

**COUNTY GOVERNMENT OF KIRINYAGA**

QUARTERLY REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED**

**30th JUNE 2019**

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

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# KEY ENTITY INFORMATION AND MANAGEMENT

1. **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.

1. **Key Management**

The *entity’s* day-to-day management is under the following key organs:

1. Anne M. Waiguru County Governor
2. Peter Ndambiri Deputy Governor
3. Moses Migwi CEC Member for Finance and Economic Planning
4. James Kinyua Mutugi CEC Member for Education
5. - CEC Member for Health
6. Mithamo Margaret Kibuci CEC Member for Trade, Cooperatives and Tourism
7. - CEC Member for Transport and Infrastructure
8. Jacqueline Wanjiku Njogu CEC Member for Agriculture, Livestock and Fisheries
9. Dr. Jackan M. Gutu CEC Member for Environment, Water and Natural Resources
10. Rev.Peter Murimi Kajombe CEC Member for Lands, Physical Planning & Housing.
11. Dennis Gichobi MucimiCEC Member for Youth & Sports.
12. Lynette Wanjiru Njeru CEC Member for Gender, culture & Social Development
13. Joe Muriuki County Secretary.

CEC Member for Agriculture, Livestock and Fisheries

1. **Fiduciary Management**

The key management personnel who held office during the quarter ended 30.06.2019 and who had direct fiduciary responsibility were:

|  |  |  |
| --- | --- | --- |
| No. | Designation | Name |
| 1. | Chief Finance Officer | Patrick Mugo |
| 2. | Head of County Treasury (Accounting) | Zephaniah K. Ndung’u |
| 3. | Director of Economic Planning | John N. Mbugua |
| 4. | Director, Internal Audit | Phillomena Nyokabi |
| 5. | Director Supply Chain Management | Carilus Otieno |
| 6. | Director, County Budget | Lawrence K. Muchira |

1. **Fiduciary Oversight Arrangements**

The County Government consists of two Arms of Government with one mainly undertaking the oversight role namely the County Assembly. The activities are checked by the activities of several committees instituted mainly by the County Assembly. The Finance committee is mandated to ensure there is that the public resources in the county are applied prudently for the activities that were meant for in the County. Additionally, the members of the County Assembly are representatives of the region all over the County and consequently are able to verify the optimal resource management of the county.

The County has a functional Internal Audit Office which oversees the day to day financial management of the County. They assure sound internal controls are in place.

1. **Entity Headquarters**

P.O. Box 260

KUTUS, KENYA

1. **Entity Contacts**

Telephone: (254)

E-mail:

Website: www.kirinyaga.go.ke

1. **Entity Bankers**
2. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

1. Co-operative Bank

P.O Box 635 – 10300

Kerugoya

1. Kenya Commercial Bank

P.O Box 90 - 10300

Kerugoya

4. ABC Bank

PO Box

Nairobi

1. **Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

1. **Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

# FORWARD BY THE CEC FINANCE

I have the pleasure of presenting the quarterly financial report of the County Government of Kirinyaga for the quarter ended 30th June, 2019. These quarterly financial reports have been prepared in accordance with Generally Accepted Accounting Principles (GAAPs), the International Accounting Standards (IAS), the International Public Sector Accounting Standards (IPSAS) cash basis, and Section 163 of the Public Finance Management Act, 2012.

The County realised a surplus of Kshs. 456,858,098 during the fourth quarter,compared to an approved supplementary budget of KShs. 5,911,458,972. The total expenditure for fourth quarter was Kshs 1,741,423,600

Which included both recurrent and development expenditure. The total current year revenue for fourth quarter was Kshs 1,916,147,393 with Kshs 1,707,061,000 from equitable share and KShs. 209,086,393 from local sources.

The County endeavoured to utilise Public Finance Management procedures and regulations, which included; Procurement and Disposals Act, Public Finance Management Act, 2012 just to mention a few to ensure optimal utilisation of the County Resources and achieve value for money as enshrined in the Constitution of Kenya 2010.

In the Financial Year under review, the County was faced by various challenges. They include;

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* The delay in disbursements of funds to County Governments by the National Government has persisted since inception. The County Government therefore had limited resources, which posed a challenge to timely implementation of the budget during the period under review. The county did not receive all the revenues as stipulated in CARA from National Treasury.
* The integrated Financial Management Information System (IFMIS) had not been fully rolled out in the County to facilitate proper accounting of revenues and auto bank reconciliations of the county bank accounts. The county treasury had resorted to manual system of accounting for revenues and bank reconciliation. This poses serious challenges in the effective management of public resources. The system also experiences network downtimes so often than not and consequently affects efficiency.
* Valuation of all the county assets has not been done. These include all lands where the county buildings are located for instance health centres, county polytechnics and county offices. This poses a great challenge in coming up with a comprehensive asset register for the county. The inter-governmental committee on asset and liabilities is in the process of carrying out valuation of all assets inherited from former county council, municipals and National Government, in order to come up with a consolidated asset register for the county. The asset register included in this report is therefore limited to those assets acquired after devolution in the year 2013.

In Conclusion, I am grateful to the County Governor, Deputy Governor, County Executive committee members, Departmental heads for the support they have given to me and the staff of my department during the year. I would also like to thank the officers from the National Treasury, the Office of the Controller of Budget, the Commission on Revenue Allocation and Office of Auditor General for the advice and guidance.

CPA. Moses Migwi

**CECM - Finance and Economic Planning**

**ICPAK No.20661**

**STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) member for finance being the head of the County Treasury is responsible for the preparation and presentation of the County Government’s financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the quarter ended on 30th June, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government’s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that this report gives a true and fair view of the state of the County Government’s transactions during the quarter ended 30th June, 2019, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government’s funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government’s financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Government’s financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_\_\_\_\_\_\_\_ 2019.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

County Executive Committee member – Finance and Economic Planning

# STATEMENT OF RECEIPTS AND PAYMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Note** | **Sep (Q1)** | **Dec (Q2)** | **Mar (Q3)** | **Jun (Q4)** | **Cumulative Amount** | **Comparative Period 2017/18** |
| **RECEIPTS** |  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Equitable Share (Exchequer releases) | **1** | 205,670,000 | 1,069,484,000 | 1,131,185,000 | 1,707,061,000 | 4,113,400,000 | 4,409,200,001 |
| Transfers from National Government Entities | **2** |  |  |  | 185,818,418 | 185,818,409 | 48,964,361 |
| Proceeds from Foreign Grants / Development Partners | **3** |  | 83,996,735 | 26,542,904 | 96,315,900 | 206,855,539 | 189,853,577 |
| Proceeds from Domestic Borrowings | **4** |  |  |  |  |  |  |
| Proceeds from Foreign Borrowings | **5** |  |  |  |  |  |  |
| Proceeds from Sale of Assets | **6** |  |  |  |  |  |  |
| Conditional Additional Allocations to County Governments | **7** |  |  |  |  |  |  |
| Conditional Allocation to Level 5 Hospitals | **8** |  |  |  |  |  |  |
| Fuel levy allocation | **9** |  |  |  |  |  | 123,937,522 |
| County Own Generated Revenues | **10** | 68,270,984 | 56,285,777 | 97,318,670 | 209,086,389 | 430,961,821 | 344,408,120 |
| **TOTAL RECEIPTS** |  | **273,940,984** | **1,209,766,512** | **1,255,046,574** | **2,198,281,707** | **4,937,035,769** | **5,116,363,581** |
| **PAYMENTS** |  |  |  |  |  |  |  |
| Compensation of Employees | **12** | 609,149,197 | 657,093,943 | 613,020,915 | 610,624,529 | 2,489,888,584 | 2,446,094,800 |
| Use of goods and services | **13** | 30,974,781 | 185,014,536 | 111,791,972 | 260,106,361 | 587,887,650 | 474,994,623 |
| Interest payments | **14** |  |  |  |  |  |  |
| Subsidies | **15** |  |  |  |  |  |  |
| Transfers to Other Government Entities | **16** | 179,164,261 | 199,277,140 | 330,366,684 | 332,970,570 | 1,041,778,655 | 842,888,013 |
| Other grants and transfers | **17** |  |  |  | 28,467,401 | 28,467,401 | 72,068,000 |
| Social Security Benefits | **18** |  |  |  |  |  |  |
| Acquisition of Assets | **19** | 62,816,780 | 192,943,563 | 212,500,870 | 509,254,739 | 977,515,952 | 753,599,776 |
| Finance Costs | **20** |  |  |  |  |  | 4,659 |
| Repayment of principal on Domestic and Foreign borrowing | **21** |  |  |  |  |  |  |
| Other Payments | **22** |  |  |  |  |  | 28,200,392 |
|  |  |  |  |  |  |  |  |
| **TOTAL PAYMENTS** |  | **882,105,019** | **1,234,329,182** | **1,267,680,441** | **1,741,423,600** | **5,125,538,242** | **4,617,850,263** |
| **SURPLUS/DEFICIT** |  | **(608,164,034)** | **(24,562,670)** | **(12,633,868)** | **456,858,098** | **(188,502,473)** | **498,513,319** |
|  | | | | | |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Officer – Finance Head of Treasury - Accounting

Name:Patrick Mugo Name:Z.N.Kiongo/ICPAK No.9398

# STATEMENT OF FINANCIAL ASSETS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Note** | **Sep (Q1)** | **Dec (Q2)** | **Mar (Q3)** | **June (Q4)** | **Comparative Period 2017/18** |
|  |  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **FINANCIAL ASSETS** |  |  |  |  |  |  |
| **Cash and Cash Equivalents** |  |  |  |  |  |  |
| Bank Balances | **23A** | 389,395,852 | 364,067,863 | 387,936,677 | 939,947,328 | 1,016,303,894 |
| Cash Balances | **23B** |  |  |  |  |  |
| **Total Cash and cash equivalent** |  | **389,395,852** | **364,067,863** | **387,936,677** | **939,947,328** | **1,016,303,894** |
| Accounts receivables – Outstanding Imprests | **24** | 19,748,667 | 33,565,061 | 7,886,014 | 0 |  |
| **TOTAL FINANCIAL ASSETS** |  | **409,048,462** | **397,632,924** | **395,822,691** | **939,947,328** | **1,016,303,894** |
| **FINANCIAL LIABILITIES** |  |  |  |  |  |  |
| Accounts Payables – Deposits and retentions | **25** | **(98,790,258)** | **(111,841,334)** | **(122,664,968)** | **(209,931,506.95)** | **(97,785,599)** |
| **NET FINANCIAL ASSETS** |  | **310,354,261** | **285,791,591** | **273,157,723** | **730,015,821** | **918,518,295** |
|  |  |  |  |  |  |  |
| **REPRESENTED BY** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Fund balance b/fwd** | **26** | 918,518,295 | 310,354,261 | 285,791,591 | 273,157,723 | 420,004,976 |
| **Surplus/Deficit for the quarter** |  | (608,164,034) | (24,562,670) | (12,633,868) | 456,858,098 | 498,513,319 |
|  |  |  |  |  |  |  |
| **NET FINANCIAL POSITION** |  | **310,354,261** | **285,791,591** | **273,157,723** | **730,015,821** | **918,518,295** |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Officer – Finance Head of Treasury - Accounting

Name:Patrick Mugo Name:Z.N.Kiongo/ICPAK No.9398

# STATEMENT OF CASHFLOW

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Note** | **Sep (Q1)** | **Dec (Q2)** | **Mar (Q3)** | **June (Q4)** | **Comparative Period 2017/18** |
|  |  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Receipts from operating income** |  |  |  |  |  |  |
| Equitable Share (Exchequer releases) | **1** | 205,670,000 | 1,069,484,000 | 1,131,185,000 | 1,707,061,000 | 4,409,200,001 |
| Transfers from National Government Entities | **2** |  |  |  | 185,818,409 | 172,901,883 |
| Proceeds from Foreign Grants / Development Partners | **3** |  | 83,996,735 | 26,542,904 | 96,315,900 | 189,853,577 |
| Conditional Additional Allocation to County Governments | **7** |  |  |  |  |  |
| Conditional Allocation to Level 5 Hospitals | **8** |  |  |  |  |  |
| Fuel Levy Allocation | **9** |  |  |  |  |  |
| County Own Generated Revenues | **10** | 68,270,984 | 56,285,777 | 97,318,670 | 209,086,389 | 344,408,120 |
|  |  |  |  |  |  |  |
| **Payments for operating expenses** |  |  |  |  |  |  |
| Compensation of Employees | **12** | (609,149,197) | (657,093,943) | (613,020,915) | (610,624,529) | (2,446,094,800) |
| Use of goods and services | **13** | (30,974,781) | (185,014,536) | (111,791,972) | (260,106,361) | (474,994,623) |
| Interest payments | **14** |  |  |  |  |  |
| Subsidies | **15** |  |  |  |  |  |
| Transfers to Other Government Entities | **16** | (179,164,261) | (199,277,140) | (330,366,684) | (332,970,570) | (842,888,013) |
| Other grants and transfers | **17** |  |  |  | (28,467,401) | (72,068,000) |
| Social Security Benefits | **18** |  |  |  |  |  |
| Finance Costs, including Loan Interest | **20** |  |  |  |  | (4,659) |
| Other Payments | **22** |  |  |  |  | (28,200,392) |
|  |  |  |  |  |  |  |
| **Adjusted for: Changes in Payables** |  | 1,004,659 | 13,051,076 | 10,823,634 | 87,266,539 | 72 |
| Changes in Receivables |  | **(19,748,667)** | **(13,816,394)** | **25,679,047** | **7,886,014** | - |
| **Net cash flows from operating activities** |  | **(564,091,262.45)** | **167,615,575.40** | **236,369,683.10** | **1,061,265,390.55** | **1,252,113,167** |
|  |  |  |  |  |  |  |
| **CASHFLOW FROM INVESTING ACTIVITIES** |  |  |  |  |  |  |
| Proceeds from Sale of Assets | **6** |  |  |  |  |  |
| Acquisition of Assets | **19** | (62,816,780) | (192,943,563) | (212,500,870) | (509,254,739) | (753,599,776) |
|  |  |  |  |  |  |  |
| **Net cash flows from investing activities** |  | **(62,816,780)** | **(192,943,563)** | **(212,500,870)** | **(509,254,739)** | **(753,599,776)** |
|  |  |  |  |  |  |  |
| **CASHFLOW FROM BORROWING ACTIVITIES** |  |  |  |  |  |  |
| Proceeds from Domestic Borrowings | **4** |  |  |  |  |  |
| Proceeds from Foreign Borrowings | **5** |  |  |  |  |  |
| Repayment of principal on Domestic and Foreign borrowing | **21** |  |  |  |  |  |
| **Net cash flow from financing activities** |  |  |  |  |  |  |
| **NET INCREASE IN CASH AND CASH EQUIVALENT** |  | **(626,908,042)** | **(25,327,988)** | **23,868,813** | **552,010,651** | **498,513,319** |
| **Cash and cash equivalent at BEGINNING of the quarter** | **26** | **1,016,303,894** | **389,395,852** | **364,067,863** | **387,936,677** | **517,790,503** |
| **Cash and cash equivalent at END of the quarter** |  | **389,395,852** | **364,067,863** | **387,936,677** | **939,947,328** | **1,016,303,894** |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2019 and signed by: \_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Officer – Finance Head of Treasury - Accounting

Name:Patrick Mugo Name:Z.N.Kiongo/ICPAK No.9398

# STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

| **Receipt/Expense Item** | **Budget Q1 2018** | **Actual Q1 2018** | **Budget utilization difference** | **Budget cumulative to date** | **Actual cumulative to date** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- | --- |
| **RECEIPTS** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Equitable Share (Exchequer releases) | 1,028,350,000 | 205,670,000 | 822,680,000 | 4,113,400,000 | 4,113,400,000 | 0 |
| Transfers from National Government Entities | 28,373,142.50 |  | 28,373,142.50 | 11,625,078 | 11,282,570 | 342,508.00 |
| Proceeds from Foreign Grants/Development Partners | 66,899,673.25 |  | 66,899,673.25 | 550,968,393 | 246,274,088.70 | 304,694,304.30 |
| Proceeds from Domestic Borrowings |  |  |  |  |  |  |
| Proceeds from Foreign Borrowings |  |  |  |  |  |  |
| Proceeds from Sale of Assets |  |  |  |  |  |  |
| Conditional Additional Allocations to County Governments |  |  |  |  |  |  |
| Conditional Allocation to Level 5 Hospitals |  |  |  |  |  |  |
| Fuel Levy Allocation | 27,075,560 | 0 | 27,075,560 | 117,594,613 | 135,117,289.00 | (17,522,685.00) |
| County Own Generated Revenues | 162,500,000 | 68,270,984 | 94,229,016 | 430,000,000 | 430,961,821 | (961,820.50) |
| Unspent Funds | 225,030,861 | 774,669,242.40 | (549,638,381.40) | 687,870,888 | 774,669,242.40 | (86,798,354.40) |
| **TOTAL** | **1,538,229,236.75** | **1,048,610,226** | **489,619,010.75** | **5,911,458,972** | **5,711,705,011.10** | **199,753,952.90** |
| **PAYMENTS** |  |  |  |  |  |  |
| Compensation of Employees | 525,634,465 | 609,149,197 | (83,514,732) | 2,505,615,115 | 2,489,888,584.10 | 15,726,530.90 |
| Use of goods and services | 192,990,551 | 30,974,781 | 162,015,770 | 708,229,717 | 587,887,649.85 | 120,342,067.15 |
| Interest payments |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to Other Government Entities | 280,680,528.50 | 179,164,261 | 101,516,267.50 | 1,428,075,587 | 1,041,778,655.05 | 386,296,931.95 |
| Other grants and transfers | 9,225,000 |  | 9,225,000 | 55,120,000 | 28,467,400.60 | 26,652,599.40 |
| Social Security Benefits |  |  |  |  |  |  |
| Acquisition of Assets | 529,672,192.25 | 62,816,780 | 466,855,412.25 | 1,214,418,553 | 977,515,952.15 | 236,902,600.85 |
| Finance Costs | 26,500 |  | 26,500 |  |  |  |
| Repayment of principal on Domestic and Foreign borrowing |  |  |  |  |  |  |
| Other Payments |  |  |  |  |  |  |
| **TOTAL** | **1,538,229,236.75** | **882,105,019** | **656,124,217.75** | **5,911,458,972** | **5,125,538,241.75** | **785,920,730.25** |

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

1. *The Unspent fund brought forward from 2017/18 financial year was ksh. 774,669,242.40. This fund was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was mainly to cater for roll over projects in development budget.*
2. *There was a supplementary budget done during the fourth quarter which caused utilization differences in some vote heads.*
3. *100 % budget on local revenue was realised by the end of fourth quarter.*
4. *Unspent fund carried forward from this financial year is kshs.571,444,015*

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Officer – Finance Head of Treasury - Accounting

Name:Patrick Mugo Name:Z.N.Kiongo/ICPAK No.9398

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

| **Receipt/Expense Item** | **Budget Q1 2018** | **Actual Q1 2018** | **Budget utilization difference** | **Budget cumulative to date** | **Actual cumulative to date** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- | --- |
| **RECEIPTS** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Equitable Share (Exchequer releases) | 719,845,000 | 205,670,000 | 514,175,000 | 2,879,380,000 | 2,879,380,000 | 0 |
| Transfers from National Government Entities | 28,373,142.50 |  | 28,373,142.50 | 11,625,078 | 11,282,570 | 342,508.00 |
| Proceeds from Foreign Grants/Development Partners | 13,965,332.50 |  | 13,965,332.50 | 209,378,877 | 85,474,862.70 | 123,904,014.30 |
| Proceeds from Domestic Borrowings |  |  |  |  |  |  |
| Proceeds from Foreign Borrowings |  |  |  |  |  |  |
| Proceeds from Sale of Assets |  |  |  |  |  |  |
| Conditional Additional Allocations to County Governments |  |  |  |  |  |  |
| Conditional Allocation to Level 5 Hospitals |  |  |  |  |  |  |
| Fuel Levy Allocation |  |  |  | 0 |  |  |
| County Own Generated Revenues | 113,750,000 | 68,270,984 | 45,479,016 | 305,058,083 | 301,673,277.15 | 10,326,958.27 |
| Unspent Funds | 41,914,431 | 711,852,462 | (669,938,031) | 687,870,888 | 711,852,462 | (23,981,574.00) |
| **TOTAL** | **917,847,906** | **985,793,446** | **(67,945,540)** | **4,093,312,926** | **3,989,663,171.85** | **110,591,906.57** |
| **PAYMENTS** |  |  |  |  |  |  |
| Compensation of Employees | 525,634,465 | 609,149,197 | (83,514,732) | 2,503,615,115 | 2,488,930,134.60 | 14,684,980.40 |
| Use of goods and services | 192,990,551 | 30,974,781 | 162,015,770 | 646,105,675 | 559,209,785.20 | 86,895,889.80 |
| Interest payments |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to Other Government Entities | 188,166,827.25 | 179,164,261 | 9,002,566.25 | 896,774,016 | 988,443,834.05 | (91,669,818.05) |
| Other grants and transfers | 375,000 |  | 375,000 | 20,000,000 | 20,000,000 |  |
| Social Security Benefits |  |  |  |  |  |  |
| Acquisition of Assets | 10,654,562.75 |  | 10,654,562.75 | 26,818,120 | 26,032,362.50 | 785,757.50 |
| Finance Costs | 26,500 |  | 26,500 |  |  |  |
| Repayment of principal on Domestic and Foreign borrowing |  |  |  |  |  |  |
| Other Payments |  |  |  |  |  |  |
| **TOTAL** | **917,847,906** | **819,288,238** | **98,559,668** | **4,093,312,926** | **4,082,616,116.35** | **10,696,809.65** |

# 

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

1. *The Unspent fund brought forward from 2017/18 financial year was ksh. 774,669,242.40. This fund was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was mainly to cater for roll over projects in development budget.*
2. *There was a supplementary budget done during the fourth quarter which caused utilization differences in some vote heads.*
3. *100 % budget on local revenue was realised by the end of fourth quarter.*
4. *Unspent fund carried down from this financial year is kshs.* *571,444,015*

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Officer – Finance Head of Treasury - Accounting

Name:Patrick Mugo Name:Z.N.Kiongo/ICPAK No.9398

# STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

| **Receipt/Expense Item** | **Budget Q1 2018** | **Actual Q1 2018** | **Budget utilization difference** | **Budget cumulative to date** | **Actual cumulative to date** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- | --- |
| **RECEIPTS** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Equitable Share (Exchequer releases) | 308,505,000 |  | 308,505,000 | 1,234,020,000 | 1,234,020,000 | 0 |
| Transfers from National Government Entities |  |  |  |  |  |  |
| Proceeds from Foreign Grants/Development Partners | 52,934,340.75 |  | 52,934,340.75 | 341,589,516 | 160,799,226.00 | 180,790,290.00 |
| Proceeds from Domestic Borrowings |  |  |  |  |  |  |
| Proceeds from Foreign Borrowings |  |  |  |  |  |  |
| Proceeds from Sale of Assets |  |  |  |  |  |  |
| Conditional Additional Allocations to County Governments |  |  |  |  |  |  |
| Conditional Allocation to Level 5 Hospitals |  |  |  |  |  |  |
| Fuel Levy Allocation | 27,075,560 |  | 27,075,560 | 117,594,613 | 135,117,289.00 | (17,522,676.00) |
| County Own Generated Revenues | 48,750,000 |  | 48,750,000 | 124,941,917 | 129,288,543.35 | (4,346,634.35) |
| Unspent Funds | 183,116,430 | 62,816,780 | 120,229,650 | 0 | 62,816,780 | (62,816,780.00) |
| **TOTAL** | **620,381,330.75** | **62,816,780** | **557,494,551** | **1,818,146,046** | **1,722,041,838.35** | **96,104,207.65** |
| **PAYMENTS** |  |  |  |  |  |  |
| Compensation of Employees |  |  |  | 2,000,000 | 958,450.00 | 1,041,550.00 |
| Use of goods and services |  |  |  | 62,124,042 | 28,677,865.00 | 33,446,177.00 |
| Interest payments |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to Other Government Entities | 92,513,701.25 |  | 92,513,701.25 | 531,301,571 | 53,334,821.00 | 477,966,750.00 |
| Other grants and transfers | 8,850,000 |  | 8,850,000 | 35,120,000 | 8,467,400.60 | 26,652,599.40 |
| Social Security Benefits |  |  |  |  |  |  |
| Acquisition of Assets | 519,017,629.50 | 62,816,780 | 456,200,849.50 | 1,187,600,433 | 951,483,590.35 | 236,116,842.65 |
| Finance Costs |  |  |  |  |  |  |
| Repayment of principal on Domestic and Foreign borrowing |  |  |  |  |  |  |
| Other Payments |  |  |  |  |  |  |
| **TOTAL** | **620,381,330.75** | **62,816,780** | **557,564,550.75** | **1,818,146,046** | **1,042,922,126.95** | **775,223,919.05** |

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

1. *The Unspent fund brought forward from 2017/18 financial year was ksh. 774,669,242.40. This fund was utilized to finance first quarter recurrent and development budget due to delayed exchequer releases by National Treasury. The unspent fund brought forward was mainly to cater for roll over projects in development budget.*
2. *There was a supplementary budget done during the fourth quarter which caused utilization differences in some vote heads.*
3. *100 % budget on local revenue was realised by the end of fourth quarter.*
4. *The Unspent fund carried down from this financial year is kshs.* *571,444,015*

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Chief Officer – Finance Head of Treasury - Accounting

Name:Patrick Mugo Name:Z.N.Kiongo/ICPAK No.9398

# BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| **Programme/Sub-progarmme** | **Budget** | **Actual** | **Budget utilization difference** | **Budget cumulative to date** | **Actual cumulative to date** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Quarter 2018** | **Quarter 2018** |  | **Date, 2018** | **Date, 2018** |  |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Programme 1 | annexed |  |  |  |  |  |
| Sub-programme 1 |  |  |  |  |  |  |
| Sub-programme 2 |  |  |  |  |  |  |
| Sub-programme 3 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Programme 2 |  |  |  |  |  |  |
| Sub-programme 1 |  |  |  |  |  |  |
| Sub-programme 2 |  |  |  |  |  |  |
| Sub-programme 3 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

# NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE (EXCHEQUER RELEASES)

|  |  |  |
| --- | --- | --- |
|  | **2018/2019** | **2017/2018** |
| Total Exchequer Releases for quarter 1 | 205,670,000.00 | 308,644,000 |
| Total Exchequer Releases for quarter 2 | 1,069,484,000 | 705,472,000 |
| Total Exchequer Releases for quarter 3 | 1,131,185,000 | 1,212,530,000 |
| Total Exchequer Releases for quarter 4 | 1,707,061,000 | 2,182,554,000 |
| **Cumulative Amount** | **4,113,400,000** | **4,409,200,000** |

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
| **Description** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
|  |  |  |  |  |  |  |
| Transfers from Central government entities |  |  |  |  |  |  |
| Ministry of Health user fees for health centers and dispensaries |  |  |  |  |  |  |
| Transfer for Free maternity |  |  |  |  |  |  |
| Abolishment of user fees in health centers and dispensaries |  |  |  | 11,282,570 | 11,282,570 | 11,625,078 |
| Transfer for Health worker allowances |  |  |  |  |  |  |
| Agriculture Coffee Cess fund Transfer |  |  |  |  |  |  |
| Rehabilitation of class c roads/Kenya roads board |  |  |  |  |  |  |
| Fuel levy |  |  |  | 135,117,298.00 | 135,117,289.00 |  |
| Youth polytechnic |  |  |  | 39,418,550 | 39,418,550 | 37,339,283 |
| **TOTAL** |  |  |  | **185,818,418.00** | **185,818,409.00** | **48,964,361** |

\*Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. PROCEEDS FROM FOREIGN GRANTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
| **Name of Donor** | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Grants Received from Bilateral Donors (Foreign Governments)** |  |  |  |  |  |  |
| ***Government of Germany*** |  |  |  |  |  |  |
| Roads 2000 Project in Western Kenya |  |  |  |  |  |  |
| Roads 2000 Project in Central Kenya |  |  |  |  |  |  |
| ***Government of Italy*** |  |  |  |  |  |  |
| Rehabilitation of sub-district hospitals – KIDDP |  |  |  |  |  |  |
| ***DANIDA*** |  | 7,391,250 | 7,391,250 |  | 14,782,500.00 | 15,834,157 |
| Health Sector Programme Support (HSPS) |  |  |  |  |  |  |
| Health Sector Support Project (HSSP) |  |  |  |  |  |  |
| ***World Bank*** |  |  |  |  |  |  |
| Health Sector Support Project (HSSP) |  | 5,303,285 | 13,144,901 | 5,037,423.7 | 23,485,609.70 | 10,000,000 |
| Kenya Urban Support Program(KUSP) |  | 71,302,200 |  | 41,200,000 | 112,502,200 |  |
| Kenya devolution support program |  |  |  |  |  | 113,409,565 |
| ASDSP |  |  | 6,006,753 |  | 6,006,753 |  |
| National agriculture & rural growth inclusive project |  |  |  | 50,078,476 | 50,078,476 | 50,609,855 |
| ***TOTAL*** |  | **83,996,735** | **26,542,904** | **96,315,900** | **206,855,538.70** | **189,853,577** |

*\*****Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. This will be amended in line with CARA.***

1. PROCEEDS FROM DOMESTIC BORROWINGS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Borrowing within General Government |  |  |  |  |  |  |
| Borrowing from Monetary Authorities (Central Bank) |  |  |  |  |  |  |
| Other Domestic Depository Corporations (Commercial Banks) |  |  |  |  |  |  |
| Borrowing from Other Domestic Financial Institutions |  |  |  |  |  |  |
| Borrowing from Other Domestic Creditors |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

5. PROCEEDS FROM FOREIGN BORROWINGS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Foreign Borrowing – Draw-downs Through Exchequer |  |  |  |  |  |  |
| Foreign Borrowing - Direct Payments |  |  |  |  |  |  |
| Foreign Currency and Foreign Deposits |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

6. PROCEEDS FROM SALE OF ASSETS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Receipts from the Sale of Buildings |  |  |  |  |  |  |
| Receipts from the Sale of Vehicles and Transport Equipment |  |  |  |  |  |  |
| Receipts from the Sale Plant Machinery and Equipment |  |  |  |  |  |  |
| Receipts from Sale of Certified Seeds and Breeding Stock |  |  |  |  |  |  |
| Receipts from the Sale of Strategic Reserves Stocks |  |  |  |  |  |  |
| Receipts from the Sale of Inventories, Stocks and Commodities |  |  |  |  |  |  |
| Disposal and Sales of Non-Produced Assets |  |  |  |  |  |  |
| Receipts from the Sale of Strategic Reserves Stocks |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

7. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Loans and Grants Supplementary** |  |  |  |  |  |  |
| Conditional Allocations for Free Maternal Healthcare Allocation |  |  |  |  |  |  |
| Conditional Allocations for Compensation for User Fees Foregone |  |  |  |  |  |  |
| Conditional Allocation for Leasing of Medical Equipment |  |  |  |  |  |  |
| Conditional Allocation from Road Maintenance Fuel Levy Fund |  |  |  |  |  |  |
| Conditional Allocation to County Emergency Fund |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

***\*Use this Note to record conditional transfers from National Government entities. Non-conditional transfers are to be recorded in Note 2.***

8. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Level 5 Hospital** | **Allocation**  **Q1** | **Allocation**  **Q2** | **Allocation**  **Q3** | **Allocation**  **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| (name of level 5 hospital) |  |  |  |  |  |  |
| (name of level 5 hospital) |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

9. FUEL LEVY ALLOCATION

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Allocation**  **Q1** | **Allocation**  **Q2** | **Allocation**  **Q3** | **Allocation**  **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Road maintenance fuel levy fund |  |  |  |  |  | 123,937,522 |
| **TOTAL** |  |  |  |  |  | **123,937,522** |

10. SUMMARY OF COUNTY OWN GENERATED REVENUES

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Original Estimates** | **Revised Estimates** | **Final Budget** | **% Realized** | **Actual cumulative revenue (Q1 – Q4)** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |  |  |
| Transfers from National Government | 4,113,400,000.00 |  | 4,113,400,000.00 | 100% | 4,113,400,000.00 |
| Parking Fees | 45,500,000.00 |  | 23,153,846.15 | 101.36% | 23,469,118.00 |
| Rates | 58,835,055.25 |  | 25,000,000.00 | 84.65% | 21,162,524.00 |
| Single Business Permits | 160,176,084.93 |  | 99,230,769.23 | 107.42% | 106,596,963.00 |
| Plans Inspection | 7,763,370.98 |  | 14,000,000.00 | 100.97% | 14,135,709.00 |
| Advertising (Billboards) | 4,615,735.17 |  | 8,000,000.00 | 108.33% | 8,666,750.00 |
| Rent ( County Houses, Market stalls, County commercial buildings) | 8,000,000.00 |  | 5,500,000.00 | 97.97% | 5,388,400.00 |
| Tenant Purchase Scheme (TPS) |  |  | xxx |  |  |
| Agricultural Produce | 3,946,692.52 |  | 6,000,000.00 | 68.27% | 4,096,206.15 |
| Mortuary Charges |  |  | xxx |  |  |
| Water Lease Fees |  |  | xxx |  |  |
| Hospital Fees | 166,681,587.34 |  | 136,513,846.15 | 89.37% | 122,004,737.35 |
| Sundry debtors (Premium for property allocation and ground rent) |  |  | xxx |  |  |
| Licences | 75,753,711.81 |  | 47,138,461.54 | 131.12% | 61,807,200.00 |
| Other Revenues Not Classified anywhere | 118,727,762.00 |  | 65,463,076.93 | 97.21% | 63,634,213.00 |
| **TOTAL** | **4,763,400,000** |  | **4,543,400,000.00** |  | **4,544,361,820.50** |

11. NOTES TO THE FINANCIAL STATEMENTS (Continued)

UNSPENT FUNDS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Equitable Share | - |  |  |  |  |  |
| **TOTAL** | **-** |  |  |  |  | **-** |

12. COMPENSATION OF EMPLOYEES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Basic salaries of permanent employees | 544,005,510.85 | 552,564,783.30 | 533,875,317 | 531,427,023.80 | 2,161,872,634.95 | 2,156,759,406 |
| Basic wages of temporary employees | 17,915,861.00 | 15,673,675.60 | 8,346,714.00 | 14,222,949.00 | 56,159,199.60 | 46,277,417.90 |
| Personal allowances paid as part of salary |  |  |  |  |  |  |
| Personal allowances paid as reimbursements |  |  |  |  |  |  |
| Personal allowances provided in kind |  |  |  |  |  |  |
| Pension and other social security contributions | 37,169,625.40 | 43,707,736.45 | 46,972,333.55 | 39,371,899.85 | 167,221,595.25 | 160,219,838.15 |
| Compulsory national social security schemes | 517,600.00 | 949,600.00 | 1,333,800.00 | 2,135,624.00 | 4,936,624.00 | 4,281,295 |
| Compulsory national health insurance schemes | 9,540,600 | 9,890,950.00 | 9,492,750.00 | 9,774,232.00 | 38,698,532.00 | 37,373,650 |
| Social benefit schemes outside government |  | 34,307,198 | 13,000,000 | 13,692,799.95 | 60,999,997.95 | 41,183,193 |
| Other personnel payments |  |  |  |  |  |  |
| **TOTAL** | **609,149,197.25** | **657,093,943** | **613,020,915** | **610,624,529** | **2,489,888,583.75** | **2,446,094,800** |

13. USE OF GOODS AND SERVICES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Utilities, supplies and services | 8,880,325.00 | 6,863,268.90 | 5,766,531.90 | 11,439,348.00 | 32,949,473.80 | 38,602,473.75 |
| Communication, supplies and services | 918,500.00 | 5,451,472.60 | 1,426,155.00 | 2,558,685.00 | 10,354,812.60 | 5,366,321.95 |
| Domestic travel and subsistence | 11,667,093.60 | 17,164,422.35 | 8,054,896.00 | 20,733,286.70 | 57,619,698.65 | 44,870,232.70 |
| Foreign travel and subsistence | 550,000 |  |  |  | 550,000.00 |  |
| Printing, advertising and information supplies & services | 293,880 | 4,023,358 | 8,911,308.20 | 13,274,650.00 | 26,503,196.20 | 19,572,925.65 |
| Rentals of produced assets |  | 300,000 | 600,000 | 300,000.00 | 1,200,000.00 | 1,186,280.00 |
| Training expenses | 655,800 | 1,508,360 | 10,346,650.00 | 14,629,085.05 | 27,139,895.05 | 54,670,692.05 |
| Hospitality supplies and services | 2,158,596 | 1,618,548 | 4,138,879.00 | 5,688,443.00 | 13,604,466.00 | 23,133,966.50 |
| Insurance costs |  | 9,375,831.40 |  | 12,624,168.60 | 22,000,000.00 | 30,822,840.50 |
| Specialized materials and services |  | 107,377,271.85 | 35,279,461 | 118,516,171.10 | 261,172,903.95 | 190,192,429.80 |
| Office and general supplies and services | 428,280 | 3,597,256.25 | 6,814,698.00 | 1,864,420.00 | 12,704,654.25 | 10,775,039 |
| Other operating expenses | 4,207,966 | 18,990,078 | 3,652,450.00 | 17,920,828.00 | 44,771,322.00 | 22,048,316.65 |
| Routine maintenance – vehicles and other transport equipment | 1,202,340 | 1,240,090 | 26,667,801.30 | 36,586,783.75 | 65,697,015.05 | 18,200,548.85 |
| Routine maintenance – other assets |  | 151,720 | 133,142.00 | 3,970,492.00 | 4,255,354.00 | 1,750,536 |
| Fuel, oil and other lubricants | 12,000 | 7,352,858 |  |  | 7,364,858.30 | 13,802,019.25 |
| **TOTAL** | **30,974,780.60** | **185,014,535.65** | **111,791,972.40** | **260,106,361.20** | **587,887,649.85** | **474,994,623** |

14. INTEREST PAYMENTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Pqeriod 2017/18** |
| ` | **`** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Interest Payments on Foreign Borrowing |  |  |  |  |  |  |
| Interest Payments on Domestic Borrowing |  |  |  |  |  |  |
| Interest on Borrowing From Other Government Units |  |  |  |  |  |  |
| Interest Payments on Guaranteed Debt Taken over by Govt |  |  |  |  |  |  |
| Other interest payments |  |  |  |  |  |  |
| **TOTAL** |  |  | **-** |  | **-** |  |

15. SUBSIDIES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Subsidies to Public Corporations |  |  |  |  |  |  |
| *See list attached* |  |  |  |  |  |  |
| (insert name) |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| Subsidies to Private Enterprises |  |  |  |  |  |  |
| *See list attached* |  |  |  |  |  |  |
| (insert name) |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
| Transfers to car & mortgage fund |  |  |  | 2,000,000 | 2,000,000.00 | 26,000,000.00 |
| County Assembly | 155,699,710 | 169,430,700 | 162,576,000 | 141,626,599 | 629,333,009.00 | 651,804,733 |
| Hospital Facility improvement fund | 16,006,977 | 17,733,455 | 30,549,920 | 5,544,900 | 69,835,252.00 | 102,612,744 |
| Youth polytechnic |  |  |  | 48,753,371 | 48,753,371.00 | 28,004,462 |
| Nargrip | 1,839,000 | 1,839,000 | 44,000,000 | 57,037,201 | 104,715,201.40 | 7,473,130 |
| Emergency fund |  |  |  | 4,000,000 | 4,000,000.00 |  |
| ASDSP |  | 2,586,700 |  | 14,568,953 | 17,155,653 |  |
| KUSP |  |  | 71,302,200 | 41,200,000 | 112,502,200 |  |
| Health centres danida fund | 5,618,574 | 5,303,285 | 21,938,564 | 5,988,836 | 38,849,259.00 | 25,502,944 |
| Alcoholic fund |  | 2,384,000 |  |  | 2,384,000.00 | 1,490,000 |
| User fee |  |  |  | 11,282,570 | 11,282,570.00 |  |
| Transfer to COG |  |  |  | 968,139.65 | 968,139.65 |  |
| **TOTAL** | **179,164,261** | **199,277,140** | **330,366,684** | **332,970,569.65** | **1,041,778,655.05** | **842,888,013** |

17. OTHER GRANTS AND TRANSFER

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Scholarships and other educational benefits |  |  |  | 20,000,000 | 20,000,000 | 70,000,000 |
| Emergency relief and refugee assistance |  |  |  |  |  |  |
| Subsidies to small businesses, cooperatives, and self employed |  |  |  |  |  |  |
| Other current transfers, grants |  |  |  | 8,467,400.60 | 8,467,400.60 | 2,068,000 |
| Other capital grants and transfers |  |  |  |  |  |  |
| **TOTAL** |  |  |  | **28,467,400.60** | **28,467,400.60** | **72,068,000** |

18. SOCIAL SECURITY BENEFITS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Government pension and retirement benefits |  |  |  |  |  |  |
| Social security benefits in cash and in kind |  |  |  |  |  |  |
| Employer Social Benefits in cash and in kind |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

19. ACQUISITION OF ASSETS

| **Non-Financial Assets** | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Purchase of Buildings |  |  |  |  |  |  |
| Construction of Buildings |  |  | 69,852,393.30 | 3,049,989.00 | 72,902,382.30 | 2,323,991 |
| Refurbishment of Buildings |  |  | 397,667 | 4,940,019.00 | 5,337,685.50 |  |
| Construction of Roads |  |  |  |  |  |  |
| Construction and Civil Works | 41,391,319.60 | 161,155,815.65 | 118,045,486. | 474,810,776.75 | 795,403,398.00 | 233,780,656 |
| Overhaul and Refurbishment of Construction and Civil Works |  |  |  |  |  |  |
| Purchase of Vehicles and Other Transport Equipment |  |  |  |  |  | 179,872,180 |
| Overhaul of Vehicles and Other Transport Equipment |  |  |  |  |  |  |
| Purchase of Household Furniture and Institutional Equipment |  |  |  |  |  |  |
| Purchase of Office Furniture and General Equipment | 470,800 | 3,334,361 | 170,000. | 4,488,436.00 | 8,463,596.80 | 7,272,081 |
| Purchase of ICT Equipment, Software and Other ICT Assets | 18,185,030 | 7,226,187 | 1,151,000. | 1,878,584.00 | 28,440,801.00 | 6,764,510 |
| Purchase of Specialised Plant, Equipment and Machinery | 969,629.95 | 5,999,700 | 5,721,311 | 13,030,084.60 | 25,720,725.55 | 292,838,378 |
| Rehabilitation and Renovation of Plant, Machinery and Equip. |  |  | 3,115,023 |  | 3,115,023.00 |  |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 1,800,000 | 14,626,500 |  | 4,793,250.00 | 21,219,750.00 | 15,525,750 |
| Research, Studies, Project Preparation, Design & Supervision |  | 601,000 | 14,047,990 | 2,263,600.00 | 16,912,590.00 | 15,222,230 |
| Rehabilitation of Civil Works |  |  |  |  |  |  |
| Acquisition of Strategic Stocks and commodities |  |  |  |  |  |  |
| Acquisition of Land |  |  |  |  |  |  |
| Acquisition of Intangible Assets |  |  |  |  |  |  |
| **Financial Assets** |  |  |  |  |  |  |
| Domestic Public Non-Financial Enterprises |  |  |  |  |  |  |
| Domestic Public Financial Institutions |  |  |  |  |  |  |
| Foreign financial Institutions operating Abroad |  |  |  |  |  |  |
| Other Foreign Enterprises |  |  |  |  |  |  |
| Foreign Payables - From Previous Years |  |  |  |  |  |  |
| **TOTAL** | **62,816,779.55** | **192,943,563.45** | **212,500,870** | **509,254,739.35** | **977,515,952.15** | **753,599,775.50** |

20. FINANCE COSTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Bank Charges |  |  |  |  |  | 4,659 |
| Exchange Rate Losses |  |  |  |  |  |  |
| Other Finance costs |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  | **4,659** |

21. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | | **Kshs** | **Kshs** | **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** |  |  |  | |  |  |  |

22. OTHER PAYMENTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Budget Reserves |  |  |  |  |  |  |
| Civil Contingency Reserves |  |  |  |  |  |  |
| Capital Transfers to Non-Financial Public Enterprises |  |  |  |  |  |  |
| Capital Transfer to Public Financial Institutions and Enterprises |  |  |  |  |  |  |
| Capital Transfer to Private Non-Financial Enterprises |  |  |  |  |  |  |
| Other expenses |  |  |  |  |  | 28,200,392 |
| Domestic Accounts |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  | **28,200,392** |

*NOTES TO THE FINANCIAL STATEMENTS*

22A BANK ACCOUNTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Name of Bank, Account No. & Currency | Indicated whether recurrent or development | Amount Q1 | Amount Q2 | Amount Q3 | Amount Q4 | Comparative amount 2017/18 |
|  |  | Kshs | Kshs | Kshs | Kshs | Kshs |
| CBK, 10001700433, KES- CRF | REVENUE | 181,667,358.75 | 100,125,846 | 72,680,250.40 | 536,525,211.80 | 774,669,242.40 |
| CBK, 10001700336, KES-RECURRENT | RECURRENT | 1,684,395.00 | 3,951,923.05 | 1,467,209.70 | 4,446,334.75 | 7,988.05 |
| CBK,1000195614,KES-COUNTY ASSEMBLY RECURRENT | RECURRENT | 34,150.55 | 3,607,953.20 | 992,781.90 | 0 | - |
| CBK, 1000268271, ROAD LEVY FUND A/C | DEV | - | 40,216,828.25 | 19,416,956.40 | 25,219,576.30 | 3,235,445.05 |
| CBK, 1000170247, KES- DEVT | DEV | 405,733.05 | 2,003,181.30 | 1,686,415.15 | 215,468.70 | 433,466.35 |
| CBK, 1000268287, COUNTY HEALTH CONDITIONAL GRANT | RECURRENT |  | 12,694,535 | 391,250.00 | 5,037,424.00 | 99,598 |
| CBK, **1000364866,**AGRIC SECTOR DEV SUPPORT PROGRAMME | RECURRENT | - | 149,800 | 149,800.00 |  | 5,500,000 |
| CBK, **1000364424,** KIRINYAGA COUNTY DEPOSIT ACCOUNT | DEV | 98,790,257.60 | 111,841,333.75 | 122,664,968.15 | 150,214,703.50 | 97,785,598.70 |
| CBK, **1000397737,** KENYA URBAN SUPPORT PROGRAM DEV GRANT | DEV |  | - | 71,302,200 | 0 |  |
| CBK, **1000397683,** KENYA URBAN SUPPORT PROGRAM INSTITUTE GRANT | REC |  | - | - | 0 |  |
| CBK, **1000367911,**VILLAGE POLYTECHNIC GRANT | DEV |  | - | - | 0 |  |
| CBK, **1000369938,**NATIONAL AGR RURAL GROWTH INC. PROJECT | RECURRENT | 1,839,000.00 | - | - | 0 | 47,526,870 |
| CBK, ,1000195622, COUNTY ASSEMBLY DEV | DEV |  | 501,412.05 | 501,412.50 | 501,412.50 | 2,057,095.05 |
| KCB,NATIONAL AGR & RURAL GROWTH INC PROJECT | REC | 2,988,000 | 923,600 | 42,712,350 | 33,589,088.00 | 7,473,130 |
| KCB, KIRINYAGA COUNTY ASDSP |  |  | 1,991,450 | 1,685,960 | 1,558,160.00 |  |
| KCB, KIRINYAGA PUBLIC HEALTH REVENUE | REC | 731,896.00 | 263,896 | 88,806.00 | 232,256.08 | 25,510 |
| KCB,1224816366,KERUGOYA COUNTY REFERRAL HOSPITAL | RECURRENT |  | 5,876,010 | 103,139.00 | 420,501.00 |  |
| KCB,1224816722,KIMBIMBI SUB COUNTY HOSPITAL | RECURRENT |  | - | 344,020.00 | 1,634,680.00 |  |
| KCB,1224816846,KIANYAGA SUB COUNTY HOSPITAL | RECURRENT |  | 1,820 | 1,760.00 | 43,000.00 |  |
| KCB,1224817109,SAGANA SUB COUNTY HOSPITAL | RECURRENT | 15 | 571 | 184,366.00 | 68,461.88 |  |
| CO-OP, 1141034581800,KEPI MOH KIRINYAGA | RECURRENT | 9,314.60 | 2,134 | 591,964.00 | 592,564.60 | 9,314.60 |
| CO-OP,1141567236900 ,CHMT-DANIDA | RECURRENT | 667,415.00 | 667,415 | 22,500.00 | 6,707,000 | 3,982,245 |
| CO-OP,1141567072600, CHMT-HSSF | RECURRENT | 5,474.00 | 97,200 | 5,474.00 | 13,449 | 5,474 |
| KCB, 1140791605, OPERATIONS | RECURRENT | 3,446,525.65 | 381,000 | 7,838.00 | 2,400 | 12,934,450 |
| CO-OP BANK, STANDING IMPREST ,01141273895600 | DEV |  | - | - | 0 | - |
| CO-OP,ADSAF OPERATIONS, 01141567202401 | RECURRENT | 31,330.00 | 1,808,050 | 957,169.00 | 0 | 313,330 |
| CO-OP,ADSAF COLLECTION, 0114567202400 | FUND |  | 144,200 | 420,300.00 | 0 |  |
| CO-OP, HOSPITAL FUND OPERATION, 01141567073501 | RECURRENT | 16,981,623.50 | 2,196,446.50 | 789,147.50 | 13,353.95 | 202,486 |
| CO-OP, HOSPITAL FUND COLLECTION, 01141567073500 | FUND |  | 5,982,669.03 | 331,088.00 | 0 | - |
| CO-OP, SUB COUNTY REVENUE, 01141489581000, | REVENUE | 3,450,724 | 3,679,885 | 47,206.00 | 295,110.00 | - |
| CO-OP, KIRINYAGA COUNTY ASSEMBLY, 01141567001400 | RECURRENT | 10,270,350 | 736,099.36 | 710,612.70 | 677.30 | 323.01 |
| KCB, KIRINYAGA COUNTY REVENUE ACCOUNT, 1140758497 | REVENUE | 236,538.10 | 4,242,704.37 | 1,143,251.90 | 1,737,263.93 | 10,067,696.84 |
| EQUITY COLLECTION ACCOUNT, 0420260844601 | REVENUE | 1,186,874 | 960,923.86 | 48,337.90 | 252,875.80 | 1,700,473.86 |
| KCB, KAMWETI DEMONS FUND, 1104075997 | FUND | 28,889.75 | 132,112.75 | 130,536.25 | 12,250.00 | 954.85 |
| ABC BANK, REVENUE A/C, 001217001000046 | REVENUE | 2,063 | 2,063 | 4,183.00 | (206) | 365 |
| CO-OP, EMERGENCY FUND A/C 01141567510100 | FUND | 2,756,908 | 2,756,908 | 996,291.00 | 4,440,408.00 | 2,756,908 |
| KCB,1104073153,KERUGOYA HOSP IMPROVEMENT FUND, | FUND | 29,100,419.50 | 32,989,694.50 | 32,988,614.50 | 32,987,534.50 | 13,779,859.50 |
| FORTUNE SACCO,ASSEMBLY MORTGAGE,1011518645270016 | FUND | 14,747,723 | 12,865,130 | 755,900.10 | 4,988,915.90 | 6,031,286.12 |
| FORTUNE SACCO, ASSEMBLY MORTGAGE,1011356525210011 | FUND |  |  | 3,110,517.40 | 8,379,784.40 |  |
| BINGWA, EXE. MORTGAGE & CAR LOAN FUND A/C 4107-007-124840 | FUND | 11,963,048.95 | 4,972,708.28 | 3,360,110.00 | 4,512,685.25 | 18,199,241.90 |
| KCB,1259401286,KUSP URBAN INST GRANT | FUND |  |  |  | 41,200,000.00 |  |
| KCB,1259400883,KUSP URBAN DVT PROGRAMME | FUND |  |  |  | 63,327,820.00 |  |
| KCB,1254841075,KIRINYAGA COUNTY HOSPITAL REVENUE | REVENUE |  |  |  | 7,971,896.00 |  |
| KCB, K.WEST BURSARY FUND KIINE WARD A/C 1163963879 | FUND | 295,827 | 266,826.50 | 256,826.50 | 199,673.50 | 432,664 |
| KCB, K.WEST BURSARY FUND KARITI WARD A/C 1152890018 | FUND | 518,406 | 402,306.00 | 384,306.00 | 308,946.00 | 422,006 |
| KCB, K.WEST BURSARY FUND MUKURE WARD A/C 1163964123 | FUND | 192,167 | 282,225.00 | 282,225.00 | 168,275.00 | 333,625 |
| CO-OP, TEBERE WARD KCBF A/C 01141491690400 | FUND | 320,910 | 214,110.00 | 275,260.00 | 235,010.00 | 398,875 |
| CO-OP, MURINDUKO WARD KCBF A/C 01141491693500 | FUND | 433,580 | 407,475.00 | 489,475.00 | 340,980.00 | 527,735 |
| CO-OP, GATHIGIRIRI WARD KCBF A/C 01141491690500 | FUND | 327,408 | 292,408.00 | 279,288.00 | 182,087.00 | 356,157 |
| CO-OP, NYANGATI WARD KCBF A/C 01141491690200 | FUND | 346,879.20 | 259,929.23 | 198,750.20 | 50,966.23 | 354,845 |
| KCB, K.COUNTY BURSARY FUND INOI WARD A/C 1161615997 | FUND | 337,670.50 | 317,670.50 | 239,499.50 | 177,499.50 | 557,634 |
| KCB, K.COUNTY BURSARY FUND KERUGOYA WARD A/C 1161080740 | FUND | 319,321.00 | 239,571.00 | 239,571.00 | 109,801.00 | 346,479 |
| KCB, K.COUNTY BURSARY FUND MUTIRA WARD A/C 1161093095 | FUND | 300,676.00 | 300,676.00 | 302,676.00 | 14,416.00 | 433,101.50 |
| KCB, K.COUNTY BURSARY FUND KANYEKIINE WARD A/C 1161561358 | FUND | 315,139.00 | 265,139.00 | 265,139.00 | 174,639.00 | 341,871.50 |
| KCB, K.COUNTY BURSARY FUND MUTITHI WARD A/C 1205586253 | FUND | 352,765.00 | 297,765 | 297,765.00 | 89,128.00 | 250,965.50 |
| KCB, K.COUNTY BURSARY FUND KANGAI WARD A/C 1205585184 | FUND | 283,765.00 | 253,765 | 253,765.00 | 207,965.00 | 366,249 |
| KCB, K.COUNTY BURSARY FUND WAMUMU WARD A/C 1205585958 | FUND | 383,665.00 | 340,665 | 340,665.00 | 58,469.00 | 340,965 |
| KCB, K.COUNTY BURSARY FUND THIBA WARD A/C 1205586091 | FUND | 257,555.00 | 220,715 | 220,715.00 | 114,460.00 | 265,085 |
| KCB, KARUMANDI WARD KCBF A/C 1161083561 | FUND | 310,594.50 | 277,787.50 | 175,012.50 | 80,895.50 | 328,377 |
| KCB, BARAGWI WARD KCBF A/C 1161083472 | FUND | 294,425.50 | 171,425.50 | 151,150.50 | 98,150.50 | 358,425 |
| KCB, NJUKIINI WARD KCBF A/C 1161083413 | FUND | 175,140.00 | 63,140 | 63,140.00 | 48,140.00 | 228,345 |
| KCB, KABARE WARD KCBF A/C 1161083677 | FUND | 267,085.00 | 164,385 | 164,385.00 | 8,215.00 | 440,810 |
| KCB, NGARIAMA WARD KCBF A/C 1161083510 | FUND | 240,818.00 | 166,318 | 166,318.00 | 81,818.00 | 325,269 |
| EQUITY, K.COUNTY BURSARY FUND MUTITHI WARD A/C 0420262390821 | FUND | 40,925 | 40,925 | 40,925 | 10,745 | 40,925 |
| EQUITY, K.COUNTY BURSARY FUND KANGAI WARD A/C 0420262390748 | FUND | 9,488 | 9,488 | 9,488 | 9,488 | 9,488 |
| EQUITY, K.COUNTY BURSARY FUND WAMUMU WARD A/C 0420262390793 | FUND | 24,545 | 24,545 | 24,545 | 14,310 | 24,545 |
| EQUITY, K.COUNTY BURSARY FUND THIBA WARD A/C 0420262390771 | FUND | 21,100 | 21,100 | 21,100 | 21,190 | 21,100 |
| **TOTAL** |  | **389,395,851.70** | **364,067,863.48** | **387,936,676.65** | **939,947,328.42** | **1,016,303,894** |

22B CASH IN HAND

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Cash in Hand – Held in domestic currency |  |  |  |  |  |
| Cash in Hand – Held in foreign currency |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |

Cash in hand should be analysed as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Location 1;County Treasury cash office |  |  |  |  |  |
| Location 2 |  |  |  |  |  |
| Location 3 |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |

23 ACCOUNTS RECEIVABLE

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Government Imprests | 19,748,667 | 33,565,061 | 7,886,014 | 0 | 0 |
| Clearance Accounts |  |  |  |  |  |
| Staff Advances |  |  |  |  |  |
| Other Advances |  |  |  |  |  |
| **TOTAL** | **19,748,667** | **33,565,061** | **7,886,014** | **0** | **0** |

*\*See Annex 6 for a detailed analysis of the outstanding imprests.*

24 ACCOUNTS PAYABLE

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Deposits and Retentions | 98,790,258 | 111,841,334 | 122,664,968 | 209,931,506.95 | 97,785,599 |
| **TOTAL** | **98,790,258** | **111,841,334** | **122,664,968** | **209,931,506.95** | **97,785,599** |

25 FUND BALANCE BROUGHT FORWARD

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Bank accounts | **1,016,303,894** | **389,395,852** | **364,067,863.48** | **387,936,676.65** | **517,790,503.13** |
| Cash in hand |  |  |  |  |  |
| Accounts Receivables |  | 19,748,667 | 33,565,061 | 7,886,014 |  |
| Accounts Payables | (97,785,599) | (98,790,258) | (111,841,334) | **(**122,664,968) | (97,785,527) |
| **TOTAL** | **918,518,295** | **310,354,261** | **285,791,591** | **273,157,722.65** | **420,004,976.13** |

26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 5)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Construction of buildings | Annexed |  |  |  |  |
| Construction of civil works | Annexed |  |  |  |  |
| Supply of goods | Annexed |  |  |  |  |
| Supply of services | Annexed |  |  |  |  |
| **TOTAL (Annexed)** | **249,592,562.80** | **249,592,562.80** | **249,592,562.80** | **annexed** | **249,592,562.80** |

26.2: PENDING STAFF PAYABLES (See Annex 6)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2017/18** |
| **Name of Staff** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |

26.3: OTHER PENDING PAYABLES (See Annex 7)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2017/18** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Amounts due to National Government entities |  |  |  |  |  |
| Amounts due to County Government entities |  |  |  |  |  |
| Amounts due to third parties |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |

**ANNEX 1 – DETAILED ANALYSIS OF COUNTY OWN GENERATED REVENUE**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| County Own Generated Revenues |  | Original Budget | Adjustments | Final/Approved Budget | Actual performance | % Actual Performance | Variance |
|  | Kshs | Kshs | Kshs | Kshs |  | Kshs |
| Interest Received |  |  |  |  |  |  |  |
| Profits and Dividends |  |  |  |  |  |  |  |
| Rental Income |  | 8,000,000.00 |  | 5,500,000.00 | 5,388,400.00 | 97.97% | -111,600.00 |
| Other Property Income |  |  |  |  |  |  |  |
| Sales of Market Establishments |  |  |  |  |  |  |  |
| Receipts from Administrative Fees and Charges |  | 14,968,079.23 |  | 21,055,384.62 | 25,185,549.00 | 119.62% | 4,130,164.38 |
| Receipts from Sales by Non-Market Establishments |  |  |  |  |  |  |  |
| Receipts from Sale of Agricultural Goods |  | 3,946,692.52 |  | 6,000,000.00 | 4,096,206.15 | 68.27% | -1,903,793.85 |
| Business Permits |  | 160,176,084.93 |  | 99,230,769.23 | 103,596,963.00 | 104.40% | 4,366,193.77 |
| LiqourLicences |  | 45,224,672.87 |  | 25,138,461.54 | 37,589,300.00 | 149.53% | 12,450,838.46 |
| Cess |  | 15,322,883.43 |  | 5,430,769.23 | 4,789,835.00 | 88.20% | -640,934.23 |
| Sign Boards and Advertising fees |  | 4,615,735.17 |  | 8,000,000.00 | 8,666,750.00 | 108.33% | 666,750.00 |
| Poll Rates |  |  |  |  |  |  |  |
| Land/Plot Rents |  | 58,835,055.25 |  | 25,000,000.00 | 21,162,524.00 | 84.65% | -3,837,476.00 |
| Other Local Levies |  |  |  |  |  |  |  |
| Receipts from Royalties |  |  |  |  |  |  |  |
| Natural Resources Exploitation |  |  |  |  |  |  |  |
| Lease/Rental of Infrastructure Assets |  |  |  |  |  |  |  |
| Other miscellaneous revenues |  | 4,830,223.49 |  | 2,600,000.00 | 2,874,688.00 | 110.56% | 274,688.00 |
| Insurance claims recovery |  |  |  |  |  |  |  |
| Transfers from reserve funds |  |  |  |  |  |  |  |
| Donations |  |  |  |  |  |  |  |
| Fund raising events |  |  |  |  |  |  |  |
| Other revenues from financial assets loans |  |  |  |  |  |  |  |
| Market/Trade Centre fees |  | 78,000,000.00 |  | 33,076,923.08 | 31,910,500.00 | 96.47% | -1,166,423.08 |
| Vehicle Parking Fees |  | 45,500,000.00 |  | 23,153,846.15 | 23,469,118.00 | 101.36% | 315,271.85 |
| Social Premise Use Charges |  |  |  |  |  |  |  |
| School Fees |  |  |  |  |  |  |  |
| Other Education Related Fees |  |  |  |  |  |  |  |
| Public Health Services |  | 30,529,038.94 |  | 22,000,000.00 | 24,217,900.00 | 110.08% | 2,217,900.00 |
| Public Health Facilities Operations |  | 166,681,587.34 |  | 136,513,846.15 | 122,004,737.35 | 89.37% | -14,509,108.80 |
| Environment and Conservancy Administration |  | 6,368,818.12 |  | 10,000,000.00 | 9,141,905.00 | 91.42% | -858,095.00 |
| Slaughter Houses Administration |  |  |  |  |  |  |  |
| Water Supply Administration |  |  |  |  |  |  |  |
| Sewerage Administration |  |  |  |  |  |  |  |
| Other Health and Sanitation Revenues |  |  |  |  |  |  |  |
| Technical Service Fees |  | 7,001,128.71 |  | 7,300,000.00 | 6,867,445.00 | 94.07% | -432,555.00 |
| External Service Fees |  |  |  |  |  |  |  |
| Fines, Penalties and Forfeitures |  |  |  |  |  |  |  |
| Receipts from Voluntary transfers other than grants |  |  |  |  |  |  |  |
| Other Receipts Not Classified Elsewhere |  |  |  |  |  |  |  |
| **TOTAL** |  | **650,000,000.00** |  | **430,000,000.00** | **430,961,820.50** | **100.22%** | **961,820.50** |

**ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

**ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST**

***Government Imprest Holders***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Name of Officer or Institution*** | ***Date Imprest Taken*** | ***Amount Taken*** | ***Amount Surrendered*** | ***Balance*** |
|  |  | ***Kshs*** | ***Kshs*** | ***Kshs*** |
| *Name of Officer or Institution* | Annexed |  |  |  |
| *Name of Officer or Institution* | Annexed |  |  |  |
| *Name of Officer or Institution* | Annexed |  |  |  |

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

| **Asset class** | **Q1** | **Q2** | **Q3** | **Q4** |
| --- | --- | --- | --- | --- |
| Land | Annexed |  |  |  |
| Buildings and structures | Annexed |  |  |  |
| Transport equipment | Annexed |  |  |  |
| Office equipment, furniture and fittings | Annexed |  |  |  |
| ICT Equipment, Software and Other ICT Assets |  |  |  |  |
| Other Machinery and Equipment |  |  |  |  |
| Heritage and cultural assets |  |  |  |  |
| Intangible assets |  |  |  |  |
| **TOTAL** |  |  |  |  |

**ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

| **Supplier of Goods or Services** | **Original Amount** | **Date Contracted** | **Amount Paid To-Date** | **Outstanding Balance**  **2014** | **Outstanding Balance**  **2013** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- |
|  | a | b | c | d=a-c |  |  |
| **Construction of buildings** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |
| **Construction of civil works** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |
| **Supply of goods** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |
| **Supply of services** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |

**ANNEX 6 - ANALYSIS OF PENDING STAFF PAYABLES**

| **Name of Staff** | **Job Group** | **Original Amount** | **Date Payable Contracted** | **Amount Paid To-Date** | **Outstanding Balance**  **2014** | **Outstanding Balance**  **2013** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | a | b | c | d=a-c |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |

**ANNEX 7 - ANALYSIS OF OTHER PENDING PAYABLES**

| **Name** | **Brief Transaction Description** | **Original Amount** | **Date Payable Contracted** | **Amount Paid To-Date** | **Outstanding Balance**  **2014** | **Outstanding Balance**  **2013** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | a | b | c | d=a-c |  |  |
| **Amounts due to National Govt Entities** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Amounts due to County Govt Entities** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Amounts due to Third Parties** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Others (*specify*)** |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |

**ANNEX 8 – LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT**

1. *KIRINYAGA WATER & SEWERAGE CORPORATION*
2. *KAMWETI AGRICUTURAL DEMONSTRATION FUND*
3. *KERUGOYA KUTUS MUNICIPAL BOARD*