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30th June 2024



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30 SEP 2024

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COUNTY GOVERNMENT OF KITUI

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 SEP 2024

JUNE 30, 2024



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

County Government of Kitui
County Executive Kitui
Annual Report and Financial Statements for the year ended June 30, 2024

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

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% Of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	10,829,486,938	(3)	10,829,486,935	9,963,127,985	866,358,950	92
Other receipts	1,062,088,459	353,358,422	1,415,446,881	1,122,303,993	293,142,888	79
Opening balance for Non-refundable	-	2,012,204,897	2,012,204,897	1,988,851,767	23,353,130	99
Total	11,891,575,396	2,365,563,316	14,257,138,712	13,074,283,745	1,182,854,967	92
Payments						
Compensation of employees	5,109,670,972	(20,916,585)	5,088,754,387	5,002,692,126	86,062,261	98
Use of goods and services	1,557,978,176	369,727,534	1,927,705,710	1,819,001,821	108,703,889	94
Subsidies	30,000,000	27,000,000	57,000,000	56,999,999	1	100
Transfers to other government units	909,689,957	500,182,884	1,409,872,841	1,024,015,986	385,856,855	73
Other grants and transfers	1,122,596,207	443,694,361	1,566,290,568	1,075,013,392	491,277,176	69
Social security benefits	-	-	-	-	-	0
Acquisition of assets	3,161,640,084	1,039,875,123	4,201,515,207	3,472,542,252	728,972,954	83
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	6,000,000	6,000,000	1,456,143	4,543,857	24
Total	11,891,575,396	2,365,563,317	14,257,138,713	12,451,721,720	1,805,416,992	87
Surplus/(Deficit)	0.40	-0.86	-0.46	622,562,025	(622,562,025)	

**County Government of Kitui
County Executive Kitui**

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

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

Receipt/expense item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% of Utilization f=d/c %
Receipts						
Transfers from the CRF	7,807,576,889	489,082,077	8,296,658,966	8,236,658,966	60,000,000	99.28
Other receipts	500,000,000	85,000,000	585,000,000	551,049,815	33,950,185	94.20
Opening balance for Non-refundable						
Total	8,307,576,889	574,082,077	8,881,658,966	8,787,708,782	93,950,185	98.94
Payments						
Compensation of employees	5,109,670,972	(20,916,585)	5,088,754,387	5,002,692,126	86,062,261	98.31
Use of goods and services	1,464,928,176	231,072,166	1,696,000,342	1,641,732,194	54,268,148	96.80
Subsidies	-	-	-	-	-	-
Transfers to other government units	909,689,957	271,124,331	1,180,814,288	997,815,986	182,998,302	84.50
Other grants and transfers	504,937,798	28,265,931	533,203,729	528,862,580	4,341,149	99.19
Social security benefits	-	-	-	-	-	-
Acquisition of assets	318,349,986	64,536,234	382,886,220	344,787,174	38,099,046	90
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
Total	8,307,576,889	574,082,077	8,881,658,966	8,515,890,060	365,768,906	95.88
Surplus/(deficit)	0	-	0	271,818,721	(271,818,721)	

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

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

Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,021,910,048	(489,082,080)	2,532,827,969	1,726,469,019	806,358,950	68
Other receipts	562,088,459	268,358,422	830,446,881	571,254,178	259,192,703	69
Opening balance for Non-refundable		2,012,204,897	2,012,204,897	1,988,851,767	23,353,130	99
Total	3,583,998,507	1,791,481,239	5,375,479,746	4,286,574,964	1,088,904,782	80
Payments						
Compensation of employees	-	-	-	-	-	-
Use of goods and services	93,050,000	138,655,368	231,705,368	177,269,626	54,435,742	77
Subsidies	30,000,000	27,000,000	57,000,000	56,999,999	1	100
Transfers to other government units	-	229,058,553	229,058,553	26,200,000	202,858,553	-
Other grants and transfers	617,658,409	415,428,430	1,033,086,839	546,150,812	486,936,027	53
Social security benefits	-	-	-	-	-	-
Acquisition of assets	2,843,290,098	975,338,889	3,818,628,987	3,127,755,079	690,873,908	82
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on borrowings	-	-	-	-	-	-
Other payments	-	6,000,000	6,000,000	1,456,143	4,543,857	24
Totals	3,583,998,507	1,791,481,240	5,375,479,747	3,935,831,660	1,439,648,087	73
Surplus/(deficit)	-	-	-	350,743,304	(350,743,304)	