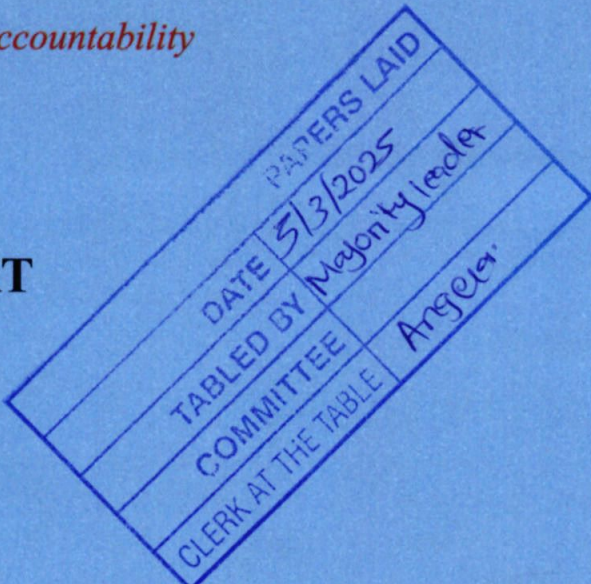
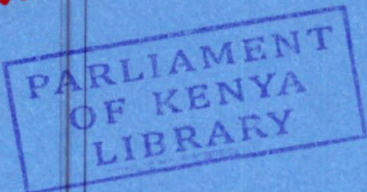


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MURANG'A

FOR THE YEAR ENDED

30 JUNE, 2024



Revised 30th June 2024

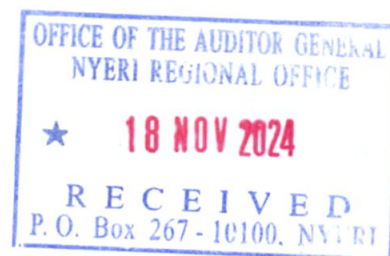


COUNTY GOVERNMENT OF MURANGA
EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

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



County Government of Muranga

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Annual Report and Financial Statements for the year ended June 30 2024

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) *Glossary of Terms*

Fiduciary Management	The key management personnel who had financial responsibility
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County Government of Muranga

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Annual Report and Financial Statements for the year ended June 30 2024

2. Key Entity Information And Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture, Trade, Industrialization & Cooperative	Overseeing County Agriculture, animal husbandry and Fish farming and Ensure of conducive environment for growth in Trade, Tourism, Industrial and Cooperative development
3.	Public Administration and ICT Department	Coordinating government activities including liaison with the County Assembly for the legislation and implementation of policies
4.	Education and Technical Training	Provision of quality and a conducive learning environment for the ECDE and Technical training
5.	Youth, Sports, Culture and Social Services	Promotion and mainstreaming of youth agenda, Sports and talent development and Preserving & revitalizing of culture
6.	Health and Sanitation	Provision of quality health care services that are accessible, equitable and sustainable
7.	Lands, Physical Planning and Urban Development	Effective management of land and sustainable services for urban populations
8.	Water, Irrigation, Environment and Natural Resources	Development and management of water resources and sewerage infrastructure for universal access and sustainability as well as conservation of the environment and natural resources
9.	Roads, Housing and Infrastructure	Management and maintenance of state of the art integrated and sustainable infrastructure supported by modern technology

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b) Key Management team

The County Executive's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Governor	-H.E.Dr.Irungu Kangata
2.	Deputy Governor	-H.E.Stephen Munania
3.	County Secretary	-Dr. Newton I. Mwangi
4.	Chief of staff	-Philomen Kibiru
5.	CECM. Agriculture, Trade, Industrialization & Cooperative	-Paul Kimani Mugo
6.	CECM. Water Irrigation Environment& Natural Recourses	-Mary Muthoni Magochi
7.	CECM. Roads, Housing & Infrastructure	-Eg.Pius Njuguna Macharia
8.	CECM. Youth Affairs, Culture & Social Services	-Noah Gachucha Gachanja
9.	CECM. Finance& Economic Planning	-Prof. Kiarie Mwaura
10.	CECM. Health	-Dr. Fredrck K. Mbugua
11.	CECM. ICT and Public Administration	-Dr. Winfred Njeri Mwangi
12.	CECM. Education And Technical Training	-Faith Wairimu Njoroge
13.	CECM. Devolution and External Linkage	-Dr.Kamau Kiringai
14.	CECM. Lands, Physical Planning& Urban Development	-James Simon Gatuna

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	C.O. Finance and economic planning	- Peter G. Kahora
2.	C.O. Revenue and Supply Chain Management	- Judy Njeri Mbaru
3.	C.O. Road and Housing	-Maxwell Fredrick Wambugu Wachira
4.	C.O. Public Health & Administration	- Eliud Maina Wanja
5.	C.O. Governor's Delivery Unit	-Samuel Murigi Mungai
6.	C.O. Agriculture, Livestock, Veterinary Services & Fisheries	-Dr. Apollo Kamau Maina
7.	C.O. Water, Irrigation, Environment& Climate Change	-Bridget Wairimu Irungu
8.	C.O. Medical Services	- Isaac Karoga
9.	C.O. Infrastructure& Community Project	- Dr. James Gitau Kanyi
10.	C.O. Youth Affairs & Sport	- Hassan Abdullahi Abdirahman
11.	C.O. ICT & E. Government	-Meshack Kipkorir Kipkemoi
12.	C.O. Public Service and Administration	-Edward Irungu Mwangi

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No.	Designation	Name
13.	C.O. Communication, Media & Education	-Leonard Guchu Ndung'u
14.	C.O. Technical training	- Angela Muen Kioko
15.	C.O. Culture, Gender& Social Services	- Kenneth Mukoro Kihato
16.	C.O. survey and land administration	-Josephine Wanjiru Wanjiku
17.	C.O. Trade , Industrialization & Cooperative Development	-Vainusa Yussuf Aburo
18.	C.O. Physical Planning and Urban development	-Brian Ndeleva Paul

d) Fiduciary Oversight Arrangements

- County Assembly of Muranga
- Audit Committee
- Public Account Committee
- Budget and Appropriation Committee
- Finance Committee
- Controller of Budget
- National treasury

e) County Executive Headquarters

P.O. Box 52-10200
County hall
Muranga ,Kenya

f) County Executive Contacts

Telephone: (254) 2030271
E-mail: info@muranga.go.ke
Website: muranga.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

County Government of Muranga

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2. Other Commercial Banks

- i. Kenya Commercial Bank-Muranga
- ii. Equity Bank –Muranga
- iii. Family Bank-Muranga
- iv. Co-Operative Bank Muranga

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

P.O. Box 52-10200

County hall

Muranga ,Kenya

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Annual Report and Financial Statements for the year ended June 30 2024

3. Governance Statement

Murang'a County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly, County Executive and number of County Government Entities. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee Members (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Assembly

The County Assembly is constituted by the MCAs of 47 county governments. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the County Assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

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Annual Report and Financial Statements for the year ended June 30 2024

4. Foreword. by the CECM Finance and Economic Planning

The fourth schedule of the Constitution contains information on the devolved services and stipulates the division of functions between the national and county governments. The fifteen devolved functions performed by County Governments include: agriculture, health services, control of pollution and other public nuisances, outdoor advertising, cultural activities, public entertainment and public amenities, county transport (including – county roads, street lighting, traffic and parking) animal control and welfare, trade development and regulation, county planning and development, education (pre-primary education (ECD), village polytechnics, home craft centres and childcare facilities) implementation of specific National Government policies on natural resources and environmental conservation, county public works and services (including – storm water management systems in built-up areas, and water and sanitation services) firefighting services and disaster management, control of drugs and pornography, Kenya National Library Services (KNLS), and ensuring and coordinating the participation of communities and locations in governance at the local level .

The Constitution mandates the county governments to perform their functions through the implementation of projects and programmes which are funded through county budgeting. The financial year 2023-2024 marks the first year of the implementation of the third generation CIDP (2023-2027). During the period, the county registered substantial progress in attaining developmental targets as contained in the plan. For example, it initiated key flagship development projects, namely: improved health care, supported milk and mango farmers with subsidy, build ECD classes, created smart cities, improved access roads, enhanced water connectivity, provided porridge to ECD learners, and provided maternal support to expectant mothers.

Efforts in trade and industrialization included managing the process of mango collection, aggregation, and sale for farmers in the lower Murang'a region. Eight markets were constructed, including Gitugi Market, Kambiti Market, Ichichi Market, Kihoya Market, Karuri Market, Mununga Market, and Kandara Market. Additionally, cooperatives conducted 92 audits and successfully completed 16 inspections across the county.

The ECDE feeding program has been a resounding success, providing porridge to over 40,000 pupils, which led to increased enrolment and a notable rise in the number of pupils transitioning from ECDE to primary schools. In technical training, 3,352 trainees were trained across 65 vocational training centres, against a target of 4,000 trainees.

The Lands Department developed and launched the Online Development Application System (eDAMS), streamlining the application and approval process for all development applications.

Significant progress was made in water provision and environmental management. Four new boreholes were drilled, and eight existing ones were rehabilitated, adding an additional 350,000 litres of water per day for distribution. This enabled the supply of water to 450 additional families, pending full infrastructure development. Moreover, 72 kilometres of pipeline were laid under the Last Mile Water Connectivity Programme across the 35 electoral wards in Murang'a County, resulting in 1,200 new households being connected to safe domestic water supply.

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Under the water storage program, 25,000 litres of water storage capacity were installed in 25 Early Childhood Education centres.

In the irrigation subsector, nine irrigation groups were trained, and six stakeholders' forums were held. The construction of a sanitary landfill at Gikono on a 50-acre land, as well as the construction of 50 waste collection chambers, were also notable achievements.

The roads and infrastructure sector undertook the renovation and construction of 139 Early Childhood Development Education (ECDE) centers, tarmacked 5.1 kilometres of roads in major shopping centers across the seven sub-counties within Murang'a County, and supplied and installed 3,500 square meters of cabros in market centers. Furthermore, five dispensaries were constructed and renovated, and four footbridges were constructed.

During this fiscal year, 18,778 farmers received monthly subsidies, 27,507 heads of cattle were vaccinated against foot-and-mouth disease, lumpy skin disease, and anthrax, while 740 dogs were vaccinated against rabies. Additionally, 3,158 cows were artificially inseminated to improve livestock production.

A verification exercise was conducted for casual employees, resulting in the issuance of contracts to 1,420 individuals, who were then integrated into the IPPD system for a five-year contract. The department also developed a draft service charter and engaged 297 interns. In terms of ICT, 157 health facilities were upgraded with a hospital management information system, local area network, internet connectivity, and one call center was installed.

 27/9/24

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

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Annual Report and Financial Statements for the year ended June 30 2024

5. Statement of Performance against County Predetermined Objectives

Strategic development objectives

The County's 2023-2027 CIDP identified 10 key sectoral strategic development objectives. Broadly, these objectives were identified through a participatory process that reviewed the development priorities of the various County Sectoral Development Policies, and Plans, the Governor's Manifesto, The National Government's Vision 2030, Sustainable Development Goals and the MTP IV National Government's "Bottom-Up Economic Agenda (BETA)".

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. The key development objectives of the 2023-2027 CIDP are to:

- i. Provide effective and accountable leadership, promote a just, democratic environment and establish strong governance institutions to empower citizens
- ii. Provide overall leadership and policy direction in human and financial resource mobilization, management and accountability for quality public service delivery
- iii. Improve livelihoods of the County residents through promotion of competitive agriculture, sustainable livestock and fisheries sub-sectors, growth of a viable cooperatives sub-sector, equitable distributions and sustainable management of land resources and sustainable management of forestry and wildlife resources.
- iv. Promote, coordinate and implement integrated socio-economic policies and programmes for a rapidly industrializing economy.
- v. Provide efficient, affordable and reliable infrastructure for sustainable economic growth and development through construction, modernization, rehabilitation and effective management of all infrastructure facilities.
- vi. Deliberately build progressive and client-centred health systems driven by technology and supported by seamless coordination structures
- vii. Eradicate illiteracy and promote life-long learning among adults and youth to enable them make informed decisions, become self-reliant and improve their livelihood.
- viii. Formulate, mainstream and implement responsive policies and strategies for sustained and balanced socio-cultural and economic development of the County and empowerment of vulnerable and marginalized groups and areas.
- ix. To promote, conserve and protect the environment and improve access to water and housing for sustainable national development.
- x. Promote, conserve and protect the environment and improve access to water and housing for sustainable national development.
- xi. Provide an integrated spatial framework for coordinating development efforts by promoting efficiency in land administration within the county.

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Annual Report and Financial Statements for the year ended June 30 2024

Below, we present the progress made in attaining the objectives of 2023-2027 CIDP for Murang'a County:

S/ No.	Strategic Objective as per CIDP	Targeted Outcome	Performance/Progress Made Since Inception of CIDP	Remarks
1.	Provide effective and accountable leadership, promote a just, democratic environment and establish strong governance institutions to empower citizens	Effective and accountable leadership, strong governance institutions and empowered citizen	<ul style="list-style-type: none"> - Disaster response, management and mitigation enhanced throughout the County - Operationalization of the office of the County Attorney - Automation of Human Resource Services 	The achievements hampered partially by budget constraints
2.	Provide overall leadership and policy direction in human and financial resource mobilization, management and accountability for quality public service delivery	Accountable, verifiable, and automated systems	<ul style="list-style-type: none"> - County communication services (bulk SMS) - Automated most of the County services - Acquired and installed Integrated Revenue Management system and fleet management system - All the constitutional policy documents prepared and reviewed on time and to acceptable quality ADP, CFSP, CBROP, CUIDS 	Automation improved provision of county services and enhanced collection of own source revenue
3.	Improve livelihoods of the County residents through promotion of competitive agriculture, sustainable livestock and fisheries sub-sectors, growth of a viable cooperatives sub-sector, equitable distributions and sustainable management of land	Increased agricultural production and productivity	<p>The policy on E-mango subsidy and bill for mango value chain were made and passed. – 652 tonnes of mangoes were aggregated and delivered to contracted sun mango and Kevian processors</p> <ul style="list-style-type: none"> - 1529 farmers benefited from e-subsidy mango programme <p>278,846 farmers during long rains season 35,945 farmers reached with extension services against a target of 48,450 during the year</p>	Hampered by inadequate funding and irregular funds flow

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	resources and sustainable management of forestry and wildlife resources.			
4.	Promote, coordinate and implement integrated socio-economic policies and programmes for a rapidly industrializing economy.	Friendly socio-economic trade policies and programmes for rapid industrialization	Constructed 8 markets: <ul style="list-style-type: none"> • Gitugi Market / Gitugi • Kambiti Market / Kambiti • Ichichi Market / Rwathia • Kihoya Market / Rwathia • Karuri Market / Muthithi • Mununga Market / Kinyona • Kandara Market / Ithiru 	Hampered by inadequate funding and irregular funds flow
5.	Provide efficient, affordable and reliable infrastructure for sustainable economic growth and development through construction, modernization, rehabilitation and effective management of all infrastructure facilities.	Robust, efficient infrastructure for enhanced service provision	tarmacked 5.1 kilometers of roads in major shopping centers across the seven sub-counties within Murang'a County, and supplied and installed 3,500 square meters of cabros in market centers	Hampered by inadequate funding and irregular funds flow
6.	Deliberately build progressive and client centred health systems driven by technology and supported by seamless coordination structures	People-centred health systems driven by technology	-Kangatacare programme with 20000 beneficiaries from vulnerable households - automation of health services and patient management - construction of health facilities such Murang'a level V, Nyakianga, Kenneth Matiba	Hampered by inadequate funding and irregular funds flow
7.	Eradicate illiteracy and promote life-long learning among adults and youth to enable them make informed decisions, become self-reliant and improve their livelihood	Enhanced transition and retention of pupils and students across the education system	provided porridge to over 38,000 pupils, which led to increased enrolment 3,352 trainees were trained across 65 Vocational Training Centers, against a target of 4,000 trainees.	Hampered by inadequate funding and irregular funds flow The digital programme in pilot and did not cover the whole country

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8.	Formulate, mainstream and implement responsive policies and strategies for sustained and balanced socio-cultural and economic development of the County and empowerment of vulnerable and marginalized groups and areas.	Responsive policies and programmes for vulnerable groups	<ul style="list-style-type: none"> - 2064 youth were enrolled in community service, trained and granted start-up capital - 270 assistive devices provided - 19 heritage sites and assets and products, pottery Industries and associated assets documented and digitized 	Hampered by inadequate funding and irregular funds flow
9.	Promote, conserve and protect the environment and improve access to water and housing for sustainable national development	Improved household access to both domestic and irrigation water and conserved environment	<p>Four new boreholes were drilled, and eight existing ones were rehabilitated, adding an additional 350,000 litres of water per day for distribution, enabled the supply of water to 450 additional families</p> <p>72 kilometres of pipeline were laid under the Last Mile Water Connectivity Programme across the 35 electoral wards in Murang'a County, resulting in 1,200 new households being connected to safe domestic water supply</p> <p>construction of a sanitary landfill at Gikono on a 50-acre land, as well as the construction of 50 waste collection chambers</p>	Hampered by inadequate funding and irregular funds flow
10.	Provide an integrated spatial framework for coordinating development efforts by promoting efficiency in land administration	Controlled built environment and efficiency in land administration	developed and launched the Online Development Application System (eDAMS), streamlining the application and approval process for all development applications	Hampered by inadequate funding and irregular funds flow

County Government of Muranga

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3.3. Progress on Attainment of Development Objectives from County Annual Development Plan for FY 2023/2024

For purposes of implementing and cascading the County Sectoral development objectives, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Public Service and Administration

Sub Sector	Objective	Outcome	Indicator	Performance
Human Resource	To ensure effective and efficient service delivery	Enhanced stakeholders' satisfaction	Developed draft Service charter	Draft Service charter developed
	To ensure the County Departments work towards achievement of organizational goals	Appropriate and optimally staffed departmental organizational structures	Procure welfare providers	Target achieved
Public Service Board	To improve positive work ethics in County Public Service	Enhanced service delivery	No. of Board Members recruited	Recruitment of two Board Members
ICT	Manage-ICT use and security issues in a comprehensive and coordinated way	Service delivery enhanced	No. of Health facilities implemented with Hospital Management Information system	157 facilities installed and operational with HMIS

Finance, IT and Economic Planning

Sub Sector	Objective	Outcome	Indicator	Performance
Economic Planning	To enhance county economic policy formulation, modelling, and management	Coordinated budget process	No. of policy documents prepared	Successfully prepared ADP 2024/2025, CFSP 2024, AWP.
Revenue	Automation of revenue Management system	Efficiency in revenue collection	No of Revenue streams automated	22 revenue streams automated

County Government of Muranga**County Executive - muranga***Annual Report and Financial Statements for the year ended June 30 2024***Education and Technical Training**

Sub Sector	Objective	Outcome	Indicator	Performance
Early Childhood Development Education (ECDE)	To provide quality Early childhood education	100% Transition to primary schools of well-trained learners	No. ECDE learners under the Uji Programme	40,000 pupils fed -650 uji champions -
Bursary	To provide quality education to County pupils	100% transition to secondary and tertiary institutions	No. of needy students benefiting from scholarships	17, 500
Vocational Training	To provide quality Education and Technical Training	A conducive environment for trainees in which right values, skills, attitude and knowledge are articulated leading to holistic development	No. of regular trainees enrolled	3352

Youth, Sports, Culture and Social Services

Sub Sector	Objective	Outcome	Indicator	Performance
Youth Affairs	Promote holistic empowerment and participation of the youth in socio-economic activities and skills acquisition	Improved social skills, increase self-employment, increase skills achievement	No. of Youth enrolled in community service, trained and granted start-up capital	2064
Culture	To promote, Preserve and revitalize all functional aspects of Culture for sustainable development	Empowered cultural practitioner and conserved heritage sites and functional cultural facilities	No. of documented and digitized cultural assets and products	19
			No of practitioners trained/ Capacity building	9 building workshops held for stakeholders in culture

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Gender and Social Services	To improve living standards and ensure total inclusion of all gender across marginalized groups	Improved livelihoods, gender equality and social inclusion	No of vulnerable people supported	160
Sports	Promotion of sports and talents	Increased involvement and enrolment of community members in sports activities	Number of tournaments held	35 Ward Tournaments held

Health and Sanitation

Sub Sector	Objective	Outcome	Indicator	Performance
Health and Sanitation	Provide accessible essential health services	Reduced morbidity and mortality	Number of OPD attendances	1,313,145
			% increase in family planning coverage/uptake	117,318 (45.8%)
			% of deliveries conducted by skilled attendants in health facilities	18,944 (70.3%)
			% increase in 4 th ANC completion	12,384 (46.3%)
			% reduction in medical supplies stock out	Procured and distributed Pharmaceuticals and non - Pharmaceuticals for 150 County Health Facilities
			Expenditure on pharms and non-pharms	
			Average length of stay	5 days
			Number of operational labs	2
			% of surgical cold cases operated	60%
			Number clients tested	4,428
	To Increase Awareness and Prevention of Diseases	Reduced burden of Diseases	Proportion HIV+ pregnant mothers receiving preventive ARV's to reduce risk of mother to child transmission (PMTCT)	529
			% of eligible HIV clients on ARVs	15,930 (52.4%)
			% of people screened for TB	75%
			Number of mosquito nets issued to < 1 year & Pregnant Women	13,118
Number of school age Children de-wormed			86,677 (22%)	
Number of people screened for Diabetes			24,228 (1.9%)	

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			Number of Women of Reproductive Age screened for cervical cancer	2,308(0.82%)
			Percentage of pregnant women attending ANC visits receiving Iron and folate supplementation	77.9%
			No. of CHVs and CHVNs recruited and trained	1932
			Number of outreaches held	54
To Improve efficiency and effectiveness in Health Care Services	Quality Health Service delivery		No of technical and casual staff recruited	Medical officers -10 Pharmacists-1
			Number and type of equipment procured	Procurement of Generators for 5 health facilities
			Projects completed	A&E Centre on going Kigumo H/C waiting bay Kirwara Hospital Renovation of Kangema Hospital Kandara Hospital Waiting Bay Maragua Hospital Renovation and Construction of Wards Renovation of MCRH Completion of Mbari ya Hiti, Karurumo, Kigetuni Maternity and Karunge Dispensaries

Trade, Tourism, Investment, Agri-business and Cooperatives

Sub Sector	Objective	Outcome	Indicator	Performance
Trade and Investment	To promote, enhance and facilitate trade and investment in Murang'a County	Increased trade, investment and industry in the county	No. of markets built / upgraded	7 markets
			No of trade shows and exhibitions	4 trade fairs conducted 2 trade fairs attended
			No. of equipment verified.	3000 equipment verified
Tourism	To promote, enhance and facilitate trade	Increased trade, investment and industry in the county	No of Products developed and digitized	5

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Annual Report and Financial Statements for the year ended June 30 2024

	and investment in Murang'a County			
Cooperative Development	To promote, enhance and facilitate trade and investment in Murang'a County	Increased trade, investment and industry in the county	Litres of milk subsidized	Kshs. 45 per litre 60,000 -70, 000 litres collected per day
			Construction of a warehouse Procurement of process machines	95% of initial construction

Environment and Climate change

Sub Sector	Objective	Outcome	Indicator	Performance
Environment and Natural Resources	To attain clean and healthy environment	An improved and sustainably managed environment	Construction of waste collection chambers	50 waste chambers funded by private sector
			Construction of sanitary landfill	1 sanitary landfill funded by World Bank through NAMSIP

Land, Housing and Urban Development

Sub Sector	Objective	Outcome	Indicator	Performance
Lands, Housing and Urban Development	To improve development planning and control	Integrated development planning and controlled development	No. of development plans prepared	2
			No. of Land boundary disputes solved	53 land boundary disputes solved
			No. of development applications presented	253 Plan approvals presented and approved

Municipalities

Sub Sector	Objective	Outcome	Indicator	Performance
Municipalities	Enhance urban governance and institutionalization	Institutionalized urban jurisdictions	No. of new municipalities delineated and gazetted	2
	Enhance management and infrastructure in urban areas	Upgraded municipal infrastructure	No. of kms of Municipal roads upgraded to bitumen standards	1 Km upgraded through funding from Kenya Urban Support Programme (KUSP – UDG)

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			No. of kms of NMT Walkway	1 km NMT Walkway funded by KUSP-UDG
			Kms of drainage system constructed	1.8 kms of drainage system funded by KUSP – UDG

Roads, Transport, Energy and Public Works

Sub Sector	Objective	Outcome	Indicator	Performance
Roads, Transport, Energy and Public Works	To upgrade Community Service Infrastructure	Improved Mobility, accessibility and E.C.D.E Infrastructure.	No. of Classrooms done	139
			No. of Kms of roads done.	89
			No. of dispensaries constructed	4
			No. of footbridges constructed	4
			No. of Markets improved	2
			No. of kms of water pipes laid for water distribution	11.5
	To provide mobility, cleanliness, safe and convenient business environment and to improve aesthetics of our major towns and increase revenue	Improved Mobility, increased revenue and aesthetic beauty of major towns.	Kms of urban roads upgraded to bituminous surface	5.1
To ensure all shopping centres, Markets and major towns are lighted	Increased safety & prolonged business hours	No. of kms of streetlights rehabilitated	2.5	
		No. of floodlights rehabilitated	85	

County Government of Muranga

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Agriculture, Livestock and Fisheries

Sub Sector	Objective	Outcome	Indicator	Performance
Agriculture (Crops)	To improve production and productivity of mango value chain	Subsidized mango value chain	of mango e subsidy policy and act made No. of MOU agreements completed No.(kgs) of mangoes sold Number of farmers reached	Mango policy and mango act made. 1 for each processor MOU agreements completed and functional 652 Tonnes 1529 farmers
Livestock Development	Enhance livestock production and productivity	Increased production and productivity	Subsidize 30,000,000kg of milk at Kshs. 5 per kg	36 M kg of milk subsidized
			5000 Farm visits 16 Field days 120 Demonstrations 350 Farmer group trainings	(1068 Farm Visits 46 Field days 93 Demonstrations 272 Group trainings)
Veterinary Services	Breed improvement and control of breeding diseases	Increased milk production	No. of cows inseminated.	3158 inseminations
	To optimize Livestock production and productivity	Increased livestock production and productivity	No. of animals vaccinated	27507 cattle 740 dogs vaccinated

Water and Irrigation

Sub Sector	Objective	Outcome	Indicator	Performance
Water and Sewerage	To drill and Equip New Boreholes	New boreholes drilled and equipped	No. of boreholes drilled and equipped	4 new. 8 rehabilitated boreholes
Irrigation	To increase area under irrigation	Increased household income and food security	No. of Stakeholders forum No. of trainings	6 Forums 9 irrigation groups covered

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6. Environmental and Sustainability Reporting

The top management especially the accounting officer should refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

Accounting Officer should ensure sustainability strategy and its application, making sense of the need to prioritize the issues that really matter and setting out commitments and a plan for the efficient and effective service delivery to adapt over the long-term.

If the strategy is fit for purpose, focused, relevant, practical, ambitious, inclusive and outward-looking it will enable sustainability to be embedded into proper model of service delivery, and ensure greater satisfaction to the people seeking services. Appropriate sustainability strategy should be able to support long-term growth and development in the service delivery.

1. Environmental performance

1. National Climate Change Policy
2. County Climate Change Act.
3. National Environment Policy
4. EMCA
5. Mining and quarrying policy

Evidence available in the website

Successes, shortcomings in managements of environment impacts of the organization;

Successes

- ✓ Conducting environment impact assessment.
- ✓ Conducting environment audits of the project.
- ✓ Preparation of project summary reports of environment.
- ✓ Well defined organization structure.

Shortcomings

- ✓ County has not been able to domesticate most of National Policies related to environment
- ✓ Inadequate skilled staff.

2. Employee welfare

Policy guiding hiring process

The County Government has an existing framework enjoined in the public service, under Human Resource Policies and procedure manual for the Public Service.

Gender Ratio

Most of the cadre are need based and therefore at times fail to consider gender ratio since some technical aspects hinder the same. However, gender ratio exercised during recruitments and it is work in progress to maintain the threshold as required.

Stakeholders engagements

The positions are advertised in the daily papers (the mainstream print media) for the stakeholder's involvement while making their decision in terms of making choice and expressing interests.

Improvement of policies

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The policies are improved from time to time by way of circulars. The changes are factored as guided by circulars, memos etc most of the circulars are issued by the County Public Service Board and in the absence of the County Public Service Board circulars and Public Service Commission circulars are adopted.

Efforts to improved skills

Retraining and reskilling of employees is done through training of employee according to departmental needs. All departments present to the Public Service their annual training needs assessments for pooling to enable training of employees depending on the gaps identified.

Managing careers

Succession planning in adhered to since the County has a pool of employees in a data base showing the retirements dates, first date of appointment etc which enable the managing of careers. At the same time refresher courses are encouraged through Kenya School of Government to get employees acquire new challenges and contemporary career requirements.

Appraisal

There in an annual appraisal system done by all departments through directorate of performance management. This is aimed at maximizing productivity and management. At the same time performance contracting in also done at the level of Chief Officers and County Executive Committee Members in a cycle.

Renewal systems

The renewal systems in done through the annual appraisal cycle where good performances are awarded with marks, promotions and reconfirmation are also done. However, monetary rewards are not done due to inadequate funding. Appeals are also listed to in case dispute arising from rewards are solved.

Occupation safety and Health Act 2007

Currently the County Government has developed a draft policy on occupation safety and health at work place. The drat policies is at departmental level development awaiting ratification by the departments concerned to be scaled up for involvement other departments before being subjected to internal mechanism in the County Government for cross level deliberations

3. Market place practices-

- i. Use of prequalified lists of suppliers by ensuring fairness and transparency.
- ii. Use of appropriate procurement methods as guided by the PPAD Act 2015 and regulations thereof.
- iii. Corruption free zone
Working with government authorities/agencies mandated to deal with Corruption and integrity issues in government organizations such as EACC, DCI, PPRA and other SCM professional institutions.
- iv. Through public participation to ensure projects to be implemented are viable and owned by the community.

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- v. Ensuring procurement considers whole project life cycle in order to consider decommissioning and disposal putting in mind green procurement and sustainability.
- 4. **Community Engagements**
 - We are able to empower women groups through capacity building on self-reliance
 - Empower parent in knowledge on how to bond with their children and help them to understand the danger of early pregnancy.
 - We support children's homes with food stuff, sanitary pad etc.
 - We have supported community through construction of house for the needy after their houses collapse.
 - We support the elderly through providing food stuff and blanket once per year.
 - We have also provided 282 wheelchairs in 2021/22 to support the abled differently persons in our community.
 - We have supported the community through registration of self-help groups and trained group member on how the groups can be beneficial to them.
 - We also mobilize the community to participate on the County budget so they can prioritize the projects that benefit them directly.

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Annual Report and Financial Statements for the year ended June 30 2024

7. Statement of Management Responsibilities

Section 164 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 entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) Member for Finance and Economic Planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

County Government of Muranga

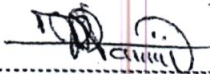
County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

Further the CEC Member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

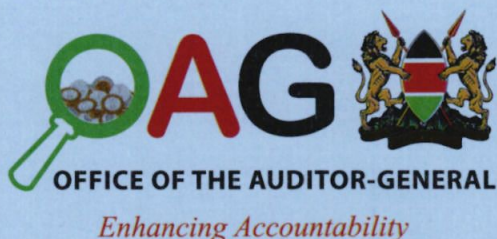
The County Executive's financial statements were approved and signed by the CEC Member for finance on 27/9/ 2024.



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

REPUBLIC OF KENYA

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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MURANG'A FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Murang'a set out on pages 1 to 51, which comprise the statement of assets and liabilities as at

30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year 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 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Murang'a as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variance Between the Statement of Receipts and Payments and Integrated Financial Management Information System (IFMIS) Votebook

The statement of receipts and payments reflects total payments of Kshs.6,468,547,821. However, a comparison of the statement amounts with the integrated financial management information system (IFMIS) vote book report revealed variances as tabulated below:

Expenditure	Financial Statements (Kshs.)	IFMIS Votebook (Kshs.)	Variance (Kshs.)
Compensation of Employees	3,685,639,768	4,019,135,874	(333,496,106)
Use of Goods and Services	1,248,671,814	1,553,108,643	(304,436,829)
Subsidies	4,000,000	4,000,000	-
Transfer to Other Government Entities and Other Grants and Transfers	891,797,929	1,053,437,952	161,640,023
Social Security Benefits	79,592,836	96,832,854	(17,240,018)
Acquisition of Assets	543,415,003	1,059,077,764	(515,662,761)
Other Payments	15,430,471	26,990,000	(11,559,529)

In the circumstances, the accuracy and completeness of the respective component amounts reflected in the statement of receipts and payments could not be confirmed.

2. Unreconciled Pending Bills Records

The financial statements under Note 1 and Note 2 on other important disclosures and Annexes 2 and 3 reflect pending bills totalling Kshs.1,342,502,610 as at 30 June, 2024, comprising of pending accounts payable balance of Kshs.412,257,670 and pending staff payables of Kshs.930,244,940. However, available records revealed Kshs.397,460,619 and Kshs.930,244,940 as pending accounts payables and pending staff payables

respectively, both totalling Kshs.1,327,705,559 resulting in a variance of Kshs.14,797,051.

Further, it was also noted that annex 2 and annex 3 to the financial statements did not disclose detailed analysis of individual pending bills as prescribed by reporting template issued by the Public Sector Accounting Standards Board.

In the circumstances, the validity, accuracy and completeness of the pending bills amount of Kshs.1,342,502,610 could not be confirmed.

3. Unsupported Expenditure on Hospitality, Supplies and Services

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects Kshs.1,248,671,814 in respect to use of goods and services which includes Kshs.22,617,007 in respect of hospitality supplies and services which further includes payments totalling Kshs.631,884 for provision of catering services and facilitation for annual internal audit seminar. However, Management did not provide supporting documents including requisitions, invoices, evidence of travel and attendance register to support the payments.

In the circumstances, the accuracy and validity of the hospitality expenditure amount of Kshs.631,884 could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Murang'a Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1.0 Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total final receipts budget and actual on comparable basis of Kshs.9,515,657,013 and Kshs.6,783,549,529 respectively, resulting to an under-funding of Kshs.2,732,107,484 or 29% of the budget.

In the circumstances, the underfunding may have constrained execution of planned activities and delivery of services to the public.

2.0 Pending Bills

The financial statements reflect Kshs.412,257,670 and Kshs.930,244,940 in respect to pending bills both totalling Kshs.1,342,502,610 as at 30 June, 2024 as disclosed in Other Important Disclosures Notes 1 and 2 and as also disclosed in Annexes 2 and 3. The amount includes Kshs.448,144,408 in respect to pending bills from the previous year's dating back to the financial year 2015-2016. The management did not provide explanation why the accumulated pending bills were not prioritized contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which states that

debt service payments shall be a first charge on the county revenue fund and the accounting officer shall ensure this is done to the extent possible that the county government does not default on debt obligations.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on page iii to xxv, which comprise of Key Entity Information and Management, Governance statement, Foreword by the CEM Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the other information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Compensation of Employees

1.1 Failure to Comply with Staff Establishment

Analysis of the County Executive's approved staff establishment revealed an excess of seventy-seven (77) staff who were not in the approved staff establishment. This is contrary to Paragraph A.13 of the County Public Service Human Resource Manual, 2013 which highlights the responsibilities of the County Public Service Board that includes establishing and abolishing offices in the county public service and to facilitate the

development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties.

In the circumstances, Management was in breach of County Public Service Human Resource Guidelines.

1.2 Non-Adherence to the Law on Staff Ethnic Diversity

An analysis of the staff ethnicity from the records provided revealed that 93% of employees of the County Executive were from the same ethnic community contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that which provides that no public establishment shall have more than one third of its staff from the same ethnic community. In addition, during the year, the County Executive employed thirty-nine (39) staff members. However, analysis of the records provided revealed that 87.18% of the employees recruited were from the dominant ethnic community. This is contrary to Section 65(1)(e) of the County Government Act, 2012 which requires that at least 30% of vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community.

In the circumstances, Management was in breach of the law.

1.3 Non-Adherence to the One-Third Basic Salary Rule

Analysis of the County Executive payroll for the month of June, 2024 revealed that five hundred and seventy-one (571) employees were drawing net salary of less than one third of their basic salary contrary to Section 19(3) of the Employment Act, 2007 which requires that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of the basic pay contrary to Section 19 (3) of Employment Act, 2007.

In the circumstances, Management was in breach of the law.

1.4 Failure to Comply with Fiscal Responsibility Principles on Wage Bill

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects Kshs.3,685,639,768 in respect to compensation of employees, which represents fifty-four (54%) percent of the total county government revenue of Kshs.6,783,549,529. This is contrary to Regulation 25 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the county government's expenditure on wages and benefits for its public officers shall not exceed the thirty-five (35%) percent of the county government's total revenue.

In the circumstances, Management was in breach of the law.

2.0 Failure to Adhere to Fiscal Responsibility Principles in Budget Allocation to the County Assembly

Review of the County Executive's budget revealed that Kshs.892,709,033 was allocated to Murang'a County Assembly. This allocation was equivalent to 8.58% of the total county revenue budget for the year amounting to kshs.10,408,366,046. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments)

Regulations, 2015 which states that the approved expenditures of a county assembly shall not exceed seven percent (7%) of the total revenues of the County Executive or twice the personnel emoluments of that county assembly, whichever is lower.

In the circumstances, Management was in breach of the law.

3.0 Irregularity on Imprest Management

The statement of assets and liabilities and as disclosed under Note 14 to the financial statements reflects Kshs.2,794,575 in respect of outstanding imprest and advances as at 30 June, 2024. The amount represents unsurrendered imprest issued to various officers some dating back to September, 2023. It was not clear why the respective officers did not account for the imprest or why the employer did not institute recovery from the officers. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.

Further, Management failed to operationalize the imprest management module in the Integrated Financial Management Information System (IFMIS) and hence failed to enforce the use of system in the management of imprest.

In the circumstances, Management was in breach of the law.

4.0 Construction of a Septic Tank at Maragua Level 4 Hospital

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects Kshs.543,415,003 in respect of acquisition of assets which includes Kshs.294,325,169 in respect of construction of civil works which further includes an amount of Kshs.1,886,520 for construction of a 200 persons capacity septic tank at Maragua hospital. However, a physical verification in the month of September, 2024 revealed that the newly constructed septic tank was overflowing and the waste was spreading to the surroundings resulting to a health hazard. Further, due to poor workmanship, the top surface of the septic tank had visible openings and was already worn out. This is contrary to Section 150(3) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that technical department or professionals engaged to work on behalf of the accounting officer shall be responsible for confirming that the right quality and quantity of goods, works or services have been delivered and issue a certificate to the recipient accounting officer.

In the circumstances, Management was in breach of the law.

5.0 Project Complete but Not in Use - Mabae Dispensary

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects Kshs.543,415,003 in respect of acquisition of assets which includes Kshs.6,518,919 in respect to refurbishment of buildings which further includes an amount of Kshs.1,839,222 used for renovation of Mabae dispensary. However, a site visit in the month of September, 2024 revealed that the project was complete but not in use. The renovated building seemed abandoned, and the Management did not provide explanation

on why the building was not in use after spending public funds for renovation. This is contrary to Section 149 (1) and (2) (b) of the Public Finance Management Act, 2012 which states that, an accounting officer is accountable to the county assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized; and effective, efficient, economical and transparent.

In the circumstances, Management was in breach of the law.

6.0 Failure to Remit Balances from ASDSP II Accounts to National Programme Account

Records available revealed that as at June, 2024, Murang'a County Executive had two bank accounts related to Agricultural Development Support Programme Phase II (ASDSP II) with Kshs.5,569,290 and Kshs.177 balances respectively. As per a letter dated 24 June, 2024, the bank accounts were supposed to be closed and bank balances transferred to the National programme Bank account to allow for implementation of next phase of the programme. However, the Management did not provide evidence of transfer of the balances to the National Programme Bank account and closure of the said accounts. This is contrary to Circular JAS/PROJECTS/3/VOL.VII/071 from Joint Agricultural Sector Consultation and Cooperation Mechanism dated 19 June, 2024 which required that all ASDSP II bank Accounts held by the Counties to be closed immediately and all balances remitted to the National programme accounts for action.

In the circumstances, Management was in breach of the project management guidelines.

7.0 Effectiveness in Implementation of Audit Recommendation

Management did not provide any evidence in form of reports on the progress made in implementing prior year auditor's management letter recommendations, and recommendations of oversight committees of the Senate and the County Assembly on the Report of the Auditor-General. Further, there were no explanations in writing to Parliament on why the report has not been acted upon contrary to Section (31)(1) and (53)(1) of Public Audit Act, 2015 which require the accounting officer to take relevant steps in implementing the audit recommendations.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for

Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Asset Disposal Plan

The Management did not provide an approved Assets Disposal Plan contrary to Regulation 176 (1) of Public Procurement and Asset Disposal Regulations, 2020. In addition, records available revealed that the County Executive has various grounded and unserviceable vehicles and motor cycles which are yet to be disposed off. Further, the list of grounded vehicles and motor cycles did not contain critical information about the assets including vehicle registration number, chassis number, type and make of the motor vehicle and location of the assets.

In the circumstances, there is lack of adequate controls and risk of loss of economic value for the disposable assets.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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 maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

30 December, 2024

County Government of Muranga

County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

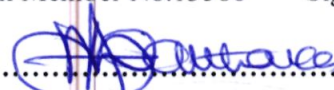
		Current FY 2023/2024	Comparative FY2022/2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	6,783,549,529	7,558,543,751
Miscellaneous receipts	2	-	-
Total receipts		<u>6,783,549,529</u>	<u>7,558,543,751</u>
Payments			
Compensation of employees	3	3,685,639,768	3,899,279,511
Use of goods and services	4	1,248,671,814	1,572,321,614
Subsidies	5	4,000,000	3,600,000
Transfers to other government entities	6	444,344,806	736,159,980
Other grants and transfers	7	447,453,123	317,000,000
Social security benefits	8	79,592,836	66,790,654
Acquisition of assets	9	543,415,003	915,272,710
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	15,430,471	12,000,000
Total payments		<u>6,468,547,821</u>	<u>7,522,424,469</u>
Surplus/deficit		<u>315,001,708</u>	<u>36,119,282</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2024 and signed by:

Robert I. Mwangi
Chief Accountant

ICPAK Member No.13586

Sign: 



Name: Anthony M. Waithaka

Director Accounting Services

ICPAK Member No:13755

Date: 15/11/2024



Name: Peter G. Kahora

Chief Officer-Finance and Economic Planning

ICPAK Member No:7444

Date:



County Government of Muranga
County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024


10. Statement of Assets and Liabilities as at 30th June 2024

		Current FY 2023/2024	Comparative FY 2022/2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	396,169,724	54,183,954
Cash balances	13B	-	-
Total cash and cash equivalents		<u>396,169,724</u>	<u>54,183,954</u>
Outstanding imprests and advances	14	2,794,575	-
Total financial assets		<u>398,964,299</u>	<u>54,183,954</u>
Financial liabilities			
Deposits and retentions	15	29,706,947	-
Net financial assets		369,257,352	<u>54,183,954</u>
Represented by			
Fund balance b/fwd.	16	<u>54,183,954</u>	<u>18,064,672</u>
Prior year adjustments	17	71,690	-
Surplus/deficit for the year		315,001,708	36,119,282
Net financial position		<u>369,257,352</u>	<u>54,183,954</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2024 and signed by:

Robert I. Mwangi

Chief Accountant

ICPAK Member No.13586 Sign: 

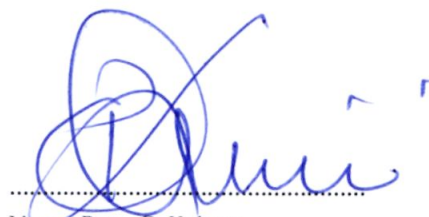


Name: Anthony M. Waithaka

Director Accounting Services

ICPAK Member No:13755

Date: 15/11/2024



Name: Peter G. Kahora

Chief Officer-Finance and Economic Planning

ICPAK Member No:7444

Date:



County Government of Muranga

County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

11. Statement of Cash Flows for the period ended 30th June 2024

		Current FY 2023/2024	Comparative FY2022/2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	6,783,549,529	7,558,543,751
Miscellaneous receipts	2	-	-
Total receipts from operating income		<u>6,783,549,529</u>	<u>7,558,543,751</u>
Payments for operating expenses			
Compensation of employees	3	3,685,639,768	3,899,279,511
Use of goods and services	4	1,248,671,814	1,572,321,614
Subsidies	5	4,000,000	3,600,000
Transfers to other government entities	6	444,344,806	736,159,980
Other grants and transfers	7	447,453,123	317,000,000
Social security benefits	8	79,592,836	66,790,654
Finance costs, including loan interest	10	-	-
Other payments	12	15,430,471	12,000,000
Total payments for operating expenses		<u>5,925,132,818</u>	<u>6,607,151,759</u>
Net receipts/ (payments) from operations		<u>858,416,711</u>	<u>951,391,992</u>
Adjusted for:			-
Prior year adjustments	17	71,690	-
Decrease/(increase) in outstanding imprests & advances	18	(2,794,575)	-
Increase/(decrease) in deposits and retentions	19	29,706,974	-
Net cash flow from operating activities		<u>885,400,773</u>	<u>951,391,992</u>
Cash flow from investing activities			
Acquisition of assets	9	543,415,003	915,272,710
Net cash flows from investing activities		<u>543,415,003</u>	<u>915,272,710</u>
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		<u>341,985,770</u>	<u>36,119,282</u>
Cash and cash equivalents at beginning of the year		<u>54,183,954</u>	<u>18,064,672</u>
Cash and cash equivalents at end of the year		<u>396,169,724</u>	<u>54,183,954</u>

County Government of Muranga


County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on _____ 2024 and signed by:

Robert I. Mwangi

Chief Accountant

ICPAK Member No.13586 Sign: 



Name: Anthony M. Waithaka

Director Accounting Services

ICPAK Member No:13755

Date: 15/11/2024



Name: Peter G. Kahora

Chief Officer-Finance and Economic Planning

ICPAK Member No:7444

Date:



MURANGA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	9,858,261,393	(342,604,380)	9,515,657,013	6,783,549,529	2,732,107,484	71%
Other receipts	-	-	-	-	-	
Total	<u>9,858,261,393</u>	<u>(342,604,380)</u>	<u>9,515,657,013</u>	<u>6,783,549,529</u>	<u>2,732,107,484</u>	<u>71%</u>
Payments						
Compensation of employees	3,858,204,434	211,499,999	4,069,704,433	3,685,639,768	384,064,665	91%
Use of goods and services	2,071,423,829	(164,974,428)	1,906,449,401	1,248,671,814	657,777,587	65%
Subsidies	4,000,000	-	4,000,000	4,000,000	-	100%
Transfers to other government units	1,546,112,211	(169,009,951)	1,377,102,260	444,344,806	932,757,454	32%
Other grants and transfers	619,887,194	5,800,000	625,687,194	447,453,123	178,234,071	72%
Social security benefits	97,459,232	(2,000,000)	95,459,232	79,592,836	15,866,396	83%
Acquisition of assets	1,641,174,493	(226,920,000)	1,414,254,493	543,415,003	870,839,490	38%
Finance costs, including loan interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other payments	20,000,000	3,000,000	23,000,000	15,430,471	7,569,529	67%
Total	<u>9,858,261,393</u>	<u>(342,604,380)</u>	<u>9,515,657,013</u>	<u>6,468,547,821</u>	<u>3,047,109,192</u>	<u>68%</u>
Surplus/(Deficit)				<u>315,001,708</u>	<u>(315,001,708)</u>	

County Government of Muranga

County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

The County Executive's financial statements were approved on _____ 2024 and signed by:

Robert I. Mwangi

Chief Accountant

Icpak Member No.13586

Sign.....



Name: Anthony M. Waithaka

Director Accounting Services

ICPAK Member No:13755

Date: 15/11/2024



Name: Peter G. Kahora

Chief Officer-Finance and Economic Planning

ICPAK Member No:7444

Date:



County Government of Muranga

County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

	Original			Actual on	Budget	
Receipt/expense item	Budget	Adjustments	Final Budget	Comparable	Utilization	% of
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	6,321,209,238	93,792,388	6,415,001,626	5,348,771,029	1,066,230,597	83%
Other receipts	-	-	-	-	-	-
Total	<u>6,321,209,238</u>	<u>93,792,388</u>	<u>6,415,001,626</u>	<u>5,348,771,029</u>	<u>1,066,230,597</u>	<u>83%</u>
Payments						
Compensation of employees	3,858,204,434	211,499,999	4,069,704,433	3,685,639,768	384,064,665	91%
Use of goods and services	1,902,923,829	(66,474,428)	1,836,449,401	1,219,243,903	617,205,498	66%
Subsidies	4,000,000	-	4,000,000	4,000,000	-	100%
Transfers to other government units	62,447,250	(15,113,183)	47,334,067	20,577,916	26,756,151	43%
Other grants and transfers	252,200,000	7,000,000	259,200,000	251,994,480	7,205,520	97%
Social security benefits	97,459,232	(2,000,000)	95,459,232	79,592,836	15,866,396	83%
Acquisition of assets	143,974,493	(41,120,000)	102,854,493	164,960	102,689,533	1%
Finance costs, including loan interest	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	<u>6,321,209,238</u>	<u>93,792,388</u>	<u>6,415,001,626</u>	<u>5,261,213,863</u>	<u>1,153,787,763</u>	<u>82%</u>
Surplus/(deficit)	-	-	-	<u>87,557,166</u>	<u>(87,557,166)</u>	

County Government of Muranga

County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

The County Executive's financial statements were approved on _____ 2024 and signed by

Robert I. Mwangi

Chief Accountant

Icpak Member No.13586

Sign.....

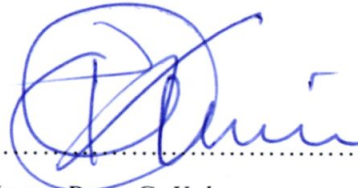


Name: Anthony M. Waithaka

Director Accounting Services

ICPAK Member No:13755

Date: 15/11/2024



Name: Peter G. Kahora

Chief Officer-Finance and Economic Planning

ICPAK Member No:7444

Date:



County Government of Muranga

County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

	Original			Actual on	Budget	
Receipt/expense item	Budget	Adjustments	Final Budget	Comparable	Utilisation	% of
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,537,052,155	(436,396,768)	3,100,655,387	1,434,778,500	1,665,876,887	46%
Other receipts	-	-	-	-	-	-
Total	<u>3,537,052,155</u>	<u>(436,396,768)</u>	<u>3,100,655,387</u>	<u>1,434,778,500</u>	<u>1,665,876,887</u>	46%
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	168,500,000	(98,500,000)	70,000,000	29,427,911	40,572,089	46%
Subsidies	-	-	-	-	-	-
Transfers to other government units	1,483,664,961	(153,896,768)	1,329,768,193	423,766,890	906,001,303	32%
Other grants and transfers	367,687,194	(1,200,000)	366,487,194	195,458,643	171,028,551	53%
Social security benefits	-	-	-	-	-	-
Acquisition of assets	1,497,200,000	(185,800,000)	1,311,400,000	543,250,043	768,149,957	41%
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	20,000,000	3,000,000	23,000,000	15,430,471	7,569,529	67%
Totals	<u>3,537,052,155</u>	<u>(436,396,768)</u>	<u>3,100,655,387</u>	<u>1,207,333,958</u>	<u>1,893,321,429</u>	39%
Surplus/(deficit)				227,444,542	(227,444,542)	

County Government of Muranga
County Executive - muranga
Annual Report and Financial Statements for the year ended June 30 2024

The County Executive's financial statements were approved on _____ 2024 and signed by

Robert I. Mwangi

Chief Accountant

Icpak Member No.13586

Sign.....



Name: Anthony M. Waithaka

Director Accounting Services

ICPAK Member No:13755

Date: 15/11/2024



Name: Peter G. Kahora

Chief Officer-Finance and Economic Planning

ICPAK Member No: 7444

Date:



MURANGA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101004010		Cash Crop Development and Management	1,208,777,351	(81,100,364)	1,127,676,987	705,038,938	422,638,049
	101014010	Land and Crops Development	2,970,000	-	2,970,000	2,301,045	668,955
	101024010	Promotion Food Security	915,957,351	(59,119,434)	856,837,917	469,589,442	387,248,475
	101104010	Infrastructure Development	286,000,000	(35,000,000)	251,000,000	230,289,551	20,710,449
	101124010	Capacity development, Mechanization and Innovation	3,850,000	13,019,070	16,869,070	2,858,900	14,010,170
102004010		Livestock and fisheries Development	240,960,900	5,950,000	246,910,900	214,046,046	32,864,854
	102054010	Cooperatives	66,360,000	(38,250,000)	28,110,000	22,500,250	5,609,750
	102074010	Urban Development and Support	174,600,900	44,200,000	218,800,900	181,858,424	36,942,476
103004010		Land survey, housing and administration	70,470,000	(21,850,000)	48,620,000	12,912,852	35,707,148
	103074010	Land Administration and Management	59,000,000	(37,000,000)	22,000,000	4,337,400	17,662,600
	103084010	Veterinary Services	10,370,000	(5,150,000)	5,220,000	3,123,200	2,096,800
	103094010	Promotion of Energy & Renewable Energy Sources	1,100,000	20,300,000	21,400,000	5,452,252	15,947,748
107004010			1,705,000	-	1,705,000	262,655	1,442,345
	107024010	Livestock and Fisheries Development	1,705,000	-	1,705,000	262,655	1,442,345

County Government of Muranga
County Executive - muranga
Annual Report and Financial Statements for the year ended June 30 2024

109004010			11,815,000	-	11,815,000	11,194,941	620,059
	109024010	Infrastructure Improvement Services	11,815,000	-	11,815,000	11,194,941	620,059
110004010			2,060,000	500,000	2,560,000	276,190	2,283,810
	110014010	Tourism Development	2,060,000	500,000	2,560,000	276,190	2,283,810
111004010			561,160,000	(299,210,000)	261,950,000	110,563,492	151,386,508
	111014010	Trade & Enterprise Development	561,160,000	(299,210,000)	261,950,000	110,563,492	151,386,508
201004010		Road Transport	822,467,226	(47,144,871)	775,322,355	591,392,308	183,930,047
	201014010	Construction of Roads and Bridges	822,467,226	(47,144,871)	775,322,355	591,392,308	183,930,047
202004010		ICT Infrastructure Development	510,000,000	(22,000,000)	488,000,000	413,808,992	74,191,008
	202064010	Infrastructure Devt	510,000,000	(22,000,000)	488,000,000	413,808,992	74,191,008
203004010		Information And Communication Services	15,000,000	5,500,000	20,500,000	15,569,843	4,930,157
	203014010	News And Information Services	15,000,000	5,500,000	20,500,000	15,569,843	4,930,157
301004010		Tourism Development and Promotion	8,500,000	(8,500,000)	-	-	-
	301014010	Tourism Promotion and Marketing	8,500,000	(8,500,000)	-	-	-
302004010		Trade Promotion and marketing	59,482,894	(12,250,000)	47,232,894	34,246,626	12,986,268
	302014010	Domestic Trade Development	56,262,894	(10,550,000)	45,712,894	34,158,126	11,554,768
	302024010	Fair Trade and Consumer Protection	3,220,000	(1,700,000)	1,520,000	88,500	1,431,500

County Government of Muranga
County Executive - muranga
Annual Report and Financial Statements for the year ended June 30 2024

401004010		Supply suppression and enforcement	10,160,000	(1,500,000)	8,660,000	7,627,283	1,032,717
	401014010	Alcoholic Control and Reviewing of Licences	10,160,000	(1,500,000)	8,660,000	7,627,283	1,032,717
402004010		Treatment and rehabilitation	1,058,996,404	96,742,924	1,155,739,328	904,537,278	251,202,050
	402014010	Prevention Curriculum Development	-	-	-	-	-
	402034010	Community Screening, Early Identification and Interventions	60,000,000	(16,000,000)	44,000,000	30,902,089	13,097,911
	402054010	Free Primary HealthCare	998,996,404	112,742,924	1,111,739,328	873,635,189	238,104,139
501004010		Education	140,000,000	(125,000,000)	15,000,000	5,887,064	9,112,936
	501034010	Early Childhood Development Education	130,000,000	(115,000,000)	15,000,000	5,887,064	9,112,936
	501054010	Motivation of Primary and Secondary School	10,000,000	(10,000,000)	-	-	-
502004010		Technical Vocational Education and Training	-	1,500,000	1,500,000	324,000	1,176,000
	502034010	Infrastructure Development and Expansion	-	1,500,000	1,500,000	324,000	1,176,000
507004010			130,766,773	7,250,000	138,016,773	126,464,757	11,552,016
	507014010	Revitalisation of Youth Polytechnics	130,766,773	7,250,000	138,016,773	126,464,757	11,552,016
509004010			559,687,721	85,880,930	645,568,651	526,074,300	119,494,352
	509014010	Early Child Development and Education	288,468,651	91,000,000	379,468,651	318,310,407	61,158,245
	509024010	Motivation of Primary and Secondary Schools	271,219,070	(5,119,070)	266,100,000	207,763,893	58,336,107
705004010			177,171,677	(33,600,000)	143,571,677	114,598,711	28,972,966

County Government of Muranga
County Executive - muranga
Annual Report and Financial Statements for the year ended June 30 2024

	705024010	Office Administration and support Services	170,275,677	(32,950,000)	137,325,677	111,025,603	26,300,074
	705034010	Public Participation	6,896,000	(650,000)	6,246,000	3,573,108	2,672,892
101004028			110,149,746	(52,000,000)	58,149,746	32,303,241	25,846,505
	101094010	Solid Waste Managaemnt	110,149,746	(52,000,000)	58,149,746	32,303,241	25,846,505
102004028			186,506,146	312,659,484	499,165,630	138,923,380	360,242,250
	102064010	Enviromental management & Protection	186,506,146	312,659,484	499,165,630	138,923,380	360,242,250
706004028			94,710,372	(2,000,000)	92,710,372	85,826,282	6,884,090
	706014010	General Administration Planning and support Services	94,710,372	(2,000,000)	92,710,372	85,826,282	6,884,090
1001004028			51,400,000	(35,629,742)	15,770,258	13,543,151	2,227,107
	1001054010	Enviromental Leadership and Governance	51,400,000	(35,629,742)	15,770,258	13,543,151	2,227,107
1003004028			92,108,740	(3,000,000)	89,108,740	-	89,108,740
	1003024010	Maintenance of irrigation infrastructure	92,108,740	(3,000,000)	89,108,740		89,108,740
1004004028			70,000,000	-	70,000,000	50,248,915	19,751,085
	1004014010	Water Supply Infrastructure	70,000,000	-	70,000,000	50,248,915	19,751,085
108004027			19,630,000	(2,200,000)	17,430,000	15,163,163	2,266,837
	108014010	Local Revenue Mobilisation	19,630,000	(2,200,000)	17,430,000	15,163,163	2,266,837
703004027			33,071,184	(5,500,000)	27,571,184	15,106,466	12,464,718

County Government of Muranga

County Executive - muranga

Annual Report and Financial Statements for the year ended June 30 2024

	703034010	Economic Planning and CIDP Review	33,071,184	(5,500,000)	27,571,184	15,106,466	12,464,718
705004027			46,640,000	(6,400,000)	40,240,000	32,111,996	8,128,004
	705014010	Budget Implementation and Monitoring	7,460,000	(1,400,000)	6,060,000	3,521,770	2,538,230
	705034010	Public Participation	39,180,000	(5,000,000)	34,180,000	28,590,226	5,589,774
706004027			280,017,923	1,200,000	281,217,923	226,431,116	54,786,807
	706014010	General Administration Planning and support Services	280,017,923	1,200,000	281,217,923	226,431,116	54,786,807
718004027			3,990,000	(1,100,000)	2,890,000	1,222,546	1,667,454
	718024010	Corporate Governance	3,990,000	(1,100,000)	2,890,000	1,222,546	1,667,454
730004027			3,320,000	(1,000,000)	2,320,000	1,547,850	772,150
	730014010	Budget Implementation and Monitoring	3,320,000	(1,000,000)	2,320,000	1,547,850	772,150
706004010			3,065,592,598	(122,002,741)	2,943,589,857	1,879,027,591	1,064,562,266
	706014010	General Administration Planning and support Services	3,065,592,598	(122,002,741)	2,943,589,857	1,879,027,591	1,064,562,266
711004010			140,660,000	20,000,000	160,660,000	147,269,622	13,390,378
	711014010	Youth Development Services	135,660,000	20,000,000	155,660,000	142,301,922	13,358,078
	711024010	Gender & Social-Economic Empowerment	5,000,000	-	5,000,000	4,967,700	32,300
718004010			5,670,000	(300,000)	5,370,000	3,232,436	2,137,564
	718014010	Audit Services	5,670,000	(300,000)	5,370,000	3,232,436	2,137,564

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901004010			7,450,000	2,000,000	9,450,000	1,662,597	7,787,403
	901014010	Social Welfare and Vocational Rehabilitation	7,450,000	2,000,000	9,450,000	1,662,597	7,787,403
902004010			21,421,000	(6,000,000)	15,421,000	13,380,512	2,040,488
	902024010	Persons Living With Disabilities	5,000,000	-	5,000,000	4,917,600	82,400
	902044010	Disaster Fund Management	16,421,000	(6,000,000)	10,421,000	8,462,912	1,958,088
903004010			28,623,500	9,000,000	37,623,500	12,911,680	24,711,821
	903034010	Development and Management of Sports Facilities	28,623,500	9,000,000	37,623,500	12,911,680	24,711,821
904004010			8,119,238	-	8,119,238	4,133,001	3,986,237
	904014010	Development And Promotion of Culture	8,119,238	-	8,119,238	4,133,001	3,986,237
		Grand Total	9,858,261,393	(342,604,380)	9,515,657,013	6,468,547,821	3,047,109,192

13. Significant Accounting Policies

The key accounting policies adopted in the preparation of these financial statements are set out below:

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

The financial statements are for the Muranga County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

c) Recognition of receipts and payments

i) Recognition of receipts

The County Executive recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Executive.

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

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Significant Accounting Policies (Continued)

d) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

Salaries and Wages, Allowances, and statutory contributions for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. *The stock of debt is disclosed as an annexure to the County consolidated financial statements.(if applicable).*

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

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Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) 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.

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs 0 compared to KShs 0 in prior period as indicated on note 0.

Significant Accounting Policies (Continued)

h) Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

i) Third Party Deposits and Retention

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

j) Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

k) 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

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Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Note 0 and *Annex 7* of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

n) 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 11/7/2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

p) Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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14. Notes to the Financial Statements

1. Transfer from the CRF

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,659,121,336	759,234,413
Total exchequer releases for quarter 2	1,376,133,515	1,702,173,714
Total exchequer releases for quarter 3	1,240,298,896	1,454,229,378
Total exchequer releases for quarter 4	2,507,995,782	3,642,906,246
Total	6,783,549,529	7,558,543,751

2. Miscellaneous Receipts

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Insurance Recoveries	-	
Other Receipts (<i>Specify</i>)	-	
Total	-	

3. Compensation of Employees

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Basic salaries of permanent employees	3,299,946,688	3,856,978,985
Basic wages of temporary employees	385,693,080	39,738,126
Personal allowances paid as part of salary	-	2,562,400
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,685,639,768	3,899,279,511

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Utilities, supplies and services	61,528,276	113,191,970
Communication, supplies and services	940,063	65,570,481
Domestic travel and subsistence	113,394,735	179,556,062
Foreign travel and subsistence	19,746,896	18,649,837
Printing, advertising and information supplies & services	13,355,433	14,899,632
Rent and Rates	10,489,000	17,824,720
Training expenses	17,376,984	40,585,661
Hospitality supplies and services	22,617,007	22,985,484
Insurance costs	266,112,277	186,834,536
Specialized materials and services	574,243,320	561,447,968
Office and general supplies and services	11,485,667	15,009,034
Fuel, oil and lubricants	33,992,138	43,999,253
Other operating expenses (including bank charges)	94,366,951	116,534,863
Routine maintenance – vehicles and other transport equipment	7,537,092	9,601,098
Routine maintenance – other assets	1,485,975	165,631,015
Total	1,248,671,814	1,572,321,614

5. Subsidies

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Subsidies to Public Corporations		
Grant to youth polytechnic	4,000,000	3,600,000
Total	4,000,000	3,600,000

This relates to Capitation for county vocational and village poly technics

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Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Current Grants to government Agencies and other levels of Government	49,580,053	129,286,587
Capital grant to semi-autonomous government agencies	366,065,544	4,185,129
Capital grant to other levels of government	23,364,209	601,414,365
Donations	1,020,000	875,000
Other Capital Grants and Trans	315,000	398,899
Non profit non-government organization(council of governors)	4,000,000	-
Total	444,344,806	736,159,980

This payment relates to transfer to FFLOCA , AFIS Fund ,Nitration International, Aggregated Industrilial Park,Muranga Youth Fund,Primary Health,

7. Other Grants and Transfers

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Scholarships and other educational benefits	251,994,480	308,000,000
Subsidies to small businesses, cooperatives, and self employed	195,458,643	9,000,000
Total	447,453,123	317,000,000

This payment relates transfer to bursary and transfer to NAVCDP

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8. Social Security Benefits

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Government Pension and Retirement Benefits	75,943,244	66,790,654
Refund Exgratia and Other Service Gratuities	3,649,592	-
Total	79,592,836	66,790,654

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	Current FY 2023/2024	Comparative FY 2022/2023
	Kshs	Kshs
Purchase of buildings		-
Construction of buildings	81,284,941	-
Refurbishment of buildings	6,518,919	-
Construction of roads	-	168,853,014
Construction and civil works	294,325,169	476,405,421
Overhaul and refurbishment of construction & civil works	7,486,957	-
Purchase of vehicles and other transport equipment	8,000,000	22,551,150
Purchase of office furniture and general equipment	7,898,484	8,172,308
Purchase of specialized plant, equipment and machinery	17,495,841	30,835,300
Rehabilitation and renovation of plant, machinery and equip.	20,579,523	-
Purchase of certified seeds, breeding stock and live animals	-	202,900,000
Research, studies, project preparation, design & supervision	-	3,668,151
Rehabilitation of civil works	11,415,065	-
		-
Purchase of ICT Networking and Communication Equipment	88,410,104	
Total acquisition of non- financial assets	-	-
Financial assets	-	-
Car loans to Public Servants	-	1,887,366
Domestic Payables - from Previous Financial Years	-	-
Total acquisition of assets	543,415,003	915,272,710

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Notes to the Financial Statements (Continued)

10. Finance Costs, including Loan Interest

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Other creditors	-	-
Interest payments on guaranteed debt taken over by govt	-	-
Interest on domestic borrowings (non-govt)	-	-
Interest on borrowings from other government units	-	-
Total	-	-

11. Repayment of Principal on Domestic Lending and On-Lending

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Budget Reserves		12,000,000
Emergency fund	7,000,000	-
Refund to CFR	8,430,471	-
Total	15,430,471	12,000,000

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Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Current FY 2023/2024	Comparative FY 2022/2023
			Kshs	Kshs
CBK-COUNTY RECURRENT A/C	NO. 1000171073		98,413,337	58
CBK-COUNTY DEVELOPMENT A/C	NO.1000170988		133,129,122	8,386,442
CBK-COUNTY RMLF A/C	NO.1000252798		-	-
CBK- SPECIAL PURPOSE A/C	NO.1000346485		-	53
CBK-MURANGA COUNTY KENYA DEVOL SUP PROG-KSH.A/C	NO:1000439181		-	43,918
CBK-AGRI SECTOR DEV PROG. II A/C	NO.1000368877		-	-
CBK-VILLAGE POLYTECHNIC A/C	NO.1000368853		-	-
CBK-MURANGA COUNTY NAT, AGRI & RUR.GR(NARIGP)	NO.1000368845		-	-
CBK-MURANGA COUNTY NUTRITION PROJECT AC-KES	NO: 1000508687		18,544,724	25,236,924
CBK-MURANGA COUNTY COVID-19 SPEC	NO.1000456132		-	-
CBK-MURANGA COUNTY AGGREGA INDUST PARK AC	NO:1000726474		57,800,000	-
CBK-MURANGA COUNTY CLIMATE CHAGE FUND AC/	NO:1000544279		58,575,594	17,814,871
CBK- MURANGA COUNTY PRIMARY HEALTH CARE	NO.1000563419		-	2,701,688
MURANGA COUNTY NAT, AGRIC VAL CHAIN(NAVCDP)	NO.1000705744		-	-
CBK-MURANGA COUNTY EQUALIZATION FUND	NO.1000738057		-	-
CBK-MURANGA COUNTY CHP'S STIPEND SPA	NO.1000743476		-	-
CBK-MURANGA COUNTY DEPOSIT ACCOUNT	NO:1000380179		29,706,947	-
CBK- MURANGA COUNTY KENYA URBARN SUPPORT PROG	NO.1000380168		-	-
CBK- MURANGA COUNTY URBAN INSTITUTION GR	NO.1000422629		-	-
Total			396,169,724	54,183,954

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13 B Cash in Hand

	Current FY 2023/2024	Comparative FY 2022/2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	Current FY 2023/2024	Comparative FY 2022/2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

<i>Description</i>	Current FY 2023/2024	Comparative FY 2022/2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Domestic travel- Imprest.	2,794,575	-
Total	2,794,575	-

<i>Breakdown of Imprest</i>			Current FY 2023/2024	Comparative FY 2022/2023
date	VOUCHER NO.	PAYEE	Kshs	Kshs
14-Sep-23	45361	YUSSUF ABURO VAINUSA	88,000.00	-
18-Sep-23	45435	TERESIA MUTHONI METHU	96,200.00	-
19-Sep-23	45473	SUSAN NJERI ICHAU	44,800.00	-
19-Sep-23	45510	HELLEN MUTHONI WACHIRA	59,600.00	-
19-Sep-23	45525	ESTHER NDUTA MAINA	84,000.00	-
25-Sep-23	45623	THUO JUDY NJERI	77,200.00	-
25-Sep-23	45624	GRACE AKINYI ALUOCH	77,200.00	-
25-Sep-23	45604	Serah wanja wanjuki	89,600.00	-
25-Sep-23	45598	Domiinic Muchiri Mathenge	112,000.00	-
4-Oct-23	45741	JAMES MUCHINA NDUNG'U	114,000.00	-
24-Oct-23	46088	SIMON ICHAHURIA MUNGAI	46,970.00	-

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25-Oct-23	46148	SAMUEL NJOORA KINYANJUI	35,600.00	
25-Oct-23	46129	SAMUEL MAINA KAAGA	90,000.00	
25-Oct-23	46132	DORCAS NJERI IRUNGU	98,000.00	
3-Nov-23	46267	BENSON KARUIRU KAMAU	68,520.00	
3-Nov-23	46265	DAVID IRUNGU WAWERU	94,000.00	
8-Nov-23	46362	SINFORIAN MUGANE MUBACIA	36,400.00	
8-Nov-23	46413	SIMON ICHAHURIA MUNGAI	59,800.00	
9-Nov-23	46445	JAMES MUCHINA NDUNG'U	64,000.00	
7-Dec-23	46875	CATHERINE WAMBUI KABUKI	240,000.00	
21-Dec-23	47150	CATHERINE WAMBUI KABUKI	120,000.00	
1-Feb-24	47402	PRISCA NJERI MUGANE	47,800.00	
1-Feb-24	47407	NICHOLAS MWANGI WANJERI	91,035.00	
13-Feb-24	47506	SINFORIAN MUGANE MUBACIA	300,000.00	
1-Mar-24	47716	ESTHER NDUTA MAINA	66,150.00	
3-Apr-24	48109	SIMON ICHAHURIA MUNGAI	56,000.00	
8-Apr-24	48142	SIMON ICHAHURIA MUNGAI	56,000.00	
27-Jun-24	49189	GERALD NDIRANGU IRUNGU	67,760.00	
27-Jun-24	49212	ROSE WANJIRU KIBANDI	77,200.00	
27-Jun-24	49172	TITUS WAWERU MUIRURI	84,700.00	
27-Jun-24	49192	WINFRED NJERI MWANGI	101,640.00	
28-Jun-24	49283	LEONARD GUCHU NDUNG'U	50,400.00	
		Grand Total	2,794,575	-

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Notes to the Financial Statements (Continued)

15. Deposits and Retention

	Current FY 2023/2024		Comparative FY 2022/2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	29,706,947		-	
Total	29,706,947		-	
Ageing analysis for	-		-	
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparati ve FY	% of the Total
Under one year	29,706,947	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	29,706,947		-	

16. Fund Balance Brought Forward

	Current FY 2023/2024		Comparative FY 2022/2023	
	Kshs		Kshs	
Bank Accounts	54,183,954		18,064,672	
Cash in Hand	-		-	
Outstanding Imprests and Advances	-		-	
Third party deposits and retention	-		-	
Total	54,183,954		18,064,672	

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17. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	25,236,924	71,690	25,165,234
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others	-	-	-
Total	25,236,924	71,690	25,165,234

The figure of kshs. 71,690 relates to bounced cheque in the Nutritional Account after the year ended.

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Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	2,794,575	-
Increase/ (Decrease) in Imprest and Advances (C=(B-A))	(2,794,575)	-

19. Increase/ (Decrease) in Deposits and Retention

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July 2023(A)	-	-
Deposits and Retention as at 30 th June 2024(B)	29,706,947	-
Increase/ (Decrease) in Deposits and Retentions	29,706,947	-

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20. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2023/2024	Additions for the year	Paid during the year	Balance c/f current FY2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings				
Construction of Civil Works	31,664,381	120,327,948	31,664,381	120,327,948
Supply of Goods	332,144,878	114,154,925	232,356,199	213,943,305
Supply of Services	75,355,908	44,444,834	41,814,325	77,986,417
Total	439,165,167	278,927,707	305,834,905	412,257,670

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2023/2024	Additions for the year	Paid during the year	Balance c/f (FY2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Staff statutory deduction	383,382,143		53,870,948	329,511,194
June 2023 gross salary	314,952,148	233,659,475	315,812,578	232,799,045
June 2024 gross salary	-	367,934,701	-	367,934,701
Total	698,334,291	601,594,176	369,683,526	930,244,940

3. Other Pending Payables (See Annex 4)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	(-)	-
Amounts due to County Government Entities	-	-	(-)	-
Amounts due to Third Parties	-	-	(-)	-
Total	-	-	(-)	-

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4. External Assistance

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	Current FY 2023/2024	Comparative FY 2022/2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

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Other Important Disclosures

c) Classes of providers of external assistance

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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Other Important Disclosures

e) Purpose and use of external assistance.

<i>A risk management strategy is currently being developed by the county executive to ensure robust business operations.</i>	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
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, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

5.2 Classification of payments made by Third Parties by Nature of expenses.

	Current FY 2023/2024	Comparative FY 2022/2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Other payments	-	-
Total	-	-

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Other Important Disclosures

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	Current FY 2023/2024	Comparative FY 2022/2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>	-	-
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	-	-
<u>Transfers From Related Parties</u>	-	-
Transfers From the CRF	-	-
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	-	-

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Other Important Disclosures

7. Establishment of other County Government Entities

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 124,733,404 and Kshs.153,297,782 for the comparative Financial year.

9. Contingent Liabilities

Contingent Liabilities	Current FY 2023/2024 Kshs	Comparative FY 2022/2023 Kshs
Court Case Against the Entity	-	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

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10. Progress On Follow-Up On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
1.0	Expenditures Incurred After the End of the Financial Year	To enable counties to make payments for transactions already initiated, a window period was given. The county was able to finalize the highlighted transactions thereby achieving a higher budget absorption for the financial year.	Resolved	June 2024
2.0	Variances Between Financial Statements Balances and IFMIS	The county government is making efforts to clean up the historical differences caused by errors captured in the IFMIS system from the time IFMIS was introduced in the County.	Un resolved	On going
3.0	Unsupported Current Grant to Semi-Autonomous Government Agencies	The amount of ksh. 36,149,872 represents facilitation for grant activities and training which are allowed by the grant agreement section 3(5)(v) and the donor approved work plan. The Kshs.36, 327,563 was transferred from CRF to a special purpose account as a grant from development partners and expended as per the approved work plans. Kshs.35, 931,282 was transferred to Kenya Devolution Support Programme (KDSP) special purpose account, this is a project funded by the world bank to help the county Government build internal capacity. Funds are transferred from CRF account to the special purpose account for the implementation activities as per the approved work plan.	Resolved	June 2024
4.0	Lack of Proper Description in Expenditure Schedules	The payment schedule has been updated as per IFMIS system. The same information is found in manual hardcopy cashbooks	Resolved	June 2024
5.0	Unsupported Pending Bills	The confirmed and verified pending bill amount is Kshs 1,137,499,458 having been arrived at after the below reconciliation; (a)The outstanding pending bills amounting to Khs. 2,458,413,565 reported at the beginning of the financial year	Resolved	June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		<p>2022/2023 were subjected to verification by an internal Pending Bills Review Committee. (b)The Pending Bills Review Committee recommended a figure of Kshs 642,197,909 as being eligible for payments, Kshs 18,878,856 was brought forward from prior years making the total eligible pending bills to be Kshs 661,076,765. Claims worth Kshs 2,112,640,427 were found to be ineligible. (C)During the year under review an additional pending bill of Kshs 620,415,893 were incurred out of which Kshs 440,417,974 was paid leaving a balance of 1,137,499,458. The County Government vide a letter referenced MCG/FIN/COB/VOL.II/13 dated 26th September 2023 disputed the Controller of Budget's annual report pending bill figure of Kshs.3,650,000,000 as presented in the County Government Budget Implementation Review Report for the year 2022/2023. On the demand notices highlighted, the County Government has commenced negotiations with LAFUND vide letter MCG/CS/FIN/3(56) so as to reconcile the amounts due and to come up with a payment plan.</p>		
6.0	Unsupported Training Expenditure	<p>The seventeen (17) senior County officers travelled and attended the five-day residential training on change management, planning, governance and performance management from 09/06/2014 to 13/06/2014. The relevant supporting documentary evidence is attached</p>	Resolved	June 2024
7.0	Unsupported Budget Adjustments	<p>The supplementary budget was a revision of the approved budget and was processed within the provisions of section 108(2) of the Public Finance Management Act, 2012 which provides among others that "If there is a change of county government, the new county government may deviate from the financial</p>	Resolved	June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		objectives in a County Fiscal Strategy Paper, but may not deviate from the fiscal responsibility objectives". This was to align the budget with the current administration manifesto.		
8.0	Expenditure Charged to Default Cash Account	The above was occasioned by errors in posting and had not been amended during the closure of the financial year ended 30th June 2023.	resolved	June 2024
	Emphasis of matter			
	Budgetary Control and Performance	The underfunding was occasioned by late disbursements of equitable share of revenue, budgeted grants and underperformance of own source revenue. The County Executive is in talks with the National Treasury and The Controller of Budget through Council of Governors (COG) to ensure funds are approved and disbursed on time to ensure planned activities are actualized. The County is also taking measures to ensure the County meets its own source revenue targets.	Unresolved	
	other matters			
	Unresolved Prior Year Issues	The issues raised in the prior year audit report have been addressed and available for review.	Resolved	June 2024
	Basis for Conclusion			
1.1	Non-Compliance with the Law on Fiscal Responsibility - Wage Bill	The wage bill ratio is a function of receipts from equitable share, grants and own source revenue. To address the high wage bill, the County Government has Frozen recruitment, except for critical and essential cadres; b) Made a decision to be replacing staff at the entry positions, as opposed to replacing these officers at the job group they have exited at. This replacement is only done for essential posts;	Unresolved	Ongoing

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		c) Automated all revenue streams with a purpose of enhancing the County Revenues;		
1.2	Non-Compliance with Law on Ethnic Composition	The County Government of Murang'a is progressively seeking to ensure that 30% of our staff are not from the dominant ethnic community. In our job advertisements, candidates from other counties are encouraged to apply.	Unresolved	Ongoing
1.3	Over payment of House Allowances	The house allowances were paid to officers from the defunct local authorities and which were negotiated between the Kenya Local Government Workers Union (KLGWU) and the then Ministry of Local Authority in 2012.	Resolved	June 2024
1.4	Staff in Service after Attaining Mandatory Retirement Age	These were not retired officers but officers who are Persons With Disabilities (PWD) whose retirement age is 65 years and not 60 years	Resolved	June 2024
1.5	Non-Remittance of Non-Statutory Deductions	The county government has continuously been offsetting the outstanding non-statutory deductions together with other pending bills.	Resolved	June 2024
2.0	Unaccounted for Funds Transfer	The amount has been accounted for as supported by the attached financial statements. The amount was transferred to Wachuuzi Sacco in accordance with small traders empowerment regulations. The authority to open the bank accounts was given by the County Treasury as per Section 119 of the Public Finance Management Act 2012.	Resolved	June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
3.0	Irregular Facilitation of Members of Murang'a County Assembly	The joint consultative and public participation between the County Executive and County Assembly are budgeted for under the executive side. The County Government of Murang'a facilitates MCAs during consultative / public participation meetings on development and discussion of plans, policies and drafting of legislations. The highlighted meetings enabled the completion of several policies and legislation including; Kang'ata care, maternal care and subsidy regulations.	Resolved	June 2024
4.0	Irregular Expenditure on Designated Departments	The Fund was established to provide support and cushion the farmers from the high costs of inputs and stabilize the market prices. This was budgeted under the Agriculture Department The fund was established in March 2023 when the county deposited sums into the fund account, prior to March and also during the tenure of the fund the county had a duty to carry agricultural extension services related to the value chain. The fund regulations do not allow such an expenditure. The fund has only been expended strictly to support the farmers directly. Therefore, expenditure on extension services such as farmer education, various allowances are beyond the scope of the fund. If the county was to use the mango subsidy fund to fund such expenses, amounts directly payable to the farmers would diminish and hence negate the letter and spirit of the program.	Resolved	June 2024
5.0	Unutilized Fund in Nutritional International Project (NI)	Delay in disbursement of funds that related to prior years led to a delay in implementation of activities such that when the funds	Resolved	June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		were received, they had to wait for budget adjustments so as to give authority to use the funds through supplementary budget		
6.0	Irregular Commitments for Supply of Goods and Services	The procurement contracts being referred to were all commenced well before May 31. The contracts were finalized after 31st of May due to matters that could not be avoided and the Chief Officer in charge had authorized the same.	Resolved	June 2024
7.0	Lack of Prudence in the Use of Public Funds	The meetings were critical and budgeted for. The meetings required full attention and concentration as they involved critical agenda, crucial participants and experts who were usually from Nairobi and it was prudent to be near them. eg treasury officials, budget officials. All payments were made in accordance with salaries and remunerations commission guidelines.	Resolved	June 2024
8.0	Irregularities in Management of Travel Expenses	The challenge is usually occasioned by delay in disbursement of funds by the National Treasury. This has resulted in staff attending to critical issues without funds, the staff claim later, this does not warrant application of imprest. the County Government is keen to streamline the imprest system once the National Treasury releases the Funds in time. In addition, to ensure efficiency and effective management of imprest and all public funds the County has internally created an automated system that issues imprest warrants and control of surrenders and which will automatically deduct surrendered imprests from salaries.	Resolved	June 2024

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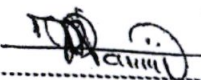
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
9.0	Failure to Prepare and Submit Financial Statements for Level 4 and 5 Hospitals	The Reports and Financial Statements of the four Level 4 hospitals have since been prepared and submitted for audit review	Resolved	June 2024
10.0	Excessive Budgetary Allocation to County Assembly	For the 2022-2023 Financial year, the ceiling for the County Assembly was set at Kshs 753,378,653 on recurrent expenditures. The budgetary provision in excess of 753,378,653 was for car and mortgage funds which were items interpreted as not within the County allocation of Revenue ceiling (CARA,2022). The amount was for setting up revolving funds and not direct expenditure items. The ceiling given though above 7% is based on CARA ,2022 as passed by the National Assembly.	Resolved	June 2024
11.0	Project Implementation Status Report	The department had proposed to utilize the entire amount budgeted for but after the procurement process and issuance of contracts had been completed, a balance of Kshs. 41,064,928 or 7.5% was realized which could not be expended on time. Contracts for 5 projects had been finalized but as at June 30 2023, the contractors were yet to commence on the projects but they have since undertaken the projects and completed them. The two completed but unutilized projects were awaiting the delivery of equipment which had already been procured so as to commence operations.	Resolved	June 2024
12.0	Unauthorized Use of Water from Water Resources	A water permit is issued after the borehole is drilled, equipped and tested. All our boreholes are in the Defects Liability period where any defects arising will be repaired by the contractors. All	Resolved	June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
		the boreholes are installed with master meters as a requirement by WRA. Permit acquisition is a process. It involves application by filling relevant documents, payment of requisite fees and it takes several months not less than two. The county Government is in the process of the above. Soon the permits will be issued. WRA cannot issue a permit before ascertaining the borehole yield and proper application is done. It is a process. Again, the county government is handing over the boreholes to the water companies to operate and maintain, the companies will have the permits and be paying the renewal fees as they fall due. This handing over is still ongoing.		
13.0	Failure to Deduct Retention Fees from Contractors' Payments	The retention account has been operationalized and deposits and retentions are now being deducted.	Resolved	June 2024
14.0	Irregular Payments to Council of Governors	The amount of Kshs. 2,100,000 were paid as subscriptions to the devolution conference in respect of participants from Murang'a County, these were not for COG Day to day operations.	Resolved	June 2024
15.0	Unexplained Voided Transactions	The transactions were voided/cancelled before they were approved by the Controller of Budget. Voiding or cancelling of transactions usually happens when either the transaction has been entered erroneously by way of details or amounts during the financial year and at the end of the year when the financial year has closed and some transactions are yet to be completed because of late disbursements of funds from the National Treasury.	Resolved	June 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Basis for Conclusion			
1.0	Lack of Risk Management Policy	<i>A risk management strategy is currently being developed by the county executive to ensure robust business operations.</i>	Unresolved	On going
2.0	Lack of Information Technology Systems Interface	We have 3 interfaces to our revenue collection system; USSD interface, Single Business Permit interface and Liquor license interface all of which share the same database and sit on the same server.	Resolved	June 2024
3.0	Summary of Non-Current Assets Register	The County executive received the report of the Intergovernmental Relations Technical Committee (IGRTC) and is in the process of updating the non-current asset register with assets devolved from the National Government and the defunct local authorities.	Resolved	June 2024



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

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15. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period 200	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
RECURRENT	1,384,195,047	1,340,660,295	1,017,226,501	1,597,734,186	5,339,816,029
DEVELOPMENT	274,926,289	35,473,220	223,072,395	563,798,946	1,097,270,850
DANIDA - Universal Healthcare in Devolved Units Programme(PRIMARY HEALTH)	-	-	-	8,955,000	8,955,000
AGGREGATED INDUSTRIAL PARK	-	-	-	62,500,000	62,500,000
NUTRITION INTERNATIONAL	-	-	-	20,184,200	20,184,200
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department	-	-	-	55,364,806	55,364,806
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) - State Department of Crop Development	-	-	-	195,458,644	195,458,644
Development of Youth Polytechnics- State Department of TVETS	-	-	-	4,000,000	4,000,000
Total	1,659,121,336	1,376,133,515	1,240,298,896	2,507,995,782	6,783,549,529

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Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	B	c	d=a+b-c	
Construction Of Civil Works								
1. Various supplies				31,664,381	120,327,948	31,664,381	120,327,948	
2. Sub-Total				-				
Supply Of Goods				-				
Various supplies		Various supplies		332,144,878	114,154,625	232,356,199	213,943,305	
3. Sub-Total				-				
4. Supply Of Services				-				
Various supplies		Various supplies		75,355,908	44,444,834	41,814,325	77,986,417	
Sub-Total				-				
5. Grand Total				439,165,167	278,927,407	305,834,904	412,257,669	
<i>*Note: Individual supplier list is filed separately</i>								

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Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previou FY	Comments
			a	b	c=a-b		
Staff statutory deduction			383,382,143		53,870,948	329,511,194	
June 2023 gross salary			314,952,148	233,659,475	315,812,578	232,799,045	
June 2024 gross salary				367,934,701	-	367,934,701	
Grand Total			698,334,291	601,594,176	369,683,526	930,244,940	

*Individual lists are filed separately

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Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	B	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

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Annex 5 –Analysis Of imprests and Advances

(a)Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
<i>Name Of Officer Or Institution</i>	dd/mm/yy	-	-	-
Total		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
<i>Name Of Officer</i>	dd/mm/yy	-	-	-
Total		-	-	-

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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year 2022/2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023/2024
Land	2,135,192,500	-	-	-	2,135,192,500
Buildings And Structures	3,081,528,965	389,615,513	-	-	3,440,477,085
Transport Equipment	333,311,150	8,000,000	-	-	341,311,150
Office Equipment, Furniture and Fittings	38,639,411	25,394,798	-	-	64,033,737
ICT Equipment	19,998,900	88,410,104	-	-	108,409,004
Machinery And Equipment	96,612,712	20,579,523	-	-	117,192,235
Biological Assets	32,689,200	0	-	-	32,689,200
Intangible Assets	-	0	-	-	-
Infrastructure Assets- Roads, Rails	223,371,522	11,415,065	-	-	234,786,587
Work In Progress	-	0	-	-	-
Others	242,164,430	0	-	-	242,164,430
TOTAL	6,203,508,790	543,415,003	-	-	6,716,255,928

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive. Additions during the year should tie to **note 9** on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

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Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.	Total								

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Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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	DR	CR
Other grants and transfers	30,667,865	
CONSTRUCTION CIVIL WORKS Being recognition of expenditure classified as other grants and transfers now reclassified.		30,667,865
Refurbishment of buildings	28,995,130	
Construction of buildings Being recognition of expenditure classified as refurbishment of buildings now reclassified		28,995,130
Purchase of furniture and fittings	17,495,841	
Purchase of specialized equipment Being recognition of expenditure classified as purchase of furniture and fittings now reclassified.		17,495,841
Domestic travel Being overstated in the Domestic travel.	2,794,575	
Outstanding imprest Being unsurrendered imprests expensed under domestic travel now reversed.		2,794,575
TOTAL		