

REPUBLIC OF KENYA



**OFFICE OF THE AUDITOR-GENERAL**

**REPORT**

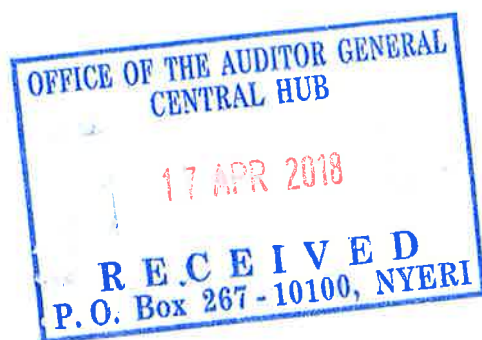
**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
COUNTY ASSEMBLY OF MURANG'A**

**FOR THE YEAR ENDED  
30 JUNE 2017**



---

**MURANGA COUNTY ASSEMBLY  
REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2017**

---

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

Table of Contents	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT .....	iii
II. FORWARD BY THE CLERK OF THE ASSEMBLY .....	v
III. STATEMENT OF RECEIPTS AND PAYMENTS .....	1
IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES .....	2
V. STATEMENT OF CASH FLOWS .....	3
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED .....	4
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT .....	6
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT .....	8
IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....	10
X. SIGNIFICANT ACCOUNTING POLICIES .....	11
XI. NOTES TO THE FINANCIAL STATEMENTS .....	15
XII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS .....	25
XIII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE .....	26
XIV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES .....	27
XV. ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES .....	28
XVI. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER .....	29
XVII. ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST .....	30
XVIII.....ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT .....	31

**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

**(b) Key Management**

The *County Assembly* day-to-day management is under the following key organs:

- Legislation and representation
- Oversight and
- General Administration planning and support

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30 June 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Chris Kinyanjui
2.	Principal Finance Officer	Isaac Khalisia

**- Audit and finance committee activities**

Investigate, inquire to, report on all matters referred to them by the Assembly

Study and review all legislation referred to it

Study, assess and analyse the relative success of departments as measured by results Obtained as compared with their objectives

Study the programme and policy objectives of departments and the effectiveness of the implementation

**(d) Entity Headquarters**

MURANGA COUNTY ASSEMBLY  
P.O. Box 731-10200 MURANGA  
Along Muranga Kiriaini Road

**(e) Entity Contacts**

Telephone: 0709802497  
E-mail: murangacountyassembly@gmail.com  
Website: www.assembly.muranga.go.ke

**(f) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Muranga Branch

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

---

**II. FORWARD BY THE CLERK OF THE ASSEMBLY**

During the financial year 2016/2017, the approved budget was Kshs. 742,415,000 with Kshs. 672,415,000 for the recurrent expenditure and Kshs. 70,000,000 for development expenditure. As at the end of June 2017, the County Treasury received Kshs. 650,000,000. The actual recurrent expenditure was Kshs. 593,396,663 and Kshs. 15,490,741 for development expenditure. The actual expenditure was therefore Kshs. 608,887,404.

The Assembly main challenge in the financial year was delayed exchequer releases which resulted in the large amount of the budget not being spent at the end of the financial year.



Chris Kinyanjui  
Clerk of the County Assembly

**STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30 June 2017. 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30 June 2017 and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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 Assembly's financial statements were approved and signed by the Clerk of the County Assembly 10 April 2018



---

Clerk of the County Assembly



# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: [oag@oagkenya.go.ke](mailto:oag@oagkenya.go.ke)  
Website: [www.oagkenya.go.ke](http://www.oagkenya.go.ke)

P.O. Box 30084-00100  
NAIROBI



## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MURANG'A FOR THE YEAR ENDED 30 JUNE 2017

---

#### REPORT ON THE FINANCIAL STATEMENTS

##### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Murang'a set out on pages 1 to 43 which comprise the statement of financial assets and liabilities as at 30 June 2017, 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 Assembly of Murang'a as at 30 June, 2017, 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 Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution except for the matters described in the Basis for Qualified Opinion and Other Matter section of my report, based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

##### Basis for Qualified Opinion

##### 1.0 Compensation of Employees

The statement of receipts and payments for the year ended 30 June 2017 reflects compensation of employees expenditure of Kshs.361,216,379. However, records maintained by the County Assembly indicated expenditure total of Kshs.358,083,088 resulting in unexplained variance of Kshs.3,133,291.

Consequently, the accuracy of the compensation of employees balance of Kshs.349,460,851 for the year ended 30 June 2017 could not be confirmed.

##### 2.0 Use of Goods and Services

The statement of receipts and payments reflects use of goods and services figure of Kshs.232,180,284 as disclosed under note 5 to the financial statements. The following observations were however made on the said expenditure;

---

*Report of the Auditor-General on the Financial Statements of County Assembly of Murang'a for the year ended 30 June 2017*



## 2.1 Variance Between Notes to Financial Statements and Supporting Schedules

A review of the ledger and schedules maintained by the county in respect of use of goods and services against balances disclosed under note 5 to the financial statement reflects difference as follows;

Item	Supporting schedule balance Kshs.	Balances as per Notes to the Statements	Difference Kshs.
Domestic Travel and Subsistence	124,630,176.65	117,252,243	7,377,933.65
Printing, Advertising and Information Supplies Services	1,892,099	3,906,376	(2,014,277)
Hospitality, Supplies and Services	14,259,202	16,108,045	(1,848,843)
Routine Maintenance	707,250	1,911,540	(1,204,290)
Other operating expenses	64,437,662	57,501,317	6,936,345

There was no reconciliation provided for the variances noted. Consequently, the validity and accuracy of the use of goods and services of Kshs.232,180,284 reflected in the statement of receipts and payments for the year ended 30 June 2017 could not be confirmed.

## 2.2 Avoidable Daily Subsistence Allowance

Note 5 to the financial statements reflects a domestic travel and subsistence balance of Kshs.117,365,789 out of which Kshs.55,179,694 was in respect of daily subsistence allowances for various meetings held by members of County Assembly and staff in facilities outside the precincts of County Assembly premises. The management has not however provided convincing reason why such meetings could not be held within the county assembly premises to save on unnecessary domestic travel and related hire of facilities outside the County Assembly premises. The expenditure therefore appears excessive and could have been avoided.

In the circumstances, the propriety of daily subsistence allowance of Kshs.55,179,694 could not be confirmed.

## 2.3 Unsupported Domestic Travel and Subsistence

Note 5 to the financial statements reflects a domestic travel and subsistence balance of Kshs.117,365,789. Out of this amounts, Kshs.1,961,600 was not adequately supported with relevant documentation such as invitation letters, motor vehicle work tickets, attendance registers and reports of meetings held.

Consequently, the validity and propriety of the domestic travel and subsistence expenditure of Kshs.1,961,600 could not be confirmed.

## **2.4 Subscription Fees**

Note 5 to the financial statements reflects other operating expenses figure of Kshs.56,645,627, out of which Kshs.4,700,000 was in respect to subscription fees made to the County Assemblies Forum (CAF) and the Society of Clerks at the Table (SOCAT). However, the County Assembly does not have policy guidelines or regulations governing the payment of subscriptions to societies and professional bodies. As a result, the propriety of the subscriptions of Kshs.4,700,000 in the year ended 30 June 2017 could not be confirmed.

## **3.0 Acquisition of Assets**

### **3.1 Variance Between Statements of Receipts and Payments and Fixed Assets Register**

The statement of receipts and payments reflects Kshs.15,590,741 as having been incurred in acquisition of assets as disclosed in note 10 to the financial statements. This amount is not captured in summary of fixed assets register (annex 4) which reflects an assets' balance that has remained constant at Kshs.379,483,336 over the two year period ending 30 June 2017. The variance between the two statements has not been reconciled.

Consequently, the accuracy and completeness of the assets' balance of Kshs.379,483,336 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Murang'a County Assembly in accordance with ISSAI 30 on 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.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion and Other Matter sections of my report, I have determined that there are no Key Audit Matters to communicate in my report.

## **Other Matter**

### **1.1 Delay in Construction of Assembly Chambers**

Note 10 to the financial statements reflects acquisition of assets figure of Kshs.15,490,741. The amount represents payments made to a construction company for construction and

reorganization of County Assembly Chambers. The contract for the construction of the Chambers was awarded to a local construction firm on 11 November 2014 at a contract sum of Kshs.77,484,830 as per tender reference No.MCA/024/2013/2014/1.

The contract was to run for 24 weeks and was scheduled to be completed on 25 April 2015. However, an inspection carried out in January 2018 revealed that the construction was incomplete. Further, according to information available, the contractor terminated the contract in January 2017 owing to delay in payment for certified works which stood at Kshs.33,092,879 representing about 43% level of completion as per last certificate No.3 against an elapsed contract period of 114 weeks or 475%.

## **New Contract**

Records maintained by the County Assembly further indicate that after the termination of the first contract, a new contract reference No. MCA/ADM/155/6/2017 was awarded on 24 October 2017 at a sum of Kshs.49,016,050.

The construction is now expected to take 26 weeks effective from the date of signing the contract. Cost Escalation.

According to available information, the initial contractor was paid value of certified works of Kshs.33,092,879 up to the time of termination of contract in January 2017 which included accumulated interest on delayed payments of Kshs.361,642. It is evident therefore that the total cost of the project increased from Kshs.77,484,830 to Kshs.82,150,510 comprising of payments made to the first contractor of Kshs.33,092,879 and new contract sum of Kshs.49,016,050.

Aside from the fact that the construction has taken over 3 years and is far from being completed, mechanisms are not in place to ensure that the contractor is promptly paid to ensure further cost escalation and unnecessary interest accumulation does not occur.

## **2.0 Budgetary Performance**

### **2.1 Overall Budget Performance**

During the financial year ended 30 June 2017, the County Assembly of Murang'a had an approved budget of Kshs.742,415,000 comprising of recurrent vote of Kshs.672,415,000 and development vote of Kshs.70,000,000. The summary statement of appropriation recurrent and development; combined reflects overall expenditure totaling Kshs.608,887,404 equivalent to 82% absorption rate as follows:

<b>Vote</b>	<b>Approved Budget 2016/17 Kshs.</b>	<b>Actual Expenditure 2016/17 Kshs.</b>	<b>Under Absorption Kshs</b>	<b>% Actual/ Budget</b>
Recurrent	672,415,000	593,396,663	79,018,337	89
Development	70,000,000	15,490,741	54,509,259	22
<b>Total</b>	<b>742,415,000</b>	<b>608,887,404</b>	<b>133,527,596</b>	<b>82</b>

As the analysis shows, the County Assembly did not utilize Kshs.133,527,596 or 18% of its budget. This undesirable performance affects service delivery to the public.

## 2.2 Development Budget

Development Vote	2016/2017 Budget-Kshs.	2016/2017 Actual Expenditure-Kshs.	Under absorption-Kshs	% Under-absorption
Refurbishment of non-residential buildings	70,000,000	15,490,741	54,509,259	78

The analysis also indicates that development funds were not fully utilized as planned resulting in an under expenditure of Kshs.54,509,259 or 78% of the budget. The underperformance implies that development projects were not implemented thus impacting negatively on service delivery to the residents of Murang'a County.

## 2.3 Recurrent Budget

During the year under review, the Murang'a County Assembly provided Kshs.672,415,000 for recurrent expenditure against actual expenditure of Kshs.593,396,663 resulting in under expenditure of Kshs.79,018,337 or 12% of the budget as follows:

Components	2016/2017 Budget-Kshs.	2016/2017 Actual Expenditure-Kshs.	Under absorption-Kshs.	% Under-absorption
Compensation of Employees	377,494,243	361,216,379	16,277,864	4
Utilities, supplies and services	1,200,000	913,411	286,589	24
Communication, supplies and services	8,462,000	6,750,688	1,711,312	20
Domestic Travel and subsistence	127,800,000	117,365,789	10,434,211	8
Foreign Travel and subsistence	10,600,000	4,130,805	6,469,195	61
Printing, Advertising and information supplies	5,600,000	3,909,376	1,690,624	30
Rentals of Produced Assets	6,396,000	4,145,294	2,250,706	35
Training Expenses -	7,000,000	5,884,960	1,115,040	16
Hospitality, supplies and services	18,000,000	16,108,045	1,891,955	11
Insurance Costs	17,500,000	12,062,258	5,437,742	31
Purchase of Uniforms and Clothing - Staff	250,000	0	250,000	100
Office and General Supplies -	3,000,000	1,901,615	1,098,385	37

Routine Maintenance- motor vehicles	1,000,000	450,876	549,124	55
Other Operating Expenses	84,612,757	56,645,627	27,967,130	33
Routine Maintenance - Other assets	3,500,000	1,911,540	1,588,460	45
Bank Charges	100,000		100,000	100
<b>Total</b>	<b>672,515,000</b>	<b>593,396,663</b>	<b>79,018,337</b>	<b>12</b>

### 3.0 Risk Management

A review of risk management processes of the County Assembly revealed that the management does not conduct regular reviews on risk assessment on operational areas including risks related to Governance, Fraud considerations and Information Technology (IT).

The lack of risk assessment procedures, recommendations to check on the risks and follow up on implementation makes it impossible for management to establish that the operations are not susceptible to risks.

### 4.0 Lack of an Audit Committee

As previously reported in 2015/2016, Murang'a County Assembly has not established an audit committee. The internal auditor has been addressing internal audit reports to management instead of an audit committee, contrary to regulation 155(1) of Public Finance Management (County Government) Regulations 2015 which requires the head of internal audit to functionally report to an independent audit committee.

Failure to constitute an independent audit committee weakens the effectiveness of the internal audit department.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the County Assembly's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting.

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.

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process.

### **Auditor-General's Responsibilities for the Audit of the Financial Statements**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness 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.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Assembly's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

**Nairobi**

**16 July 2018**

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**III. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2016/17 Kshs	2015/16 Kshs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer			
Releases	1	650,000,000	431,631,972
Proceeds from Sale of Assets	2	0	0
Other Receipts	3		
<b>TOTAL RECEIPTS</b>		<b>650,000,000</b>	<b>431,631,972</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	361,216,379	191,495,351
Use of goods and services	5	232,180,284	222,102,364
Subsidies	6	0	20,241,552
Transfers to Other Government Entities	7	0	0
Other grants and transfers	8	0	0
Social Security Benefits	9	0	0
Acquisition of Assets	10	15,490,741	11,409,491
Finance Costs	11		0
Other Payments	12		
<b>TOTAL PAYMENTS</b>		<b>608,887,404</b>	<b>445,248,758</b>
<b>SURPLUS/DEFICIT</b>		<b>41,112,596</b>	<b>(13,616,786)</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 10 April 2018 and signed by:



Clerk of the Assembly  
Name: Chris Kinyanjui



Principal Finance Officer  
Name: Isaac Khalisia

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

	Note	2016/2017 Kshs	2015/16 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	13A	45,443,425	4,333,486
Cash Balances	13B	2,657	0
<b>Total Cash and cash equivalents</b>		<b>45,446,082</b>	<b>4,333,486</b>
Accounts receivables – Outstanding Imprests	14	0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>45,446,082</b>	<b>4,333,486</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	15	0	0
<b>NET FINANCIAL ASSETS</b>		<b>45,446,082</b>	<b>4,333,486</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	16	28,105,357	17,950,272
<b>Surplus/Deficit for the year</b>		17,340,725	13,616,786
<b>NET FINANCIAL POSITION</b>		<b>45,446,082</b>	<b>(13,333,486)</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 10 April 2018 and signed by:



Clerk of the County Assembly  
Name: Chris Kinyanjui



Principal Finance Officer  
Name: Isaac Khalisia

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**V. STATEMENT OF CASH FLOWS**

	Note	2016/17 Kshs	2015/16 Kshs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	650,000,000	431,631,972
Other Receipts	3		
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(361,216,379)	(191,495,351)
Use of goods and services	5	(232,180,284)	(222,102,364)
Subsidies	6	0	0
Transfers to Other Government Entities	7	0	(20,241,552)
Other grants and transfers	8	0	0
Social Security Benefits	9	0	0
Finance Costs	11		0
Other Payments	12		
<b>Adjusted for:</b>			
Adjustments during the year	17	0	0
<b>Net cash flows from operating activities</b>		<b>55,656,648</b>	<b>2,207,295</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	0	0
Acquisition of Assets	10	(15,490,741)	(11,409,491)
<b>Net cash flows from investing activities</b>		<b>(15,490,741)</b>	<b>(11,409,491)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
		<b>41,112,596</b>	<b>(13,616,786)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	13	<b>4,333,486</b>	<b>17,950,272</b>
<b>Cash and cash equivalent at END of the year</b>		<b>45,446,082</b>	<b>4,333,486</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 10 April 2018 and signed by:



Clerk of the Assembly  
Name: Chris Kinyanjui



Principal Finance Office  
Name: Isaac Khalisia

**VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	742,415,000	-	742,415,000	650,000,000	92,415,584
Proceeds from Sale of Assets	0	0	0	0	0
Other Receipts	0	0	0		0
<b>TOTAL</b>	<b>742,415,000</b>	<b>0</b>	<b>742,415,000</b>	<b>650,000,000</b>	<b>92,415,584</b>
<b>PAYMENTS</b>					
Compensation of Employees	377,494,243	-	377,494,243	361,216,379	16,277,864
Use of goods and services	294,920,757	-	294,920,757	232,180,284	62,740,473
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits					
Acquisition of Assets	70,000,000	0	70,000,000	15,490,741	54,509,259
Finance Costs	-	-	-		-
Other Payments	-	-	-		-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS/ DEFICIT</b>	<b>742,415,000</b>		<b>742,415,000</b>	<b>608,887,404</b>	<b>133,527,596</b>


(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder)

*[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]*

*(a) On acquisition of assets ksh.15,490,741 was used equivalent to 22% of the budgeted amount*

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23)  
.Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.*

The entity financial statements were approved on 10 April 2018 and signed by:

  
\_\_\_\_\_  
Clerk of the Assembly  
Name: Chris Kinyanjui

  
\_\_\_\_\_  
Principal Finance Officer  
Name: Isaac Khalisia



**VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	672,415,000	-	672,415,000	620,000,000	52,415,584
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>672,415,000</b>	<b>-</b>	<b>672,415,000</b>	<b>620,000,000</b>	<b>52,415,584</b>
<b>PAYMENTS</b>					
Compensation of Employees	377,494,243	-	377,494,243	361,216,379	16,277,864
Use of goods and services	294,920,757	-	294,920,757	232,180,284	62,740,473
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>672,415,000</b>	<b>-</b>	<b>672,415,000</b>	<b>593,396,663</b>	<b>79,018,337</b>
<b>Surplus/ Deficit</b>					


*[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]*

- (a) Xxxx
- (b) Xxxx
- (c) Xxxx
- (d) Xxxx
- (e) Xxxx

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23)*

The entity financial statements were approved 10 April 2018 and signed by:

  
\_\_\_\_\_  
Clerk of the Assembly  
Name: Chris Kinyanjui

  
\_\_\_\_\_  
Principal Finance Officer  
Name: Isaac Khalisia

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	70,000,000	-	70,000,00	30,000,000	40,000,000
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>70,000,000</b>	<b>-</b>	<b>70,000,000</b>	<b>30,000,000</b>	<b>40,000,000</b>
<b>PAYMENTS</b>					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	70,000,000	-	-	15,490,741	54,490,741
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>70,000,000</b>	<b>-</b>	<b>70,000,000</b>	<b>15,490,741</b>	<b>54,490,741</b>
<b>SURPLUS/ DEFICIT</b>					


**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**


*[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]*

*(a) On requisition of assets khs.15,490,741 was used equivalent to 22% of the budgeted amount*

*(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23)*

The entity financial statements were approved on 10 April 2018 and signed by:

  
Clerk of the Assembly  
Name:Chris Kinyanjui

  
Principal Finance Officer  
Name:Isaac Khalisia

**IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2016/2017</b>		<b>2016/2017</b>	<b>Date,30 June 2017</b>	
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>PROGRAMME</b>					
1.Legislation and representation	246,190,370	10,000,000	256,190,370	245,032,999	11157371
2.Oversight	203,112,016	(11,000,000)	192,112,016	190,292,044	1,819,972
3.General administration planning and support	293,112,614	1,000,000	294,112,614	173,562,361	120,550,253
<b>TOTAL</b>	<b>742,415,000</b>	<b>0</b>	<b>742,415,000</b>	<b>608,887,404</b>	<b>133,527,596</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

## **X. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with 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 statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity 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.

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **Tax receipts**

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### **Transfers from the Exchequer/ County Treasury**

Transfer from Exchequer 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 notified to the receiving entity.

#### **Other Receipts**

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**



**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

---

**b) Recognition of payments**

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of employees**

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

**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.

**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.

**4. In-kind contributions**

In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

**5. 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 2016, this amounted to Kshs 0 compared to Kshs 0 in prior period as indicated on note xxxx. There were no other restrictions on cash during the year

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Accounts Receivable**

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.

**7. Accounts Payable**

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.

**8. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**9. 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 *entity* at the end of the year. Pending bill 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.

**10. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 30 June 2016 for the period 1<sup>st</sup> July 2016 to 30 June 2017 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**MURANGA COUNTY ASSEMBLY**

**Reports and Financial Statements**

**For the year ended June 30, 2017**

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

---

**11. Comparative figures**

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

**12. Subsequent events**

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

**13. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**14. Related party transactions**

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**XI. NOTES TO THE FINANCIAL STATEMENTS**

**1 Transfers from the County Treasury/Exchequer Releases**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers from the County Treasury for Q1	144,000,000	30,000,000
Transfers from the County Treasury for Q2	180,000,000	126,621,972
Transfers from the County Treasury for Q3	135,000,000	120,000,000
Transfers from the County Treasury for Q4	191,000,000	155,000,000
<b>Cumulative Amount</b>	<b>650,000,000</b>	<b>431,631,972</b>

(Where money is transferred to the County Assembly on a monthly basis, include the months instead of quarters. A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in this report.)

**2 PROCEEDS FROM SALE OF ASSETS**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts from the Sale of Buildings	0	0
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	00
Receipts from the Sale of Strategic Reserves Stocks	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**3 OTHER RECEIPTS**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Tender fees received	0	0
Other Receipts II	0	0
Other Receipts III	0	0
Other Receipts IV	0	0
Other Receipts XXXX	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

(Provide a detailed explanation of what other receipts relate to, who they were received from and whether they had been budgeted for)

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4 COMPENSATION OF EMPLOYEES**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	218,331,655	191,495,351
Basic wages of temporary employees	14,907,500	0
Personal allowances paid as part of salary	74,542,935	0
Personal allowances paid as reimbursements	4,557,642	0
Personal allowances provided in kind	0	0
Pension and other social security contributions	48,876,647	0
Compulsory national social security schemes	0	0
Compulsory national health insurance schemes	0	0
Social benefit schemes outside government	0	0
Other personnel payments	0	0
<b>Total</b>	<b>361,216,379</b>	<b>191,495,351</b>

(Provide detailed explanation with regard to the number of employees recruited by the Assembly, new employees and resignations. Explain what other personnel costs relate to)

**5 USE OF GOODS AND SERVICES**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	913,411	703,277
Communication, supplies and services	6,750,688	7,123,457
Domestic travel and subsistence	117,365,789	115,773,186
Foreign travel and subsistence	4,130,805	59,389
Printing, advertising and information supplies & services	3,909,376	2,640,955
Rentals of produced assets	4,145,294	951,464
Training expenses	5,884,960	15,620,438
Hospitality supplies and services	16,108,045	17,411,981
Insurance costs	12,062,258	16,795,395
Specialized materials and services	0	0
Office and general supplies and services	1,901,615	163,618
Other operating expenses	56,645,627	44,343,630
Routine maintenance – vehicles and other transport equipment	450,876	316,921
Routine maintenance – other assets	1,911,540	312,199
<b>Total</b>	<b>232,180,284</b>	<b>222,215,910</b>

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6 SUBSIDIES**

<b>Description</b>	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Subsidies to County Corporations	0	0
<i>See list attached</i>		
(insert name)		
Subsidies to Private Enterprises	0	0
<i>See list attached</i>		
(insert name)		
<b>TOTAL</b>	<b>0</b>	<b>0</b>

(Provide explanations as to what subsidies relate to)

**7 TRANSFERS TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government entities	0	0
<i>See attached list</i>		
Transfers to Counties	0	0
(county assembly car and mortgage loan fund account)		20,241,552
(insert name of budget agency)		
<b>TOTAL</b>	<b>0</b>	<b>20,241,552</b>

(Explain what the transfers relate to and whether they are to be refunded by the institution referred to)



**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8 OTHER GRANTS AND TRANSFERS**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	0	0
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Other current transfers, grants		
Other capital grants and transfers		
<b>Total</b>	<b>0</b>	<b>0</b>

(Give explanations on what other grants and transfers relate to and who the beneficiaries are)

**9 SOCIAL SECURITY BENEFITS**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	0	0
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

(Give explanations and distinguish between NSSF benefits and contributions made to other entities on behalf of staff.)

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**10 ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Purchase of Buildings		
Construction of Buildings	15,590,741	11,409,491
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
<b>Total</b>	<b>15,490,741</b>	<b>11,409,491</b>

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11 FINANCE COSTS**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Charges		0
Exchange Rate Losses		
Other Finance costs		
Interest on borrowings		
<b>Total</b>	<b>0</b>	<b>0</b>

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft)

**12 OTHER PAYMENTS**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Capital Transfers to Non-Financial Public Enterprises	0	0
Capital Transfer to Public Financial Institutions and Enterprises	0	0
Capital Transfer to Private Non-Financial Enterprises	0	0
Other expenses	0	0
Domestic Accounts	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

(Provide detailed explanations for other payments)

**13 A BANK ACCOUNTS**

<b>Name of Bank, Account No. &amp; Currency</b>	<b>Indicated whether recurrent or development</b>	<b>2016/17</b>	<b>2015/16</b>
		<b>Kshs</b>	<b>Kshs</b>
Kenya commercial bank Acc no 1178104648	Control acct	944,032	
<i>Cenral Bank of Kenya Acc.No.1000196414</i>	Development Acc	17,858,216	3,348,957
<i>Central Bank of Kenya Acc.No.1000196408</i>	Recurrent Acc	26,180,328	252,300
<i>Central Bank of kenya, Acc. No.</i>	Deposits Acc	0	0
<i>Kenya commercial Bank, Acc. 114249033</i>	Commercial Bank Accs.	460,849	732,229
<b>Total</b>		<b>45,443,425</b>	<b>4,333,486</b>

(NB: all bank accounts operated by the County Assembly should be included in this note.)

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2017**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13 B CASH IN HAND**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	2,657	0
Cash in Hand – Held in foreign currency		
<b>Total</b>	<b>2,657</b>	<b>0</b>

**13 C Cash in hand should be analysed as follows:**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Location 1	0	0
Location 2	0	0
Location 3	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

(Provide locations where cash in hand is held e.g head office, cashier's office, cash office etc)

**14 ACCOUNTS RECEIVABLE**

	<b>2016/17</b>	<b>2016/17</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	0	0
Clearance Accounts	0	0
Staff Advances	0	0
Other Advances	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

**15 ACCOUNTS PAYABLE**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits and Retentions	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2017**

---

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**16 FUND BALANCE BROUGHT FORWARD**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	27,890,715	17,950,272
Cash in hand	0	0
Accounts Receivables	0	0
Accounts Payables	0	0
<b>Total</b>	<b>27,890,715</b>	<b>17,950,272</b>

**17 PRIOR YEAR ADJUSTMENT**

<b>Description of the adjustment</b>	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Adjustments on bank account balances	0	0
Adjustments on cash in hand	0	0
Adjustments on payables	0	0
Adjustments on receivables	0	0
Others ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2017**

**DISCLOSURE NOTES**

**18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	8,677,320	3,348,957
Construction of civil works		
Supply of goods	1,776,823	12,506,410
Supply of services		
<b>Total</b>	<b>10,454,143</b>	<b>15,855,367</b>

**18.2: PENDING STAFF PAYABLES (See Annex 2)**

	<b>2016/17</b>	<b>2015/16</b>
<b>Name of Staff</b>	<b>Kshs</b>	<b>Kshs</b>
Allowances	28,692,096	39,142,781
<b>Total</b>	<b>28,692,096</b>	<b>39,142,781</b>

**18.3: OTHER PENDING PAYABLES (See Annex 3)**

	<b>2016/17</b>	<b>2015/16</b>
	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities	0	0
Amounts due to County Government entities	0	0
Amounts due to third parties	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**19 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 Assembly.

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

---

**Related party transactions:**

	<b>2016/2017</b>	<b>2015/2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation to the MCAs	0	0
Key Management compensation	0	0
	<u>=====</u>	<u>=====</u>
Transfers from the County Treasury	0	0
Transfers to/ from other County Government entities	0	0
Transfers to/ from County Ministries and Departments	0	0
Payments made in favour of other related parties	0	0
Payments made by related parties on behalf of Assembly	0	0
	<u>=====</u>	<u>=====</u>

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**XII. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date.....

  
17/4/18



**XIII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	A	b	C	d=a-c		
<b>Construction of buildings</b>						
1. Critical power E.A ltd	5,879,620	8/6/2014		943,000		
2. Axis engineering ltd	8,702,397	16/3/2015		1,432,633		
3. Scope design system	5,841,780	12/5/2014	3,348,957	0	3,348,957	
4. Jomwak enterprises Ltd	55,958,050	8/8/201	23,551,275	6,587,320		
5.						
<b>Sub-Total</b>	<b>76,381,847</b>		<b>26,900,232</b>	<b>8,677,320</b>	<b>3,348,957</b>	
<b>Construction of civil works</b>						
6.						
7.						
8.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
9. Supply of goods	1,776,826	2017	0	1,776,826	12,506,410	
10.						
11.						
<b>Sub-Total</b>	<b>1,776,826</b>		<b>0</b>	<b>1,776,826</b>	<b>12,506,410</b>	
<b>Supply of services</b>						
12.						
13.						
14.						
<b>Sub-Total</b>	<b>0</b>					
<b>Grand Total</b>	<b>78,158,673</b>		<b>26,900,232</b>	<b>10,454,146</b>	<b>15,855,367</b>	

**XIV. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
		A	B	c	d=a-c		
1. Unpaid allowances					14,364,206	39,142,781	
2. Unpaid personnel emoluments					11,360,143		
3. Statutory deductions					2,967,747		
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
<b>Sub-Total</b>					<b>28,692,096</b>	<b>39,142,781</b>	
<b>Grand Total</b>					<b>28,692,096</b>	<b>39,142,781</b>	

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended 30 June 2017**

**XV. ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		A	B	C	d=a-c		
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
<b>Sub-Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>00</b>	<b>0</b>	
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
<b>Sub-Total</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		

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

<b>Asset class</b>	<b>Historical Cost b/f (Kshs) 2015/2016</b>	<b>Additions during the year (Kshs)</b>	<b>Disposals during the year (Kshs)</b>	<b>Historical Cost c/f (Kshs) 2016/2017</b>
Land	127,000,000			127,000,000
Buildings and structures	200,000,000			200,000,000
Transport equipment	28,600,242			28,600,242
Office equipment, furniture and fittings	7,558,835			7,558,835
ICT Equipment, Software and Other ICT Assets	11,870,209			11,870,209
Other Machinery and Equipment	4,454,050			4,454,050
Heritage and cultural assets				
Intangible assets				
<b>Total</b>	<b>379,483,336</b>			<b>379,483,336</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

**XVII. ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST**

***Government Imprest Holders***

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	00	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<i>Name of Officer or Institution</i>	dd/mm/yy	0	0	0
<b>Total</b>		0	0	0

**XVIII. ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Report from IFMIS)*

**MURANGA COUNTY ASSEMBLY**

**ACCT 1142449033**

**MURANGA COUNTY ASSEMBLY CURRENT ACCT**

**KCB**

**Jul-16**

BALANCE B/F			732,229.00		PAYMENTS			970,941.00
TRANSFER			15,000.00		BANK CHARGES			
			222,400.00		UCREDITED			
			2,000.00		BALANCE C/D			688.00
<b>TOTAL</b>			<b>971,629.00</b>					<b>971,629.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	688.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	688.00

**Aug-16**

BALANCE B/F			688.00		PAYMENTS			96,976.00
TRANSFER								355,158.00
TRANSFER			700,000.00		UCREDITED			

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

			10,000.00		BALANCE C/D			258,554.00
<b>TOTAL</b>			<b>710,688.00</b>					<b>710,688.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	258,554.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	258,554.00

Sep-16

BALANCE B/F			258,554.00		PAYMENTS			650,542.00
TRANSFER			702,937.00		BANK CHARGES			1,006.00
TRANSFER					UCREDITED			
					BALANCE C/D			309,943.00
<b>TOTAL</b>			<b>961,491.00</b>					<b>961,491.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	309,943.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	309,943.00

Oct-16

BALANCE B/F			309,943.00		PAYMENT			94,000.00
TRANSFER					BANK CHARGES			
TRANSFER					UCREDITED			

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

					BALANCE C/D			215,943.00
<b>TOTAL</b>				<b>309,943.00</b>				<b>309,943.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	215,943.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	215,943.00

Nov-16

BALANCE B/F			215,943.00		PAYMENT			135,837.00
TRANSFER			50,000.00		BANK CHARGES			
					UCREDITED			
					BALANCE C/D			130,106.00
<b>TOTAL</b>			<b>265,943.00</b>					<b>265,943.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	130,106.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	130,106.00

Dec-16

BALANCE B/F			130,106.00		PAYMENTS			38,000.00
TRANSFER			-		BANK CHARGES			-



**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

TRANSFER				UCREDITED			
				BALANCE C/D			92,106.00
<b>TOTAL</b>			<b>130,106.00</b>				<b>130,106.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	92,106.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	92,106.00

Jan-17

BALANCE B/F	92,106.00	PAYMENTS	87,800.00
TRANSFER	108,000.00	BANK CHARGES	
TRANSFER		UCREDITED	
		BALANCE C/D	112,306.00
<b>TOTAL</b>	<b>200,106.00</b>		<b>200,106.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	112,306.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	112,306.00

Feb-17

BALANCE B/F	112,306.00	PAYMENT	97,800.00
TRANSFER	699,970.00	BANK CHARGES	

# MURANGA COUNTY ASSEMBLY

## Reports and Financial Statements

For the year ended June 30, 2017

TRANSFER				UCREDITED			
				BALANCE C/D			714,476.00
<b>TOTAL</b>			<b>812,276.00</b>				<b>812,276.00</b>

### BANK RECONCILIATION STATEMENT

BALANCE AS PER CASH BOOK 714,476.00

ADD UNPRESENTED CHEQUE

BALANCE AS PER BANK STATEMENT 714,476.00

Mar-17

BALANCE B/F			714,476.00	PAYMENTS			616,688.00
TRANSFER			123,975.00	BANK CHARGES			
TRANSFER				UCREDITED			
				BALANCE C/D			221,763.00
<b>TOTAL</b>			<b>838,451.00</b>				<b>838,451.00</b>

### BANK RECONCILIATION STATEMENT

BALANCE AS PER CASH BOOK 221,763.00

ADD UNPRESENTED CHEQUE

BALANCE AS PER BANK STATEMENT 221,763.00

Apr-17

BALANCE B/F			221,763.00	PAYMENTS			136,000.00
-------------	--	--	------------	----------	--	--	------------

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

TRANSFER					BANK CHARGES			
TRANSFER					UCREDITED			
					BALANCE C/D			85,763.00
<b>TOTAL</b>				<b>221,763.00</b>				<b>221,763.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	85,763.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	85,763.00

May-17

BALANCE B/F			85,763.00		PAYMENT			762,370.00
TRANSFER			1,817,756.00		BANK CHARGES			
TRANSFER					UCREDITED			
					BALANCE C/D			1,141,149.00
<b>TOTAL</b>			<b>1,903,519.00</b>					<b>1,903,519.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	1,141,149.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	1,141,149.00

Jun-17

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

BALANCE B/F			1,141,149.00		PAYMENTS			1,173,345.00
TRANSFER			493,045.00		BANK CHARGES			
TRANSFER					UCREDITED			
					BALANCE C/D			460,849.00
<b>TOTAL</b>			<b>1,634,194.00</b>					<b>1,634,194.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	CHQ NO.	AMOUNT	460,849.00
ADD UNPRESENTED CHEQUE			

**BALANCE AS PER BANK STATEMENT**

**460,849.00**

**MURANGA COUNTY ASSEMBLY**

**ACCT 1000196416**

**MURANGA COUNTY ASSEMBLY DEVELOPMENT ACCT**

**CENTRAL BANK OF KENYA**

**Jul-16**

BALANCE B/F			3,348,957.00		LOANS ISSUED			
TRANSFER					BANK CHARGES			
					UCREDITED			
					BALANCE C/D			3,348,957.00
<b>TOTAL</b>			<b>3,348,957.00</b>					<b>3,348,957.00</b>

**BANK RECONCILIATION STATEMENT**

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

BALANCE AS PER CASH BOOK	3,348,957.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	3,348,957.00

Aug-16

BALANCE B/F		3,348,957.00		LOANS ISSUED			
TRANSFER				BANK CHARGES			
TRANSFER				UCREDITED			
				BALANCE C/D			3,348,957.00
<b>TOTAL</b>		<b>3,348,957.00</b>					<b>3,348,957.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	3,348,957.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	3,348,957.00

Sep-16

BALANCE B/F		3,348,957.00		TRANSFER			
TRANSFER				BANK CHARGES			
TRANSFER				UCREDITED			
				BALANCE C/D			3,348,957.00
<b>TOTAL</b>		<b>3,348,957.00</b>					<b>3,348,957.00</b>

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	3,348,957.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	3,348,957.00

Oct-16

BALANCE B/F		3,348,957.00		PAYMENT		3,348,957.00
TRANSFER				BANK CHARGES		
TRANSFER				UCREDITED		
				BALANCE C/D		-
<b>TOTAL</b>		<b>3,348,957.00</b>				<b>3,348,957.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	-
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	-

Nov-16

BALANCE B/F		-		LOANS ISSUED		
TRANSFER		20,000,000.00		BANK CHARGES		
				UCREDITED		
				BALANCE C/D		20,000,000.00
<b>TOTAL</b>		<b>20,000,000.00</b>				<b>20,000,000.00</b>

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	20,000,000.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	20,000,000.00

Dec-16

BALANCE B/F		20,000,000.00		PAYMENTS		11,070,905.00
TRANSFER		10,000,000.00		BANK CHARGES		364,225.00
TRANSFER				UCREDITED		706,654.00
				BALANCE C/D		17,858,216.00
<b>TOTAL</b>		<b>30,000,000.00</b>				<b>30,000,000.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	17,858,216.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	17,858,216.00

Jan-17

BALANCE B/F		17,858,216.00		TRANSFER		
TRANSFER				BANK CHARGES		
TRANSFER				UCREDITED		
				BALANCE C/D		17,858,216.00
<b>TOTAL</b>		<b>17,858,216.00</b>				<b>17,858,216.00</b>

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	17,858,216.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	17,858,216.00

Feb-17

BALANCE B/F		17,858,216.00		TRANSFER			
TRANSFER				BANK CHARGES			
TRANSFER				UCREDITED			
				BALANCE C/D			17,858,216.00
<b>TOTAL</b>		<b>17,858,216.00</b>					<b>17,858,216.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK	17,858,216.00
ADD UNPRESENTED CHEQUE	
BALANCE AS PER BANK STATEMENT	17,858,216.00

Mar-17

BALANCE B/F		17,858,216.00		TRANSFER			
TRANSFER				BANK CHARGES			
TRANSFER				UCREDITED			
				BALANCE C/D			17,858,216.00
<b>TOTAL</b>		<b>17,858,216.00</b>					<b>17,858,216.00</b>



**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK

ADD UNPRESENTED CHEQUE

BALANCE AS PER BANK STATEMENT

17,858,216.00

17,858,216.00

				Apr-17			
BALANCE B/F			17,858,216.00	TRANSFER			
TRANSFER				BANK CHARGES			
TRANSFER				UCREDITED			
				BALANCE C/D			17,858,216.00
<b>TOTAL</b>			<b>17,858,216.00</b>				
							<b>17,858,216.00</b>

**BANK RECONCILIATION STATEMENT**

BALANCE AS PER CASH BOOK

ADD UNPRESENTED CHEQUE

BALANCE AS PER BANK STATEMENT

17,858,216.00

17,858,216.00

				May-17			
BALANCE B/F			17,858,216.00	TRANSFER			
TRANSFER				BANK CHARGES			
TRANSFER				UCREDITED			
				BALANCE C/D			17,858,216.00

**MURANGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

[illegible]

## BANK RECONCILIATION STATEMENT

**BALANCE AS PER CASH BOOK**

**ADD UNPRESENTED CHEQUE**

**BALANCE AS PER BANK STATEMENT**

17,858,216.00

17,858,216.00

Jun-17

						Jun-17			
BALANCE B/F				17,858,216.00		PAYMENTS			
TRANSFER						BANK CHARGES			8,677,320.00
TRANSFER						UCREDITED			
						BALANCE C/D			9,180,896.00
TOTAL				17,858,216.00					
									17,858,216.00

## BANK RECONCILIATION STATEMENT

BALANCE AS PER CASH BOOK

**ADD UNPRESENTED CHEQUE**

CHQ NO.

AMOUNT

9,180,896.00

30000012

6,209,730.00

30000013

867,398.00

30000014

1,055,043.00

30000015

377,590.00

30000016

75,602.00

30000017

91,957.00

**BALANCE AS PER BANK STATEMENT**

8,677,320.00

8,677,320.00

**17,858,216.00**