**Revised Template 30th June 2022**



*(Indicate actual name of your Entity)*

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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# Key Entity Information and Management

***[Customise the details in this section to suit your entity]***

1. **Background information**

The *entity* was formed on … by merging the Ministry of … and the Ministry of.... At Cabinet Level, the *entity* is represented by the Cabinet Secretary for …, who is responsible for the general policy and strategic direction of the *entity*.

***(Under this section include the vision, mission, mandate and core values and core functions as per the enabling law of the Ministry, State Department or Independent Commission).***

1. **Key Management**

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

* ….;
* ...;
* …; and
* …

1. **Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

| **No.** | **Designation** | **Name** |
| --- | --- | --- |
| 1 | Cabinet Secretary (Where applicable) | **-** |
| 2 | Accounting Officer | **-** |
| 3 | xx | **-** |
| 4 | xx | **-** |
| 5 | xx | **-** |

1. **Fiduciary Oversight Arrangements**

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

1. *Audit committee activities*
2. *Public Finance Management Committee*
3. *Senior Management Committee*
4. *Other oversight activities*
5. **Entity Headquarters**

P.O. Box XXXXX

XXX Building/House/Plaza

XXX Avenue/Road/Highway

**NAIROBI, KENYA**

**Entity Contacts**

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX.go.ke

Website: www.go.ke

1. **Entity Bankers (all banks)**
2. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

1. (**Other banks as appropriate)**

…

...

…

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

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

# Statement by the Cabinet Secretary

*[Put the foreword note by the Cabinet Secretary of the parent ministry under which your entity falls/ the Chairman of the Commission of a Constitutional Commission or an Independent Office]* ***Prepare a one – two-page high level strategic summary of the organisation and the way forward.***

***………………………………………….***

**CABINET SECRETARY**

**XXX MINISTRY**

# Statement by the Principal Secretary / Accounting Officer

*[Put the foreword note by the Principal Secretary of State Department or the Accounting Officer of an Independent or Constitutional Office.*

*Include among others the following:*

1. *Mention in summary the budget performance against actual amounts for current year based on economic classification and programmes, (under this section, include graphs, pie charts, figures and tables)*
2. *Detail key achievements for the entity (under this section use pictorial to depict successful projects undertaken during the year),*
3. *List emerging issues related to the entity,*
4. *Highlight key risk management strategies.*
5. *List the implementation challenges and recommended way forward. (Ensure that you include what the entity is doing to overcome the challenges noted).*

***………………………………………….***

**PRINCIPAL SECRETARY / ACOUNTING OFFICER**

**XXX MINISTRY/ STATE DEPARTMENT/CONSTITUTION COMMISSION/ INDEPENDENT OFFICE**

# Statement of Performance AgainstPredetermined Objectives for FY2021/22

**Guidance**

State all the objectives of the MDA as per the Programme and Strategic Plans.

**Introduction**

Section 81 (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 National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity’s performance against predetermined objectives.

The key strategic objectives as per the strategic plan for FY xx- FY xx *(state the year of the strategic document)* plan are to:

1. xxxx
2. xxxx
3. xxxx
4. xxxx
5. xxxx

**Progress on the attainment of Strategic Objectives through Performance Contracting**

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:

***(Customize as per the program objectives as per the below example)***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Program** | **Strategic Objective** | **Outcome** | **Indicator** | **Performance** | **Comments** |
| 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 |  |
| XXX | XXX | XXX | XXX | XXX |  |
| XXX | XXX | XXX | XXX | XXX |  |

# Environmental and Sustainability Reporting

**(Two-to-three pages)**

*(The Ministry/ State Department of xxx exists to transform lives. This is our purpose; the driving force behind everything we do by putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of the sustainability activities conducted in the year):*

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 /climate change/ mitigation of natural disasters**

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. **Operational 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. **Community Engagements**-

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

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

# Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the ***(indicate actual name of the entity****)* is responsible for the preparation and presentation of the entity’s financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) 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 entity, (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 entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the *(****name of the entity****)* accepts responsibility for the entity’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 Accounting Officer is of the opinion that the *entity’s* financial statements give a true and fair view of the state of entity’s transactions during the financial year ended June 30, 2022, and of the entity’s financial position as at that date. The Accounting Officer in charge of the *(****name of the entity****)* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity’s financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *(****name of the entity****)* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity’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 Accounting Officer confirms that the entity’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 *entity’s* financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_\_\_\_\_\_\_\_ 2022.

|  |  |  |
| --- | --- | --- |
| **………………………………** |  | **………………………………** |
| **Name** |  | **Name** |
| **Principal Secretary** |  | **Head of Accounting Unit** |
|  |  | **ICPAK M/No………….** |

# Report of the Independent Auditors on the *Entity* (*Specify Entity Name*)

# Statement of receipts and payments for the year ended 30th June 2022

| **Description** | **Note** | **2021-2022** | **2020-2021** |
| --- | --- | --- | --- |
|  |  | **Kshs** | **Kshs** |
| **Receipts** |  |  |  |
| Social Security Contributions | 1 | xxx | xxx |
| Proceeds From Domestic and Foreign Grants | 2 | xxx | xxx |
| Exchequer Releases | 3 | xxx | xxx |
| Transfers From Other Government Entities | 4 | xxx | xxx |
| Proceeds From Domestic Borrowings | 5 | xxx | xxx |
| Proceeds From Foreign Borrowings | 6 | xxx | xxx |
| Proceeds From Sale of Assets | 7 | xxx | xxx |
| Reimbursements And Refunds | 8 | xxx | xxx |
| Other Receipts | 9 | xxx | xxx |
| **Total Receipts** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Payments** |  |  |  |
| Compensation Of Employees | 10 | xxx | xxx |
| Use Of Goods and Services | 11 | xxx | xxx |
| Subsidies | 12 | xxx | xxx |
| Transfers To Other Government Entities | 13 | xxx | xxx |
| Other Grants and Transfers | 14 | xxx | xxx |
| Social Security Benefits | 15 | xxx | xxx |
| Acquisition Of Assets | 16 | xxx | xxx |
| Finance Costs, Including Loan Interest | 17 | xxx | xxx |
| Repayment Of Domestic & Foreign Borrowing | 18 | xxx | xxx |
| Other Payments | 19 | xxx | xxx |
| **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 entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

|  |  |  |
| --- | --- | --- |
| **………………………………** |  | **………………………………** |
| **Name** |  | **Name** |
| **Principal Secretary** |  | **Head of Accounting Unit** |
|  |  | **ICPAK M/No………….** |

# Statement of assets and liabilities as at 30th June 2022

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **Note** | **2021-2022** | **2020-2021** |
|  |  | **Kshs** | **Kshs** |
| **Financial assets** |  |  |  |
| **Cash and cash equivalents** |  |  |  |
| Bank balances | 20A | xxx | xxx |
| Cash balances | 20B | xxx | xxx |
| **Total cash and cash equivalent** |  | **xxx** | **xxx** |
|  |  |  |  |
| Imprests and advances | 21 | xxx | xxx |
| **Total financial assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Financial liabilities** |  |  |  |
| Third party deposits and retention | 22 | (xxx) | (xxx) |
| **Net financial assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Represented by** |  |  |  |
| Fund balance b/fwd**.** | 23 | xxx | xxx |
| Prior year adjustment | 24 | xxx | xxx |
| **Surplus/Deficit for the year** |  | **xxx** | **xxx** |
| **Net financial position** |  | **xxx** | **xxx** |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

|  |  |  |
| --- | --- | --- |
| **………………………………** |  | **………………………………** |
| **Name** |  | **Name** |
| **Principal Secretary** |  | **Head of Accounting Unit** |
|  |  | **ICPAK M/No………….** |

# Statement of cash flows for the year ended 30th June 2022

| **Description** | **Notes** | **2021-2022** | **2020 -2021** |
| --- | --- | --- | --- |
|  |  | **Kshs** | **Kshs** |
| **Receipts for Operating Income** |  |  |  |
| Social security contributions | 1 | xxx | xxx |
| Proceeds from domestic and foreign grants | 2 | xxx | xxx |
| Exchequer releases | 3 | xxx | xxx |
| Transfers from other government entities | 4 | xxx | xxx |
| Reimbursements and refunds | 8 | xxx | xxx |
| Other receipts | 9 | xxx | xxx |
| **Payments For Operating Expenses** |  |  |  |
| Compensation of employees | 10 | xxx | xxx |
| Use of goods and services | 11 | xxx | xxx |
| Interest payments | 17 | xxx | xxx |
| Subsidies | 12 | xxx | xxx |
| Transfers to other government units | 13 | xxx | xxx |
| Other grants and transfers | 14 | xxx | xxx |
| Social security benefits | 15 | xxx | xxx |
| Finance costs including loan interest | 17 | xxx | xxx |
| Other payments | 19 | xxx | xxx |
| **Adjusted For:** |  |  |  |
| Adjustments during the year |  |  |  |
| Decrease/(Increase) in accounts receivable | 25 | xxx | xxx |
| Increase/(Decrease) in deposits and retention | 26 | xxx | xxx |
| Prior year adjustments | 24 | xxx | xxx |
|  |  |  |  |
| **Net Cash Flow from Operating Activities** |  | **xxx** | **xxx** |
| **Cash flow From Investing Activities** |  |  |  |
| Proceeds from sale of assets | 7 | xxx | xxx |
| Acquisition of assets | 16 | xxx | xxx |
| **Net Cash Flows from Investing Activities** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Cash flow From Borrowing Activities** |  |  |  |
| Proceeds from domestic borrowings | 5 | xxx | xxx |
| Proceeds from foreign borrowings | 6 | xxx | xxx |
| Repayment of principal on domestic and foreign borrowing | 17 | xxx | xxx |
| Net cash flow from financing activities |  | xxx | xxx |
| Net increase in cash and cash equivalent |  | xxx | xxx |
| **Cash & Cash Equivalent at Start of The Year** | 20 | **xxx** | **xxx** |
| **Cash & Cash Equivalent at End of The Year** | 20 | **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 \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

|  |  |  |
| --- | --- | --- |
| **………………………………** |  | **………………………………** |
| **Name** |  | **Name** |
| **Principal Secretary** |  | **Head of Accounting Unit** |
|  |  | **ICPAK M/No………….** |

# Statement of Comparison of budget and Actual Amounts for FY2021/22

| **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 %** |
| Tax receipts |  |  |  |  |  |  |
| Social security contributions |  |  |  |  |  |  |
| Proceeds from domestic and foreign grants |  |  |  |  |  |  |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other government entities |  |  |  |  |  |  |
| Proceeds from domestic borrowings |  |  |  |  |  |  |
| Proceeds from foreign borrowings |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Reimbursements and refunds |  |  |  |  |  |  |
| Other receipts |  |  |  |  |  |  |
| **Total Receipts** |  |  |  |  |  |  |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees |  |  |  |  |  |  |
| Use of goods and services |  |  |  |  |  |  |
| Interest payments |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to other government entities |  |  |  |  |  |  |
| Other grants and transfers |  |  |  |  |  |  |
| Social security benefits |  |  |  |  |  |  |
| Acquisition of assets |  |  |  |  |  |  |
| Finance costs including loan interest |  |  |  |  |  |  |
| Repayment of domestic & foreign borrowing |  |  |  |  |  |  |
| Other payments |  |  |  |  |  |  |
| **Total Payments** |  |  |  |  |  |  |
| **Surplus/ Deficit** |  |  |  |  |  |  |

1. ***Variance analysis****: [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]*
2. ***Reallocations within the year****: (Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

|  |  |  |
| --- | --- | --- |
| **………………………………** |  | **………………………………** |
| **Name** |  | **Name** |
| **Principal Secretary** |  | **Head of Accounting Unit** |
|  |  | **ICPAK M/No………….** |

**11 (a) Summary Statement of Appropriation: Recurrent for FY2021/22**

| **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 %** |
| **Receipts** |  |  |  |  |  |  |
| Social security contributions |  |  |  |  |  |  |
| Proceeds from domestic and foreign grants |  |  |  |  |  |  |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other Government entities |  |  |  |  |  |  |
| Proceeds from domestic borrowings |  |  |  |  |  |  |
| Proceeds from foreign borrowings |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Reimbursements and refunds |  |  |  |  |  |  |
| Other receipts |  |  |  |  |  |  |
| **Total Receipts** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees |  |  |  |  |  |  |
| Use of goods and services |  |  |  |  |  |  |
| Interest payments |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to other Government entities |  |  |  |  |  |  |
| Other grants and transfers |  |  |  |  |  |  |
| Social security benefits |  |  |  |  |  |  |
| Acquisition of assets |  |  |  |  |  |  |
| Finance costs including loan interest |  |  |  |  |  |  |
| Repayment of domestic & foreign borrowing |  |  |  |  |  |  |
| Other payments |  |  |  |  |  |  |
| **Total Payments** |  |  |  |  |  |  |
| **Surplus/Deficit** |  |  |  |  |  |  |

*Notes*

1. ***Variance analysis****: [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]*
2. ***Reallocations within the year****: (Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022 and signed by:

|  |  |  |
| --- | --- | --- |
| **………………………………** |  | **………………………………** |
| **Name** |  | **Name** |
| **Principal Secretary** |  | **Head of Accounting Unit** |
|  |  | **ICPAK M/No………….** |

**11 (b) Summary Statement of Appropriation: Development for FY2021/22**

| **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 % |
| **Receipts** |  |  |  |  |  |  |
| Social security contributions |  |  |  |  |  |  |
| Proceeds from domestic and foreign grants |  |  |  |  |  |  |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other Government entities |  |  |  |  |  |  |
| Proceeds from domestic borrowings |  |  |  |  |  |  |
| Proceeds from foreign borrowings |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Reimbursements and refunds |  |  |  |  |  |  |
| Other receipts |  |  |  |  |  |  |
| **Total Receipts** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Payments** |  |  |  |  |  |  |
| Compensation of employees |  |  |  |  |  |  |
| Use of goods and services |  |  |  |  |  |  |
| Interest payments |  |  |  |  |  |  |
| Subsidies |  |  |  |  |  |  |
| Transfers to other Government entity |  |  |  |  |  |  |
| Other grants and transfers |  |  |  |  |  |  |
| Social security benefits |  |  |  |  |  |  |
| Acquisition of assets |  |  |  |  |  |  |
| Finance costs including loan interest |  |  |  |  |  |  |
| Repayment of domestic & foreign Borrowing |  |  |  |  |  |  |
| Other payments |  |  |  |  |  |  |
| **Total Payments** |  |  |  |  |  |  |
| **Surplus/Deficit** |  |  |  |  |  |  |

1. ***Variance analysis****: [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]*
2. ***Reallocations within the year****: (Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.*

*The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2022and signed by:*

|  |  |  |
| --- | --- | --- |
| **………………………………** |  | **………………………………** |
| **Name** |  | **Name** |
| **Principal Secretary** |  | **Head of Accounting Unit** |
|  |  | **ICPAK M/No………….** |

**11 (c) Budget Execution by Programmes and Sub-Programmes for FY2021/22**

| **Programme/Sub-programme** | **Final Budget** | **Indicators** | **Outcomes** | **Actual on comparable basis** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- |
|  | **2022** |  |  | **2022** |  |
|  | **Kshs** |  |  | **Kshs** | **Kshs** |
| Programme 1 |  |  |  |  |  |
| Sub-programme 1 |  |  |  |  |  |
| Sub-programme 2 |  |  |  |  |  |
| Sub-programme 3 |  |  |  |  |  |
|  |  |  |  |  |  |
| Programme 2 |  |  |  |  |  |
| Sub-programme 1 |  |  |  |  |  |
| Sub-programme 2 |  |  |  |  |  |
| Sub-programme 3 |  |  |  |  |  |
| **Total** |  |  |  |  |  |

*(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity’s budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)*

# Notes to the Financial Statement

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

1. **Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note 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 financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

1. **Reporting Entity**

The financial statements are for the *(* ***name of entity****).* The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

1. ***Project xxx***
2. ***Project yyy***

(***List the projects that have been consolidated under these financial statements in case of any)***

1. **Reporting Currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Governmentand all values are rounded to the nearest Kenya Shilling.

**Significant Accounting Policies (Continued)**

1. **Significant Accounting Policies**

The accounting policies set out in this section have been consistently applied by (name of the *entity)* for all the years presented.

1. **Recognition of Receipts**

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

1. **Transfers from the Exchequer**

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving *entity.*

1. **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans 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/loan 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. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Significant Accounting Policies (Continued)**

1. **Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

1. **Recognition of payments**

The Entity recognises all payments when the event occurs, and the related cash has been paid out by the *Entity*.

1. **Compensation of Employees**

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

1. **Use of Goods and Services**

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

1. **Interest on Borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they are paid for*. (customise to your organisation)*

1. **Principal on borrowing**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. (*customize as per organization*).

**Significant Accounting Policies (Continued)**

1. **Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure xx to the 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 payments in equal and opposite amounts; otherwise, the contribution is not recorded.

1. **Third Party Payments**

Included in the receipts and payments, are payments made on its behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings.

**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 year.

A bank account register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure xx to the financial statements.*

**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 xxx. There were no other restrictions on cash during the year.*

1. **Imprests and advances**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are 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 Authority to Incur Expenditure (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. **Third party deposits and retention**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (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 for National Government Ministries and Agencies.

Other liabilities including pending bills are disclosed in the financial statements.

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 recorded as ‘memorandum’ or ‘off-balance’ items. When the pending bills are finally settled, such payments are included in the Statement of Receipts and Payments in the year in which the payments are made.

1. **Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in *June 20xx for the period 1st July 2021 to 30th June 2022* as required by Law and there were xx number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

**Significant Accounting Policies (Continued)**

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**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended *30th June 2022.*

1. **Prior Period Adjustment**

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

1. **Related Party Transactions**

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

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

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

**Significant Accounting Policies (Continued)**

1. **Contingent Liabilities**

A contingent liability is:

* 1. A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
  2. A present obligation that arises from past events but is not recognised because:

1. It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
2. The amount of the obligation cannot be measured with sufficient reliability.

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

**Notes to the Financial Statements**

1. Social Security Contributions

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Receipts for Health Insurance Contribution | xxx | xxx |
| Entity contribution to pension scheme(superannuation fund) | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

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

1. Proceeds from Domestic and Foreign Grants

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name of Donor** | **Date received** | **Indicate whether it was a direct payment** | **Amount in foreign currency** | **2021-2022** | **2020-2021** |
|  |  |  |  | **Kshs** | **Kshs** |
| **Grants received from Bilateral Donors (Foreign Governments)** |  |  |  |  |  |
| (Insert name of donor) | xxx |  | xxx | xxx | xxx |
| (Insert name of donor) | xxx |  | xxx | xxx | xxx |
| **Grants received from Multilateral Donors (International Organizations)** |  |  |  |  |  |
| (Insert name of donor) | xxx |  | xxx | xxx | xxx |
| (Insert name of donor) | xxx |  | xxx | xxx | xxx |
| **Total** | **xxx** |  | **xxx** | **xxx** | **xxx** |

*(Provide explanation with regards to specific projects and programmes that the donors have supported and whether the donations are restricted. Direct payments are those made by the donors directly to the beneficiaries or suppliers. These should be shown in a separate column)*

*Notes to the Financial Statements (Continued)*

1. Exchequer releases

|  |  |  |
| --- | --- | --- |
| **Description** | **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 explanations relating to budgeted exchequer versus received exchequer and explain significant change from prior period)*

1. Transfers from other Government Entities

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Transfers from Central government entities | Xxx | xxx |
| Transfers from Counties | Xxx | xxx |
| **Total** | **Xxx** | **xxx** |

***(The above transfers were received from the following self-reporting entities in the year. Explain significant changes from prior period)***

4a) Transfers from other Government entities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | **Recurrent** | **Development** | **Total** | **2021/22** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Transfers from Central government entities** |  |  |  |  |
| MDA xxx | xxx | xxx | xxx | xxx |
| **Transfers from Counties** |  |  |  |  |
| County xxx | xxx | xxx | xxx | xxx |
| (Others specify) |  |  |  |  |
| **TOTAL** |  |  | xxx | xxx |

***(We have confirmed the above amounts with the disbursing entities and attached these confirmations as an Appendix to these financial statements. The amount from each ministry should be stated separately. Explain significant changes from prior period.)***

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

1. Proceeds from Domestic Borrowings

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Foreign Borrowing – Drawdowns through Exchequer | xxx | xxx |
| Foreign Borrowing - Direct payments | xxx | xxx |
| Foreign Currency and Foreign Deposits | xxx | xxx |
| Other foreign accounts payable | xxx | xxx |
| **Total** | **xxx** | **xxx** |

1. Proceeds from Foreign Borrowings

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Foreign Borrowing – Drawdowns through Exchequer | xxx | xxx |
| Foreign Borrowing - Direct payments | xxx | xxx |
| Foreign Currency and Foreign Deposits | xxx | xxx |
| Other foreign accounts payable | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide a brief explanation as from who the borrowing is made and for what purpose. Explain significant changes from prior period)*

1. Proceeds from Sale of Assets

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

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

*(Cost of disposed fixed assets should be included in the fixed assets schedule which is an annex to these financial statements. Explain significant changes from prior period)*

1. Reimbursements and Refunds

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Refund from World Food Programme (WFP) | xxx | xxx |
| Reimbursement of Audit Fees | xxx | xxx |
| Reimbursement on Messing Charges (UNICEF) | xxx | xxx |
| Reimbursement from World Bank – ECD | xxx | xxx |
| Reimbursement from Individuals and Private Organizations | xxx | xxx |
| Reimbursement from Local Government Authorities | xxx | xxx |
| Reimbursement from Statutory Organizations | xxx | xxx |
| Reimbursement within Central Government | xxx | xxx |
| Reimbursement Using Bonds | xxx | xxx |
| Reimbursements and refunds-other (Budget) | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide details on reimbursements and refund regarding from whom and for what purpose the refund was made. Explain significant changes from prior period)*

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

1. Other Receipts

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Interest Received | xxx | xxx |
| Profits and Dividends | xxx | xxx |
| Rents | xxx | xxx |
| Other Property Income e.g. leases, rates | xxx | xxx |
| Sales by Market Establishments | xxx | xxx |
| Receipts from Administrative Fees and Charges | xxx | xxx |
| Receipts from Administrative Fees and Charges - AIA | xxx | xxx |
| Receipts from Incidental Sales by Non-Market Establishments | xxx | xxx |
| Receipts from Sales by Non-Market Establishments | xxx | xxx |
| Receipts from Sale of Incidental Goods | xxx | xxx |
| Fines, Penalties and Forfeitures | xxx | xxx |
| Receipts from voluntary transfers other than grants | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(All other revenues must be classified into their relevant classes and explained. In case a class of revenue is identified and does not fall in any of the categories above, a line may be created. Explain significant changes from prior period)*

1. Compensation to Employees

|  |  |  |
| --- | --- | --- |
| **Description** | **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 |
| Pension and other social security contributions | xxx | xxx |
| Employer contributions to compulsory national social security schemes | xxx | xxx |
| Employer contributions to compulsory national health insurance schemes | xxx | xxx |
| **Total** | **xxx** | **xxx** |

***(Explain significant changes from prior period)***

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

1. Use of Goods and Services

| **Description** | **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 |
| Exchange rate losses | xxx | xxx |
| **Total** | **xxx** | **xxx** |

***(Explain significant changes from prior period)***

1. Subsidies

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| **Subsidies to Public Corporations/Institutions\*** |  |  |
| insert name) | xxx | xxx |
| (insert name) | xxx | xxx |
| **Sub- total** | **xxx** | xxx |
| Subsidies to Private Enterprises \*\* |  |  |
| (insert name) | xxx | xxx |
| (insert name) | xxx | xxx |
| **Sub- total** | **xxx** | xxx |
| **Total** | **xxx** | **xxx** |

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

***(****Provide details of subsidies given with regards to their nature and purpose. Subsidies should include grants (not the normal exchequer releases) to entities other than Government entities which are self-reporting.)*

*\*Public institutions include public schools, hospitals etc.*

*\*\*Private enterprise includes non- public sector institutions for instance AMREF etc.)*

1. Grants and Transfers to other Government Entities

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| **Transfers to National Government entities** |  |  |
| Current grants to government agencies and other level of govt | xxx | xxx |
| Capital grants to government agencies and other level of govt | xxx | xxx |
| Current grants to development projects | xxx | xxx |
| Capital grants to development projects | xxx | xxx |
| Other Current transfers grants and subsidies | xxx | xxx |
| Other Capital transfers grants and subsidies | xxx | xxx |
| **Transfers to other levels of Government - Counties** |  |  |
| (insert name of County) | xxx | xxx |
| (insert name of County) | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

**12 b: Transfers to self – reporting entities in the year**

***The above transfers were made to the following self-reporting entities in the year:***

| **Description** | **Recurrent** | **Development** | **Total** | **2021-2022** |
| --- | --- | --- | --- | --- |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Transfers to SAGAs and SCs** |  |  |  |  |
| Entity xxx | Xxx | xxx | xxx | xxx |
| Entity yyy | Xxx | xxx | xxx | xxx |
| **Transfers to County Governments** |  |  |  |  |
| County xxx | Xxx | xxx | xxx | xxx |
| County yyy | Xxx | xxx | xxx | xxx |
| **Transfers to Projects-GoK counterpart funding** |  |  |  |  |
| Project xxx | Xxx | xxx | xxx | xxx |
| Project yyy | Xxx | xxx | xxx | xxx |
| **Total** | **Xxx** | **xxx** | **xxx** | **xxx** |

*We have confirmed these amounts with the recipient entities and attached these confirmations as an Appendix to this financial statement. Include this list as an annex if it goes beyond one page. (Explain significant changes from prior period)*

1. Other Grants and Transfers

|  |  |  |
| --- | --- | --- |
| **Explanation** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Membership dues and subscriptions to international organizations | xxx | xxx |
| Scholarships and other educational benefits | xxx | xxx |
| Emergency relief and refugee assistance | xxx | xxx |
| Grants to small businesses, cooperatives, and self employed | xxx | xxx |
| Grants to foreign government | xxx | xxx |
| Relief to the disabled, the sick, unemployed | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide details of what other grants and transfers relate to and who the beneficiaries are. Explain significant changes from prior period)*

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

1. Social Security Benefits

|  |  |  |
| --- | --- | --- |
|  | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Government pension and retirement benefits | xxx | xxx |
| Social security benefits in cash and in kind | xxx | xxx |
| Employer Social Benefits in cash and in kind | xxx | xxx |
| Social Benefits to the aged (above 70 years) | xxx | xxx |
| **Total** | **xxx** | **xxx** |

***(Provide details of what social security benefits relate to and to which organisations the benefits are contributed to. (Explain significant changes 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 | 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 |
| Purchase of ICT Equipment, Software and other ICT Assets | 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 |
| **Sub-total** | **xxx** | **xxx** |
| **Financial Assets** |  |  |
| Domestic Public Non-Financial Enterprises | xxx | xxx |
| Domestic Public Financial Institutions | xxx | xxx |
| Foreign financial Institutions operating Abroad | xxx | xxx |
| Other Foreign Enterprises | xxx | xxx |
| **Sub-total** | **xxx** | **xxx** |
| **Total** | **xxx** | **xxx** |

(*Where Financial Assets are purchased, explanation should be given as to the nature of the assets purchased and the institutions where such investments are made. Explain significant changes from prior period)****Notes to the Financial Statements (Continued)***

1. Finance Costs, Including Loan Interest

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

*(Provide details of the interest rate on all the debts taken up by the entity (Explain significant changes from prior period)*

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

|  |  |  |
| --- | --- | --- |
| **Explanation** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Principal repayments on domestic loans | xxx | xxx |
| Principal repayments on Guaranteed Debt taken over by Govt | xxx | xxx |
| Repayments on borrowings from other domestic creditors | xxx | xxx |
| Repayment of Foreign Lending & On – Lending | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide details of who the lenders are and the terms of each of the borrowing (Explain significant changes from prior period)*

1. Other Expenses

|  |  |  |
| --- | --- | --- |
| **Explanation** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Budget Reserves | xxx | xxx |
| Civil Contingency Reserves | xxx | xxx |
| Other expenses not classified elsewhere | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide details of what other expenses relate to. NB ensure that expenses are classified in their relevant classes as far as possible, and this section should only record extraordinary expenses that cannot be classified elsewhere and should be explained. (Explain significant changes from prior period)*

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

1. Cash and Bank Accounts

20A: Bank Accounts

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name of Bank, Account No. & currency** | **Amount in bank account currency** | **Indicate whether recurrent, Development, deposit etc.** | **Exc rate (if in foreign currency)** | **2021-2022** | **2020-2021** |
|  |  |  |  | **Kshs** | **Kshs** |
| *Name of Bank, Account No. & currency* | xxx | xxx | xxx | xxx | xxx |
| *Name of Bank, Account No. & currency* | xxx | xxx | xxx | xxx | xxx |
| *Name of Bank, Account No. & currency* | xxx | xxx | xxx | xxx | xxx |
| **Total** |  |  |  | **xxx** | **xxx** |

20B: Cash on hand

|  |  |  |
| --- | --- | --- |
| **Description** | **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** |

Detailed Cash is as follows:

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Location 1 | xxx | xxx |
| Location 2 | xxx | xxx |
| Location 3 | xxx | xxx |
| Other Locations (*specify)* | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*[Provide board of survey certificates for each as attachments to the financial statements]*

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

1. : Imprests and Advances

|  |  |  |
| --- | --- | --- |
| ***Description*** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Government Imprests | xxx | xxx |
| Salary advances | xxx | xxx |
| District suspense | xxx | xxx |
| Clearance accounts | xxx | xxx |
| ***Total*** | xxx | **xxx** |

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

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| ***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 |
| *Name of Officer or Institution* | dd/mm/yy | xxx | xxx | xxx |
| *Name of Officer or Institution* | dd/mm/yy | xxx | xxx | xxx |
| ***Total*** |  |  |  | **xxx** |

1. Third party deposits and retention

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

***Provide short appropriate explanations as necessary]***

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

1. . Fund Balance Brought Forward

|  |  |  |
| --- | --- | --- |
| **Description** | **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)***

1. Prior Year Adjustments

|  |  |  |  |
| --- | --- | --- | --- |
|  | **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 |
|  | **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 Advances and Imprests

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Receivables As At 1st July (A) | xxx | xxx |
| Receivables As At 30th June (B) | xxx | xxx |
| (Increase)/ Decrease in Receivables (C=(B-A)) | **xxx** | **xxx** |

*(Receivable as at 1St July for FY 2021/22 should be the same as receivable as at 30th June for FY 2020/21*)

1. Increase/ (Decrease) in Retention and Third-Party Deposits

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Payables As At 1st July | xxx | xxx |
| Payables As At 30th June | xxx | xxx |
| Increase/ (Decrease) In Payables | **xxx** | **xxx** |

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 (***name of the entity***)

1. Key management personnel that include the Cabinet Secretaries and Accounting Officers
2. Other Ministries Departments and Agencies and Development Projects;
3. County Governments; and
4. State Corporations and Semi-Autonomous Government Agencies.

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

1. Other Important Disclosures

**28.1 Related party transactions:**

|  |  |  |
| --- | --- | --- |
| **Description** | **2021-2022** | **2020-2021** |
|  | **Kshs** | **Kshs** |
| Key Management Compensation | xxx | xxx |
| **Transfers to Related Parties** |  |  |
| Transfers to other MDAs | xxx | xxx |
| Transfers to SCs and SAGAs | xxx | xxx |
| Transfers to Development Project | xxx | xxx |
| Transfers to County Governments | xxx | xxx |
| Transfer to Non -Reporting Secondary /Primary Schools | xxx | xxx |
| Transfer to other Non -Reporting Government Entities | xxx | xxx |
| **Total Transfers to Related Parties** | **xxx** | **xxx** |
|  |  |  |
| **Purchase of Goods and Services** |  |  |
| Purchase of Electricity from KPLC | xxx | xxx |
| Purchase of Water from Govt Service Providers | xxx | xxx |
| Rent paid to Govt. Agencies | xxx | xxx |
| Training Fees paid to Govt Agencies | xxx | xxx |
| Conference Facilities hired from Govt. Agencies | xxx | xxx |
| Others (Specify) | xxx | xxx |
| **Total Goods and Services paid to Govt. Agencies** | **xxx** | **xxx** |
|  |  |  |
| **Transfers from Related Parties** |  |  |
| Transfers from the Exchequer | xxx | xxx |
| Transfers from other MDAs | xxx | xxx |
| (Insert any other Transfers Received from Govt.) | xxx | xxx |
| **Total Transfers from Related Parties** | **xxx** | **xxx** |

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

28.1: Pending Accounts Payable (See Annex 1)

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

28.2: Pending Staff Payables (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** |
| Senior Management | xxx | xxx | (xxx) | xxx |
| Middle Management | xxx | xxx | (xxx) | xxx |
| Union Employees | xxx | xxx | (xxx) | xxx |
| Others | xxx | xxx | (xxx) | xxx |
| **Total** | **xxx** | **xxx** | **(xxx)** | **xxx** |

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

28.3: Other Pending 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** |
| 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** |

### 

### 28.4 External Assistance

|  |  |  |
| --- | --- | --- |
|  | **FY 2021/2022** | **FY 2021/2022** |
| **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** |

1. **External assistance relating loans and grants**

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

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

1. **Undrawn external assistance**

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

1. **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 |
| NGO’s | xxx | xxx |
| National Assistance Organization | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide details of the reasons for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities.)*

1. **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.)*

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

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

|  |  |  |
| --- | --- | --- |
| **Description** | **FY 2021/2022** | **FY 2020/2021** |
|  | **Kshs** | **Kshs** |
| Compensation to 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 and 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.)*

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

1. ***External Assistance paid on behalf of (the MDA) by Source***

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

|  |  |  |
| --- | --- | --- |
|  | **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 |
| NGO’s | xxx | xxx |
| National Assistance Organization | xxx | xxx |
| **Total** | **xxx** | **xxx** |

### 28.5. Payments by third party on behalf of *(the MDA)*

*This relates to payments done directly to supplier on behalf of the county governments 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.*

***a) 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** |

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

***b) 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 to 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 and Foreign borrowing | xxx | xxx |
| Other payments | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*N/B The above sub-classification will be adopted based on the appropriate county’s operations*

### 28.6 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 | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

**28.7****Progress on follow up of Prior Years Auditor-General’s recommendations**

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

| **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 persons within your entity responsible for implementation of each issue.
4. Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Principal Secretary Principal Accounts Controller

# Annexes

**Annex 1 - Analysis of Pending Accounts Payable**

| **Supplier of Goods or Services** | **Original Amount** | **Date Contracted** | **Amount Paid To-Date** | **Outstanding Balance**  **2021/22** | **Outstanding Balance**  **2020/21** | **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 2 - Analysis of Pending Staff Payables**

| **Name of Staff** | **Job Group** | **Original Amount** | **Date Payable Contracted** | **Amount Paid To-Date** | **Outstanding Balance**  **2021/22** | **Outstanding Balance**  **2020/21** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **a** | **b** | **c** | **d=a-c** |  |  |
| **Senior Management** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Middle Management** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Union Employees** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Others (*specify*)** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |

**Annex 3 - Analysis of Other Pending Payables**

| **Name** | **Brief Transaction Description** | **Original Amount** | **Date Payable Contracted** | **Amount Paid To-Date** | **Outstanding Balance**  **2022** | **Outstanding Balance**  **2021** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **a** | **b** | **c** | **d=a-c** |  |  |
| **Amounts due to National Govt Entities** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Amounts due to County Govt Entities** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Amounts due to Third Parties** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Others (*specify*)** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |

**Annex 4 – Summary of Fixed 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** | **Historical Cost c/f**  **(Kshs)**  **2021/22** |
| --- | --- | --- | --- | --- | --- |
| 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 year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete and covers all the entity’s assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No.23/2020 of The National Treasury)*

**Annex 5 – List of Projects implemented by (*Insert Entity’s Name)***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Ref** | **Project Name** | **Principal activity of the project** | **Accounting Officer** | **Project consolidated in these financial statements(yes/no)** |
| **1** | **XXX** | **XXX** | **XXX** | **Yes/NO** |
| **2** | **XXX** | **XXX** | **XXX** | **Yes/NO** |
|  |  |  |  |  |
|  |  |  |  |  |

**Annex 6 – List of SCs, Sagas and Public Funds Under (*Insert Entity’s Name*)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Ref** | **SC, SAGA or Public Fund’s name** | **Principal activity of entity** | **Accounting Officer** | **Amount transferred during the year** | **Inter- entity reconciliations done?(yes/no)** |
| **1** | **xxx** | **xxx** | **xxx** | **xxx** | **Yes/no** |
| **2** | **xxx** | **xxx** | **xxx** | **xxx** | **Yes/no** |
| **3** | **xxx** | **xxx** | **xxx** | **xxx** | **Yes/no** |
|  |  |  |  |  |  |

**Annex 7 – 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 |  |  |  |  |  |  |

**Annex 8: 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 9: 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 10- Reports Generated from IFMIS**

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

* 1. GOK IFMIS Comparison Trial Balance
  2. FO30 (Bank reconciliations) for all bank accounts
  3. GOK IFMIS Receipts and Payments Statement
  4. GOK IFMIS Statement of Financial Position
  5. GOK IFMIS Statement of Cash Flows
  6. GOK IFMIS Notes to the Financial Statements
  7. GOK IFMIS Statement of Budget Execution
  8. GOK IFMIS Statement of Deposits
  9. GOK IFMIS Budget Execution by Programme and Economic Classification
  10. GOK IFMIS Budget Execution by Heads and Programmes
  11. GOK IFMIS Budget Execution by Programmes and Sub-programmes