Revised Template: 30th June 2022



*(Insert your logo alongside Kenyan Emblem)*

**COUNTY GOVERNMENT OF xxx**

*(Indicate actual name of the County)*

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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# Key Entity Information And Management

1. **Background information**

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

1. **Key Management**

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

* Office of the Governor
* (State the County Government’s Departments)
* …; and
* …

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: (***Include all the accounting officers of departments within the County)***

| **No.** | **Designation** | **Name** |
| --- | --- | --- |
| 1. | CECM Finance and Economic Planning | **-** |
| 2. | Accounting Officer-xx Department | **-** |
| 3. | Xx | **-** |
| 4. | Xx | **-** |
| 5. | Xx | **-** |
| 6. | Xx | **-** |
| 7. | Xx | **-** |
| 8. | Xx | **-** |
| 9. | Xx | **-** |
| 10. | Xx | **-** |
| 11. | Xx | **-** |
| 12. | Xx | **-** |
| 13. | Xx | **-** |

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*
* *County Assembly*
* *Development partner oversight activities*

*(Provide a brief explanation on fiduciary activities undertaken during the financial year)*

1. **County Executive Headquarters**

P.O. Box XXXXX

XXX Building/House/Plaza

XXX Avenue/Road/Highway

**NAIROBI, KENYA**

1. **County Executive Contacts**

Telephone: (254) XXXXXXXX

E-mail: xxxx@xxx.com

Website: [xxx.go.ke](http://www.go.ke)

1. **County Executive Bankers**
2. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

1. Other Commercial Banks

***(List details of other commercial banks*)**

…

...

…

1. **Independent Auditors**

Auditor-General

Office of The Auditor General

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**

# Foreword by the CECM Finance and Economic Planning

*(Put the foreword note by the CECM Finance here).*

Include the following:

* 1. Functions of the County Government as per the County Government Act.
  2. 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)
  3. Physical progress based on outputs, outcomes and impacts since establishment of County Government, (encouraged to use actual figures and percentages)
  4. Comment on each of the County flagship projects and how they have been achieved.
  5. Comment on value-for-money achievements,
  6. 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 in line with the County’s strategic plan).
  7. Highlight key risk management strategies applied by the County

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

# Statement of Performance against County Predetermined Objectives

Guidance

*Refer to the CIDP which informs the annual budget and the annual development plan and report on the extent of the county executive’s progress in attaining the development plan. Report on the metrics met, objectives yet to be met, challenges and opportunities of the County in implementation of its CIDP. Enumerate all the objectives of the County as per the CIDP.*

**Introduction**

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.

**Strategic development objectives** (***Adopted from xxxx County- Customize as per specific county,***

The County’s 2018-2022 CIDP has identified xxxx 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 “Big Four”, 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 2018-2022 CIDP are to:

Below we present the progress made in attaining the objectives of the CIDP (2018-2022) for xxx County.

|  |  |  |  |
| --- | --- | --- | --- |
| ***Ref*** | ***Objective as per CIDP*** | ***Performance/Progress made up since 2018 up to date*** | ***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** (***Adopted from xxx County ADP) - 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:

| **Department** | **Objective** | **Outcome** | **Indicator** | **Performance** |
| --- | --- | --- | --- | --- |
| Public Works, Roads & Transport | 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 21/22 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** |
| **XXXXX** | **XXXX** | **XXXXXX** | **XXXX** | **XXXXX** |
| **Health Services** | 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** | **XXXX** | **XXXXX** |

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

# Environmental and Sustainability Reporting

*(Two-to-three pages)*

*XXX exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver on our development plan(s): putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence to ensure the County’s sustainability.*

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 consider 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 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.

1. **Responsible ethical practices-**

Corruption free environment

1. **Stewardship of goods an-**

Outline efforts to safeguard the rights and interests of its citizens

1. **Community Engagements**

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

1. **Others**

(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 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 and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive’s financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2022. This responsibility includes: (i)Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii)Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv)Safeguarding the assets of the county Executive; (v)Selecting and applying appropriate accounting policies; and (iv)Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive’s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive’s financial statements give a true and fair view of the state of the County Executive’s transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

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

**Approval of the financial statements**

The County Executive’s financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_\_\_\_\_\_\_\_ 2022.

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

# Report of the Independent Auditor

# Statement of Receipts and Payments for the year ended 30th June 2022.

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2021-2022** | **2020-2021** |
|  | **Notes** | **Kshs** | **Kshs** |
| **Receipts** |  |  |  |
|  |  |  |  |
| Exchequer releases (Transfers from the CRF) | **1** | xx | xx |
| Proceeds from sale of assets | **2** | xx | xx |
| Other receipts | **3** | xx | xx |
| **Total receipts** |  | **xx** | **xx** |
|  |  |  |  |
| **Payments** |  |  |  |
|  |  |  |  |
| Compensation of employees | **4** | xx | xx |
| Use of goods and services | **5** | xx | xx |
| Subsidies | **6** | xx | xx |
| Transfers to other government entities | **7** | xx | xx |
| Other grants and transfers | **8** | xx | xx |
| Social security benefits | **9** | xx | xx |
| Acquisition of assets | **10** | xx | xx |
| Finance costs, including loan interest | **11** | xx | xx |
| Repayment of principal on domestic & foreign  Borrowing | **12** | xx | xx |
| Other payments | **13** | 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 Executive’s financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

|  |  |  |
| --- | --- | --- |
| **………………………………** |  | **……………………………..** |
| **Name** |  | **Head of Accounting Unit** |
| **Chief Officer -Finance** |  | **ICPAK M/No** |

# Statement of Assets and Liabilities as at 30th June 2022

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2021-2022** | **2020-2021** |
|  | **Notes** | **Kshs** | **Kshs** |
| **Financial assets** |  |  |  |
|  |  |  |  |
| **Cash and cash equivalents** |  |  |  |
| Bank balances | **14A** | xxx | xxx |
| Cash balances | **14B** | xxx | xxx |
| **Total cash and cash equivalent** |  | **xxx** | **xxx** |
|  |  |  |  |
| Outstanding imprests and advances | **15** | xxx | xxx |
| **Total financial assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Financial liabilities** |  |  |  |
| Deposits and retentions | **16** | xxx | xxx |
|  |  |  |  |
| **Net financial assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Represented by** |  |  |  |
|  |  |  |  |
| Fund balance b/fwd. | 17 | xxx | xxx |
| Prior year adjustments | 18 | 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 County Executive’s financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

|  |  |
| --- | --- |
| **……………………………………** | **……………………………………** |
| **Name:** | **Name:** |
| **Chief Officer - Finance** | **Head of Accounting Services** |
|  | **ICPAK M/No** |

# Statement of Cash Flows for the period ended 30th June 2022.

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **2021-2022** | **2020-2021** |
|  | **Notes** | **Kshs** | **Kshs** |
| **Receipts from operating income** |  |  |  |
| Exchequer releases (Transfers from the CRF) | **1** | xxx | xxx |
| Other receipts | **3** | xxx | xxx |
| **Payments for operating expenses** |  |  |  |
| Compensation of employees | **4** | xxx | xxx |
| Use of goods and services | **5** | xxx | xxx |
| Subsidies | **6** | xxx | xxx |
| Transfers to other government units | **7** | xxx | xxx |
| Other grants and transfers | **8** | xxx | xxx |
| Social security benefits | **9** | xxx | xxx |
| Finance costs, including loan interest | **11** | xxx | xxx |
| Other payments | **13** | xxx | xxx |
| **Adjusted for:** |  |  |  |
| **Other adjustments Prior year adjustments** | **18** | xxx | xxx |
| Decrease/(increase) in outstanding imprests & advances | **19** | xxx | xxx |
| Increase/(decrease) in deposits and retentions | **20** | xxx | xxx |
|  |  |  |  |
| **Net cash flow from operating activities** |  | **xxx** | **xxx** |
| **Cash flow from investing activities** |  |  |  |
| Proceeds from sale of assets | **2** | xxx | xxx |
| Acquisition of assets | **10** | xxx | xxx |
| **Net cash flows from investing activities** |  | **xxx** | **xxx** |
| **Cash flow from borrowing activities** |  |  |  |
| Repayment of principal on domestic and foreign  Borrowing | **12** | xxx | xxx |
| **Net cash flow from financing activities** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Net increase in cash and cash equivalents** |  | **xxx** | **xxx** |
| **Cash and cash equivalents at beginning of the year** |  | **xxx** | **xxx** |
| **Cash and cash equivalents 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 County Executive’s financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

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

# Statement of Comparison of Budget & Actual Amounts

| **Receipt/Expense Item** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on Comparable Basis** | **Budget Utilisation Difference** | **% of Utilisation** |
| --- | --- | --- | --- | --- | --- | --- |
|  | a | b | c=a+b | d | e=c-d | f=d/c % |
| **Receipts** |  |  |  |  |  |  |
| Exchequer releases (Transfers from the CRF) |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Other receipts |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |
| **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 of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.)*

The County Executive’s financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

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

# Statement of Comparison of Budget & Actual Amounts:: Recurrent

| **Receipt/expense item** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on Comparable Basis** | **Budget Utilisation Difference** | **% of Utilisation** |
| --- | --- | --- | --- | --- | --- | --- |
|  | a | b | c=a+b | d | e=c-d | f=d/c % |
| **Receipts** |  |  |  |  |  |  |
| Exchequer releases (Transfers from the CRF) |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Other receipts |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |
| **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 figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement*.)

The County Executive’s financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by

|  |  |
| --- | --- |
| **………………………………………** | **………………………………** |
| **Name:** | **Name:** |
| **Chief Officer Finance** | **Head of Accounting Services** |
|  | **ICPAK Member Number:** |

# Statement of Comparison of Budget & Actual Amounts: Development

| **Receipt/expense item** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on Comparable Basis** | **Budget Utilisation Difference** | **% of Utilisation** |
| --- | --- | --- | --- | --- | --- | --- |
|  | a | b | c=a+b | d | e=c-d | f=d/c % |
| **Receipts** |  |  |  |  |  |  |
| Exchequer releases (Transfers from the CRF) |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Other receipts |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |
| **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 |  |  |  |  |  |  |
| **Totals** |  |  |  |  |  |  |
| **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 figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement*.)

The County Executive’s financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

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

# Budget Execution by Programmes and Sub-Programmes

| **Programme/Sub-Programme** | **Final Budget** | **Indicators** | **Outcome** | **Actual on comparable basis** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- |
|  | **20xx** |  | **20xx** | **20xx** |  |
|  | **Kshs** | **%/ numbers** | **%/ numbers** | **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****)***

# Significant Accounting Policies

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

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

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

1. **Reporting entity**

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

1. **Recognition of receipts and payments**

**a) Recognition of receipts**

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

**Significant Accounting Policies (Continued)**

**i) Transfers from the County Revenue Fund (CRF)**

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

**ii) Proceeds from sale of assets**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**Significant Accounting Policies (Continued)**

**v) Acquisition of fixed assets**

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

1. **In-kind contributions**

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

1. **Third Party Payments**

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

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)**

**a) 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 2022, this amounted to KShs xxx compared to KShs xxx in prior period as indicated on note xxxx.

*(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 Retention**

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

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 County Executive’s 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 County Executive at the end of the year.Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

1. **Contingent Liabilities**

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

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

**Significant Accounting Policies (Continued)**

1. **Contingent Assets**

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

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 County Executive*’s* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1st July 2021 to 30 June 2022 as required by law. There was xxx number of supplementary budgets passed in the year. A high-level assessment of the County Executive*’s* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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.

**Significant Accounting Policies (Continued)**

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.

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# Notes to the Financial Statements

1. **Exchequer Releases( Transfer from the CRF)**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Total exchequer releases for quarter 1 | xxx | xxx |
| Total exchequer releases for quarter 2 | xxx | xxx |
| Total exchequer releases for quarter 3 | xxx | xxx |
| Total exchequer releases for quarter 4 | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*Provide a brief explanation and explain significant change from prior period)*

1. **Proceeds from Sale of Assets**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Receipts from Sale of Buildings | xxx | xxx |
| Receipts from Sale of Vehicles and Transport Equipment | xxx | xxx |
| Receipts from Sale of Plant Machinery and Equipment | xxx | xxx |
| Receipts from Sale of Certified Seeds and Breeding Stock | xxx | xxx |
| Receipts from Sale of Strategic Reserves Stocks | xxx | xxx |
| Receipts from Sale of Inventories, Stocks and Commodities | xxx | xxx |
| Disposal and Sales of Non-Produced Assets | xxx | xxx |
| **Total** | xxx | xxx |

*(Provide a brief explanation and explain significant change from prior period)*

1. **Other Receipts**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Tender Fees received | xxx | xxx |
| Other Receipts II | xxx | xxx |
| Other Receipts III | xxx | xxx |
| Other Receipts IV | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

1. **Compensation of Employees**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **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**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **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** | **2021-2022** | **2020-2021** |
|  | **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** | **2021-2022** | **2020-2021** |
|  | **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**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **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**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **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** | **2021-2022** | **2020-2021** |
|  | **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**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Bank charges | xxx | xxx |
| 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**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **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**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Budget Reserves | xxx | xxx |
| Civil Contingency Reserves | xxx | xxx |
| Other payments | xxx | xxx |
|  | **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. **Cash and Bank Balances**

#### 14A. Bank Balances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name Of Bank, Account Name & Currency** | **Account Number** | **Indicate whether Rec, Dev, Dep e.t.c** | **2021-2022** | **2020-2021** |
|  |  |  | **Kshs** | **Kshs** |
|  |  |  |  |  |
| *Name Of Bank, Account Name & Currency* |  | Development | xxx | xxx |
| *Name Of Bank, Account Name & Currency* |  | Recurrent | xxx | xxx |
| *Name Of Bank, Account Name & Currency* |  | Deposit |  |  |
| **Total** |  |  | **xxx** | **xxx** |

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

*These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.*

#### 14 B Cash in Hand

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Cash in hand – Held in Domestic Currency | xxx | xxx |
| Cash in hand – Held in Foreign Currency | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

Cash in hand should also be analysed as follows:

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Location 1 | xxx | xxx |
| Location 2 | xxx | xxx |
| Location 3 | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*[Provide cash count certificates for each]*

1. **Outstanding imprests and advances**

|  |  |  |
| --- | --- | --- |
| ***Description*** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Government Imprests | xxx | xxx |
| Salary Advance | xxx | xxx |
| Clearance accounts | xxx | xxx |
| ***Total*** | **xxx** | **xxx** |

*[Include a breakdown of the outstanding receivables above or as an annex to the notes if the list is longer than 1 page.]*

|  |  |  |
| --- | --- | --- |
| ***Breakdown of Imprest and Salary Advance per Department*** | **2021-2022** | **2020-2021** |
| ***Imprest*** | **Kshs** | **Kshs** |
| Department Xx | xxx | xxx |
| Department Xx | xxx | xxx |
| Department Xx | xxx | xxx |
| ***Sub-Total*** | **xxx** | **xxx** |
| ***Salary Advance*** |  |  |
| Department Xx | xxx | xxx |
| Department Xx | xxx | xxx |
| ***Sub-Total*** | **xxx** | **xxx** |
| ***Grand Total*** | **xxx** | **xxx** |

*\*See Annex XXXX for a detailed analysis of the outstanding imprests and salary advance.*

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

1. **Deposits and Retention**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Deposits | xxx | xxx |
| Retention Monies | xxx | xxx |
| **Total** | xxx | xxx |

*[Provide short appropriate explanations as necessary]*

1. **Fund Balance Brought Forward**

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Bank Accounts | xxx | xxx |
| Cash in Hand | xxx | xxx |
| Accounts Receivables | xxx | xxx |
| Accounts Payables | (xxx) | (xxx) |
| **Total** | xxx | xxx |

*[Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year’s closing balances]*

1. **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**  **FY 2020-2021 as per audited financial statements** | **Adjustments**  **during the year relating to prior periods** | **Adjusted \*\***  **Balance b/f**  **FY 2020-2021** |
| **Description Of The Error** | **Kshs** | **Kshs** | **Kshs** |
| Bank Account Balances | xxx | xxx | xxx |
| Cash in Hand | xxx | xxx | xxx |
| Accounts Payables | xxx | xxx | xxx |
| Receivables | xxx | xxx | xxx |
| Others (*Specify*) | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** |

\*\* (*The adjusted balances are not carried down on the face of the financial statement.* County Executive *to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.* *Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the* County Executive*).*

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

1. **Increase/ (Decrease) in Outstanding Imprests and Advances**

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **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 FY 2020/21 should be the same as receivable as at 30th June for FY 2021/22*)

### 

1. **Increase/ (Decrease) in Deposits and Retention**

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **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 FY 2020/21 should be the same as Payable as at 30th June for FY 2021/22*)

**Other Important Disclosures**

1. **Pending Accounts Payable (See Annex 2)**

### 

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f**  **FY 2020-2021** | **Additions for the period** | **Paid during the year** | **Balance c/f**  **FY 2021-2022** |
| **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** |

1. **Pending Staff Payables (See Annex 3)**

### 

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f**  **FY 2020-2021** | **Additions for the period** | **Paid during the year** | **Balance c/f**  **FY 2021-2022** |
| **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 Important Disclosures (Continued)**

1. **Other Pending Payables (See Annex 4)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f**  **FY 2020-2021** | **Additions for the period** | **Paid during the year** | **Balance c/f**  **FY 2021-2022** |
| **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** |

*(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)*

1. **External Assistance**

|  |  |  |
| --- | --- | --- |
|  | **FY 2021-2022** | **FY 2020-2021** |
| **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** |

**Other Important Disclosures (Continued)**

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

|  |  |  |
| --- | --- | --- |
|  | **FY 2021-2022** | **FY 2020-2021** |
| **Description** | **Kshs** | **Kshs** |
| External Assistance received as Loans | xxx | xxx |
| External Assistance received as Grants | xxx | xxx |
| **Total** | **xxx** | **xxx** |

b**) Undrawn external assistance**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Purpose for which the undrawn external assistance may be used** | **FY 2021-2022** | **FY 2020-2021** |
| **Description** |  | **Kshs** | **Kshs** |
| Undrawn External Assistance - Loans |  | xxx | xxx |
| Undrawn External Assistance - Grants |  | xxx | xxx |
| **Total** |  | **xxx** | **xxx** |

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

|  |  |  |
| --- | --- | --- |
|  | **FY 2021-2022** | **FY 2020-2021** |
| **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.)*

**Other Important Disclosures (Continued)**

**d****. Non-monetary external assistance**

|  |  |  |
| --- | --- | --- |
|  | **FY 2021-2022** | **FY 2020-2021** |
| **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.*

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

|  |  |  |
| --- | --- | --- |
| **Payments made by Third Parties** | **FY 2021-2022** | **FY 2020-2021** |
|  | **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.*

**Other Important Disclosures (Continued)**

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

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

|  |  |  |
| --- | --- | --- |
|  | **FY 2021-2022** | **FY 2020-2021** |
| **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** |

### 

1. **Payments by Third Party on Behalf of the County Executive**

This relates to payments done directly to supplier on behalf of the county Executive such as national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc.

**5.1 Classification by Source**

|  |  |  |
| --- | --- | --- |
|  | **FY 2021-2022** | **FY 2020-2021** |
| **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** |

**Other Important Disclosures (Continued)**

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

|  |  |  |
| --- | --- | --- |
| **Payments made by third parties** | **FY 2021-2022** | **FY 2020-2021** |
|  | **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*

1. **Related Party Disclosures**

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

The following comprise of related parties to the County Executive:

1. 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.
2. County Ministries and Departments.
3. The National Government.
4. Other County Governments Entities and
5. State Corporations and Semi-Autonomous Government Agencies.

**Other Important Disclosures (Continued)**

**Related party transactions**

|  |  |  |
| --- | --- | --- |
|  | **20xx- 20xx** | **20xx- 20xx** |
|  | **Kshs** | **Kshs** |
| Key Management Compensation (Governor, CEC  Members And Cos) | xxx | xxx |
| **Transfers To Related Parties** |  |  |
| Transfer to the County Assembly | xxx | xxx |
| Transfers to Other County Government Entities | xxx | xxx |
| Transfers to Development Projects | xxx | xxx |
| Transfers to Non-Reporting Entities E.G Schools And Welfare | xxx | xxx |
| Transfers to County Water Service Providers | xxx | xxx |
| Expenses paid on Behalf Of County Water Service Providers | xxx | xxx |
| **Total Transfers To Related Parties** | **xxx** | **xxx** |
| **Transfers From Related Parties** |  |  |
| Transfers From The Exchequer | xxx | xxx |
| Transfers From MDAs | xxx | xxx |
| Transfers From SCs And SAGAs - National Government | xxx | xxx |
| (Insert Any Other Transfers Received) | xxx | xxx |
| **Total Transfers From Related Parties** | **xxx** | **xxx** |

1. **Establishment of other County Government Entities**

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

**Other Important Disclosures (Continued)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Entity** | **Date Established/Date taken over** | **Location** | **Accounting Officer responsible** |
| Xxx Corporation | xxx | xxx | xxx |
| XX Water And Sewerage Company | xxx | xxx | xxx |
| Xxx Fund | xxx | xxx | xxx |
| Xxx Board | xxx | xxx | xxx |
| Xxx Project | xxx | xxx | xxx |
| Xxx Scheme | xxx | xxx | xxx |

1. **Disclosure of Balances in Revenue Collection Accounts**

County Government Own source revenue is recognized in the financial statements when it has be swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name Of Bank, Account No. & Currency** | **Amount in bank account currency\*** | **Ex. rate (if in foreign currency)** | **2021-2022** | **2020-2021** |
|  |  |  | **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** |

**Other Important Disclosures (Continued)**

1. **Leasing of Medical Equipment**

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the year 2021/22 amounts relating to leased medical equipment was Kshs xxx (2021-2022 Kshs xxx)

1. **Contingent Liabilities**

|  |  |  |
| --- | --- | --- |
| **Contingent Liabilities** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Court Case Xxx Against The Entity | xxx | xxx |
| Bank Guarantees In Favour Of Subsidiary | xxx | xxx |
| Contingent Liabilities Arising From Ppps | xx | xxx |
| **Total** | **xxx** | **xxx** |

*(Give details- Update ANNEX 8 Contingent liabilities register)*

1. **Covid- 19 Funds**

|  |  |  |
| --- | --- | --- |
| **Covid -19 Funds** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| **Receipts** |  |  |
| Receipts From The National Government (Note 3) | xxx | xxx |
| Other Donations For Covid-19 Received Directly (Note 2) | xxx | xxx |
| Others (Specify) | xxx | xxx |
| **Total Receipts** | **xxx** | **xxx** |
| **Payments** |  |  |
| Purchase Of Covid 19 Materials- Masks, Sanitizers Etc | xxx | xxx |
| Purchase Of Beds And ICU Units |  |  |
| Subsidies To The Community | xxx | xxx |
| Payment Of Hospital Bills | xxx | xxx |
| Donations To Schools And Other Institutions | xxx | xxx |
| Other Expenses (Specify) | xxx | xxx |
| **Total Payments** | **(xxx)** | **(xxx)** |
| **Balance In The Covid 19 Fund** | xxx | xxx |

# Progress On Follow Up On Prior Year Auditor’s Recommendations

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

| **Reference No. on the external audit Report** | **Issue / Observations from Auditor** | **Management comments** | **Status:**  ***(Resolved / Not Resolved)*** | **Timeframe:**  ***(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 County Executive 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.

|  |
| --- |
| **……………………………………………..** |
| **CEC, County Treasury** |
| **Date** |

# Annexes

**Annex 1 – Analysis Of Transfers From the CRF**

| **Period (2021-2022)** | **Quarter 1**  **(Kshs)** | **Quarter 2**  **(Kshs)** | **Quarter 3**  **(Kshs)** | **Quarter 4**  **(Kshs)** | **Total**  **(Kshs)** |
| --- | --- | --- | --- | --- | --- |
| Equitable Share |  |  |  |  |  |
| Level 5 Hospitals |  |  |  |  |  |
| DANIDA - Universal Healthcare in Devolved Units Programme |  |  |  |  |  |
| World Bank – THUSCP |  |  |  |  |  |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) |  |  |  |  |  |
| Kenya Devolution Support Programme |  |  |  |  |  |
| Youth Polytechnic support grant |  |  |  |  |  |
| Abolishment of user fees in health centres and dispensaries |  |  |  |  |  |
| Kenya Urban Support Programme |  |  |  |  |  |
| Agriculture Sector Development Support Project (ASDSP) |  |  |  |  |  |
| Kenya Climate Smart Agriculture Project (KCSAP) |  |  |  |  |  |
| Water and Sanitation Development Project |  |  |  |  |  |
| Construction of County Headquarters |  |  |  |  |  |
|  |  |  |  |  |  |
|  |  |  |  |  |  |
| **Total** |  |  |  |  |  |

*Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.*

**Annex 2 – Analysis Of Pending Accounts Payable**

| **Supplier Of Goods Or Services** | **Date Contracted** | **Original Amount** | **balance at the beginning of the year** | **Addition During the year** | **Amount paid During the year** | **Outstanding Balance** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **a** | **b** | **c** | **d=a+b-c** |  |
| **Construction Of Buildings** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Construction Of Civil Works** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Supply Of Goods** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Supply Of Services** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |
| ***Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments*** | | | | | | | |

**Annex 3 – Analysis Of Pending Staff Payables**

| **Name of Staff** | **Job Group** | **Date Contracted** | **Original Amount** | **Amount Paid To-Date** | **Outstanding Balance**  **2021-2022** | **Outstanding Balance**  **2020-2021** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **a** | **b** | **c=a-b** |  |  |
| **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**  **2021-2022** | **Outstanding Balance**  **2020-2021** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | a | **b** | **c=a-b** |  |  |
| **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 imprests and Advances**

***(a)Government Imprest***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***Name Of Officer Or Institution*** | ***Date Imprest Taken*** | ***Amount Taken*** | ***Amount Surrendered*** | ***Balance*** |
|  |  | ***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*** |
|  |  | ***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 Non-Current Asset Register**

| **Asset Class** | **Historical Cost b/f (Kshs)**  **2020-2021** | **Additions during the year**  **(Kshs)** | **Disposals during the year**  **(Kshs)** | **Transfers in/(out) during the year**  **(Kshs)** | **Historical Cost c/f**  **(Kshs)**  **2020-2021** |
| --- | --- | --- | --- | --- | --- |
| Land |  |  |  |  |  |
| Buildings And Structures |  |  |  |  |  |
| Transport Equipment |  |  |  |  |  |
| Office Equipment, Furniture And Fittings |  |  |  |  |  |
| ICT Equipment |  |  |  |  |  |
| Machinery And Equipment |  |  |  |  |  |
| Heritage And Cultural Assets |  |  |  |  |  |
| Biological Assets |  |  |  |  |  |
| Intangible Assets |  |  |  |  |  |
| Infrastructure Assets- Roads, Rails |  |  |  |  |  |
| 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 Executive. Additions during the year should tie to note 17 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.*

**Annex 7 – Inter-Entity Transfers**

| **Ref** | **Entity** | **Quarter 1** | **Quarter 2** | **Quarter 3** | **Quarter 4** | **Cumulative amount transferred**  **KShs** | **Amount**  **Confirmed as received**  **KShs** | **difference** | **explanation** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | County Assembly |  |  |  |  |  |  |  |  |
| 2 | Xxx Fund |  |  |  |  |  |  |  |  |
| 3 | Xxx Project |  |  |  |  |  |  |  |  |
| 4 | Xxx Board |  |  |  |  |  |  |  |  |
| 5 | Xxx Corporation |  |  |  |  |  |  |  |  |
| 6 | Xxx |  |  |  |  |  |  |  |  |
| 7 | Xxx |  |  |  |  |  |  |  |  |
| 8 | Xxx |  |  |  |  |  |  |  |  |
| **9** | **Total** |  |  |  |  |  |  |  |  |

|  |  |
| --- | --- |
| **…………………………………………** | **……………………………………….** |
| **Director of Finance** | **Director of Finance** |
| **County Executive** | **County Assembly/fund/project** |

*(NB: This appendix must be agreed and signed by the issuing and receiving party)*

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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**

Name of the Organization

Telephone Number

Email Address

Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) …………………

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

**Annex 10 Disaster Expenditure Reporting Template**

|  |
| --- |
| Date: |
| Entity |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Period to which this report refers (FY) | Year | | | Quarter | | |
| Name of Reporting Officer |  | | | | | |
| Contact details of the reporting officer: | Email | | | Telephone | | |
| 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 |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

**Annex 11: – Bank Reconciliation/FO 30 Reports**

***(Attach FO 30 Reports from IFMIS for all CBK Accounts)***