*Revised 30th June 2023*

Text

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*(Add the County Government’s logo)*

**COUNTY GOVERNMENT OF XXX**

*(Indicate actual name of the County)*

QUARTERLY REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED**

**SEPTEMBER/DECEMBER/MARCH/ 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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**TABLE OF CONTENTS**

[1. Acronyms and Glossary of Terms ii](#_Toc140478632)

[2. Key Entity Information and Management iii](#_Toc140478633)

[3. Foreword By The CECM For Finance And Economic Planning vii](#_Toc140478634)

[4. Statement of Management Responsibilities viii](#_Toc140478635)

[5. Statement of Receipts And Payments For The Period Ended *xx xx 20xx* x](#_Toc140478636)

[6. Statement Of Assets And Liabilities As At  *xx 20xx* 1](#_Toc140478637)

[7. Statement of Cash Flows For The Period Ended xx xx 20xx 2](#_Toc140478638)

[8. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 20xx 4](#_Toc140478639)

[9. Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 20xx 6](#_Toc140478640)

[10. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 20xx 8](#_Toc140478641)

[11. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 20xx 10](#_Toc140478642)

[12. Significant Accounting Policies 11](#_Toc140478643)

[13. Notes To The Financial Statements 18](#_Toc140478644)

# 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

1. *Glossary of Terms*

Fiduciary Management The key management personnel who had financial responsibility

*(This list is an indication of 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. The County Executive is comprised of the following departments:

| **No.** | **Department** | **Major Responsibility** |
| --- | --- | --- |
|  | Finance and Economic Planning | Management of County Treasury and Planning |
|  | Agriculture and Livestock and Fisheries | Overseeing County Agriculture, animal husbandry and Fish farming |
|  |  |  |
|  |  |  |
|  |  |  |

1. **Key Management Team**

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

| **No.** | **Designation** | **Name** |
| --- | --- | --- |
| 1 | Governor | **-** |
| 2 | Deputy Governor | **-** |
| 3 | County Secretary | **-** |
| 4 | Head of Departments | **-** |
|  |  | **-** |

1. **Fiduciary Management**

The key management personnel who held office during the financial period ended xx 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 | **-** |

**Key Entity Information and Management (Continued)**

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 period)***

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: xxxx@xxx.com

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

1. **Entity 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*)**

**Key Entity Information and Management (Continued)**

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

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

1. **County Attorney**

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

# Foreword By The CECM For Finance And Economic Planning

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

Include the following:

1. Mention the budget performance against actual amounts for current quarter and for cumulative to-date based on programmes, (make use of pictures, tables pie charts and graphs). This may also involve comparison of performance with the prior comparative period.
2. Physical progress based on outputs, outcomes and impacts since establishment of County Government (encouraged to use actual figures and percentages).
3. Comment on each of the County flagship projects and how they have been achieved.
4. Comment on value-for-money achievements.
5. 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).
6. Highlight key risk management strategies.

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

# Statement of Management Responsibilities

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue 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 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 period ended xx, 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 and Economic planning 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 and Economic planning is of the opinion that the County Government’s financial statements gives a true and fair view of the state of the County Government’s transactions during the period ended xx, 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 the financial statements as well as the adequacy of the systems of internal financial control.

**Statement Of Management Responsibilities (Continued)**

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

**Approval of the financial statements**

The County Government’s financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_\_\_\_\_\_\_\_ 20xx

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

# Statement of Receipts And Payments For The Period Ended *xx xx 20xx*

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Period ended Sep\*/ Dec\*/March\*/June\* 20xx** | **Comparative Period** |
|  | **Notes** | **Kshs** | **Kshs** |
| **Receipts** |  |  |  |
|  |  |  |  |
| Transfers from the CRF | **1** | xx | xx |
| Miscellaneous receipts | **2** | xx | xx |
| **Total receipts** |  | **xx** | **xx** |
|  |  |  |  |
| **Payments** |  |  |  |
|  |  |  |  |
| Compensation of employees | **3** | **xx** | **xx** |
| Use of goods and services | **4** | xx | xx |
| Subsidies | **5** | xx | xx |
| Transfers to other government entities | **6** | xx | xx |
| Other grants and transfers | **7** | xx | xx |
| Social security benefits | **8** | xx | xx |
| Acquisition of assets | **9** | xx | xx |
| Finance costs, including loan interest | **10** | xx | xx |
| Repayment of principal on domestic & foreign  Borrowing | **11** | xx | xx |
| Other payments | **12** | 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 \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Chief Officer Finance Director Accounting Services**

**Name: Name:**

**ICPAK Member Number:**

***Sep\* -This relates to transactions undertaken from 1st July to 30th September.***

***Dec\* - This relates to transactions undertaken from 1st July to 31st December.***

***March\*- This relates to transactions undertaken from 1st July to 31st March.***

***June\* - This relates to transactions undertaken from 1st July to 30th June***

# Statement Of Assets And Liabilities As At *xx 20xx*

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Period ended Sep\*/Dec\*/**  **March\*/June\* 20xx** | **Prior period**  **audited** |
|  | **Notes** | **KShs** | **KShs** |
| **FINANCIAL ASSETS** |  |  |  |
| **Cash and Cash Equivalents** |  |  |  |
| Bank Balances | 13 A | xx | xx |
| Cash Balances | 13 B | xx | xx |
| **Total Cash and cash equivalents** |  | **xx** | **xx** |
|  |  |  |  |
| Outstanding imprests and advances | 14 | xx | xx |
|  |  |  |  |
| **Total Financial Assets** |  | **xxx** | **xxx** |
| **FINANCIAL LIABILITIES** |  |  |  |
|  |  |  |  |
| Deposits and retentions | 15 | xx | xx |
| **NET FINANCIAL ASSETS** |  | **xx** | **xx** |
|  |  |  |  |
| **REPRESENTED BY** |  |  |  |
|  |  |  |  |
| Fund balance b/fwd | 16 | xx | xx |
| Prior year adjustments | 17 | xx | xx |
| **Surplus/Deficit for the period** |  | xx | xx |
|  |  |  |  |
| **NET FINANCIAL POSITION** |  | **xxx** | **xxx** |

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

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Chief Officer Finance Director Accounting Services**

**Name: Name:**

**ICPAK Member Number:**

# Statement of Cash Flows For The Period Ended xx xx 20xx

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | **Sep**  **\*/Dec\*/ March\***  **/June\* 20xx** | **Comparative Period** |
|  | **Notes** | **Kshs** | **Kshs** |
| **Receipts from operating income** |  |  |  |
| Transfers from the CRF | 1 | xxx | xxx |
| Miscellaneous receipts | 2 | xxx | xxx |
| **Total receipts** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Payments for operating expenses** |  |  |  |
| Compensation of employees | 3 | xxx | xxx |
| Use of goods and services | 4 | xxx | xxx |
| Subsidies | 5 | xxx | xxx |
| Transfers to other government units | 6 | xxx | xxx |
| Other grants and transfers | 7 | xxx | xxx |
| Social security benefits | 8 | xxx | xxx |
| Finance costs, including loan interest | 10 | xxx | xxx |
| Other payments | 12 | xxx | xxx |
| **Total payments** |  | **xxx** | **xxx** |
| **Net receipts/ (payments) from operations** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Adjusted for:** |  |  |  |
| Prior year adjustments | 17 | xxx | xxx |
| Decrease/(increase) in outstanding imprests & advances | 18 | xxx | xxx |
| Increase/(decrease) in deposits and retentions | 19 | xxx | xxx |
|  |  |  |  |
| **Net cash flow from operating activities** |  | xxx | xxx |
| **Cash flow from investing activities** |  |  |  |
| Acquisition of assets | 9 | xxx | xxx |
| **Net cash flows from investing activities** |  | xxx | xxx |
| **Cash flow from Financing activities** |  |  |  |
| Repayment of principal on domestic and foreign  Borrowing | 11 | 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 \_\_\_\_\_\_\_\_\_\_\_ 20xx and signed by:

***Sep\* -This relates to transactions undertaken from 1st July to 30th September.***

***Dec\* - This relates to transactions undertaken from 1st July to 31st December.***

***March\*- This relates to transactions undertaken from 1st July to 31st March.***

***June\* - This relates to transactions undertaken from 1st July to 30th June***

# Statement of Comparison of Budget & 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** | **Budget Utilization Difference** | **% Of Utilization** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **a** | b | c=a+b | d | e=c-d | f=d/c % |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **%** |
| **RECEIPTS** |  |  |  |  |  |  |
| Transfers from the CRF | xx | xx | xx | xx | xx | xx |
| Miscellaneous receipts | xx | xx | xx | xx | xx | xx |
| Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA | xx | xx | xx | xx | xx | xx |
| **Total** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees | xx | xx | xx | xx | xx | xx |
| Use of goods and services | xx | xx | xx | xx | xx | xx |
| Subsidies | xx | xx | xx | xx | xx | xx |
| Transfers to other government units | xx | xx | xx | xx | xx | xx |
| Other grants and transfers | xx | xx | xx | xx | xx | xx |
| Social security benefits | xx | xx | xx | xx | xx | xx |
| Acquisition of assets | xx | xx | xx | xx | xx | xx |
| Finance costs, including loan interest | xx | xx | xx | xx | xx | xx |
| Repayment of principal on borrowings | xx | xx | xx | xx | xx | xx |
| Other payments | xx | xx | xx | xx | xx | xx |
| **Total** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| **Surplus/(Deficit)** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |

**[*Provide below a commentary on significant underutilization and any overutilization.)***

1. *Xxxx*
2. *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.)*

*\*Actual on comparable basis ties to the statement of receipts and payments*

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 202X and signed by:

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

# Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 20xx

| **Receipt/Expense Item** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on Comparable Basis** | **Budget Utilization Difference** | **% Of Utilization** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **a** | b | c=a+b | d | e=c-d | f=d/c % |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **%** |
| **RECEIPTS** |  |  |  |  |  |  |
| Transfers from the CRF | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| Miscellaneous receipts | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| **Total** | xx | xx | xx | xx | xx | xx |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees | xx | xx | xx | xx | xx | xx |
| Use of goods and services | xx | xx | xx | xx | xx | xx |
| Subsidies | xx | xx | xx | xx | xx | xx |
| Transfers to other government units | xx | xx | xx | xx | xx | xx |
| Other grants and transfers | xx | xx | xx | xx | xx | xx |
| Social security benefits | xx | xx | xx | xx | xx | xx |
| Acquisition of assets | xx | xx | xx | xx | xx | xx |
| Finance costs, including loan interest | xx | xx | xx | xx | xx | xx |
| Repayment of principal on borrowings | xx | xx | xx | xx | xx | xx |
| Other payments | xx | xx | xx | xx | xx | xx |
| **Total** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| **Surplus/(Deficit)** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |

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

1. *Xxxx*
2. *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 entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 202X and signed by:

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

# Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 20xx

| **Receipt/Expense Item** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on Comparable Basis** | **Budget Utilization Difference** | **% Of Utilization** |
| --- | --- | --- | --- | --- | --- | --- |
|  | A | b | c=a+b | d | e=c-d | f=d/c % |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **%** |
| **RECEIPTS** |  |  |  |  |  |  |
| Transfers from the CRF | xx | xx | xx | xx | xx | xx |
| Miscellaneous receipts | xx | xx | xx | xx | xx | xx |
| Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA | xx | xx | xx | xx | xx | xx |
| **Total** | xx | xx | xx | xx | xx | xx |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees | xx | xx | xx | xx | xx | xx |
| Use of goods and services | xx | xx | xx | xx | xx | xx |
| Subsidies | xx | xx | xx | xx | xx | xx |
| Transfers to other government units | xx | xx | xx | xx | xx | xx |
| Other grants and transfers | xx | xx | xx | xx | xx | xx |
| Social security benefits | xx | xx | xx | xx | xx | xx |
| Acquisition of assets | xx | xx | xx | xx | xx | xx |
| Finance costs, including loan interest | xx | xx | xx | xx | xx | xx |
| Repayment of principal on borrowings | xx | xx | xx | xx | xx | xx |
| Other payments | xx | xx | xx | xx | xx | xx |
| **Total** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |
| **Surplus/(Deficit)** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |

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

1. *Xxxx*
2. *Xxxx*
3. *Xxxx*
4. *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 entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 202X and signed by:

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**Chief Officer Finance Director Accounting Services**

**Name: Name:**

**ICPAK Member Number:**

# Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 20xx

| **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. Its totals should tie to the combined budget statement in number 8 above.****)***

# Significant Accounting Policies

The principal 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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the quarters presented.The financial statements comply with and conform to the form of presentation prescribed by PSASB.

1. **Reporting entity**

The financial statements are for the xxx County Government. The financial statements encompass the reporting entity as specified under section 166 of the PFM Act 2012.

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 actually been received by the Government.

**Significant Accounting Policies (Continued)**

**i) 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.

**ii) 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 quarter of receipt.

**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 quarter ended XX 20XX, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Significant Accounting Policies (Continued)**

**iii) County Own Generated Receipts**

These include Appropriation-in-Aid and 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.

**iv) Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the quarter which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

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

**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.

**Significant Accounting Policies (Continued)**

**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.

**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 *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.

**Significant Accounting Policies (Continued)**

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 quarter.

**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 XX 202x, 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 quarter.

1. **Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial quarter 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.

**Significant Accounting Policies (Continued)**

1. **Accounts Payable**

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

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.

1. **Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. 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 quarter.

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 202x to

30 June 202x as required by law. There was xxx number of supplementary budgets passed in the quarter. A high-level assessment of the *entity’s* actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

**Significant Accounting Policies (Continued)**

1. **Related party transactions**

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities

# Notes To The Financial Statements

1. **Transfer from the CRF**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep\*/Dec\*/**  **March\*/June\* 20xx** | **Comparative Period** |
|  | **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. **Miscellaneous Receipts**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep\*/Dec\*/**  **March\*/June\* 20xx** | **Comparative Period** |
|  | **Kshs** | **Kshs** |
| Tender Fees received | xxx | xxx |
| Other Receipts *(Specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

1. **Compensation of Employees**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep**  **\*/Dec\*/March\*/June\* 20xx** | **Comparative Period** |
|  | **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**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep**  **\*/Dec\*/March\*/June\* 20xx** | **Comparative Period** |
|  | **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 (including bank charges) | xxx | xxx |
| Routine maintenance – vehicles and other transport equipment | xxx | xxx |
| Routine maintenance – other assets | xxx | xxx |
| **Total** | **xxx** | **xxx** |

***(Give a brief explanation of this category of expenses)***

1. **Subsidies**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep**  **\*/Dec\*/ March\*/June\* 20xx** | **Comparative Period** |
|  | **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 |
| **Total** | **xxx** | **xxx** |

***(Give explanation of the nature of subsidies and the kind of services that have been subsidised)***

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

1. **Transfer To Other Government Entities**

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep**  **\*/Dec\*/ March\***  **/June\* 20xx** | **Comparative Period** |
|  | **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** |

1. **Other Grants and Other Payments**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep**  **\*/Dec\*/ March\***  **/June\* 20xx** | **Comparative Period** |
|  | **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** |

1. **Social Security Benefits**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep**  **\*/Dec\*/ March\***  **/June\* 20xx** | **Comparative Period** |
|  | **KShs** | **KShs** |
| Social security benefits | xxx | xxx |
| Employer Social Benefits | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Explain where the benefits are remitted and who the beneficiaries are)*

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

1. **Acquisition of Assets**

| **Non- Financial Assets** | **Period ended Sep**  **\*/Dec\*/ March\***  **/June\* 20xx** | **Comparative Period** |
| --- | --- | --- |
|  | **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 and 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**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep**  **\*/Dec\*/ March\***  **/June\* 20xx** | **Comparative Period** |
|  | **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** |

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

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep**  **\*/Dec\*/ March\***  **/June\* 20xx** | **Comparative Period** |
|  | **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** |

1. **Other Payments**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep**  **\*/Dec\*/ March\***  **/June\* 20xx** | **Comparative Period** |
|  | **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 relate to)***

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

1. **Cash and Bank Balances**

#### 13A. Bank Balances

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Name of Bank, Account Name & currency** | **Account Number** | **Indicate whether Rec, Dev, Dep e.t.c** | **Period ended Sep\*/Dec\*/March\*/June\* 20xx** | **Prior period Audited** |
|  |  |  | **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 |  |  |
| Xxx commercial Bank |  | Imprest | xxx | xxx |
| **Total** |  |  | **xxx** | **xxx** |

**\*Amount should be as per amount in the cash book**

13B: Cash in Hand

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep\*/Dec\***  **/March\*/June\* 20xx** | **Prior period Audited** |
|  | **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:

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep\*/Dec\***  **/March\*/June\* 20xx** | **Prior period Audited** |
|  | **KShs** | **KShs** |
| Location 1 | xxx | xxx |
| Location 2 | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*[Provide cash count certificates for each]*

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

1. **Outstanding Imprests and Advances**

|  |  |  |
| --- | --- | --- |
| ***Description*** | **Period ended Sep\*/Dec\***  **/March\*/June\* 20xx** | **Prior period Audited** |
|  | **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.]*

**14 A. Breakdown Of Imprest and Advances**

|  |  |  |
| --- | --- | --- |
| ***Breakdown of imprest and salary advance per department*** | **Period ended Sep\*/Dec\*/March\*/June\* 20xx** | **Prior period Audited** |
| ***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*

1. **Deposits And Retentions**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep\***  **/Dec\*/March\*/June\* 20xx** | **Prior period Audited** |
|  | **KShs** | **KShs** |
| Deposits | xxx | xxx |
| Retention monies | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*[Provide short appropriate explanations as necessary]*

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

1. **Fund Balance Brought Forward**

|  |  |  |
| --- | --- | --- |
|  | **Period ended Sep\*/**  **Dec\*/March\*/June\* 20xx** | **Insert Previous FY** |
|  | **KShs** | **KShs** |
| Bank accounts | xxx | xxx |
| Cash in hand | xxx | xxx |
| Outstanding Imprests and advances | xxx | xxx |
| Deposits and Retentions | (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 Period Adjustments -**

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Balance b/f**  **For Previous FY audited financial statements** | **Adjustments**  **during the Quarter relating to prior periods** | **Adjusted \*\***  **Balance b/f**  **For Previous 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 |
| Deposits and retentions | xxx | xxx | Xxx |
| Others (*specify*) | xxx | xxx | Xxx |
|  | **xxx** | **xxx** | **Xxx** |

*\*\* (The adjusted balances are not carried down on the face of the financial statement. Entity 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 entity).*

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

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

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep\***  **/Dec\*/March\*/June\* 20xx** | **Insert Previous FY** |
|  | **Kshs** | **Kshs** |
| Imprest and Advances as at 1st July 20xx (A) | xxx | xxx |
| Imprest and Advances as at the end of the period (B) | xxx | xxx |
| Increase)/ Decrease in Imprest and Advances (C=(B-A)) | **xxx** | **xxx** |

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

|  |  |  |
| --- | --- | --- |
| **Description** | **Period ended Sep\*/**  **Dec\*/March\*/June\* 20xx** | **Insert Previous FY** |
|  | **Kshs** | **Kshs** |
| Imprest and Advances as at 1st July 20xx | xxx | xxx |
| Imprest and Advances as at the end of the period | xxx | xxx |
| Increase)/ Decrease in Imprest and Advances (C=(B-A)) | **xxx** | **xxx** |

1. **Other Important Disclosures**

1: Pending Accounts Payable

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f**  **Insert previous**  **FY** | **Additions for the period** | **Paid during the period** | **Balance c/f**  **In the period** |
| **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** |

2: Pending Staff Payables

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f**  **Insert previous FY** | **Additions for the period** | **Paid during the period** | **Balance c/f**  **In the period** |
| **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** |

*This relates to pending payments in relation to staff salaries, wages, NHIF, PAYE and NSSF*

OTHER IMPORTANT DISCLOSURES (Continued)

3: Other Pending Payables

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f**  **Insert previous**  **FY** | **Additions for the period** | **Paid during the period** | **Balance c/f**  **In the period** |
| **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 quarter adjustments made their nature and effect on the fund balance of the County)*

1. **ANNEXES**

**ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER**

|  | **Sep** | **Dec** | **Mar** | **Jun** | **Cumulative** | **Comparative** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Amount** | **Prior period** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |  |  |  |
| Transfers from CRF | xxx | xxx | xxx | xxx | xxx | xxx |
| Other Receipts | xxx | xxx | xxx | xxx | xxx | xxx |
| **TOTAL RECEIPTS** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |
| **PAYMENTS** |  |  |  |  |  |  |
| Compensation of Employees | xxx | xxx | xxx | xxx | Xxx | xxx |
| Use of goods and services | xxx | xxx | xxx | xxx | Xxx | xxx |
| Subsidies | xxx | xxx | xxx | xxx | Xxx | xxx |
| Transfers to Other Government Units | xxx | xxx | xxx | xxx | Xxx | xxx |
| Other grants and transfers | xxx | xxx | xxx | xxx | Xxx | xxx |
| Social Security Benefits | xxx | xxx | xxx | xxx | Xxx | xxx |
| Acquisition of Assets | xxx | xxx | xxx | xxx | xxx | xxx |
| Finance Costs, including Loan Interest | xxx | xxx | xxx | xxx | xxx | xxx |
| Repayment of principal on Domestic and Foreign borrowing | xxx | xxx | xxx | xxx | xxx | xxx |
| Other Payments | xxx | xxx | xxx | xxx | xxx | xxx |
| **TOTAL PAYMENTS** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |
|  |  |  |  |  |  |  |
| **SURPLUS/DEFICIT** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

**ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE CRF**

|  | **Quarter 1**  **(Kshs)** | **Quarter 2**  **(Kshs)** | **Quarter 3**  **(Kshs)** | **Quarter 4**  **(Kshs)** | **Total**  **(Kshs)** |
| --- | --- | --- | --- | --- | --- |
| Equitable Share | xx | xx | xx | xx | xx |
| Level 5 Hospitals | xx | xx | xx | xx | xx |
| Road Maintenance Levy | xx | xx | xx | xx | xx |
| Covid-19 | xx | xx | xx | xx | xx |
| Development of Youth Polytechnics-State Department of TVETS | xx | xx | xx | xx | xx |
| User Fees Foregone -Ministry of Health | xx | xx | xx | xx | xx |
| World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health | xx | xx | xx | xx | xx |
| Word Bank-NARIGP-State Department of Crop Development | xx | xx | xx | xx | xx |
| World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development | xx | xx | xx | xx | xx |
| DANIDA Grant -Primary Health care in devolved context -Ministry of Health | xx | xx | xx | xx | xx |
| IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation | xx | xx | xx | xx | xx |
| SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development | xx | xx | xx | xx | xx |
| Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development | xx | xx | xx | xx | xx |
| Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development | xx | xx | xx | xx | xx |
| UNFPA-9th County Programme Implementation -Ministry of Health | xx | xx | xx | xx | xx |
| EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution | xx | xx | xx | xx | xx |
| KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation | xx | xx | xx | xx | xx |
| IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development | xx | xx | xx | xx | xx |
| (IDA) World Bank Credit-Financing localy Led climate programme (FFLoCA)1 CCIS Grant State Department of ….. | xx | xx | xx | xx | xx |
| **Total** | xx | xx | xx | xx | xx |

**ANNEX 3 - ANALYSIS OF PENDING BILLS**

| **Supplier of Goods or Services** | **Original Amount** | **Particulars** | **Date Contracted** | **Amount Paid To-Date** | **Outstanding Balance**  **for the period** | **Outstanding Balance**  **prior year audited** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | A |  | B | C | d=a-c |  |  |
| **Construction of buildings** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Construction of civil works** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Supply of goods** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Supply of services** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |

**ANNEX 4 - ANALYSIS OF STAFF PENDING BILLS**

| **Name of Staff** | **Job Group** | **Date Payable Contracted** | **Original Amount** | **Amount Paid To-Date** | **Outstanding Balance**  **for the period** | **Outstanding Balance**  **prior year audited** | **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 5- ANALYSIS OF OTHER PENDING BILLS**

| **Name** | **Brief Transaction Description** | **Date Payable Contracted** | **Original Amount** | **Amount Paid To-Date** | **Outstanding Balance**  **for the period** | **Outstanding Balance**  **Previous year audited** | **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 6 – NON- CURRENT ASSETS REGISTER**

| **Asset class** | **Historical Cost b/f**  **(Kshs)**  **Previous Year** | **Additions during the period**  **(Kshs)** | **Disposals during the period**  **(Kshs** | **Transfers in/(out) during the period** | **Historical Cost c/f**  **(Kshs)**  **Current period** |
| --- | --- | --- | --- | --- | --- |
| Land |  |  |  |  |  |
| Buildings and structures |  |  |  |  |  |
| Transport equipment |  |  |  |  |  |
| Office equipment, furniture and fittings |  |  |  |  |  |
| ICT Equipment |  |  |  |  |  |
| Machinery and Equipment |  |  |  |  |  |
| Biological assets |  |  |  |  |  |
| Infrastructure Assets- Roads, Rails |  |  |  |  |  |
| Heritage and cultural assets |  |  |  |  |  |
| Intangible assets |  |  |  |  |  |
| Work in Progress |  |  |  |  |  |
| **Total** |  |  |  |  |  |

*NB: The balance as at the end of the quarter is the cumulative cost of all assets bought and inherited by the County Government. Additions during the quarter should tie to note 9 on acquisition of assets during the quarter.*