**Temp C1: IPSAS Cash County Executive Quarterly Reporting Template**



**COUNTY GOVERNMENT OF XXXX**

*(Indicate actual name of the County)*

QUARTERLY REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED**

**XXXXX**

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

This draft template was prepared by AHADI to assist counties in merging into a single report financial and non-financial information.

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**Acknowledgements** (One paragraph in the back of front cover)

You may acknowledge the contribution of individuals, organizations and other bodies who have made a material contribution to the report.

## FORWARD BY THE CEC

Put the forward note by the CEC………

Include the following:

|  |
| --- |
| **Budget performance**  |
| *Here explain how the County has performed in terms of its budget against actual amounts for current quarter and for cumulative to -date based on programmes.* |
| **Performance of key development projects** |
| *Here give a narrative on physical progress based on outputs, outcomes and impacts since establishment of County Government. These largely borrow from the key development projects that the County planned to undertake.* |
| **Comment on value-for-money achievements** |
| *Give specific examples of how some of the projects undertaken as listed above have positively improved the lives of the citizens of the County.* |
| **Challenges and Recommended Way Forward** |
| *Here list some of the implementation challenges of strategic objectives for the County and recommended way forward. What were the key factors that caused the county not to fully achieve its goals and how can these be handled in order to get the County’s key development agenda back on track?* |

**Sign**

**CEC Finance and Economic Planning**

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**Acronyms and Abbreviations** (back of TOC)

# Executive Summary

* Highlight key priority sectors and areas of intervention for the county as indicated by the CIDP (which is the integration of public participation inputs, governor’s manifesto, national policies or priorities, and special and sector plans.
* Narrative summary of progress made on programmes against the planned outcome targets – implementation of key projects but also changes/improvements in service delivery through recurrent activities. Progress would also include key policies or regulations adopted by the County Executive and Assembly
* Key challenges encountered during implementation
* Any recommendations for future changes (in funding priorities, implementation modalities or policies)

Next page (table in landscape): summary of total, recurrent and development spending by department. Explanations and notes on table are available in the Excel template



**Main Report**

The main report should be structured and divided in chapters by department, e.g. Agriculture, Health, Admin, etc.

These chapters can be obtained by copying the “executive summary” section of each department – both the initial narrative and the table showing the summary of programmes.

*(text box to delete)*

# Introduction.

1. Vision and Mission of the County
2. Brief description of the process followed, and actors involved, in the preparation of the report (e.g. role of Treasury, CBEF, Sectors/SWGs and other stakeholders)
3. Description of the content and structure of the report (e.g. chapters taken directly from the executive summary of the respective sector reports, for more information or detail please refer to original documents…)

# Chapter 1 – Agriculture

## Narrative

## Summary Table

(both taken from the executive summary of the respective sector report. For more information)

# Chapter 2 – Health

## Narrative

## Summary Table

# Chapter 3 – (Department 3)

## Narrative

## Summary Table

# Chapter 10 – (Department 10)

## Narrative

## Summary Table

# Chapter 11 – Recommendations and Conclusions

# Chapter 12 – Consolidated Financial Report

Reference National Treasury templates for Quarterly and Annual Reports

## KEY ENTITY INFORMATION AND MANAGEMENT

1. **Background information**

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

1. **Key Management**

The *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 quarter ended XXXXXX and who had direct fiduciary responsibility were:

| **No.** | **Designation** | **Name** |
| --- | --- | --- |
| 1. | Accounting Officer | **-** |
| 2. | Xx | **-** |
| 3. | Xx | **-** |
| 4. | Xx | **-** |

1. **Fiduciary Oversight Arrangements**

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

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

P.O. Box XXXXX

XXX Building/House/Plaza

XXX Avenue/Road/Highway

Nairobi, KENYA

1. **Entity Contacts**

Telephone: (254) XXXXXXXX

E-mail: XXXXXXXX.go.ke

Website: www.go.ke

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

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya

1. Kenya Commercial Bank

…

...

…

1. **Independent Auditors**

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 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 OF MANAGEMENT RESPONSIBILITIES**

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) member for finance being the head of the County Treasury 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 quarter ended on XXXXXX. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government’s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that this report gives a true and fair view of the state of the County Government’s transactions during the quarter ended XXXXXXX, 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 this report as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The County Government’s financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_\_\_\_\_\_\_\_ 2016.

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

County Executive Committee member – Finance and Economic Planning

## STATEMENT OF RECEIPTS AND PAYMENTS

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Note** | **Sep (Q1)** | **Dec (Q2)** | **Mar (Q3)** | **June (Q4)** | **Cumulative Amount** | **Comparative Period 2015** |
|  |  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |  |  |  |  |
| Equitable Share (Exchequer releases)  | **1** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Transfers from National Government Entities | **2** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Proceeds from Foreign Grants / Development Partners | **3** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Proceeds from Domestic Borrowings | **4** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Proceeds from Foreign Borrowings | **5** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Proceeds from Sale of Assets | **6** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Conditional Additional Allocations to County Governments | **7** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Conditional Allocation to Level 5 Hospitals | **8** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Fuel Levy Allocation | **9** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| County Own Generated Revenues | **10** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Unspent funds | **11** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| **TOTAL RECEIPTS** |  | **xxx** | **xxx** | **xxx** | **Xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |  |
| **PAYMENTS** |  |  |  |  |  |  |  |
| Compensation of Employees | **12** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Use of goods and services | **13** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Interest payments | **14** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Subsidies | **15** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Transfers to Other Government Entities | **16** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Other grants and transfers | **17** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Social Security Benefits | **18** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Acquisition of Assets | **19** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Finance Costs | **20** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Repayment of principal on Domestic and Foreign borrowing | **21** | xxx | xxx | xxx | Xxx | Xxx | xxx |
| Other Payments | **22** | xxx | xxx | xxx | Xxx | Xxx | xxx |
|  |  |  |  |  |  |  |  |
| **TOTAL PAYMENTS** |  | **xxx** | **xxx** | **xxx** | **Xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |  |
| **SURPLUS/DEFICIT**  |  | **Xxx** | **xxx** | **xxx** | **Xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |  |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2016 and signed by:

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

Chief Officer – Finance Head of Treasury - Accounting

## STATEMENT OF FINANCIAL ASSETS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Note** | **Sep (Q1)** | **Dec (Q2)** | **Mar (Q3)** | **June (Q4)** | **Comparative Period 2015** |
|  |  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **FINANCIAL ASSETS** |  |  |  |  |  |  |
| **Cash and Cash Equivalents** |  |  |  |  |  |  |
| Bank Balances | **23A** | xxx | xxx | xxx | Xxx | xxx |
| Cash Balances | **23B** | xxx | xxx | xxx | Xxx | xxx |
| **Total Cash and cash equivalent** |  |  |  |  |  |  |
| Accounts receivables – Outstanding Imprests | **24** | xxx | xxx | xxx | Xxx | xxx |
| **TOTAL FINANCIAL ASSETS** |  | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |
| **FINANCIAL LIABILITIES**  |  |  |  |  |  |  |
| Accounts Payables – Deposits and retentions | **25** | xxx | xxx | xxx | Xxx | xxx |
| **NET FINANCIAL ASSETS**  |  | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |
| **REPRESENTED BY** |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| **Fund balance b/fwd** | **26** | xxx | xxx | xxx | Xxx | xxx |
| **Surplus/Deficit for the quarter** |  | xxx | xxx | xxx | Xxx | xxx |
|  |  |  |  |  |  |  |
| **NET FINANCIAL POSSITION** |  | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2016 and signed by:

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

Chief Officer – Finance Head of Treasury - Accounting

#

## STATEMENT OF CASHFLOW

|  | **Note** | **Sep (Q1)** | **Dec (Q2)** | **Mar (Q3)** | **June (Q4)** | **Comparative Period 2015** |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Receipts from operating income** |  |  |  |  |  |  |
| Equitable Share (Exchequer releases)  | **1** | xxx | xxx | xxx | xxx | xxx |
| Transfers from National Government Entities | **2** | xxx | xxx | xxx | xxx | xxx |
| Proceeds from Foreign Grants / Development Partners | **3** | xxx | xxx | xxx | xxx | xxx |
| Conditional Additional Allocation to County Governments | **7** | xxx | xxx | xxx | xxx | xxx |
| Conditional Allocation to Level 5 Hospitals | **8** | xxx | xxx | xxx | xxx | xxx |
| Fuel Levy Allocation | **9** | xxx | xxx | xxx | xxx | xxx |
| County Own Generated Revenues | **10** | xxx | xxx | xxx | xxx | xxx |
| Unspent Funds | **11** | xxx | xxx | xxx | xxx | xxx |
| **Payments for operating expenses** |  |  |  |  |  |  |
| Compensation of Employees | **12** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| Use of goods and services | **13** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| Interest payments | **14** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| Subsidies | **15** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| Transfers to Other Government Entities | **16** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| Other grants and transfers | **17** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| Social Security Benefits | **18** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| Finance Costs, including Loan Interest | **20** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
| Other Payments | **22** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
|  |  |  |  |  |  |  |
| **Adjusted for:** |  |  |  |  |  |  |
| Adjustments during the year |  | xxx | xxx | xxx | Xxx | xxx |
|  |  |  |  |  |  |  |
| **Net cash flows from operating activities** |  | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |
| **CASHFLOW FROM INVESTING ACTIVITIES** |  |  |  |  |  |  |
| Proceeds from Sale of Assets | **6** | xxx | xxx | xxx | Xxx | xxx |
| Acquisition of Assets | **19** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
|  |  |  |  |  |  |  |
| **Net cash flows from investing activities** |  | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |
| **CASHFLOW FROM BORROWING ACTIVITIES** |  |  |  |  |  |  |
| Proceeds from Domestic Borrowings | **4** | xxx | xxx | xxx | Xxx | xxx |
| Proceeds from Foreign Borrowings | **5** | xxx | xxx | xxx | Xxx | xxx |
| Repayment of principal on Domestic and Foreign borrowing | **21** | (xxx) | (xxx) | (xxx) | (xxx) | (xxx) |
|  |  |  |  |  |  |  |
| **Net cash flow from financing activities** |  | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |
| **NET INCREASE IN CASH AND CASH EQUIVALENT** |  |  |  |  |  |  |
| **Cash and cash equivalent at BEGINNING of the quarter** | **26** | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |
| **Cash and cash equivalent at END of the quarter** |  | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2016 and signed by:

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

Chief Officer – Finance Head of Treasury - Accounting

## STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

| **Receipt/Expense Item** | **Budget Q1 20XX** | **Actual Q1 20XX** | **Budget utilization difference** | **Budget cumulative to date** | **Actual cumulative to date** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |  |  |  |
| Equitable Share (Exchequer releases)  |  |  |  |  |  |  |
| Transfers from National Government Entities |  |  |  |  |  |  |
| Proceeds from Foreign Grants/Development Partners |  |  |  |  |  |  |
| Proceeds from Domestic Borrowings |  |  |  |  |  |  |
| Proceeds from Foreign Borrowings |  |  |  |  |  |  |
| Proceeds from Sale of Assets |  |  |  |  |  |  |
| Conditional Additional Allocations to County Governments |  |  |  |  |  |  |
| Conditional Allocation to Level 5 Hospitals |  |  |  |  |  |  |
| Fuel Levy Allocation |  |  |  |  |  |  |
| County Own Generated Revenues |  |  |  |  |  |  |
| Unspent Funds |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |
| **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 |  |  |  |  |  |  |
| Repayment of principal on Domestic and Foreign borrowing |  |  |  |  |  |  |
| Other Payments |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

 [*Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

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

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2016 and signed by:

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

Chief Officer - Finance Head of Treasury - Accounting

## STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

| **Receipt/Expense Item** | **Budget Q1 20XX** | **Actual Q1 20XX** | **Budget utilization difference** | **Budget cumulative to date** | **Actual cumulative to date** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |  |  |  |
| Equitable Share (Exchequer releases)  |  |  |  |  |  |  |
| Transfers from National Government Entities |  |  |  |  |  |  |
| Proceeds from Foreign Grants/Development Partners |  |  |  |  |  |  |
| Proceeds from Domestic Borrowings |  |  |  |  |  |  |
| Proceeds from Foreign Borrowings |  |  |  |  |  |  |
| Proceeds from Sale of Assets |  |  |  |  |  |  |
| Conditional Additional Allocations to County Governments |  |  |  |  |  |  |
| Conditional Allocation to Level 5 Hospitals |  |  |  |  |  |  |
| Fuel Levy Allocation |  |  |  |  |  |  |
| County Own Generated Revenues |  |  |  |  |  |  |
| Unspent Funds |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |
| **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 |  |  |  |  |  |  |
| Repayment of principal on Domestic and Foreign borrowing |  |  |  |  |  |  |
| Other Payments |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

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

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2016 and signed by:

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

Chief Officer - Finance Head of Treasury - Accounting

## STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

| **Receipt/Expense Item** | **Budget Q1 20XX** | **Actual Q1 20XX** | **Budget utilization difference** | **Budget cumulative to date** | **Actual cumulative to date** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |  |  |  |
| Equitable Share (Exchequer releases)  |  |  |  |  |  |  |
| Transfers from National Government Entities |  |  |  |  |  |  |
| Proceeds from Foreign Grants/Development Partners |  |  |  |  |  |  |
| Proceeds from Domestic Borrowings |  |  |  |  |  |  |
| Proceeds from Foreign Borrowings |  |  |  |  |  |  |
| Proceeds from Sale of Assets |  |  |  |  |  |  |
| Conditional Additional Allocations to County Governments |  |  |  |  |  |  |
| Conditional Allocation to Level 5 Hospitals |  |  |  |  |  |  |
| Fuel Levy Allocation |  |  |  |  |  |  |
| County Own Generated Revenues |  |  |  |  |  |  |
| Unspent Funds |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |
| **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 |  |  |  |  |  |  |
| Repayment of principal on Domestic and Foreign borrowing |  |  |  |  |  |  |
| Other Payments |  |  |  |  |  |  |
| **TOTAL** |  |  |  |  |  |  |

[*Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

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

The entity financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2016 and signed by:

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

Chief Officer - Finance Head of Treasury - Accounting

## BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| **Programme/Sub-progarmme** | **Budget**  | **Actual** | **Budget utilization difference** | **Budget cumulative to date** | **Actual cumulative to date** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Quarter 20xx** | **Quarter 20xx** |  | **Date, 20xx** | **Date, 20xx** |  |
|  | **Kshs** | **Kshs** | **Kshs** | **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 |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |

## COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Original Estimates** | **Revised Estimates** | **Actual** | **% Realized** | **Actual cumulative revenue (Q1 – Q4)** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |  |  |
| Transfers from National Government | xxx | xxx | Xxx | xxx | xxx |
| Parking Fees | xxx | xxx | Xxx | xxx | xxx |
| Rates | xxx | xxx | Xxx | xxx | xxx |
| Single Business Permits | xxx | xxx | Xxx | xxx | xxx |
| Plans Inspection | xxx | xxx | Xxx | xxx | xxx |
| Advertising (Billboards) | xxx | xxx | Xxx | xxx | xxx |
| Rent ( County Houses, Market stalls, County commercial buildings) | xxx | xxx | Xxx | xxx | xxx |
| Tenant Purchase Scheme (TPS) | xxx | xxx | Xxx | xxx | xxx |
| Agricultural Produce  | xxx | xxx | Xxx | xxx | xxx |
| Mortuary Charges | xxx | xxx | Xxx | xxx | xxx |
| Water Lease Fees | xxx | xxx | Xxx | xxx | xxx |
| Hospital Fees | xxx | xxx | Xxx | xxx | xxx |
| Sundry debtors (Premium for property allocation and ground rent) | xxx | xxx | Xxx | xxx | xxx |
| Licences | xxx | xxx | Xxx | xxx | xxx |
| Other Revenues Not Classified anywhere | xxx | xxx | Xxx | xxx | xxx |
| **TOTAL**  | **xxx** | **xxx** | **Xxx** | **xxx** | **xxx** |
|  |  |  |  |  |  |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_\_\_\_\_\_\_ 2016 and signed by:

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

Chief Officer – Finance Head of Treasury - Accounting

## NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE (EXCHQUER RELEASES)

|  |  |
| --- | --- |
|  | **Kshs** |
|  Total Exchequer Releases for quarter 1 |  Xxx |
|  Total Exchequer Releases for quarter 2 |  Xxx |
|  Total Exchequer Releases for quarter 3 |  Xxx |
|  Total Exchequer Releases for quarter 4 |  Xxx |
| **Cumulative Amount** |  **Xxx** |

1. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
| **Description** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
|  |  |  |  |  |  |  |
| **Transfers from Central government entities** |  |  |  |  |  |  |
| ***Transfer from Ministry of Health*** |  |  |  |  |  |  |
| Leasing of medical equipment | xxx | xxx | xxx | xxx | Xxx | xxx |
| Free maternity healthcare | xxx | xxx | xxx | xxx | Xxx | xxx |
| Financing for level 5 hospitals | xxx | xxx | xxx | xxx | Xxx | xxx |
| Abolishment of user fees in health centers and dispensaries | xxx | xxx | xxx | xxx | Xxx | xxx |
|  |  |  |  |  |  |  |
| ***Transfer from Ministry of Transport and Infrastructure*** |  |  |  |  |  |  |
| Nairobi Missing Link Roads and Non-Motorized Transport Facilities | xxx | xxx | xxx | xxx | Xxx | xxx |
| **TOTAL**  | **xxx** | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |

*\*Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. PROCEEDS FROM FOREIGN GRANTS

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  |
| **Name of Donor** | **Date received** | **Amount in foreign currency** | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  |  |  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Grants Received from Bilateral Donors (Foreign Governments)** |  |  |  |  |  |  |  |  |
| ***Government of Germany*** |  |  |  |  |  |  |  |  |
| Roads 2000 Project in Western Kenya | xxx | xxx | xxx | xxx | xxx | xxx | Xxx | xxx |
| Roads 2000 Project in Central Kenya |  |  |  |  |  |  |  |  |
| ***Government of Italy*** |  |  |  |  |  |  |  |  |
| Rehabilitation of sub-district hospitals – KIDDP | xxx | xxx | xxx | xxx | xxx | xxx | Xxx | xxx |
|  |  |  |  |  |  |  |  |  |
| **Grants Received from Multilateral Donors (International Organizations)** |  |  |  |  |  |  |  |  |
| ***DANIDA***  |  |  |  |  |  |  |  |  |
| Health Sector Programme Support (HSPS) | xxx | xxx | xxx | xxx | xxx | xxx | Xxx | xxx |
| Health Sector Support Project (HSSP) | xxx | xxx | xxx | xxx | xxx | xxx | Xxx | xxx |
|  |  |  |  |  |  |  |  |  |
| ***World Bank*** |  |  |  |  |  |  |  |  |
| Health Sector Support Project (HSSP) | xxx | xxx | xxx | xxx | xxx | xxx | Xxx | xxx |
| National Urban Transport Improvement Project (NUTRIP) | xxx | xxx | xxx | xxx | xxx | xxx | Xxx | xxx |
| ***European Development Fund*** |  |  |  |  |  |  |  |  |

*\*****Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. This will be amended in line with CARA.***

1. PROCEEDS FROM DOMESTIC BORROWINGS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Borrowing within General Government | xxx | xxx | xxx | xxx | Xxx | xxx |
| Borrowing from Monetary Authorities (Central Bank) | xxx | xxx | xxx | xxx | Xxx | xxx |
| Other Domestic Depository Corporations (Commercial Banks) | xxx | xxx | xxx | xxx | Xxx | xxx |
| Borrowing from Other Domestic Financial Institutions | xxx | xxx | xxx | xxx | Xxx | xxx |
| Borrowing from Other Domestic Creditors | xxx | xxx | xxx | xxx | Xxx | xxx |
| Domestic Currency and Domestic Deposits | xxx | xxx | xxx | xxx | Xxx | xxx |
|  |  |  |  |  |  |  |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

1. PROCEEDS FROM FOREIGN BORROWINGS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Foreign Borrowing – Draw-downs Through Exchequer | xxx | xxx | xxx | xxx | Xxx | xxx |
| Foreign Borrowing - Direct Payments | xxx | xxx | xxx | xxx | Xxx | xxx |
| Foreign Currency and Foreign Deposits | xxx | xxx | xxx | xxx | Xxx | xxx |
|  |  |  |  |  |  |  |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |

1. PROCEEDS FROM SALE OF ASSETS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Receipts from the Sale of Buildings | xxx | xxx | xxx | xxx | Xxx | xxx |
| Receipts from the Sale of Vehicles and Transport Equipment | xxx |  xxx |  xxx |  xxx |  Xxx |  xxx |
| Receipts from the Sale Plant Machinery and Equipment | xxx | xxx | xxx | xxx | Xxx | xxx |
| Receipts from Sale of Certified Seeds and Breeding Stock | xxx |  xxx |  xxx |  xxx |  Xxx |  xxx |
| Receipts from the Sale of Strategic Reserves Stocks | xxx |  xxx | xxx | xxx | Xxx | xxx |
| Receipts from the Sale of Inventories, Stocks and Commodities | xxx |  xxx |  xxx |  xxx |  Xxx |  xxx |
| Disposal and Sales of Non-Produced Assets | xxx | xxx | xxx | xxx | Xxx | xxx |
| Receipts from the Sale of Strategic Reserves Stocks | xxx |  xxx |  xxx |  xxx |  Xxx |  xxx |
| **Total** |  **xxx** | **xxx** |  **xxx** | **xxx** | **Xxx** | **xxx** |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount**  | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Loans and Grants Supplementary** |  |  |  |  |  |  |
| Conditional Allocations for Free Maternal Healthcare Allocation |  xxx | xxx | xxx | xxx | Xxx | xxx |
| Conditional Allocations for Compensation for User Fees Foregone | xxx | xxx | xxx | xxx | Xxx | xxx |
| Conditional Allocation for Leasing of Medical Equipment | xxx | xxx | xxx | xxx | Xxx | xxx |
| Conditional Allocation from Road Maintenance Fuel Levy Fund | xxx | xxx | xxx | xxx | Xxx | xxx |
| Conditional Allocation to County Emergency Fund | xxx | xxx | xxx | xxx | Xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **Xxx** | **xxx** |

***\*Use this Note to record conditional transfers from National Government entities. Non-conditional transfers are to be recorded in Note 2.***

1. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Level 5 Hospital** | **Allocation****Q1** | **Allocation** **Q2** | **Allocation** **Q3** | **Allocation****Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| (name of level 5 hospital) | xxx | xxx | xxx | xxx | Xxx | xxx |
| (name of level 5 hospital) | xxx | xxx | xxx | xxx | Xxx | xxx |
| **Total** |  **xxx** | **xxx** | **xxx** | **xxx** |  **Xxx** | **xxx** |

1. FUEL LEVY ALLOCATION

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Allocation****Q1** | **Allocation** **Q2** | **Allocation** **Q3** | **Allocation****Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Road maintenance fuel levy fund | xxx | xxx | xxx | xxx | Xxx | xxx |
| **Total** |  **xxx** | **xxx** | **xxx** | **xxx** |  **Xxx** | **xxx** |

1. SUMMARY OF COUNTY OWN GENERATED REVENUES

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Original Estimates** | **Revised Estimates** | **Actual** | **% Realized** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **RECEIPTS** |  |  |  |  |
| Transfers from National Government | xxx | xxx | Xxx | xxx |
| Parking Fees | xxx | xxx | Xxx | xxx |
| Rates | xxx | xxx | Xxx | xxx |
| Single Business Permits | xxx | xxx | Xxx | xxx |
| Plans Inspection | xxx | xxx | Xxx | xxx |
| Advertising (Billboards) | xxx | xxx | Xxx | xxx |
| Rent ( County Houses, Market stalls, County commercial buildings) | xxx | xxx | Xxx | xxx |
| Tenant Purchase Scheme (TPS) | xxx | xxx | Xxx | xxx |
| Agricultural Produce  | xxx | xxx | Xxx | xxx |
| Mortuary Charges | xxx | xxx | Xxx | xxx |
| Water Lease Fees | xxx | xxx | Xxx | xxx |
| Hospital Fees | xxx | xxx | Xxx | xxx |
| Sundry debtors (Premium for property allocation and ground rent) | xxx | xxx | Xxx | xxx |
| Licences | xxx | xxx | Xxx | xxx |
| Other Revenues | xxx | xxx | Xxx | xxx |
| **TOTAL**  | **xxx** | **Xxx** | **Xxx** | **xxx** |
|  |  |  |  |  |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. UNSPENT FUNDS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Equitable Share |  xxx | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

1. COMPENSATION OF EMPLOYEES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Basic salaries of permanent employees | xxx | xxx | xxx | xxx | xxx | xxx |
| Basic wages of temporary employees | xxx | xxx | xxx | xxx | xxx | xxx |
| Personal allowances paid as part of salary | xxx | xxx | xxx | xxx | xxx | xxx |
| Personal allowances paid as reimbursements | xxx | xxx | xxx | xxx | xxx | xxx |
| Personal allowances provided in kind | xxx | xxx | xxx | xxx | xxx | xxx |
| Pension and other social security contributions | xxx | xxx | xxx | xxx | xxx | xxx |
| Compulsory national social security schemes | xxx | xxx | xxx | xxx | xxx | xxx |
| Compulsory national health insurance schemes | xxx | xxx | xxx | xxx | xxx | xxx |
| Social benefit schemes outside government | xxx | xxx | xxx | xxx | xxx | xxx |
| Other personnel payments | xxx | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

1. USE OF GOODS AND SERVICES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Utilities, supplies and services | xxx | xxx | xxx | xxx | xxx | xxx |
| Communication, supplies and services | xxx | xxx | xxx | xxx | xxx | xxx |
| Domestic travel and subsistence | xxx | xxx | xxx | xxx | xxx | xxx |
| Foreign travel and subsistence | xxx | xxx | xxx | xxx | xxx | xxx |
| Printing, advertising and information supplies & services | xxx | xxx | xxx | xxx | xxx | xxx |
| Rentals of produced assets | xxx | xxx | xxx | xxx | xxx | xxx |
| Training expenses | xxx | xxx | xxx | xxx | xxx | xxx |
| Hospitality supplies and services | xxx | xxx | xxx | xxx | xxx | xxx |
| Insurance costs | xxx | xxx | xxx | xxx | xxx | xxx |
| Specialized materials and services | xxx | xxx | xxx | xxx | xxx | xxx |
| Office and general supplies and services | xxx | xxx | xxx | xxx | xxx | xxx |
| Other operating expenses | xxx | xxx | xxx | xxx | xxx | xxx |
| Routine maintenance – vehicles and other transport equipment | xxx | xxx | xxx | xxx | xxx | xxx |
| Routine maintenance – other assets | xxx | xxx | xxx | xxx | xxx | xxx |
|  |  |  |  |  |  |  |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. INTEREST PAYMENTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Interest Payments on Foreign Borrowing | xxx | xxx | xxx | xxx | xxx | xxx |
| Interest Payments on Domestic Borrowing  | xxx | xxx | xxx | xxx | xxx | xxx |
| Interest on Borrowing From Other Government Units | xxx | xxx | xxx | xxx | xxx | xxx |
| Interest Payments on Guaranteed Debt Taken over by Govt | xxx | xxx | xxx | xxx | xxx | xxx |
| Other interest payments | xxx | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

1. SUBSIDIES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Subsidies to Public Corporations  |  |  |  |  |  |  |
| *See list attached* | xxx | xxx | xxx | xxx | xxx | xxx |
| (insert name) | xxx | xxx | xxx | xxx | xxx | xxx |
|  |  |  |  |  |  |  |
| Subsidies to Private Enterprises  |  |  |  |  |  |  |
| *See list attached* | xxx | xxx | xxx | xxx | xxx | xxx |
| (insert name) | xxx | xxx | xxx | xxx | xxx | xxx |
|  |  |  |  |  |  |  |
| **TOTAL**  | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

 *NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. TRANSFERS TO OTHER GOVERNMENT ENTITIES

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Description** | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Transfers to National Government entities |  |  |  |  |  |  |
| See attached list  | xxx | xxx | xxx | xxx | xxx | xxx |
|  |  |  |  |  |  |  |
| Transfers to Counties |  |  |  |  |  |  |
| (insert name of budget agency) | xxx | xxx | xxx | xxx | xxx | xxx |
| (insert name of budget agency) | xxx | xxx | xxx | xxx | xxx | xxx |
|  |  |  |  |  |  |  |
| **TOTAL**  | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

1. OTHER GRANTS AND TRANSFERS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Scholarships and other educational benefits | xxx | xxx | xxx | xxx | xxx | xxx |
| Emergency relief and refugee assistance | xxx | xxx | xxx | xxx | xxx | xxx |
| Subsidies to small businesses, cooperatives, and self employed | xxx | xxx | xxx | xxx | xxx | xxx |
| Other current transfers, grants | xxx | xxx | xxx | xxx | xxx | xxx |
| Other capital grants and transfers | xxx | xxx | xxx | xxx | xxx | xxx |
|  |  |  |  |  |  |  |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. SOCIAL SECURITY BENEFITS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Government pension and retirement benefits | xxx | xxx | xxx | xxx | xxx | xxx |
| Social security benefits in cash and in kind | xxx | xxx | xxx | xxx | xxx | xxx |
| Employer Social Benefits in cash and in kind | xxx | xxx | xxx | xxx | xxx | xxx |
|  |  |  |  |  |  |  |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

1. ACQUISITION OF ASSETS

| **Non Financial Assets** | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Purchase of Buildings | xxx | xxx | xxx | xxx | xxx | xxx |
| Construction of Buildings | xxx | xxx | xxx | xxx | xxx | xxx |
| Refurbishment of Buildings | xxx | xxx | xxx | xxx | xxx | xxx |
| Construction of Roads | xxx | xxx | xxx | xxx | xxx | xxx |
| Construction and Civil Works | xxx | xxx | xxx | xxx | xxx | xxx |
| Overhaul and Refurbishment of Construction and Civil Works | xxx | xxx | xxx | xxx | xxx | xxx |
| Purchase of Vehicles and Other Transport Equipment | xxx | xxx | xxx | xxx | xxx | xxx |
| Overhaul of Vehicles and Other Transport Equipment | xxx | xxx | xxx | xxx | xxx | xxx |
| Purchase of Household Furniture and Institutional Equipment | xxx | xxx | xxx | xxx | xxx | xxx |
| Purchase of Office Furniture and General Equipment | xxx | xxx | xxx | xxx | xxx | xxx |
| Purchase of ICT Equipment, Software and Other ICT Assets | xxx | xxx | xxx | xxx | xxx | xxx |
| Purchase of Specialised Plant, Equipment and Machinery | xxx | xxx | xxx | xxx | xxx | xxx |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | xxx | xxx | xxx | xxx | xxx | xxx |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | xxx | xxx | xxx | xxx | xxx | xxx |
| Research, Studies, Project Preparation, Design & Supervision | xxx | xxx | xxx | xxx | xxx | xxx |
| Rehabilitation of Civil Works | xxx | xxx | xxx | xxx | xxx | xxx |
| Acquisition of Strategic Stocks and commodities | xxx | xxx | xxx | xxx | xxx | xxx |
| Acquisition of Land | xxx | xxx | xxx | xxx | xxx | xxx |
| Acquisition of Intangible Assets | xxx | xxx | xxx | xxx | xxx | xxx |
| **Financial Assets** | xxx | xxx | xxx | xxx | xxx | xxx |
| Domestic Public Non-Financial Enterprises | xxx | xxx | xxx | xxx | xxx | xxx |
| Domestic Public Financial Institutions | xxx | xxx | xxx | xxx | xxx | xxx |
| Foreign financial Institutions operating Abroad | xxx | xxx | xxx | xxx | xxx | xxx |
| Other Foreign Enterprises | xxx | xxx | xxx | xxx | xxx | xxx |
| Foreign Payables - From Previous Years | xxx | xxx | xxx | xxx |  |  |
|  |  |  |  |  | **xxx** | **xxx** |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | xxx | xxx |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. FINANCE COSTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Bank Charges | xxx | xxx | xxx | xxx | xxx | xxx |
| Exchange Rate Losses | xxx | xxx | xxx | xxx | xxx | xxx |
| Other Finance costs | xxx | xxx | xxx | xxx | xxx | xxx |
|  |  |  |  |  |  |  |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

1. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Repayments on Borrowings from Domestic | xxx | xxx | xxx | xxx | xxx | xxx |
| Principal Repayments on Guaranteed Debt Taken over by Government | xxx | xxx | xxx | xxx | xxx | xxx |
| Repayments on Borrowings from Other Domestic Creditors | xxx | xxx | xxx | xxx | xxx | xxx |
| Repayment of Principal from Foreign Lending & On – Lending | xxx | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

1. OTHER PAYMENTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Cumulative amount** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Budget Reserves | xxx | xxx | xxx | xxx | xxx | xxx |
| Civil Contingency Reserves | xxx | xxx | xxx | xxx | xxx | xxx |
| Capital Transfers to Non-Financial Public Enterprises | xxx | xxx | xxx | xxx | xxx | xxx |
| Capital Transfer to Public Financial Institutions and Enterprises | xxx | xxx | xxx | xxx | xxx | xxx |
| Capital Transfer to Private Non-Financial Enterprises | xxx | xxx | xxx | xxx | xxx | xxx |
| Other expenses | xxx | xxx | xxx | xxx | xxx | xxx |
| Domestic Accounts  | xxx | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

22A BANK ACCOUNTS

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Name of Bank, Account No. & Currency** | **Indicated whether recurrent or development** | **Amount Q1** | **Amount Q2** | **Amount Q3** | **Amount Q4** | **Comparative Period 2015** |
|  |  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| *Name of Bank, Acc. No. & currency* | CRF Acc | xxx | xxx | xxx | xxx | xxx |
| *Name of Bank, Acc. No. & currency* | Development Acc | xxx | xxx | xxx | xxx | xxx |
| *Name of Bank, Acc. No. & currency* | Reccurrent Acc | xxx | xxx | xxx | xxx | xxx |
| *Name of Bank, Acc. No. & currency* | Deposits Acc | xxx | xxx | xxx | xxx | xxx |
| *Name of Bank, Acc. No. & currency* | Commercial Bank Accs. | xxx | xxx | xxx | xxx | xxx |
| **Total** |  | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

22B CASH IN HAND

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Cash in Hand – Held in domestic currency | xxx | xxx | xxx | xxx |  |
| Cash in Hand – Held in foreign currency | xxx | xxx | xxx | xxx |  |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** |  |

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

Cash in hand should be analysed as follows:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Location 1 | xxx | xxx | xxx | xxx |  |
| Location 2 | xxx | xxx | xxx | xxx |  |
| Location 3 |  |  |  |  |  |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** |  |

 23 ACCOUNTS RECEIVABLE

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Government Imprests | xxx | xxx | xxx | xxx | xxx |
| Clearance Accounts | xxx | xxx | xxx | xxx | xxx |
| Staff Advances | xxx | xxx | xxx | xxx | xxx |
| Other Advances | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

*\*See Annex 6 for a detailed analysis of the outstanding imprests.*

24 ACCOUNTS PAYABLE

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Deposits and Retentions | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

25 FUND BALANCE BROUGHT FORWARD

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Bank accounts | xxx | xxx | xxx | xxx | xxx |
| Cash in hand | xxx | xxx | xxx | xxx | xxx |
| Accounts Receivables | xxx | xxx | xxx | xxx | xxx |
| Accounts Payables | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 5)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2015** |
|  | **Kshs** | **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** |  |

26.2: PENDING STAFF PAYABLES (See Annex 6)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2015** |
| **Name of Staff** | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
|  | xxx | xxx | xxx | xxx | xxx |
|  | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

26.3: OTHER PENDING PAYABLES (See Annex 7)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Q1** | **Q2** | **Q3** | **Q4** | **Comparative Period 2015** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Amounts due to National Government entities | xxx | xxx | xxx | xxx | xxx |
| Amounts due to County Government entities | xxx | xxx | xxx | xxx | xxx |
| Amounts due to third parties | xxx | xxx | xxx | xxx | xxx |
| **Total** | **xxx** | **xxx** | **xxx** | **xxx** | **xxx** |

**ANNEX 1 – DETAILED ANALYSIS OF COUNTY OWN GENERATED REVENUE**

| **County Own Generated Revenues** |   | **Original Budget** | **Adjustments** | **Final/Approved Budget** | **Actual performance** | **% Actual Performance** | **Variance** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|   | **Kshs** | **Kshs** | **Kshs** | **Kshs** |  | **Kshs** |
| Interest Received |   |   |   |   |  |  |  |
| Profits and Dividends |   |   |   |   |  |  |  |
| Rental Income |   |   |   |   |  |  |  |
| Other Property Income |   |   |   |   |  |  |  |
| Sales of Market Establishments |   |   |   |   |  |  |  |
| Receipts from Administrative Fees and Charges |   |   |   |   |  |  |  |
| Receipts from Sales by Non-Market Establishments |   |   |   |   |  |  |  |
| Receipts from Sale of Agricultural Goods |   |   |   |   |  |  |  |
| Business Permits  |   |   |   |   |  |  |  |
| Liqour Licences |   |   |   |   |  |  |  |
| Cess |   |   |   |   |  |  |  |
| Sign Boards and Advertising fees |   |   |   |   |  |  |  |
| Poll Rates |   |   |   |   |  |  |  |
| Land/Plot Rents |   |   |   |   |  |  |  |
| Other Local Levies |   |   |   |   |  |  |  |
| Receipts from Royalties |   |   |   |   |  |  |  |
| Natural Resources Exploitation |   |   |   |   |  |  |  |
| Lease/Rental of Infrastructure Assets |   |   |   |   |  |  |  |
| Other miscellaneous revenues |   |   |   |   |  |  |  |
| Insurance claims recovery |   |   |   |   |  |  |  |
| Transfers from reserve funds |   |   |   |   |  |  |  |
| Donations |   |   |   |   |  |  |  |
| Fund raising events |   |   |   |   |  |  |  |
| Other revenues from financial assets loans |   |   |   |   |  |  |  |
| Market/Trade Centre fees |   |   |   |   |  |  |  |
| Vehicle Parking Fees |   |   |   |   |  |  |  |
| Social Premise Use Charges |   |   |   |   |  |  |  |
| School Fees |   |   |   |   |  |  |  |
| Other Education Related Fees |   |   |   |   |  |  |  |
| Public Health Services |   |   |   |   |  |  |  |
| Public Health Facilities Operations |   |   |   |   |  |  |  |
| Environment and Conservancy Administration |   |   |   |   |  |  |  |
| Slaughter Houses Administration |   |   |   |   |  |  |  |
| Water Supply Administration |   |   |   |   |  |  |  |
| Sewerage Administration |   |   |   |   |  |  |  |
| Other Health and Sanitation Revenues |   |   |   |   |  |  |  |
| Technical Service Fees |   |   |   |   |  |  |  |
| External Service Fees |   |   |   |   |  |  |  |
| Fines, Penalties and Forfeitures |   |   |   |   |  |  |  |
| Receipts from Voluntary transfers other than grants |   |   |   |   |  |  |  |
| Other Receipts Not Classified Elsewhere |   |   |   |   |  |  |  |
| **TOTAL** |   |  |  |  |  |  |  |

**ANNEX 2 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Report from IFMIS)*

**ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST**

***Government Imprest Holders***

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

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

| **Asset class** | **Q1** | **Q2** | **Q3** | **Q4** |
| --- | --- | --- | --- | --- |
| Land |  |  |  |  |
| Buildings and structures |  |  |  |  |
| Transport equipment |  |  |  |  |
| Office equipment, furniture and fittings |  |  |  |  |
| ICT Equipment, Software and Other ICT Assets |  |  |  |  |
| Other Machinery and Equipment |  |  |  |  |
| Heritage and cultural assets |  |  |  |  |
| Intangible assets |  |  |  |  |
| **Total**  |  |  |  |  |

**ANNEX 5 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

| **Supplier of Goods or Services** | **Original Amount** | **Date Contracted** | **Amount Paid To-Date** | **Outstanding Balance****2014** | **Outstanding Balance****2013** | **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 6 - ANALYSIS OF PENDING STAFF PAYABLES**

| **Name of Staff** | **Job Group** | **Original Amount** | **Date Payable Contracted** | **Amount Paid To-Date** | **Outstanding Balance****2014** | **Outstanding Balance****2013** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | a | b | c | d=a-c |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |

**ANNEX 7 - ANALYSIS OF OTHER PENDING PAYABLES**

| **Name** | **Brief Transaction Description** | **Original Amount** | **Date Payable Contracted** | **Amount Paid To-Date** | **Outstanding Balance****2014** | **Outstanding Balance****2013** | **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 8 – LIST OF CORPORATIONS UNDER THE COUNTY GOVERNMENT**

1. *XXX*
2. *XXX*
3. *XXX*
4. *XXX*
5. *XXX*