEC member for finance 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 Fund received during the year under audit were used for the eligible purposes for which they were intended and properly accounted for. Further the CEC member for finance confirms that the County Government's financial statement have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the CEC member for finance on .....2014.



**Mary Nguli**  
**County Executive Committee member -**

**Finance and Economic Planning**



#### IV. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF KIAMBU

We have audited the accompanying (consolidated) financial statements of *County Government of Kiambu for the year ended June 30, 2014*, which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2014; and (v) a summary of significant accounting policies and other explanatory information.

##### **Management's responsibility for the financial statements**

The *County Government of Kiambu's* Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

##### **Auditors' responsibility**

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the *County Government of Kiambu's* preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Government of Kiambu's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

##### **Opinion**

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County Government of Kiambu as at June 30, 2014, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

---

Auditor General

---

Date



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013/2014
		KShs
<b>RECEIPTS</b>		
Tax Revenues	1	8,489,866
Other Revenue	2	215,462,691
County Revenues	3	1,213,444,069
Exchequer Releases/Provisions	4	6,169,406,739
<b>TOTAL RECEIPTS</b>		<b>7,606,803,365</b>
<b>PAYMENTS</b>		
Compensation Of Employees	5	4,114,465,720
Use Of Goods And Services	6	1,214,291,595
Grants And Other Transfers	7	350,484,507
Other Expenses	8	17,815
Acquisition Of Non-Financial Assets	9	1,117,319,141
Acquisition Of Financial Assets	10	230,500,000
<b>TOTAL PAYMENTS</b>		<b>7,027,078,778</b>
<b>SURPLUS/DEFICIT</b>		<b>579,724,587</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
 Chief Officer

\_\_\_\_\_  
 Head of Treasury Accounts



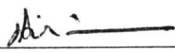
**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

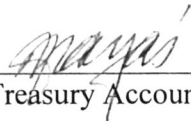
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**VI. STATEMENT OF ASSETS**

	Note	2013-2014 KShs
<b>FINANCIAL ASSETS</b>		
<b>Cash and Cash Equivalents</b>		
Bank Balances	11	553,360,008
Cash Balances		NIL
Cash Equivalents		NIL
Outstanding Imprests	12	26,364,579
<b>TOTAL FINANCIAL ASSETS</b>		<u><u>579,724,587</u></u>
 <b>REPRESENTED BY</b>		
Fund balance b/fwd		-
Surplus/Deficit for the year		579,724,587
Prior year adjustments		NIL
<b>NET FINANCIAL POSITION</b>		<u><u>579,724,587</u></u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Kiambu financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 \_\_\_\_\_  
 Chief Officer

  
 \_\_\_\_\_  
 Head of Treasury Accounts



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

**VII. STATEMENT OF CASHFLOW**

	Note	2013/2014
		KShs
<b>CASHFLOW FROM OPERATING</b>		
<b>RECEIPTS</b>		
Tax Revenues	1	8,489,866
Other Revenue	2	215,462,691
County Revenues	3	1,213,444,069
Exchequer Releases/Provisions	4	6,169,406,739
<b>TOTAL RECEIPTS</b>		<b>7,606,803,365</b>
<b>PAYMENTS</b>		
Compensation Of Employees	5	4,114,465,720
Use Of Goods And Services	6	1,214,291,595
Grants And Other Transfers	7	350,484,507
Other Expenses	8	17,815
<b>TOTAL PAYMENTS</b>		<b>5,679,259,637</b>
<b>NET CASHFLOW FROM OPERATING</b>		<b>1,927,543,728</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>		
<b>PAYMENTS</b>		
Acquisition Of Non-Financial Assets	9	1,117,319,141
Acquisition Of Financial Assets	10	230,500,000
<b>TOTAL PAYMENTS</b>		<b>1,347,819,141</b>
<b>NET CASHFLOW FROM INVESTING ACTIVITIES</b>		<b>-1,347,819,141</b>
<b>NET CASH INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>579,724,587</b>
<b>Cash and Cash Equivalent at BEGINNING of the Year</b>		<b>-</b>
<b>Cash and Cash Equivalent at END of the Year</b>		<b>579,724,587</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
 Chief Officer

\_\_\_\_\_  
 Head of Treasury Accounts



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>RECEIPTS</b>						
Tax Revenues	401,762,928	-386,762,928	15,000,000	8,489,866	6,510,134	57
Other Revenue	922,400,819	-554,577,418	367,823,401	215,462,691	152,360,710	59
County Revenues	5,670,065,436	-4,116,020,463	1,554,044,973	1,213,444,069	340,600,904	78
Exchequer Releases/Provisions	6,169,406,739	-	6,169,406,739	6,169,406,739	-	100
<b>TOTAL RECEIPTS</b>	<b>13,163,635,922</b>	<b>-5,057,360,809</b>	<b>8,106,275,113</b>	<b>7,606,803,365</b>	<b>499,471,748</b>	<b>94</b>
<b>PAYMENTS</b>						
Compensation Of Employees	4,110,494,141	-418,521,579	3,691,972,562	4,114,465,720	-422,493,158	111
Use Of Goods And Services	2,223,959,784	-709,757,426	1,514,202,358	1,214,291,595	299,910,763	80
Grants And Other Transfers	121,400,000	514,192,149	635,592,149	350,484,507	285,107,642	55
Social Benefits	520,000	-520,000	-	-	-	-
Other Expenses	150,000,000	-103,500,000	46,500,000	17,815	46,482,185	-
Acquisition Of Non-Financial Assets	5,950,517,535	-4,216,068,668	1,734,448,867	1,117,319,141	617,129,726	64
Acquisition Of Financial Assets	360,000,000	-129,500,000	230,500,000	230,500,000	-	100
<b>TOTAL PAYMENTS</b>	<b>12,916,891,460</b>	<b>-5,063,675,524</b>	<b>7,853,215,936</b>	<b>7,027,078,778</b>	<b>826,137,158</b>	<b>89</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
 Chief Officer

\_\_\_\_\_  
 Head of Treasury Accounts



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>PAYMENTS</b>						
Compensation Of Employees	4,110,494,141	-418,521,579	3,691,972,562	4,114,465,720	-422,493,158	111
Use Of Goods And Services	2,223,959,784	-715,757,426	1,508,202,358	1,210,661,597	297,540,761	80
Grants And Other Transfers	101,400,000	42,192,149	143,592,149	143,337,627	254,522	100
Social Benefits	520,000	-520,000	-	-	-	-
Other Expenses	150,000,000	-150,000,000	-	17,815	-17,815	1,781,500
Acquisition Of Non-Financial Assets	441,644,832	-142,964,833	298,679,999	239,816,810	58,863,189	80
Acquisition Of Financial Assets	360,000,000	-360,000,000	-	-	-	-
<b>TOTAL PAYMENTS</b>	<b>7,388,018,757</b>	<b>-1,745,571,689</b>	<b>5,642,447,068</b>	<b>5,708,299,569</b>	<b>-65,852,501</b>	<b>101</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
 Chief Officer

\_\_\_\_\_  
 Head of Treasury Accounts



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

<b>X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT</b>						
<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilisation Difference</b>	<b>% Of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c%</b>
<b>PAYMENTS</b>						
Use Of Goods And Services	-	6,000,000	6,000,000	3,629,998	2,370,002	60
Grants And Other Transfers	20,000,000	472,000,000	492,000,000	207,146,880	284,853,120	42
Other Expenses	-	46,500,000	46,500,000	-	46,500,000	-
Acquisition Of Non-Financial Assets	5,508,872,703	-4,073,103,835	1,435,768,868	877,502,331	558,266,537	61
Acquisition Of Financial Assets	-	230,500,000	230,500,000	230,500,000	-	100
<b>TOTAL PAYMENTS</b>	<b>5,528,872,703</b>	<b>-3,318,103,835</b>	<b>2,210,768,868</b>	<b>1,318,779,209</b>	<b>891,989,659</b>	<b>60</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
 Chief Officer

\_\_\_\_\_  
 Head of Treasury Accounts



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

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**XI. SUMMARY STATEMENT OF PROVISIONINGS**

- Details of General Accounts On Vote

	<b>2013 - 2014</b>
	<b>KShs</b>
GAV Provisioning account balance	832,451,873
<i>Total</i>	832,451,873

- Details of Exchequer Account

	<b>2013 - 2014</b>
	<b>KShs</b>
Exchequer Provisioning account balance	499,471,748
<i>Total</i>	499,471,748



## **XII. SIGNIFICANT ACCOUNTING POLICIES**

The principle 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Kiambu* and all values are rounded to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *County Government of Kiambu*.

### **2. Recognition of revenue and expenses**

The *County Government of Kiambu* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *County Government of Kiambu*. In addition, the *County Government of Kiambu* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County Government of Kiambu*.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the *County Government of Kiambu* 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 *County Government of Kiambu* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### **4. 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 year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

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*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**5. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *County Government of Kiambu* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. 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 *County Government of Kiambu's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *County Government of Kiambu's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or restated to conform to the required changes in presentation. However, the basis of preparing and presenting the financial year 2012/2013 appropriation accounts was significantly different and as such the comparative figures in some areas could not be possible.

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

**XIII. NOTES TO THE FINANCIAL STATEMENTS**

	Note	2013/2014
		KShs
<b>1. Tax Revenues</b>		
Receipt of Income Tax from Individuals		-
Recurrent Taxes on Immovable Property		-
Receipts from Taxes on Specific Services		548,400
Receipts from Permission to Use the Goods or to Perform Services and Activities		7,941,466
Other Receipts from Taxes on Goods and Services		-
<b>Total</b>		<b>8,489,866</b>
<b>2. Other Revenue</b>		
Rents		-
Sales of Market Establishments		12,378,083
Receipts from Administrative Fees and Charges - Collected as AIA		39,294,951
Receipts from Incidental Sales by Non-Market Establishments		84,332,039
Receipts Not Classified Elsewhere		2,543,760
Receipts Not Classified Elsewhere		76,913,858
<b>Total</b>		<b>215,462,691</b>
<b>3. County Revenues</b>		
LAND RATES		166,553,190
BUSINESS PERMITS		252,864,755
CESSSES		66,803
PLOT RENTS		12,459,458
ADMINISTRATIVE SERVICES FEES		44,064,208
VARIOUS FEES		177,927,681
COUNCIL'S NATURAL RESOURCES EXPLOITATION		80,328,627
LEASE / RENTAL OF COUNCIL'S INFRASTRUCTURE ASSETS		844,030
OTHER MISCELLANEOUS REVENUES		1,791,791
MARKET/TRADE CENTRE FEE		24,756,198
VEHICLE PARKING FEES		207,340,037
HOUSING		37,932,223
SOCIAL PREMISES USE CHARGES		3,468,700
SCHOOL FEES		4,095,606
PUBLIC HEALTH SERVICES		29,387,260



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

PUBLIC HEALTH FACILITIES OPERATIONS	1,740,595
ENVIRONMENT & CONSERVANCY ADMINISTRATION	5,404,785
SLAUGHTER HOUSES ADMINISTRATION	28,125,442
TECHNICAL SERVICES FEES	130,853,260
EXTERNAL SERVICES FEES	3,439,420
<b>Total</b>	<b>1,213,444,069</b>

**4. Exchequer Releases/Provisions**

Total Exchequer Releases for quarter 1	1,333,205,391
Total Exchequer Releases for quarter 2	582,674,861
Total Exchequer Releases for quarter 3	1,689,757,098
Total Exchequer Releases for quarter 4	2,563,769,389
<b>Total</b>	<b>6,169,406,739</b>

**5. Compensation Of Employees**

Basic Salaries - Permanent Employees	3,813,131,438
Basic Wages - Temporary Employees	149,028,196
Personal Allowance - Paid as Part of Salary	104,737,600
Personal Allowances Paid as Reimbursements	46,335,086
Employer Contributions to Compulsory National Social Security Schemes	1,231,300
Employer Contributions to Compulsory Health Insurance Schemes	-
Employer Contributions to Social Benefit Schemes Outside Government	2,100
<b>Total</b>	<b>4,114,465,720</b>

**6. Use Of Goods And Services**

Utilities Supplies and Services	185,357,669
Communication, Supplies and Services	22,452,250
Domestic Travel and Subsistence, and Other Transportation Costs	212,977,156
Foreign Travel and Subsistence, and other transportation costs	83,077,379
Printing , Advertising and Information Supplies and Services	95,841,039
Rentals of Produced Assets	17,584,109
Training Expenses	31,715,717
Hospitality Supplies and Services	59,984,899
Insurance Costs	42,515,935
Specialised Materials and Supplies	88,119,968
Office and General Supplies and Services	70,154,678



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

Fuel Oil and Lubricants	61,278,079
Other Operating Expenses	169,560,544
Routine Maintenance - Vehicles and Other Transport Equipment	37,038,282
Routine Maintenance - Other Assets	36,633,891
<b>Total</b>	<b>1,214,291,595</b>

**7. Grants And Other Transfers**

Membership Fees and Dues and Subscriptions to International Organizations	665,760
Current Grants to Government Agencies and other Levels of Government	10,517,162
Emergency Relief and Refugee Assistance	60,600,653
Subsidies to Small Businesses, Cooperatives, and Self Employed	75,257,569
Other Current Transfers, Grants and Subsidies	203,283,276
	160,087
<b>Total</b>	<b>350,484,507</b>

**8. Other Expenses**

Civil Contingency Reserves	17,815
<b>Total</b>	<b>17,815</b>

**9. Acquisition Of Non-Financial Assets**

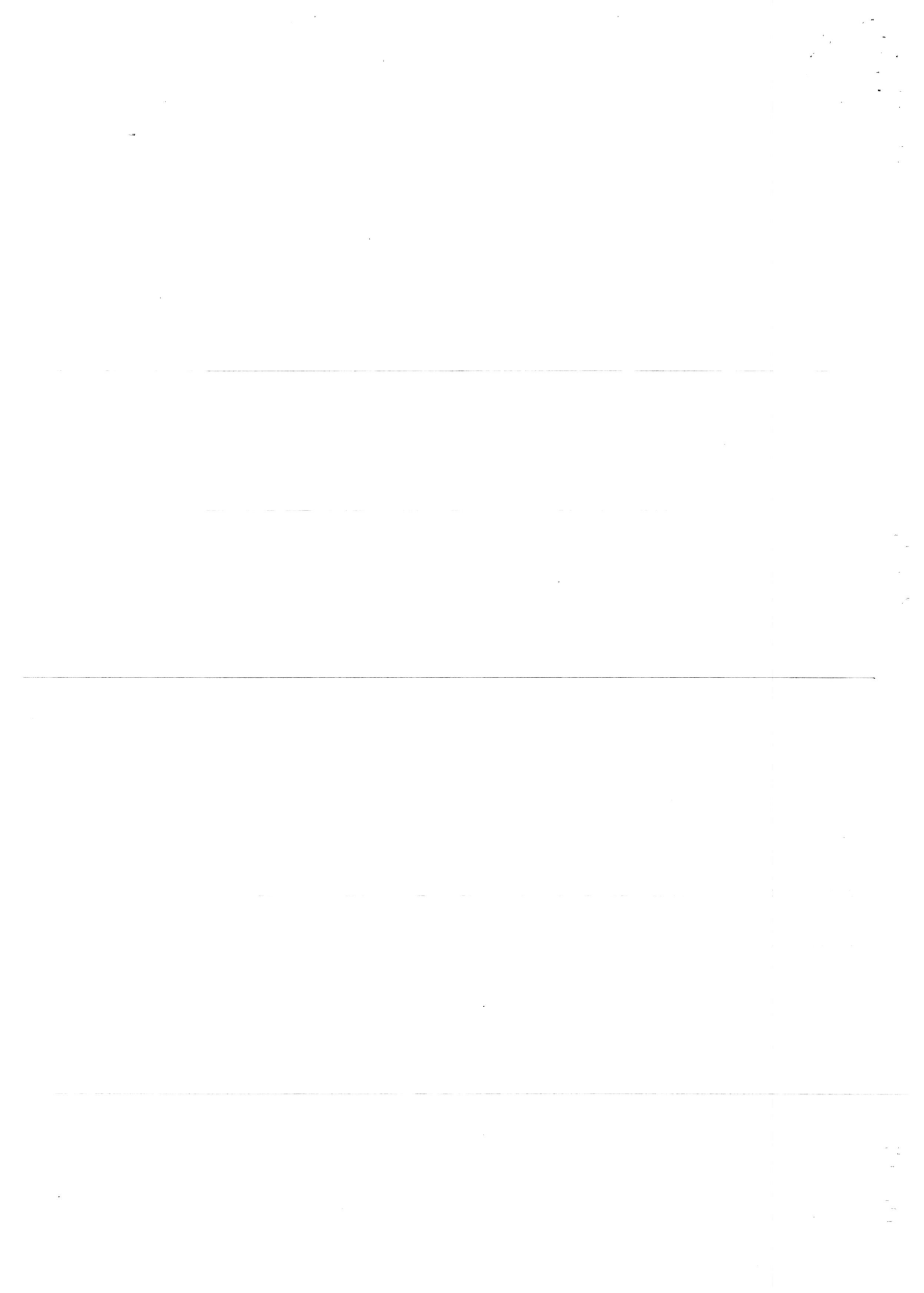
Construction of Building	78,590,846
Refurbishment of Buildings	70,761,715
Construction of Roads	472,207,353
Construction and Civil Works	39,617,031
Purchase of Vehicles and Other Transport Equipment	261,739,074
Purchase of Household Furniture and Institutional Equipment	-
Purchase of Office Furniture and General Equipment	110,103,368
Purchase of Specialised Plant, Equipment and Machinery	44,787,995
Rehabilitation and Renovation of Plant, Machinery and Equipment	24,585,604
Purchase of Certified Seeds, Breeding Stock and Live Animals	200,000
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	9,503,672
Rehabilitation of Civil Works	4,222,883
Acquisition of Land	999,600
<b>Total</b>	<b>1,117,319,141</b>

**10. Acquisition Of Financial Assets**



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

Domestic Loans to Other Level of Government	230,500,000
<b>Total</b>	<b>230,500,000</b>



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

**11. BANK ACCOUNTS**

				<b>BANK BALANCE (KES)</b>	
	<b>BANK</b>	<b>ACCOUNT NAME</b>	<b>ACCOUNT NO</b>	<b>2013/2014</b>	<b>2012/2013</b>
	CENTRAL BANK	REVENUE ACCOUNT	1000170646	19,129,413.30	NIL
2	CENTRAL BANK	RECURRENT ACCOUNT	1000170409	467,129,147.85	NIL
3	CENTRAL BANK	DEVELOPMENT	1000170457	504,933,125.45	NIL
4	COOPERATIVE BANK	KIAMBU COUNTY BURSARY FUND ACCOUNT	01141371814200	NIL	NIL
5	COOPERATIVE BANK	KIAMBU COUNTY YOUTHS ACTIVITIES	01141371834000	680,626.00	NIL
6	COOPERATIVE BANK	KIAMBU COUNTY REVENUE ACCOUNT	01141371543502	7,676,981.00	28,245,467.00
7	COOPERATIVE BANK	KIAMBU COUNTY LIQUOR ACCOUNT	01141371779000	33,666,093.00	NIL
8	COOPERATIVE BANK	KIAMBU COUNTY DEVELOPMENT ACCOUNT	01141371543501	206,163.00	61,591,200.00
9	COOPERATIVE BANK	KIAMBU COUNTY OPERATIONAL ACCOUNT	01141371543500	30,013,830.00	31,969,662.55
10	COOPERATIVE BANK	KIAMBU COUNTY EMERGENCY ACCOUNT	01141371997200	46,498,925.00	NIL
	COOPERATIVE BANK	LATF	01141371543503	NIL	124,938,132.75
11	FAMILY BANK	KIAMBU COUNTY YOUTH AND WOMEN ACCOUNT	005000047657	100,000,000.00	NIL
12	FAMILY BANK	KIAMBU COUNTY CAR LOAN MORTGAGE ACCOUNT	005000047655	NIL	NIL
		<b>TOTAL</b>		<b>1,209,934,304.60</b>	<b>246,744,462.30</b>



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**12. OUTSTANDING IMPRESTS**  
**UNSURRENDERED IMPRESTS AS AT 30TH JUNE 2014**

Date of issue	Payee	Designation	Imprest Warrant No.	Amount (KSh)	Aggregate
24.3.14	Amos Munderu Ndegwa	Petty cashier	1894722	50,000.00	-
10.12.13	Amos Munderu Ndegwa	Petty cashier	1848239	67,000.00	-
29.1.14	Amos Munderu Ndegwa	Petty Cashier	1921203	100,000.00	-
7.3.14	Amos Munderu Ndegwa	petty cashier	1908543	100,000.00	-
28.4.14	Amos Munderu Ndegwa	Petty Cashier	1998757	100,000.00	-
15.05.14	Amos Munderu Ndegwa	Petty cashier	1894598	150,000.00	567,000.00
28.2.14	Beatrice Teyie	Nursing Officer	1908529	25,000.00	25,000.00
30.05.14	Carol Wangui	Public Health	1998691	40,000.00	40,000.00
15.05.14	Catherine .W.Ngugi	Petty cashier	1894600	150,000.00	-
30.12.13	Catherine .W.Ngugi	Petty Cashier	1894502	135,000.00	285,000.00
27.05.14	Cecilia Waruguru Fred	Labourer	1998608	51,500.00	51,500.00
14.1.14	Christine W. Murage	Sub county environment Officer	1894530	158,220.00	-
3.2.14	Christine.W. Murage	Sub county environment Officer	1921226	86,000.00	244,220.00
14.3.14	D.K.Mukabi	Medical Superitendant	1921079	528,240.00	528,240.00
16.4.14	Dr. Maxwel Murage	Medical Officer	1894679	50,000.00	50,000.00
24.1.14	Edwin G.Njuguna	Procument Officer	1822532	201,200.00	201,200.00
4.11.2013	Elias Kariuki Murua	petty cashier	1848092	200,200.00	-
26.11.13	Elias kariuki Murua	petty cashier	1848130	237,200.00	-
3.12.13	Elias Kariuki Murua	Petty cashier	1848208	247,000.00	-
10.12.13	Elias Kariuki Murua	Petty cashier	1848234	247,800.00	-
10.12.13	Elias Kariuki Murua	Petty cashier	1848238	98,000.00	-
20.12.13	Elias Kariuki Murua	Petty cashier	1848185	22,100.00	-
23.12.13	Elias Kariuki Murua	Petty cashier	1848192	249,800.00	-
22.1.14	Elias Kariuki Murua	Petty Officer	1822523	149,000.00	-
29.1.14	Elias Kariuki Murua	Petty Cashier	1921202	167,800.00	-
11.11.13	Elias Kariuki Murua	petty cashier	1848015	100,000.00	-
11.11.14	Elias Kariuki Murua	petty cashier	1848035	204,600.00	-
19.11.13	Elias Kariuki Murua	petty cashier	1848050	211,000.00	-
30.12.13	Elias Kariuki Murua	Petty Cashier	1894509	126,400.00	-
09.1.14	Elias Kariuki Murua	Petty Cashier	1894519	132,000.00	-
14.1.14	Elias Kariuki Murua	Petty Cashier	1894536	155,000.00	-
15.05.14	Elias Kariuki Murua	Petty cashier	1894597	150,000.00	-
30.05.14	Elias Kariuki Murua	Petty Cashier	1998632	126,000.00	-
30.06.14	Elias Kariuki Murua	Petty Cashier	1908628	100,000.00	2,923,900.00
26.3.14	Elizabeth muthoni	Agricultural officer	1894738	11,000.00	11,000.00
10.12.13	Elizabeth Wanjiku K.	Petty cashier	1848245	98,000.00	-
3.2.14	Elizabeth Wanjiku K.	Petty Cashier	1921224	32,800.00	-
24.3.14	Elizabeth Wanjiku K.	Petty cashier	1894726	50,000.00	-
22.4.15	Elizabeth Wanjiku K.	Petty Cashier	1894692	173,690.00	-
26.06.14	Elizabeth Wanjiku K.	Petty Cashier	1998609	100,000.00	-



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

22.05.14	Elizabeth Wanjiku K.	petty cashier	1998675	100,000.00	-
15.05.14	Elizabeth Wanjiku K.	Petty cashier	1894595	150,000.00	704,490.00
01.4.14	Emilly Wahu wamuha	Petty cashier	1894565	41,800.00	-
27.1.14	Emily Wahu Wamuha	Petty Cashier	1822540	40,000.00	81,800.00
28.4.14	Eng John Kamau	Engineer	1998764	5,000.00	5,000.00
17.2.14	Eng, Kenneth Kamumbu	Engineer	1921168	130,230.00	130,230.00
23.05.14	Francis Ngwiri Kagwe	Accountant	1998662	5,000.00	5,000.00
23.05.14	Fred Mwathi Mbugua	Works Officer	1998671	28,100.00	-
21.11.13	Fred Mwathi Mbugua	Works Officer	1848045	92,500.00	120,600.00
26.11.13	Grace mbugua	P.O	1848127	100,000.00	100,000.00
30.06.14	Grace Njambi mbogo	Petty Cashier	1908638	20,000.00	-
10.12.13	Grace Njambi mbogo	Petty cashier	1848243	151,000.00	-
30.12.13	Grace Njambi mbogo	Petty Cashier	1894506	363,000.00	-
15.3.14	Grace Njambi mbogo	Petty cashier	1921080	60,000.00	-
24.4.14	Grace Njambi mbogo	Petty Cashier	1894699	100,000.00	-
27.1.14	Grace Njambi mbogo	Petty Cashier	1822536	250,500.00	-
27.1.14	Grace Njambi mbogo	Petty Cashier	1822537	218,200.00	-
25.11.13	Grace Njambi mbogo	petty cashier	1848119	70,400.00	-
24.3.14	Grace Njambi Mbogo	Petty cashier	1894725	50,000.00	-
15.05.14	Grace Njambi Mbogo	Petty cashier	1894596	150,000.00	1,433,100.00
25.2.14	James Njuguna Warachi	Administrative Officer	1908501	95,000.00	95,000.00
26.2.14	Jannes Wanjiru Mwangi	Petty Cashier	1908514	133,000.00	-
24.3.14	Jannes Wanjiru Mwangi	Petty cashier	1894718	50,000.00	-
25.2.14	Jannes Wanjiru Mwangi	Administrative Officer	1908501	95,000.00	-
15.05.14	Jannes Wanjiru Mwangi	Petty cashier	1894591	150,000.00	-
23.06.14	Jannes Wanjiru Mwangi	Petty Cashier	1908606	100,000.00	528,000.00
24.1.14	John .K. Kamau	Cooperative Officer	1822529	20,810.00	20,810.00
09.05.14	John Gitonga	Driver (Governors Office)	1998722	80,000.00	80,000.00
09.1.14	John M Kuthua	Transport Officer	1894521	7,000.00	-
11.11.13	John M Kuthua	Transport Officer	1848017	8,800.00	-
22.1.14	John M Kuthua	Transport Officer	1822526	19,100.00	-
3.2.14	John M Kuthua	Transport Officer	1921222	4,500.00	-
3.3.14	John M Kuthua	Transport Officer	1908535	11,000.00	-
17.4.14	John M Kuthua	Transport Manager	1894674	8,700.00	-
14.05.14	John M.Kuthua	Transport Officer	1998741	15,000.00	74,100.00
09.05.14	John Waitthaka	Driver (Governors Office)	1998721	60,000.00	60,000.00
24.1.14	Joseph .N.Ngaruiya	DCIAO	1822535	5,220.00	-
26.3.14	Joseph .N.Ngaruiya	DCIAO	1894737	15,000.00	20,220.00
10.1.14	Joseph G. Gitau	Electrical works officer	1894528	9,700.00	-
2.12.13	Joseph G. Gitau	Electrical works officer	1848142	18,990.00	-
28.2.14	Joseph G. Gitau	Electrical works officer	1908526	19,800.00	48,490.00
24.3.14	Joseph Kimani Gachie	Petty cashier	1894717	50,000.00	-
11.11.13	Joseph kimani Gachie	Petty cashier	1848042	20,500.00	-
09.1.14	Joseph Kimani Gachie	Petty Cashier	1894524	193,600.00	-



**COUNTY GOVERNMENT OF KIAMBU**

**Reports and Financial Statements**

**For 16 Months Ending June 30, 2014 (KShs)**

4.11.2013	Joseph Kimani Gachie	petty cashier	1848086	100,000.00	-
4.11.2013	Joseph Kimani Gachie	petty cashier	1848091	223,600.00	-
20.11.13	Joseph Kimani Gachie	petty cashier	1848106	246,400.00	-
3.12.13	Joseph Kimani Gachie	Petty cashier	1848207	98,000.00	-
6.12.13	Joseph Kimani Gachie	Petty cashier	1848228	222,400.00	-
20.12.13	Joseph Kimani Gachie	Petty cashier	1848173	213,600.00	-
24.12.13	Joseph Kimani Gachie	Petty cashier	1848196	142,000.00	-
3.2.14	Joseph Kimani Gachie	Petty Cashier	1921220	459,600.00	-
15.05.14	Joseph Kimani Gachie	Petty cashier	1894593	150,000.00	-
05.05.14	Joseph Kimani Gachie	Petty Cashier	1998779	30,270.00	-
19.05.14	Joseph Kimani Gachie	petty cashier	1998667	100,000.00	-
16.06.14	Joseph Kimani Gachie	Petty Cashier	1998612	100,000.00	2,349,970.00
19.3.14	Joseph T Mambo	Accountant	1921097	10,000.00	-
05.05.14	Joseph T Mambo	Accountant	1998774	40,000.00	50,000.00
28.4.14	Kenneth Kamumbu	Engineer	1998765	5,000.00	5,000.00
7.2.14	Magdaline Wanjiru John	Petty Cashier	1921235	95,000.00	-
7.2.14	Magdaline Wanjiru John	Petty Cashier	1921237	100,000.00	-
6.12.13	Magdaline Wanjiru John	Petty cashier	1848229	200,000.00	-
10.12.13	Magdaline Wanjiru John	Petty cashier	1848244	265,000.00	-
14.3.14	Magdaline Wanjiru John	Petty cashier	1921078	50,000.00	-
17.3.14	Magdaline Wanjiru John	Petty cashier	1921090	100,000.00	-
24.3.14	Magdaline Wanjiru John	Petty cashier	1894721	50,000.00	860,000.00
24.3.14	Magraret Gati Wambura	Sports officer	1894713	25,000.00	-
13.06.14	Magraret Gati Wambura	sports officer	1908603	371,600.00	-
7.3.14	Magraret Gati Wambura	Sports officer	1908544	42,500.00	-
10.3.14	Magraret Gati Wambura	Sports Officer	1921052	95,000.00	-
10.3.14	Magraret Gati Wambura	Sports Officer	1921053	19,200.00	-
11.3.14	Magraret Gati Wambura	Sports Officer	1921058	50,000.00	-
17.4.14	Magraret Gati Wambura	Sports Officer	1894675	543,550.00	-
16.4.14	Magraret Gati Wambura	Sports Officer	1894676	67,200.00	-
28.4.14	Magraret Gati Wambura	Sports Officer	1998761	80,000.00	-
28.4.14	Magraret Gati Wambura	Sports Officer	1998762	49,000.00	-
30.05.14	Magraret Gati Wambura	Sports Officer	1998645	100,000.00	-
02.05.14	Magraret Gati Wambura	Sports Officer	1998790	2,799.00	-
23.05.14	Magraret Gati Wambura	Sports Officer	1998663	130,000.00	-
22.05.14	Magraret Gati Wambura	Sports Officer	1998688	108,000.00	-
09.06.14	Magraret Gati Wambura	sports officer	1998575	651,500.00	-
23.05.14	Magraret Gati Wambura	Sports Officer	1998614	582,000.00	-
30.05.14	Magraret Gati Wambura	Sports Officer	1998640	18,000.00	-
20.06.14	Magraret Gati Wambura	sports officer	1908631	61,100.00	-
20.06.14	Magraret Gati Wambura	sports officer	1908632	250,800.00	-
09.05.14	Magraret Gati Wambura	Sports Officer	1998701	26,700.00	-
08.05.14	Magraret Gati Wambura	Sports Officer	1998713	22,000.00	-
16.05.14	Magraret Gati Wambura	Sports Officer	1998749	273,000.00	-
16.05.14	Magraret Gati Wambura	Sports Officer	1998750	713,000.00	4,281,949.00
15.05.14	Martha Wanja Kariuki	Petty cashier	1894590	150,000.00	150,000.00
4.11.2013	Mary W Nyota	petty cashier	1848090	92,350.00	92,350.00
28.2.14	Moses Ndwiga	Managing Director	1908528	162,500.00	162,500.00



**COUNTY GOVERNMENT OF KIAMBU**

**Reports and Financial Statements**

**For 16 Months Ending June 30, 2014 (KShs)**

28.4.14	Nginya Gakua	Manager Nyaga Youth Polytechnic	1998770	345,800.00	345,800.00
25.2.14	Paul Kinya	Finance Officer	1921199	100,000.00	100,000.00
08.1.14	Peter K. Mugacha	Finance Officer	1894515	283,050.00	283,050.00
25.2.14	Peter Maingi Kiarie	Environmental Officer	1908502	53,000.00	-
06.06.14	Peter Maingi Kiarie	Environment officer	1998570	61,800.00	114,800.00
08.1.14	Peter Mwendia	Fire Brigader	1894514	50,600.00	50,600.00
05.05.14	Peter Njeru Kiura	Work Officer	1998601	202,000.00	-
05.05.14	Peter Njeru Kiura	Work Officer	1998602	100,000.00	-
05.05.14	Peter Njeru Kiura	Work Officer	1998603	334,000.00	-
05.05.14	Peter Njeru Kiura	Work Officer	1998604	250,000.00	-
05.05.14	Peter Njeru Kiura	Work Officer	1998605	260,900.00	-
23.05.14	Peter Njeru Kiura	Work Officer	1998606	250,000.00	-
23.05.14	Peter Njeru Kiura	Work Officer	1998607	250,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998626	275,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998627	380,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998628	170,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998629	135,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998630	240,000.00	-
13.06.14	Peter Njeru Kiura	Work Officer	1998581	300,000.00	-
13.06.14	Peter Njeru Kiura	Work Officer	1998582	395,700.00	3,542,600.00
06.06.14	Peter Njoroge Warukira	Work Officer	1998565	53,100.00	53,100.00
02.05.14	Peter Waithaka	Security	1998795	10,000.00	10,000.00
26.2.14	Regina W. Mbinyu	Superitendant	1908517	281,600.00	281,600.00
08.1.14	Richard M.K.Irungu	Environmental Officer	1894513	40,000.00	-
19.05.14	Richard M.K.Irungu	Environment Officer	1998673	72,000.00	112,000.00
22.11.13	Samuel K Makali	Planner	1848107	100,000.00	-
16.12.13	Samuel K Makali	Planner	1848161	600,000.00	-
16.12.13	Samuel K Makali	Planner	1848162	60,000.00	-
16.12.13	Samuel K Makali	Planner	1848163	75,000.00	-
16.12.13	Samuel K Makali	Planner	1848166	750,000.00	-
10.2.14	Samuel K. Makali	Planner	1921241	200,000.00	-
17.2.14	Samuel K.Makali	Planner	1921166	22,240.00	-
17.2.14	Samuel K.Makali	Planner	1921167	385,000.00	-
4.11.2013	Samuel K.Makali	Planner	1848082	100,000.00	-
20.12.13	Samuel K.Makali	Planner	1848181	36,620.00	-
22.2.14	Samuel K.Makali	Planner	1921194	310,000.00	-
22.2.14	Samuel K.Makali	Planner	1921195	300,000.00	2,938,860.00
30.12.13	Samuel Ondiek Otieno	Medical Officer	1894507	765,000.00	765,000.00
17.06.14	Sergent John Gitonga	Security Officer	1908617	140,000.00	140,000.00
29.04.14	Shiru Mwangi	Acting Director Tourism &Marketing	1998777	30,000.00	-
19.06.14	Shiru Mwangi	Director Tourism	1908616	100,000.00	-
27.06.14	Shiru Mwangi	Director Tourism	1908650	667,000.00	797,000.00
3.12.13	Stare Ng'ang'a	disaster manager	1848150	12,000.00	12,000.00
03.4.14	Steve Biko	Personal secretary CEC Youth	1894572	80,000.00	80,000.00
08.05.14	Sylvester Kariuki	Garage Officer	1998714	2,500.00	2,500.00



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

15.05.14	Wilson Mwangi	Petty cashier	1894599	150,000.00	-
30.06.14	Wilson Mwangi	Petty Cashier	1908636	100,000.00	-
06.06.14	Wilson Mwangi	petty cashier	1998699	100,000.00	350,000.00
<b>Total</b>				<b>26,364,579.00</b>	<b>26,364,579.00</b>

**13. BALANCES BROUGHT FORWARD**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts (Appendix)	246,744,462.30	-
Cash in hand	NIL	-
Cash equivalents (short-term deposits)	NIL	-
Imprest	NIL	-
<b>Total</b>	<b>246,744,462.30</b>	<b>-</b>



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

**14. ANALYSIS OF PENDING ACCOUNTS PAYABLE**

	PAYEE	AMOUNT	MINISTRY	ITEM	DATE OF CONTRACT	DATE RECEIVED	COMMENTS
1	PETER KARIUKI KIRABA	409,600.00	AGRICULTURE	Construction of green houses	13/05/14	28/06/14	NOT COMPLETE
2	PETER KARIUKI KIRABA	356,100.00	AGRICULTURE	Supply of timber	13/05/14	28/06/14	NOT COMPLETE
3	THIKA REFRIGERATION	475,500.00	AGRICULTURE	Supply of building materials	21/05/14	27/06/14	NOT COMPLETE
4	INTERSECT HARDWARE SERVICES	2,523,863.00	ENVIRONMENT	Extension of pipes	31/03/14	30/06/14	NOT COMPLETE
5	ZAKI INVESTMENT	487,985.00	ROADS&TRANSPORT	Construction of boda boda shed	05/07/2014	29/06/14	NOT COMPLETE
6	DALTON INVESTMENT LTD	135,000.00	ENVIRONMENT	hire of garbage collection backhole	27/06/14	30/06/14	NOT COMPLETE
7	PASVID SUPPLIERS LIMITED	139,600.00	ROADS&TRANSPORT	Street lights& floodlights	03/04/2014	28/04/14	NOT COMPLETE
8	Q-TY ENTERPRISES	496,400.00	ENVIRONMENT	Supply and delivery of drainage	06/09/2014	29/06/14	NOT COMPLETE
9	INTERSECT HARDWARE SERVICES	99,000.00	ENVIRONMENT	supply and delivery of sluice valve pegler gate valve	28/04/14	30/06/14	NOT COMPLETE
10	FMD(EAST AFRICA)	1,454,157.00	ENVIRONMENT	Construction of water tanks	27/6/14	30/06/14	NOT COMPLETE
11	REZEAL GENERAL SUPPLIERS	49,200.00	ROADS&TRANSPORT	Supply and delivery of vehicle branding stickers	06/06/2014	29/06/14	NOT COMPLETE
12	Gachamus investment	148,355.00	AGRICULTURE	Construction of green houses	13/05/14	28/06/14	NOT COMPLETE
13	Gachamus investment	558,000.00	AGRICULTURE	Construction of green houses	21/05/14	27/06/14	NOT COMPLETE



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

14	PASCHAL CONSTRUCTION (E.A)	1,556,159.00	ROADS&TRANSPORT	Rehabilitation of county assembly roof & extension	13/08/13	25/04/14	inspection report
15	TOWN AND CITY GENERAL CONTRACTORS LTD	483,653.00	ROADS&TRANSPORT	Supply and delivery of construction of bodaboda shed	05/07/2014	30/07/14	NOT COMPLETE
16	SAMURA ENGINEERING	80,000.00	ENVIRONMENT	Supply and delivery of pipes	05/08/2014	30/06/14	not complete
17	ESLON PLASTIC OF KENYA	438,131.00	ENVIRONMENT	BOREHOLES	05/07/2014	29/05/08	not complete
18	EQUIPMENT HIRE&MECHANICAL SERVICES	289,200.00	ENVIRONMENT	Environment protection/rehabilitation of dumpsite	06/11/2014	30/6/2014	NOT complete
19	CHARWINS LIMITED	480,000.00	ROADS&TRANSPORT	Supply and delivery for hire of excavator	27/06/14	30/05/14	NOT COMPLETE
20	KENAFRIC BUILDERS LTD	440,000.00	ROADS&TRANSPORT	Supply of crusher dust	30/04/14	30/06/14	NOT COMPLETE
21	KETISCA GENERAL SUPPLIERS	185,000.00	ROADS&TRANSPORT	Supply of tyre and rims	13/05/14	30/06/14	NOT COMPLETE
22	PETMAC ENTERPRISES	2,916,000.00	ROADS&TRANSPORT	Supply and delivery of electrical goods for the maintenance of street lighting	29/05/14		NOT COMPLETE
23	PETMAC ENTERPRISES	2,783,000.00	ROADS&TRANSPORT	Supply and delivery of electrical goods for the maintenance of street lighting	29/05/15		INCOMPLETE
24	JANS CONTRACTORS	105,600.00	PLANNING	Land zoning	05/09/2014	30/06/14	incomplete
25	MACHU CONSTRUCTION	482,110.00	TRADE	BODABODA	06/03/2014	30/06/14	INCOMPLETE



**COUNTY GOVERNMENT OF KIAMBU**  
**Reports and Financial Statements**  
**For 16 Months Ending June 30, 2014 (KShs)**

26	EARTH BUILDERS&GENERAL CONTRACTORS LTD	498,010.00	TRADE	BODABODA	06/11/2014	30/06/14	INCOMPLETE
27	NAARO BUILDERS LTD	484,515.00	TRADE	BODABODA	06/12/2014	30/06/14	INCOMPLETE
	<b>GRAND TOTAL</b>	<b>18,554,138.00</b>					
NB COMMENTS REFERS TO COMPLETENESS OF SUPPORTING OF DOCUMENTS							

**15. SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost (KShs) 2013/14	Historical Cost (KShs) 2012/13
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets		
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
<b>Total</b>		



APPENDIX

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT (12 Months Ending June 30, 2014)

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>RECEIPTS</b>						
Tax Revenues	401,762,928	-386,762,928	15,000,000	8,489,866	6,510,134	57
Other Revenue	922,400,819	-554,577,418	367,823,401	215,462,691	152,360,710	59
County Revenues	5,480,487,246	-4,116,020,463	1,364,466,783	1,023,865,879	340,600,904	75
Exchequer Releases/Provisions	5,826,748,612	-	5,826,748,612	5,826,748,612	-	100
<b>TOTAL RECEIPTS</b>	<b>12,631,399,605</b>	<b>-5,057,360,809</b>	<b>7,574,038,796</b>	<b>7,074,567,048</b>	<b>499,471,748</b>	<b>93</b>
<b>PAYMENTS</b>						
Compensation Of Employees	4,025,729,395	-418,521,579	3,607,207,816	4,029,700,974	-422,493,158	112
Use Of Goods And Services	2,087,391,497	-709,757,426	1,377,634,071	1,077,723,308	299,910,763	78
Grants And Other Transfers	121,400,000	514,192,149	635,592,149	350,484,507	285,107,642	55
Social Benefits	520,000	-520,000	-	-	-	-
Other Expenses	150,000,000	-103,500,000	46,500,000	17,815	46,482,185	-
Acquisition Of Non-Financial Assets	5,886,358,713	-4,216,068,668	1,670,290,045	1,053,160,319	617,129,726	63
Acquisition Of Financial Assets	360,000,000	-129,500,000	230,500,000	230,500,000	-	100
<b>TOTAL PAYMENTS</b>	<b>12,631,399,605</b>	<b>-5,063,675,524</b>	<b>7,567,724,081</b>	<b>6,741,586,923</b>	<b>826,137,158</b>	<b>89</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
Chief Officer

\_\_\_\_\_  
Head of Treasury Accounts



IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT (12 Months Ending June 30, 2014)

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>PAYMENTS</b>						
Compensation Of Employees	4,025,729,395	-418,521,579	3,607,207,816	4,029,700,974	-422,493,158	112
Use Of Goods And Services	2,087,391,497	-715,757,426	1,371,634,071	1,074,093,310	297,540,761	78
Grants And Other Transfers	101,400,000	42,192,149	143,592,149	143,337,627	254,522	100
Social Benefits	520,000	-520,000	-	-	-	-
Other Expenses	150,000,000	-150,000,000	-	17,815	-17,815	1,781,500
Acquisition Of Non-Financial Assets	438,569,864	-142,964,833	295,605,031	236,741,842	58,863,189	80
Acquisition Of Financial Assets	360,000,000	-360,000,000	-	-	-	-
<b>TOTAL PAYMENTS</b>	<b>7,163,610,756</b>	<b>-1,745,571,689</b>	<b>5,418,039,067</b>	<b>5,483,891,568</b>	<b>-65,852,501</b>	<b>101</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
Chief Officer

\_\_\_\_\_  
Head of Treasury Accounts



**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT (12 Months Ending June 30, 2014)**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>PAYMENTS</b>						
Use Of Goods And Services	-	6,000,000	6,000,000	3,629,998	2,370,002	60
Grants And Other Transfers	20,000,000	472,000,000	492,000,000	207,146,880	284,853,120	42
Other Expenses	-	46,500,000	46,500,000	-	46,500,000	-
Acquisition Of Non-Financial Assets	5,447,788,849	-4,073,103,835	1,374,685,014	816,418,477	558,266,537	59
Acquisition Of Financial Assets	-	230,500,000	230,500,000	230,500,000	-	100
<b>TOTAL PAYMENTS</b>	<b>5,467,788,849</b>	<b>-3,318,103,835</b>	<b>2,149,685,014</b>	<b>1,257,695,355</b>	<b>891,989,659</b>	<b>59</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
 Chief Officer

\_\_\_\_\_  
 Head of Treasury Accounts

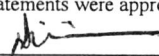


VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT ( 4 Months Ending June 30, 2013)

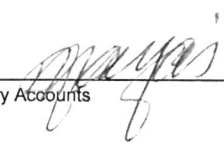
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>RECEIPTS</b>						
County Revenues	189,578,190	-	189,578,190	189,578,190	-	100
Exchequer Releases/Provisions	342,658,127	-	342,658,127	342,658,127	-	100
<b>TOTAL RECEIPTS</b>	<b>532,236,317</b>	<b>-</b>	<b>532,236,317</b>	<b>532,236,317</b>	<b>-</b>	<b>100</b>
<b>PAYMENTS</b>						
Compensation Of Employees	84,764,746	-	84,764,746	84,764,746	-	100
Use Of Goods And Services	136,568,287	-	136,568,287	136,568,287	-	100
Acquisition Of Non-Financial Assets	64,158,822	-	64,158,822	64,158,822	-	100
<b>TOTAL PAYMENTS</b>	<b>285,491,855</b>	<b>-</b>	<b>285,491,855</b>	<b>285,491,855</b>	<b>-</b>	<b>100</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

Chief Officer



Head of Treasury Accounts





**IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT ( 4 Months Ending June 30, 2013)**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>PAYMENTS</b>						
Compensation Of Employees	84,764,746	-	84,764,746	84,764,746	-	100
Use Of Goods And Services	136,568,287	-	136,568,287	136,568,287	-	100
Acquisition Of Non-Financial Assets	3,074,968	-	3,074,968	3,074,968	-	100
<b>TOTAL PAYMENTS</b>	<b>224,408,001</b>	<b>-</b>	<b>224,408,001</b>	<b>224,408,001</b>	<b>-</b>	<b>100</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

\_\_\_\_\_  
Chief Officer

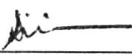
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Head of Treasury Accounts




**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT ( 4 Months Ending June 30, 2013)**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
<b>PAYMENTS</b>						
Acquisition Of Non-Financial Assets	61,083,854	-	61,083,854	61,083,854	-	100
<b>TOTAL PAYMENTS</b>	<b>61,083,854</b>	<b>-</b>	<b>61,083,854</b>	<b>61,083,854</b>	<b>-</b>	<b>100</b>

The entity financial statements were approved on \_\_\_\_\_ 2014 and signed by:

  
 \_\_\_\_\_  
 Chief Officer

  
 \_\_\_\_\_  
 Head of Treasury Accounts



### XIII. NOTES TO THE FINANCIAL STATEMENTS

	Note	12 Months 2013/2014 KShs	4 Months 2012/2013 KShs
<b>1. Tax Revenues</b>			
Receipt of Income Tax from Individuals		-	-
Recurrent Taxes on Immovable Property		-	-
Receipts from Taxes on Specific Services		548,400	-
Receipts from Permission to Use the Goods or to Perform Services and Activities		7,941,466	-
Other Receipts from Taxes on Goods and Services		-	-
<b>Total</b>		<b>8,489,866</b>	<b>-</b>
<b>2. Other Revenue</b>			
Rents		-	-
Sales of Market Establishments		12,378,083	-
Receipts from Administrative Fees and Charges - Collected as AIA		39,294,951	-
Receipts from Incidental Sales by Non-Market Establishments		84,332,039	-
Receipts Not Classified Elsewhere		2,543,760	-
Receipts Not Classified Elsewhere		76,913,858	-
<b>Total</b>		<b>215,462,691</b>	<b>-</b>
<b>3. County Revenues</b>			
LAND RATES		159,942,956	6,610,234
BUSINESS PERMITS		248,737,713	4,127,042
CESSSES		66,803	-
PLOT RENTS		12,459,458	-
ADMINISTRATIVE SERVICES FEES		44,064,208	-
VARIOUS FEES		5,722,231	172,205,450
COUNCIL'S NATURAL RESOURCES EXPLOITATION		80,328,627	-
LEASE / RENTAL OF COUNCIL'S INFRASTRUCTURE ASSETS		844,030	-
OTHER MISCELLANEOUS REVENUES		1,791,791	-
MARKET/TRADE CENTRE FEE		24,756,198	-
VEHICLE PARKING FEES		203,891,156	3,448,881
HOUSING		37,932,223	-

SOCIAL PREMISES USE CHARGES	3,468,700	-
SCHOOL FEES	4,095,606	-
PUBLIC HEALTH SERVICES	29,387,260	-
PUBLIC HEALTH FACILITIES OPERATIONS	1,740,595	-
ENVIRONMENT & CONSERVANCY ADMINISTRATION	5,404,785	-
SLAUGHTER HOUSES ADMINISTRATION	28,125,442	-
TECHNICAL SERVICES FEES	127,666,677	3,186,583
EXTERNAL SERVICES FEES	3,439,420	-
<b>Total</b>	<b>1,023,865,879</b>	<b>189,578,190</b>

#### 4. Exchequer Releases/Provisions

Total Exchequer Releases for quarter 1	990,547,264	342,658,127
Total Exchequer Releases for quarter 2	582,674,861	-
Total Exchequer Releases for quarter 3	1,689,757,098	-
Total Exchequer Releases for quarter 4	2,563,769,389	-
<b>Total</b>	<b>5,826,748,612</b>	<b>342,658,127</b>

#### 5. Compensation Of Employees

Basic Salaries - Permanent Employees	3,728,366,692	84,764,746
Basic Wages - Temporary Employees	149,028,196	-
Personal Allowance - Paid as Part of Salary	104,737,600	-
Personal Allowances Paid as Reimbursements	46,335,086	-
Employer Contributions to Compulsory National Social Security Schemes	1,231,300	-
Employer Contributions to Compulsory Health Insurance Schemes	-	-
Employer Contributions to Social Benefit Schemes Outside Government	2,100	-
<b>Total</b>	<b>4,029,700,974</b>	<b>84,764,746</b>

#### 6. Use Of Goods And Services

Utilities Supplies and Services	54,407,814	130,949,855
Communication, Supplies and Services	22,452,250	-
Domestic Travel and Subsistence, and Other Transportation Costs	212,977,156	-
Foreign Travel and Subsistence, and other transportation costs	83,077,379	-
Printing , Advertising and Information Supplies and Services	95,841,039	-
Rentals of Produced Assets	17,584,109	-

Training Expenses	31,715,717	-
Hospitality Supplies and Services	59,984,899	-
Insurance Costs	42,515,935	-
Specialised Materials and Supplies	88,119,968	-
Office and General Supplies and Services	70,154,678	-
Fuel Oil and Lubricants	61,278,079	-
Other Operating Expenses	169,560,544	-
Routine Maintenance - Vehicles and Other Transport Equipment	37,038,282	-
Routine Maintenance - Other Assets	31,015,459	5,618,432
<b>Total</b>	<b>1,077,723,308</b>	<b>136,568,287</b>

#### 7. Grants And Other Transfers

Membership Fees and Dues and Subscriptions to International Organizations	665,760	-
Current Grants to Government Agencies and other Levels of Government	10,517,162	-
Emergency Relief and Refugee Assistance	60,600,653	-
Subsidies to Small Businesses, Cooperatives, and Self Employed	75,257,569	-
Other Current Transfers, Grants and Subsidies	203,283,276	-
	160,087	-
<b>Total</b>	<b>350,484,507</b>	<b>-</b>

#### 8. Other Expenses

Civil Contingency Reserves	17,815	-
<b>Total</b>	<b>17,815</b>	<b>-</b>

#### 9. Acquisition Of Non-Financial Assets

Construction of Building	75,515,878	3,074,968
Refurbishment of Buildings	70,761,715	-
Construction of Roads	472,207,353	-
Construction and Civil Works	39,617,031	-
Purchase of Vehicles and Other Transport Equipment	219,139,209	42,599,865
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	93,615,179	16,488,189
Purchase of Specialised Plant, Equipment and Machinery	42,792,195	1,995,800
Rehabilitation and Renovation of Plant, Machinery and Equipment	24,585,604	-



Purchase of Certified Seeds, Breeding Stock and Live Animals	200,000	-
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	9,503,672	-
Rehabilitation of Civil Works	4,222,883	-
Acquisition of Land	999,600	-
<b>Total</b>	<b>1,053,160,319</b>	<b>64,158,822</b>

**10. Acquisition Of Financial Assets**

Domestic Loans to Other Level of Government	230,500,000	-
<b>Total</b>	<b>230,500,000</b>	<b>-</b>

