*Revised 30th June 2023*





COUNTY GOVERNMENT OF XXX

*(Indicate actual name of the County)*

 CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30 20XX**

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

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# Acronyms and Glossary of Terms

1. ***Acronyms***

ADP Annual Development Plan

AIE Authority to Incur Expenditure

CA County Assembly

CARA County Allocation of Revenue Act

CECM County Executive Committee Member

CE County Executive

CG County Government

CIDP County Integrated Development Plan

CRA Commission on Revenue Allocation

CRF County Revenue Fund

CT County Treasury

IPSAS International Public Sector Accounting Standards

OCOB Office of the Controller of Budget

OAG Office of the Auditor General

PFM Public Finance Management

PSASB Public Sector Accounting Standards Board

NT National Treasury

WB World Bank

Kshs Kenya Shillings

1. ***Glossary of Terms***

Fiduciary Management The key management personnel who had financial responsibility

*(This list is an indication of the common acronyms and key terms; the County should include all from the annual report and financial statements prepared)*

# 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 Team**

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

| **No.** | **Designation** | **Name** |
| --- | --- | --- |
|  | Governor |  |
|  | Deputy Governor |  |
|  | County Executive Committee Members |  |
|  | County Secretary |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

1. **Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 20xx and who had direct fiduciary responsibility were:

| **No.** | **Designation** | **Name** |
| --- | --- | --- |
|  | CECM Finance and Economic Planning |  |
|  | Accounting Officer-xx Department |  |
|  | Chief Finance Officer | **-** |
|  | Principal Accountant | **-** |
|  |  | **-** |

1. **Fiduciary Oversight Arrangements**

*(Here, provide a high-level description of the key fiduciary oversight arrangements covering (say)):*

* *Audit and finance committee activities*
* *Parliamentary committee activities*
* *Development partner oversight activities*
* *Other oversight activities*
1. **Entity Headquarters**

P.O. Box XXXXX

XXX Building/House/Plaza

XXX Avenue/Road/Highway

Nairobi, KENYA

1. **Entity Contacts**

 Telephone: (254) XXXXXXXX

 E-mail: XXXXXXXX.go.ke

 Website: www.go.ke

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

 Haile Selassie Avenue

 P.O. Box 60000

 City Square 00200

 Nairobi, Kenya

1. Kenya Commercial Bank

…

...

…

1. **Independent Auditors**

 Auditor General

 Kenya National Audit Office

 Anniversary Towers, University Way

 P.O. Box 30084 GPO 00100

 Nairobi, Kenya

1. **Principal Legal Adviser**

 The Attorney General

 State Law Office and Department of Justice

 Harambee Avenue

 P.O. Box 40112

 City Square 00200

 Nairobi, Kenya

1. **County Attorney**

*(List details of other County Attorneys if any)*

# Governance Statement

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

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

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

**The County Executive**

1. Indicate the membership of the cabinet/County Executive Governance Structures *(entity* ***to*** *tabulate and include photos of the Governor, Deputy Governor, the CECMs and County Secretary).*
2. Brief discussions of how the County deals with its stakeholders especially on matters that require public participation, whether there are policies on communication, stakeholder engagement and whistle blowing.
3. Safeguards against unethical conduct and corruption.

Indicate your engagement with the County Assembly through its committees and the Senate including number of bills sponsored by the executive and any other matters presented for deliberations.

**The County Assembly**

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

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

1. The speaker of the county assembly.
2. The leader of the majority party; and
3. The leader of the minority party.

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

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

The County Assembly Executes its mandate, through committees which are broadly classified into two.

1. **Select Committees**

Select committees are generally responsible for overseeing the work of government departments and agencies.

1. **Sectoral Committees**

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

1. Committee of Powers and Privileges
2. Audit Committee
3. Public Accounts/Investment Committee
4. Budget and Appropriations Committee
5. Xxx committee
6. **Committee of Powers and Privileges**

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held xxx meetings in FY 20xx. The committee members during FY 20xx were:

|  |  |  |
| --- | --- | --- |
| **Member** | **Designation** | **Ward** |
|  |  |  |
|  |  |  |

1. **Audit Committee**

The audit committee was constituted in xxx. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held xxx meetings in FY 20xx. The committee members during FY 20xx were:

|  |  |
| --- | --- |
| **Member** | **Designation** |
|  |  |
|  |  |

1. **Public Accounts/Investment Committee**

The committee was formed to provide oversight on the County’s finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

|  |  |
| --- | --- |
| **Member** | **Designation** |
|  |  |
|  |  |

1. **Budget and Appropriations Committee**

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

|  |  |
| --- | --- |
| **Member** | **Designation** |
|  |  |
|  |  |

1. **Xxx Committee**

The xxx committee provides guidance for xxx. *(Explain the functions of the committee in the same format as above)*

|  |  |  |
| --- | --- | --- |
| **Member** | **Designation** | **Ward** |
|  |  |  |
|  |  |  |

In addition to the above two committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in xxx to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

**Communication with all Stakeholders**

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in *xxx* where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County’s service delivery charter.

# Foreword by The CECM – Finance and Economic Planning

*Include the following:*

* + *Mention the budget performance against actual amounts for current year and for cumulative to-date based on programmes, (make use of pictures, tables pie charts and graphs)*
	+ *Physical progress based on outputs, outcomes and impacts since establishment of County Government, (encouraged to use actual figures and percentages)*
	+ *Comment on each of the County flagship projects and how they have been achieved.*
	+ *Comment on value-for-money achievements,*
	+ *List the implementation challenges of strategic objectives for the County and the County’s future outlook (here you could mention the budget allocation for the coming year and the projects that the County wishes to undertake).*

|  |
| --- |
| **…………………………………………………..** |
| **CECM - CECM – Finance and Economic Planning** |
| **XXX County Government** |

# Statement of Performance against County Predetermined Objectives

**Guidance**

*Refer to the assembly’s program on oversight, representation, and legislation. Report on bills enacted. Borrow objective from the County Assembly Program based budget.*

*Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.(This guidance should be removed in the final set of financial statements)*

**Strategic development objectives** (*adopted from Nairobi County- Customize as per specific county*)

The County’s xxx (*indicate period)* CIDP has identified xxx key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor’s Manifesto, the National Government’s Vision 2030 NIUPLAN, SDGs and the MTP III.

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

1.xxx

2.xxx

3.xxx

Below we present the progress made in attaining the objectives of the CIDP for xxx County. (*The presentation may be done is a more relevant presentation to the entity’s operations or may take the table format indicated below)*

| ***S/No*** | ***Strategic Objective as per CIDP (present the objectives on a high and strategic level)*** | ***Targeted Outcome*** | ***Performance/Progress made up since inception from the latest CIDP*** | ***Remarks (Explain******the******reasons underperformance/ Overperformance)*** |
| --- | --- | --- | --- | --- |
|  | Provide quality physical infrastructure in the County. |  | xxx |  |
|  | Xxx |  | xxx |  |
|  | Xxx |  | xxx |  |

**Progress on Attainment of Development Objectives from Annual Development Plan for FY 20xx *- Customize as per specific county.***

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

1. **PUBLIC WORKS ROADS AND TRANSPORT** (*each department to have its own table)*

| **Objective** | **Outcome** | **Indicator** | **Performance** |
| --- | --- | --- | --- |
| To develop and maintain roads and storm water drainage to global standards | Increased efficient transportation of people, goods and services | % Of motorable and passable roads within the city | **In FY xx/xx we increased motorable and passable roads by xx% the following roads were upgraded XXXXX** |
| To develop and maintain street and security lighting infrastructure | Increased public safety and security | % Reduction of crime | **Street lighting was undertaken in XXXXX ward and there has been xx% reduction in crime** |
| **XXXX** | **XXXXXX** | **XXXX** | **XXXXX** |
| To reduce incidences of preventable illnesses and mortality at the County level | Reduction of HIV related mortality and new infections | % Reduction of HIV-related mortality | **XXXXX** |
| To improve health status of the individual, household and the community at the County | Increased access to specialised curative diagnostic interventions | % Increase of access to specialised diagnostic services | **XXXXX** |
| **XXXX** | **XXXX** | **XXXX** | **XXXXX** |

*N/B: Data and information provided here should be verifiable against the ADP.*

# Environmental and Sustainability Reporting

Two-to-three pages

*(Include an Introductory paragraph on the main mandate of the organisation and its strategy on sustainability. Sustainability being the ability to maintain or continue offering services to the citizens of the county over the long- term focuses mainly on the five areas indicated below.)*

1. **Sustainability strategy and profile -**

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

1. **Environmental performance**

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation’s products.

1. **Employee welfare**

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

1. **Market place practices-**

The organisation should outline its efforts to:

1. Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors

1. Responsible Supply chain and supplier relations- explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.
2. Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices.
3. Product stewardship- outline efforts to safeguard consumer rights and interests
4. **Community Engagements**-

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community

*(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives.)*

# Statement of Compliance

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

1. Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Xxxx County complied with these requirements and submitted the quarterly reports within the stipulated timelines.
2. Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.
* “The county government’s recurrent expenditure shall not exceed the county government’s total revenue” – in FY 20xx, xxx County complied with this requirement whereby the recurrent expenditure was Kshs xxx against total revenues of KShs xxx.
* “A minimum of thirty percent of the county government’s budget shall be allocated to the development expenditure” – in FY 20xx(xxx %) was allocated to development expenditure against a total budget of Kshs xxx.

*(The above are some examples of laws that require compliance. The county should include other key relevant laws and regulations and comment on compliance)*

# Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government’s financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 20xx. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government’s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government’s financial statements give a true and fair view of the state of the County Government’s transactions during the financial year ended June 30, 20xx, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial 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 year 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 Consolidated financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20xx.

|  |
| --- |
| **……………………………………………….** |
| **County Executive Committee Member – CECM – Finance and Economic Planning** |

# Report of the Independent Auditor on the Annual Consolidated Financial Statements for County Government of xx (specify County name)

# Statement of Receipts and Payments for the year ended 30th June 20xx

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **Insert Current FY** | **Insert Comparative FY\*** |
|  |  | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |
| Exchequer releases | 1 | xx | xx |
| Transfers from other government agencies | 2 | xx | xx |
| Other grants | 3 | xx | xx |
| Proceeds from Domestic Borrowing | 4 | xx | xx |
| Proceeds from Foreign Borrowing | 5 | xx | xx |
| Own Source Revenue  | 6 | xx | xx |
| Return to CRF issues | 7 | xx | xx |
| Proceeds from sale of assets | 8 | xx | xx |
| Miscellaneous Receipts | 9 | xx | xx |
| **TOTAL RECEIPTS** |  | **xxx** | **xxx** |
|  |  |  |  |
| **PAYMENTS** |  |  |  |
| Compensation of employees | 10 | xx | xx |
| Use of goods and services | 11 | xx | xx |
| Subsidies | 12 | xx | xx |
| Transfers to other government entities | 13 | xx | xx |
| Other grants and transfers | 14 | xx | xx |
| Social security benefits | 15 | xx | xx |
| Acquisition of assets | 16 | xx | xx |
| Finance costs, including loan interest | 17 | xx | xx |
| Repayment of principal on domestic & foreign Borrowing | 18 | xx | xx |
| Other payments | 19 | xx | xx |
| **TOTAL PAYMENTS** |  | **xxx** | **xxx** |
| **SURPLUS/DEFICIT**  |  | **xxx** | **xxx** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Consolidated financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

|  |  |
| --- | --- |
| **………………………….** | **……………………………..** |
| **Name:** | **Name:** |
| **Chief Officer- Finance** | **Head of Treasury** |
|  | **ICPAK Member Number:** |
| \**Comparative FY means the financial year preceding the current financial year* |

# Statement of Financial Assets and Liabilities as at 30th June 20xx

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Note** | **Insert Current FY** | **Insert Comparative FY** |
|  |  | **Kshs** | **Kshs** |
| **Financial assets** |  |  |  |
| **Cash and cash equivalents** |  |  |  |
| Bank balances | 20a | xxx | xxx |
| Cash balances | 20b | xxx | xxx |
| **Total cash and cash equivalents** |  | **xxx** | **xxx** |
| Imprests and advances | 21 | xxx | xxx |
| **Total financial assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Financial liabilities** |  |  |  |
| Third party deposits and retentions | 22 | xxx | xxx |
| **Net financial assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Represented by**  |  |  |  |
| Fund balance b/fwd. | 23 | xxx | xxx |
| Prior year adjustments | 24 | xxx | xxx |
| Surplus/deficit for the year |  | xxx | xxx |
| **Net financial position** |  | **xxx** | **xxx** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Consolidated County financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

|  |  |
| --- | --- |
| **………………………………….** | **………………………………………..** |
| **Name:** | **Name:** |
| **Chief Officer - Finance** | **Head of Treasury** |
|  | **ICPAK Member Number:** |

# Statement of Cash flows for the year ended 30th June 20xx

|  | **Note** | **Insert Current FY** | **Insert Comparative FY** |
| --- | --- | --- | --- |
|  |  | **Kshs** | **Kshs** |
| **Receipts from operating income** |  |  |  |
|  Exchequer releases | 1 | xx | xx |
| Transfers from other government agencies | 2 | xx | xx |
| Other grants | 3 | xx | xx |
| Own Source Revenue  | 6 | xx | xx |
| Return to CRF issues | 7 | xx | xx |
| Miscellaneous receipts | 9 | xx | xx |
| **Total Receipts** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Payments for operating expenses** |  |  |  |
| Compensation of employees | 10 | xxx | xxx |
| Use of goods and services | 11 | xxx | xxx |
| Subsidies | 12 | xxx | xxx |
| Transfers to other government entities | 13 | xxx | xxx |
| Other grants and transfers | 14 | xxx | xxx |
| Social security benefits | 15 | xxx | xxx |
| Finance costs, including loan interest | 17 | xxx | xxx |
| **Total Payments** |  | **xxx** | **xxx** |
| **Net receipts/(payments)** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Adjusted for:** |  |  |  |
| Decrease/(increase) in imprests and advances | 25 | xxx | xxx |
| Increase/(decrease) in: (deposits and retention) | 26 | xxx | xxx |
| Prior Year Adjustments | 24 | xxx | xxx |
|   |  |  |  |
| **Net cash flow from operating activities** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Cashflow from investing activities** |  |  |  |
| Proceeds from sale of assets | 8 | xxx | xxx |
| Acquisition of assets | 16 | xxx | xxx |
| **Net cash flows from investing activities** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Cashflow from borrowing activities** |  |  |  |
| Proceeds from domestic borrowings | 4 | xxx | xxx |
| Proceeds from foreign borrowings | 5 | xxx | xxx |
| Repayment of principal on domestic & foreign borrowing | 18 | xxx | xxx |
| **Net cash flow from financing activities** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Net increase in cash and cash equivalent** |  | **xxx** | **xxx** |
| **Cash and cash equivalent at beginning of the year** |  | **xxx** | **xxx** |
| **Cash and cash equivalent at end of the year** |  | **xxx** | **xxx** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Consolidated County financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

|  |  |
| --- | --- |
| **………………………………………..** | **………………………………………….** |
| **Name:**  | **Name:**  |
| **Chief Officer - Finance**  | **Head of Treasury** |
|  | **ICPAK Member Number** |

#

# Statement of Budgeted vs Actual Amounts: Recurrent and Development Combined for the year ended 30th June 20xx

| **Receipt/expense item** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on comparable basis** | **Utilization Difference** | **% Of Utilization** |
| --- | --- | --- | --- | --- | --- | --- |
|  | a | b | c=a+b | d | e=c-d | f=d/c % |
| **Receipts** |  |  |  |  |  |  |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other government agencies |  |  |  |  |  |  |
| Other grants |  |  |  |  |  |  |
| Proceeds from Domestic Borrowing |  |  |  |  |  |  |
| Proceeds from Foreign Borrowing |  |  |  |  |  |  |
| Own Source Revenue  |  |  |  |  |  |  |
| Return CRF issues  |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Miscellaneous receipts |  |  |  |  |  |  |
| Opening balances for non-refundable bank balances |  |  |  |  |  |  |
| **Total Receipts** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees |  |  |  |  |  |  |
| Use of goods and services |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to other government units |  |  |  |  |  |  |
| Other grants and transfers |  |  |  |  |  |  |
| Social security benefits |  |  |  |  |  |  |
| Acquisition of assets |  |  |  |  |  |  |
| Finance costs, including loan interest |  |  |  |  |  |  |
| Repayment of principal on borrowings |  |  |  |  |  |  |
| Other payments |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |
| **Surplus/deficit** |  |  |  |  |  |  |

[*Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization]*

1. *Xxxx*
2. *Xxxx*
3. *Xxxx*
4. *Xxxx*
5. *Xxxx*

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23*) *The total actuals on comparable basis for the combined statement should tie to the totals under the Statement of Receipts and Payments.)*

The County Consolidated financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

|  |  |
| --- | --- |
| **………………………………………..** | **………………………………………….** |
| **Name:**  | **Name:**  |
| **Chief Officer - Finance**  | **Head of Treasury Accounts** |
|  | **ICPAK Member Number** |

# 13A Statement of Budgeted Vs Actual Amounts: Recurrent for the year ended 30th June 20xx

| **Receipt/Expense Item** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on comparable basis** | **Utilization difference** | **% Of Utilization** |
| --- | --- | --- | --- | --- | --- | --- |
|  | a | b | c=a+b | d |  | f=d/c % |
| **Receipts** |  |  |  |  |  |  |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other government agencies |  |  |  |  |  |  |
| Other grants |  |  |  |  |  |  |
| Proceeds from Domestic Borrowing |  |  |  |  |  |  |
| Proceeds from Foreign Borrowing |  |  |  |  |  |  |
| Own Source Revenue  |  |  |  |  |  |  |
| Return CRF issues  |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Miscellaneous receipts |  |  |  |  |  |  |
| Opening balances for non-refundable bank balances |  |  |  |  |  |  |
| **Total Receipts** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees |  |  |  |  |  |  |
| Use of goods and services |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to other government units |  |  |  |  |  |  |
| Other grants and transfers |  |  |  |  |  |  |
| Social security benefits |  |  |  |  |  |  |
| Acquisition of assets |  |  |  |  |  |  |
| Finance costs, including loan interest |  |  |  |  |  |  |
| Repayment of principal on borrowings |  |  |  |  |  |  |
| Other payments |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |
| **Surplus/ Deficit** |  |  |  |  |  |  |

[*Provide below a commentary on significant underutilization below 90% and any overutilization]*

1. *Xxxx*
2. *Xxxx*
3. *Xxxx*
4. *Xxxx*
5. *Xxxx*

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23*) *The totals under this statement when summed up with the totals under the development statement should tie with the combined statement.)*

The County Consolidated financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

|  |  |
| --- | --- |
| **………………………………………..** | **………………………………………….** |
| **Name:**  | **Name:**  |
| **Chief Officer - Finance**  | **Head of Treasury Accounts** |
|  | **ICPAK Member Number** |

# 13B Statement of Budget Vs Actual Amounts: Development for the year ended 30th June 20xx

| **Receipt/expense item** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on comparable basis** | **Utilization difference** | **% Of Utilization** |
| --- | --- | --- | --- | --- | --- | --- |
|  | a | b | c=a+b | d | e=c-d | f=d/c % |
| **Receipts** |  |  |  |  |  |  |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other government agencies |  |  |  |  |  |  |
| Other grants |  |  |  |  |  |  |
| Proceeds from Domestic Borrowing |  |  |  |  |  |  |
| Proceeds from Foreign Borrowing |  |  |  |  |  |  |
| Own Source Revenue  |  |  |  |  |  |  |
| Return CRF issues  |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Miscellaneous receipts |  |  |  |  |  |  |
| Opening balances for non-refundable bank balances |  |  |  |  |  |  |
| **Total Receipts** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees |  |  |  |  |  |  |
| Use of goods and services |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to other government units |  |  |  |  |  |  |
| Other grants and transfers |  |  |  |  |  |  |
| Social security benefits |  |  |  |  |  |  |
| Acquisition of assets |  |  |  |  |  |  |
| Finance costs, including loan interest |  |  |  |  |  |  |
| Repayment of principal on borrowings |  |  |  |  |  |  |
| Other payments |  |  |  |  |  |  |
| **Total payments** |  |  |  |  |  |  |
| **Surplus/ deficit** |  |  |  |  |  |  |

[*Provide below a commentary on significant underutilization 90% and any overutilization]*

1. *Xxxx*
2. *Xxxx*
3. *Xxxx*
4. *Xxxx*
5. *Xxxx*

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23*) *The totals under this statement when summed up with the totals under the recurrent statement should tie with the combined statement.)*

The County Consolidated financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

|  |  |
| --- | --- |
| **………………………………………..** | **………………………………………….** |
| **Name:**  | **Name:**  |
| **Chief Officer - Finance**  | **Head of Treasury Accounts** |
|  | **ICPAK Member Number** |

# Budget Execution by Programmes and Sub-Programmes

| **Programme/Sub-Programme** | **Original budget**  | **Adjusted budget**  | **Final Budget** | **Actual on comparable basis** | **% Budget utilization**  |
| --- | --- | --- | --- | --- | --- |
|  | **20xx** | **20xx** | **20xx** | **20xx** | **20xx** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Programme 1 |  |  |  |  |  |
| Sub-Programme 1 |  |  |  |  |  |
| Sub-Programme 2 |  |  |  |  |  |
| Sub-Programme 3 |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |
| Programme 2 |  |  |  |  |  |
| Sub-Programme 1 |  |  |  |  |  |
| Sub-Programme 2 |  |  |  |  |  |
| Sub-Programme 3 |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |
|  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |

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

# Summary of Financial Performance and Statement of Assets and Liabilities for County Government Entities

| **Ref** | **Entity** | **Percentage of shareholding** | **Total receipts****Kshs** | **Total payments****Kshs**  | **Surplus/ Deficit****Kshs** | **Total Assets****Kshs** | **Total Liabilities****Kshs**  | **Fund balance****Kshs** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | County Executive |  |  |  |  |  |  |  |
| 2 | County Assembly |  |  |  |  |  |  |  |
| 3 | County Revenue Fund |  |  |  |  |  |  |  |
| 4 | Xxx Fund |  |  |  |  |  |  |  |
| 5 | Xxx Project |  |  |  |  |  |  |  |
| 6 | Xxx Board |  |  |  |  |  |  |  |
| 7 | Xxx Corporation |  |  |  |  |  |  |  |
| 8 | Xxx |  |  |  |  |  |  |  |
| 9 | Xxx |  |  |  |  |  |  |  |
| 10 | Xxx |  |  |  |  |  |  |  |
|  | **Total**  |  |  |  |  |  |  |  |

# Significant Accounting Policies

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

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

The Consolidated 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 Consolidated 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.

1. **Reporting entity**

The Consolidated financial statements are for the County Government of *xxx*. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 and comprises of (include all the consolidated entities for County Consolidated financial statements.)

 The Consolidated financial statements include entities controlled by the County Government. A detailed schedule of consolidated entities in included under appendix xxx.

1. **Basis of consolidation**

This consolidation is based on unaudited financial statements submitted by the individual entities to the Office of the Auditor General as *at 30th September 20xx* with a copy to the Controller of Budget, the County Treasury and the Commission for Revenue Allocation.

The financial statements are aggregated on a line-by-line basis with the inter-entity transactions of receipts and payment being eliminated at consolidation level to avoid overstatement of receipts or payments. The entities’ accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to this consolidated financial statement.

**Significant Accounting Policies (Continued)**

1. **Elimination**

Material balances between entities included in this consolidation have been eliminated. This has been informed by the inter-entity elimination template that is completed by the entities and submitted to the County Treasury.

1. **Recognition of receipts and payments**

**a) Recognition of receipts**

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

1. **Transfers from the Exchequer**

 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.

1. **External Assistance**

 External assistance is received through grants and loans from multilateral and bilateral development partners.

***Donations and grants***

 Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

***Proceeds from borrowing.***

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Significant Accounting Policies (Continued)**

***Undrawn external assistance***

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes.

1. **Own Source Revenue**

 This relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**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.

1. **Compensation of employees**

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

1. **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.

1. **Interest on borrowing**

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

1. **Repayment of borrowing (principal amount)**

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

**Significant Accounting Policies (Continued)**

1. **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.

1. **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.

1. **Third Party Payments**

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

1. **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.

**Significant Accounting Policies (Continued)**

1. **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 20xx, this amounted to Kshs xxx compared to Kshs xxx in prior period as indicated on note xxx. There were no other restrictions on cash during the year.

1. **Imprests and Advances**

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

1. **Third party deposits and retentions**

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.

**Significant Accounting Policies (Continued)**

1. **Contingent Liabilities**

A contingent liability is:

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

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

The County does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

1. **Contingent Assets**

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

1. **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.

**Significant Accounting Policies (Continued)**

1. **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.

1. **Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity’s* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1st July 20xx to 30 June 20xx as required by law. There was xxx 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 an annex to these financial statements.

1. **Comparative figures**

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

1. **Subsequent events**

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

1. **Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

1. **Related Party Transactions**

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

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

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

**Significant Accounting Policies (Continued)**

1. **Disclosure of entities included in consolidation.**

The County Government consolidated financial statements consist of a total of xxx entities consolidated for the financial year ended 30th June 20xx that are considered as budgetary entities. These entities, together with their results for the year are disclosed under schedule 15 of these financial statements.

1. **Disclosure of entities excluded from consolidation.**

None of the entities eligible for consolidation under the County Government budgetary cluster for the year ended 30th June 20xx has been excluded from consolidation or Entity xxx was not consolidated due to xxx (state reason(s)). See Appendix 7 of these financial statements.

# Notes to the Financial Statements

1. **Exchequer releases**

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert current FY** | **Insert Comparative FY** |
|  | **Kshs.** | **Kshs.** |
|  Equitable Share (a) | xx | xx |
|  Level 5 hospitals (b) | xx | xx |
| Others *(Specify) (c)* | **xx** | **xx** |
| **Total (d=a+b+c)** | **xxx** | **xxx** |

1. **Transfers from other government agencies\*\***

| **Description** | **Insert current FY** | **Insert Comparative FY** |
| --- | --- | --- |
|  | **Kshs.** | **Kshs.** |
| Road Maintenance Levy | xx | xx |
| Covid-19 | xx | xx |
| Development of Youth Polytechnics-State Department of TVETS | xx | xx |
| User Fees Foregone -Ministry of Health | xx | xx |
| World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health | xx | xx |
| Word Bank-NARIGP-State Department of Crop Development | xx | xx |
| World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development | xx | xx |
| DANIDA Grant -Primary Health care in devolved context -Ministry of Health | xx | xx |
| IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation and Irrigation | xx | xx |
|  SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development | xx | xx |
| Word Bank-Emergency Locust Response Project ( ILRP) State Department of Crop Development | xx | xx |
| Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development | xx | xx |
| UNFPA-9th County Programme Implementation -Ministry of Health | xx | xx |
| EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution | xx | xx |
| KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation | xx | xx |
| IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development | xx |  |
| (IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of ….. | xx |  |

*\*\* These include other government grants that do not pass through the Exchequer.*

1. **Other grants\*\***

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert current FY** | **Insert Comparative FY** |
|  | **Kshs.** | **Kshs.** |
| Donor 1 *(Specify)* | xx | xx |
| Donor 2 *(Specify)* | xx | xx |
| Donor 3 *(Specify)* | xx | xx |
| Others *(Specify)* | xx | xx |
|  | **xx** | **xx** |

*\*\* These are funds received from development partners directly through CRF*

1. **Proceeds from Domestic borrowing**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert current FY** | **Insert Comparative FY** |
|  | **Kshs.** | **Kshs.** |
| Borrowing within General Government | xx | xx |
| Borrowing from Monetary Authorities (Central Bank) | xx | xx |
| Other Domestic Depository Corporations (Commercial Banks) | xx | xx |
| Borrowing from Other Domestic Financial Institutions | xx | xx |
| Borrowing from Other Domestic Creditors | xx | xx |
| Domestic Currency and Domestic Deposits | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

***(****Give a brief description of the nature and sources of borrowings including any assets pledged as security and the legal authority to borrow****)***

**Notes to the Financial Statements (Continued)**

1. **Proceeds from Foreign Borrowing**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert current FY** | **Insert Comparative FY** |
|  | **Kshs.** | **Kshs.** |
| Foreign Borrowing – Drawdowns Through Exchequer | xx | xx |
| Foreign Borrowing - Direct Payments | xx | xx |
| Foreign Currency and Foreign Deposits | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

*(Where a note is not applicable, it should be removed, and notes renumbered)*

1. **Own Source Revenue**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert current FY** | **Insert Comparative FY** |
|  | **Kshs.** | **Kshs.** |
| Cess | xx | xx |
| Land rate | xx | xx |
| Single/Business permits | xx | xx |
| Property rent | xx | xx |
| Parking fees | xx | xx |
| Market fees | xx | xx |
| Advertising | xx | xx |
| Hospital fees | xx | xx |
| Public health service fees | xx | xx |
| Physical planning and development | xx | xx |
| Hire of County Assets | xx | xx |
| Conservancy administration | xx | xx |
| Administration control fees and charges | xx | xx |
| Park fees | xx | xx |
| Other fines, penalties, and forfeiture fees | xx | xx |
| Miscellaneous | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

*(The total of own source revenue should tally with disbursements from county receiver of revenue)*

**Notes to the Financial Statements (Continued)**

1. **Return to CRF Issues**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert current FY** | **Insert Comparative FY** |
|  | **Kshs.** | **Kshs.** |
| Recurrent Account (*County Executive*) | xx | xx |
| Development Account (*County Executive*) | xx | xx |
| Recurrent Account (*County Assembly*) | xx | xx |
| Development Account (*County Assembly*) | xx | xx |
| Others *(Specify)* | xx | xx |
| **Total** | **xx** | **xx** |

1. **Proceeds From Sale Of Assets**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Receipts from the Sale of Buildings | xxx | xxx |
| Receipts from the Sale of Vehicles and Transport Equipment | xxx | xxx |
| Receipts from the Sale Plant Machinery and Equipment | xxx | xxx |
| Receipts from Sale of Certified Seeds and Breeding Stock | xxx | xxx |
| Receipts from the Sale of Strategic Reserves Stocks | xxx | xxx |
| Receipts from the Sale of Inventories, Stocks and Commodities | xxx | xxx |
| Disposal and Sales of Non-Produced Assets | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. **Miscellaneous Receipts**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Insurance Recoveries | xxx | xxx |
| Other Receipts *(Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Give a brief description of other receipts including write backs and recoveries where applicable)*

**Notes to the Financial Statements (Continued)**

1. **Compensation of Employees**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Basic salaries of permanent employees | xxx | xxx |
| Basic wages of temporary employees | xxx | xxx |
| Personal allowances paid as part of salary | xxx | xxx |
| Personal allowances paid as reimbursements | xxx | xxx |
| Personal allowances provided in kind | xxx | xxx |
| Employer contribution to compulsory national social schemes | xxx | xxx |
| Employer contribution to compulsory national health insurance schemes | xxx | xxx |
| Pension and other social security contributions | xxx | xxx |
| Social benefit schemes outside government | xxx | xxx |
| Other personnel payments | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Give brief explanation including the comparative number of employees. Explain what other personnel costs relate to, explain significant change from prior period)*

**Notes to the Financial Statements (Continued)**

1. **Use of Goods and Services**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Utilities, supplies and services | xxx | xxx |
| Communication, supplies and services | xxx | xxx |
| Domestic travel and subsistence | xxx | xxx |
| Foreign travel and subsistence | xxx | xxx |
| Printing, advertising and information supplies & services | xxx | xxx |
| Rentals of produced assets | xxx | xxx |
| Training expenses | xxx | xxx |
| Hospitality supplies and services | xxx | xxx |
| Insurance costs | xxx | xxx |
| Specialized materials and services | xxx | xxx |
| Office and general supplies and services | xxx | xxx |
| Fuel, oil and lubricants | xxx | xxx |
| Other operating expenses | xxx | xxx |
| Routine maintenance – vehicles and other transport equipment | xxx | xxx |
| Routine maintenance – other assets | xxx | xxx |
| **Total** | **xxx** | **xxx** |

**Notes to the Financial Statements (Continued)**

1. **Subsidies**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Subsidies to Public Corporations  |  |  |
| *See List Attached* | xxx | xxx |
| (Insert Name) | xxx | xxx |
| Subsidies to Private Enterprises  |  |  |
| *See List Attached* | xxx | xxx |
| (Insert Name) | xxx | xxx |

*(Give explanation of the nature of subsidies and the kind of services that have been subsidised; explain significant change from prior period)*

1. **Transfer to Other Government entities**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| **Transfers to county government entities** |  |  |
| See attached list (under annex xxx) | xxx | xxx |
|  |  |  |
| **Transfers to other counties** |  |  |
| (Insert name of budget agency) | xxx | xxx |
| (Insert name of budget agency) | xxx | xxx |
|  |  |  |
| **Transfers to national government entities** |  |  |
| Transfer to the council of governors | xxx | xxx |
| Transfer to xxx | xxx | xxx |
| **Total**  | **xxx** | **xxx** |

*(Provide the nature and purpose of transfers and are these transfers to be recovered. The transfers under this note should be that done to self-reporting entities, explain significant change from prior period)*

**Notes to the Financial Statements (Continued)**

1. **Other Grants and Payments**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Scholarships and other educational benefits | xxx | xxx |
| Emergency relief and refugee assistance | xxx | xxx |
| Subsidies to small businesses, cooperatives, and self employed | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide explanation as to what other grants and payments relate to and who is the beneficiary explain significant change from prior period)*

1. **Social Security Benefits**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Government Pension and Retirement Benefits | xxx | xxx |
| Social Security Benefits  | xxx | xxx |
| Employer Social Benefits  | xxx | xxx |
| **Total** |  **xxx** | **xxx** |

*(Explain where the benefits are remitted and who the beneficiaries are; explain significant change from prior period)*

**Notes to the Financial Statements (Continued)**

1. **Acquisition of Assets**

|  |  |  |
| --- | --- | --- |
| **Non- financial assets** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Purchase of buildings | xxx | xxx |
| Construction of buildings | xxx | xxx |
| Refurbishment of buildings | xxx | xxx |
| Construction of roads | xxx | xxx |
| Construction and civil works | xxx | xxx |
| Overhaul and refurbishment of construction & civil works | xxx | xxx |
| Purchase of vehicles and other transport equipment | xxx | xxx |
| Overhaul of vehicles and other transport equipment | xxx | xxx |
| Purchase of household furniture and institutional equipment | xxx | xxx |
| Purchase of office furniture and general equipment | xxx | xxx |
| Purchase of specialized plant, equipment and machinery | xxx | xxx |
| Rehabilitation and renovation of plant, machinery and equip. | xxx | xxx |
| Purchase of certified seeds, breeding stock and live animals | xxx | xxx |
| Research, studies, project preparation, design & supervision | xxx | xxx |
| Rehabilitation of civil works | xxx | xxx |
| Acquisition of strategic stocks and commodities | xxx | xxx |
| Acquisition of land | xxx | xxx |
| Acquisition of intangible assets | xxx | xxx |
| **Total acquisition of non- financial assets** | **xxx** | **xxx** |
| **Financial assets** |  |  |
| Domestic public non-financial enterprises | xxx | xxx |
| Domestic public financial institutions | xxx | xxx |
| **Total acquisition of financial assets** | xxx | xxx |
| **Total acquisition of assets** | **xxx** | **xxx** |

**Notes to the Financial Statements (Continued)**

1. **Finance Costs, including Loan Interest**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
|  |  |  |
| Interest payments on foreign borrowings | xxx | xxx |
| Interest payments on guaranteed debt taken over by govt | xxx | xxx |
| Interest on domestic borrowings (non-govt) | xxx | xxx |
| Interest on borrowings from other government units | xxx | xxx |
| **Total** |  **xxx** |  **xxx** |

(Explain *significant change from prior period)*

1. **Repayment of Principal on Domestic Lending and On-Lending**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Repayments on borrowings from domestic | xxx | xxx |
| Principal repayments on guaranteed debt taken over by government | xxx | xxx |
| Repayments on borrowings from other domestic creditors | xxx | xxx |
| Repayment of principal from foreign lending & on – lending | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Explain significant change from prior period)*

1. **Other Payments**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Budget Reserves | xxx | xxx |
| Civil Contingency Reserves | xxx | xxx |
| Other payments | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide explanation as to what each component of other expenses relates to, explain significant change from prior period)*

**Notes to The Financial Statements (Continued)**

1. **Bank Balances**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name Of Bank, Account No. & Currency** | **Account Number**  | **Indicate whether recurrent, Development, deposit, receipts etc.** | **Insert Current FY** | **Insert Comparative FY** |
|   |  |  | **Kshs** | **Kshs** |
| *Name Of Bank, Account No. & Currency* |  | CRF  | xxx | xxx |
| *Name Of Bank, Account No. & Currency* |  | Development | xxx | xxx |
| *Name Of Bank, Account No. & Currency* |  | Recurrent  | xxx | xxx |
| *Name Of Bank, Account No. & Currency* |  | Deposit  | xxx | xxx |
| Name of Bank Account and Currency (Commercial) |  | Imprest  | xxx |  |
| **Total** |  |  | **xxx** | **xxx** |

\* *Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held.*

### 20 B. Cash in Hand

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Cash in Hand – Held in Domestic Currency | xxx | xxx |
| Cash in Hand – Held in Foreign Currency | xxx | xxx |
| **Total** | **xxx** | **xxx** |

Cash in hand should also be analysed as follows:

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Location 1 | xxx | xxx |
| Location 2 | xxx | xxx |
| Location 3 | xxx | xxx |
| Other Locations (*Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*[Provide cash count certificates for each*]

**Notes to the Financial Statements (Continued)**

1. **Outstanding Imprests and Advances**

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Government Imprests | xxx | xxx |
| Clearance Accounts | xxx | xxx |
| ***Total***  | **xxx** | **xxx** |

*[Include a breakdown of the outstanding imprest as an annex to the notes]*

### Third party Deposits And Retentions

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Deposits | xxx | xxx |
| Retentions | xxx | xxx |
| **Total** |  **xxx** |  **xxx** |
| **Ageing analysis (third party deposits and advances)** |  |  |
|  | **Current FY**  | **% of the Total**  | **Comparative** **FY** | **% of the Total**  |
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| **Total (tie to above total)** | **xxx** |  | **xxx** |  |

*[Provide short appropriate explanations as necessary]*

### Fund Balance Brought Forward

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Bank accounts | xxx | xxx |
| Cash in hand | xxx | xxx |
| Outstanding Imprests | xxx | xxx |
| Deposits And Retentions | (xxx) | (xxx) |
| **Total** | **xxx** | **xxx** |

 *[Provide short appropriate explanations as necessary]*

**Notes to the Financial Statements (Continued)**

### Prior Year Adjustments

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

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Balance b/f from****Comparative FY as per audited financial statements** | **Adjustments****during the year relating to prior periods** | **Adjusted \*\*****Balance b/f****For Comparative FY** |
| **Description Of the Error** | **Kshs** | **Kshs** | **Kshs** |
| Bank Account Balances | xxx | xxx | xxx |
| Cash in Hand  | xxx | xxx | xxx |
| Outstanding Imprests and Advances | xxx | xxx | xxx |
| Third party Deposits and Retention | xxx | xxx | xxx |
| Others (*Specify*) | xxx | xxx | xxx |
| **Total** | **xxx** | **Xxx\*** | **xxx** |

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

### Increase/ (Decrease) in Outstanding Imprests and Advances

|  |  |  |
| --- | --- | --- |
| **Description**  | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Imprest and Advances As At 1st July (A) | xxx | xxx |
| Imprest and Advances As At 30th June (B) | xxx | xxx |
| Increase)/ Decrease In Imprest and Advances (C=(B-A)) | **xxx** | **xxx** |

*(Receivable as at 1St July for current FY should be the same as receivable as at 30th June for the Comparative FY*)

###

### Increase/ (Decrease) in Deposits and Retention

|  |  |  |
| --- | --- | --- |
| **Description**  | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Deposits and Retention s as at 1st July (A) | xxx | xxx |
| Deposits and Retention as at 30th June (B) | xxx | xxx |
| Increase/ (Decrease) in Deposits and Retentions C= B-A | **xxx** | **xxx** |

*(Payables as at 1St July for the current FY should be the same as Payable as at 30th June for the Comparative FY*)

**Other Important Disclosures**

### Pending Accounts Payable (See Annex 1)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f****Insert Comparative FY**  | **Additions for the year** | **Paid during the year** | **Balance c/f****(insert current FY** |
| **Description** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Construction of Buildings | xxx | xxx | (xxx) | xxx |
| Construction of Civil Works | xxx | xxx | (xxx) | xxx |
| Supply of Goods | xxx | xxx | (xxx) | xxx |
| Supply of Services | xxx | xxx | (xxx) | xxx |
| **Total** | **xxx** | **xxx** | **(xxx)** | **xxx** |

### Pending Staff Payables (See Annex 2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f****Insert Comparative FY**  | **Additions for the year** | **Paid during the year** | **Balance c/f****(insert current FY)** |
| **Description** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Senior Management | xxx | xxx | (xxx) | xxx |
| Middle Management | xxx | xxx | (xxx) | xxx |
| Unionisable Employees | xxx | xxx | (xxx) | xxx |
| Others | xxx | xxx | (xxx) | xxx |
| **Total** | **xxx** | **xxx** | **(xxx)** | **xxx** |

### Other Pending Payables (See Annex 3)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | **Balance b/f****Insert Comparative FY**  | **Additions for the year** | **Paid during the year** | **Balance c/f****(insert current FY** |
| **Description** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Amounts due to National Government entities | xxx | xxx | (xxx) | xxx |
| Amounts due to County Government entities | xxx | xxx | (xxx) | xxx |
| Amounts Due to third parties | xxx | xxx | (xxx) | xxx |
| **Total** | **xxx** | **xxx** | **(xxx)** | **xxx** |

**Other Important Disclosures (continued)**

### External Assistance

|  |  |  |
| --- | --- | --- |
|  | **Insert Current FY** | **Insert Comparative FY** |
| **Description** | **Kshs** | **Kshs** |
| External Assistance received in Cash | xxx | xxx |
| External Assistance received as Loans and Grants | xxx | xxx |
| External Assistance received In Kind - as Payment by Third Parties | xxx | xxx |
| **Total**  | **xxx** | **xxx** |

a**) External assistance relating to loans and grants**

|  |  |  |
| --- | --- | --- |
|  | **Insert Current FY** | **Insert Comparative FY** |
| **Description** | **Kshs** | **Kshs** |
| External Assistance received as Loans | xxx | xxx |
| External Assistance received as Grants | xxx | xxx |
| **Total**  | **xxx** | **xxx** |

*(Total here to tie to line 2 of note 4)*

b**) Undrawn external assistance**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Purpose for which the undrawn external assistance may be used** | **Insert Current FY** | **Insert Comparative FY** |
| **Description** |  | **Kshs** | **Kshs** |
| Undrawn External Assistance - Loans |  | xxx | xxx |
| Undrawn External Assistance - Grants |  | xxx | xxx |
| **Total**  |  | **xxx** | **xxx** |

*(This is a disclosure of the assistance not yet received as per donor agreements)*

**Other Important Disclosures (continued)**

**c) Classes of providers of external assistance**

|  |  |  |
| --- | --- | --- |
|  | **Insert Current FY** | **Insert Comparative FY** |
| **Description** | **Kshs** | **Kshs** |
| Multilateral Donors | xxx | xxx |
| Bilateral Donors | xxx | xxx |
| International Assistance Organization | xxx | xxx |
| NGOs | xxx | xxx |
| National Assistance Organization | xxx | xxx |
| **Total**  | **xxx** | **xxx** |

***(****Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc. The total here should tie to totals of note 4)*

**d****) Non-monetary external assistance**

|  |  |  |
| --- | --- | --- |
|  | **Insert Current FY** | **Insert Comparative FY** |
| **Description** | **Kshs** | **Kshs** |
| Goods | xxx | xxx |
| Services | xxx | xxx |
| **Total**  | **xxx** | **xxx** |

*This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc. N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement. The totals here tie with line 3 of note 4).*

**Other Important Disclosures (continued)**

**e****) Purpose and use of external assistance.**

|  |  |  |
| --- | --- | --- |
|  | **Insert Current FY** | **Insert Comparative FY** |
| **Description** | **Kshs** | **Kshs** |
| Compensation of Employees | xxx | xxx |
| Use of Goods and Services | xxx | xxx |
| Subsidies | xxx | xxx |
| Transfers to Other Government Entities | xxx | xxx |
| Other Grants and Transfers | xxx | xxx |
| Social Security Benefits | xxx | xxx |
| Acquisition of Assets | xxx | xxx |
| Finance Costs, including Loan Interest | xxx | xxx |
| Repayment of Principal on Domestic & Foreign Borrowing | xxx | xxx |
| Other Payments | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)*

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

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

|  |  |  |
| --- | --- | --- |
|  | **Insert Current FY** | **Insert Comparative FY** |
| **Description** | **Kshs** | **Kshs** |
| National Government | xxx | xxx |
| Multilateral Donors | xxx | xxx |
| Bilateral Donors | xxx | xxx |
| International Assistance Organization | xxx | xxx |
| NGOs | xxx | xxx |
| National Assistance Organization | xxx | xxx |
| **Total**  | **xxx** | **xxx** |

*(This note should tie to line 3 of note 4 on external assistance)*

**Other Important Disclosures (continued)**

### Payments by Third Party on Behalf of the County

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

**5.1 Classification by Source**

|  |  |  |
| --- | --- | --- |
|  | **Insert Current FY** | **Insert Comparative FY** |
| **Description** | **Kshs** | **Kshs** |
| National Government | xxx | xxx |
| Multilateral Donors | xxx | xxx |
| Bilateral Donors | xxx | xxx |
| International Assistance Organization | xxx | xxx |
| NGOs | xxx | xxx |
| National Assistance Organization | xxx | xxx |
| Other County Entities | xxx | xxx |
| Others | xxx | xxx |
| **Total**  | **xxx** | **xxx** |

*(Third party payments may be done by other entities that are not providers of external assistance)*

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

|  |  |  |
| --- | --- | --- |
| **Description** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Compensation of employees | xxx | xxx |
| Use of goods and services | xxx | xxx |
| Subsidies | xxx | xxx |
| Transfers to other government units | xxx | xxx |
| Other grants and transfers | xxx | xxx |
| Social security benefits | xxx | xxx |
| Acquisition of assets | xxx | xxx |
| Finance costs, including loan interest | xxx | xxx |
| Repayment of principal on domestic & foreign borrowing | xxx | xxx |
| Other payments | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*N/B The above subclassification will be adopted based on the appropriate county’s operations.*

**Other Important Disclosures(continued)**

### Investments

Investments represent the County Government’s investment in local entities. These investments are recognised at nominal value and where denominated in foreign currency, these are translated at closing exchange rate as at 30th June.

|  |  |  |
| --- | --- | --- |
| **Details** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Investment in County Corporations | xxx | xxx |
| Investment in County Linked entities | xxx | xxx |
|  **Total**  | **xxx** | **xxx** |

### Related Parties

The following comprise of related parties to the County Government of XXX:

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

**Related party transactions:**

| **Description** | **Insert Current FY** | **Insert Comparative FY** |
| --- | --- | --- |
|  | **Kshs** | **Kshs** |
| Key Management Compensation | xxx | xxx |
| **Transfers to Related Parties** |  |  |
| Transfers to Other Counties | xxx | xxx |
| Transfers to Water Service Providers | xxx | xxx |
| Transfers to Development Projects | xxx | xxx |
| Transfers to National Government Entities | xxx | xxx |
| Transfers to Non-Reporting entities like Schools and Health Facilities | xxx | xxx |
| **Total Transfers to Related Parties** | **xxx** | **xxx** |
|  |  |  |
| **Transfers from Related Parties** |  |  |
| Transfers from the Exchequer | xxx | xxx |
| Transfers from MDAs | xxx | xxx |
| (Insert any Other Transfers received) | xxx | xxx |
| **Total Transfers from Related Parties** | **xxx** | **xxx** |

*Where applicable, related party transactions have been eliminated upon consolidation.*

### Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name Of Bank, Account No. & Currency** | **Amount in bank account currency\*** | **Ex. rate (if in foreign currency)** | **Insert current FY** | **Insert Comparative FY** |
|   |  |  | **Kshs** | **Kshs** |
| *Name Of Bank, Account No. & Currency* | xxx | xxx | xxx | xxx |
| *Name Of Bank, Account No. & Currency* | xxx | xxx | xxx | xxx |
| *Name Of Bank, Account No. & Currency* | xxx | xxx | xxx | xxx |
| *Name Of Bank, Account No. & Currency* | xxx | xxx | xxx | xxx |
| **Total** |  |  | **xxx** | **xxx** |

*(These balances should be reconciled by those reported by CRORs at the end of the reporting period.)*

###

### Implementation Status on Auditor- General prior period 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.

| **Reference No. on the external audit Report** | **Issue / Observations from Auditor** | **Management comments** | **Status:*****(Resolved / Not Resolved)*** | **Timeframe:*****(Put a date when you expect the issue to be resolved)*** |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

***Guidance Notes:***

1. Use the same reference numbers as contained in the external audit report.
2. Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
3. Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
4. Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

|  |
| --- |
| **...………………………………………………** |
| **CECM-Finance and Economic Planning** |
| **Date** |

# Annexes

### Annex 1 – Analysis of Transfers from Exchequer

| **Period 20xx** | **Quarter 1****(Kshs.)** | **Quarter 2****(Kshs.)** | **Quarter 3****(Kshs.)** | **Quarter 4****(Kshs.)** | **Total****(Kshs.)** |
| --- | --- | --- | --- | --- | --- |
| Equitable Share | xx |  |  |  |  |
| Level 5 Hospitals | xx | xx | xx | xx | xx |
| DANIDA - Universal Healthcare in Devolved Units Programme | xx | xx | xx | xx | xx |
| World Bank – THUSCP | xx | xx | xx | xx | xx |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) | xx | xx | xx | xx | xx |
| Kenya Devolution Support Programme | xx | xx | xx | xx | xx |
| Youth Polytechnic support grant | xx | xx | xx | xx | xx |
| Abolishment of user fees in health centres and dispensaries | xx | xx | xx | xx | xx |
| Kenya Urban Support Programme | xx | xx | xx | xx | xx |
| Agriculture Sector Development Support Project (ASDSP) | xx | xx | xx | xx | xx |
| Kenya Climate Smart Agriculture Project (KCSAP) | xx | xx | xx | xx | xx |
| Water and Sanitation Development Project | xx | xx | xx | xx | xx |
| Others (Specify) |  |  |  |  |  |
| **Total** | **xx** | **xx** | **xx** | **xx** | **xx** |

*(disclosure to be aligned to CARA)*

### Annex 2 – Analysis of Pending Accounts Payable

| **Supplier Of Goods Or Services** |  **Date invoiced/****contracted** | **Particulars** | **Original Amount** | **Balance at the beginning of the year**  | **Addition During the year** | **Amount paid During the year** |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
| **Construction of Buildings** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |
| **Construction of Civil Works** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |
| **Supply of Goods** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |
| **Supply of Services** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |

### Annex 3 – Analysis of Pending Staff Payables

| **Name of Staff** | **Job Group** | **Date Contracted** | **Original Amount** | **Amount Paid To-Date** | **Outstanding Balance****Current FY** | **Outstanding Balance****Comparative FY** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | a | b | c | d=a-c |  |  |
| **Senior Management** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Middle Management** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Unionisable Employees** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Others (*specify*)** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |

### Annex 4 – Analysis of Other Pending Payables

| **Name** | **Brief Transaction Description** | **Date Contracted** | **Original Amount** | **Amount Paid To-Date** | **Outstanding Balance****20xx** | **Outstanding Balance****20xx-1** | **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 5 Analysis of imprest and outstanding imprests

***Government Imprest***

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

***(b) Salary Advance***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Name Of Officer***  | ***Date Advanced*** | ***Amount Advanced*** | ***Amount Recovered*** | ***Balance as at (insert current FY)*** |
|  |  | ***Kshs*** | ***Kshs*** | ***Kshs*** |
| *Name Of Officer*  | dd/mm/yy | xxx | xxx | xxx |
| *Name Of Officer* | dd/mm/yy | xxx | xxx | xxx |
| *Name Of Officer* | dd/mm/yy | xxx | xxx | xxx |
| *Name Of Officer*  | dd/mm/yy | xxx | xxx | xxx |
| ***Total***  |  | **xxx** | **xxx** | **xxx** |

### Annex 6– Summary of Fixed Asset Register

| **Asset Class** | **Historical Cost b/f (Kshs)****Previous Year** | **Additions during the year****(Kshs)** | **Disposals during the year** **(Kshs)** | **Transfers in/(out) during the year****(Kshs)** | **Historical Cost c/f** **(Kshs)****20xx** |
| --- | --- | --- | --- | --- | --- |
| Land |  |  |  |  |  |
| Buildings and Structures |  |  |  |  |  |
| Transport Equipment |  |  |  |  |  |
| Office Equipment, Furniture and Fittings |  |  |  |  |  |
| ICT Equipment |  |  |  |  |  |
| Other Machinery and Equipment |  |  |  |  |  |
| Heritage and Cultural Assets |  |  |  |  |  |
| Biological Assets |  |  |  |  |  |
| Intangible Assets |  |  |  |  |  |
| I Infrastructure Assets |  |  |  |  |  |
|  Work in Progress |  |  |  |  |  |
| **Total**  |  |  |  |  |  |

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 16 on acquisition of assets during the year*.

### Annex 7 – List of County Entities not consolidated

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **S/NO** | **Entity Name** | **Date of Establishment** | **Amounts of Funds Transferred** | **Reasons not included in the consolidated financial statements** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

|  |  |  |
| --- | --- | --- |
| **Annex 8 Contingent liabilities register** |  |  |
|  |  |  |  |  |  |  |
|  | **Nature of contingent liability** | **Payable to** | **Currency** | **Estimated Amount Kshs** | **Expected date of payment** | **Remarks** |
| 1 |   |   |   |   |   |   |
| 2 |   |   |   |   |   |   |
| 3 |   |   |   |   |   |   |
| 4 |   |   |   |   |   |   |
| 5 |   |   |   |   |   |   |
| 6 |   |   |   |   |   |   |
| 7 |   |   |   |   |   |   |
| 8 |   |   |   |   |   |   |
| 9 |   |   |   |   |   |   |
| 10 |   |   |   |   |   |   |
| 11 |   |   |   |   |   |   |
| 12 |   |   |   |   |   |   |
|  |   |   |   |   |   |   |

**Annex: 9 Reporting of Climate Relevant Expenditures**

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

**Annex 10 Reporting Disaster Related Expenditure**

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