*Revised Template 30th June 2024*



*(Indicate name of your Entity)*

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 20XX**

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

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**Table of Contents** Page

[1. Acronyms and Glossary of Terms ii](#_Toc138015798)

[2. Key Entity Information and Management iii](#_Toc138015799)

[3. Statement of Governance vi](#_Toc138015800)

[4. Statement by the Cabinet Secretary/Chairman Statement vii](#_Toc138015801)

[5. Statement by the Principal Secretary / Accounting Officer viii](#_Toc138015802)

[6. Statement of Performance AgainstPredetermined Objectives for the FY20XX/XX ix](#_Toc138015803)

[7. Management Discussion and Analysis x](#_Toc138015804)

[8. Environmental and Sustainability Reporting xi](#_Toc138015805)

[9. Statement of Management Responsibilities xii](#_Toc138015806)

[10. Report of the Independent Auditors of the Financial Statements for the XXX Entity xiv](#_Toc138015807)

[11. Statement of Receipts and Payments for the Year ended 30th June 20XX 1](#_Toc138015808)

[12. Statement Of Financial Assets And Financial Liabilities As At 30th June 20XX 3](#_Toc138015809)

[13. Statement of Cash Flows For The Year Ended 30th June 20XX 4](#_Toc138015810)

[14. Statement of Comparison of Budget and Actual Amounts for FY20XX/XX 6](#_Toc138015811)

[15. Notes to the Financial Statements 13](#_Toc138015812)

[16. Annexes 45](#_Toc138015813)

# Acronyms and Glossary of Terms

*Provide a list of acronyms and glossary of terms used in your report.*

*e.g.:*

AIE Authority to Incur Expenditure

CFO Chief Finance Officer

HAU Head of Accounting Unit

IPSAS International Public Sector Accounting Standards

OCOB Office of the Controller of Budget

OAG Office of the Auditor General

PFM Public Finance Management

# 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 Office/Constitutional 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 20XX 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. (***List all other banks)***

…

...

1. **Independent Auditors**

Auditor - General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**

1. **Principal Legal Adviser**

The Attorney General

State Law Office & Department for Justice.

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

# Statement of Governance

*Provide a brief statement on the governance structure of the entity. This may include:*

1. *A brief on the key leadership structure (CS, PS/, CAS, Commission and Accounting Officer for commissions (entity may include photos and the leadership’s qualifications where possible),*
2. *Management Committees established and their roles.*
3. *The audit committee (Its formation, composition, and activities/meetings).*
4. *Risk management, compliance, conflict of interest etc.*
5. *Report on recent training and development in governance for those in key leadership.*
6. *Public participation activities*
7. *Compliance with laws and regulations among others.*

# Statement by the Cabinet Secretary/Chairman Statement

***(One to three pages)***

*[Put the foreword note by the Cabinet Secretary/ the Chairman of the Constitutional Commission where applicable]*

***………………………………………….***

**Cabinet Secretary/Chairman of the Commission**

**XX Ministry/Commission**

# Statement by the Principal Secretary / Accounting Officer

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

*(Put the foreword note by the Principal Secretary/ Accounting Officer of the Independent office/Constitutional Commission.)*

*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 / Accounting Officer**

**XXX Ministry/ State Department/Constitutional Commission/ Independent Office**

# Statement of Performance AgainstPredetermined Objectives for the FY20XX/XX

**Introduction**

***Guidance***

*Refer to the Strategic Plan which informs the annual budget and the performance contract and report on the extent of the entity’s progress in attaining the objectives of the strategy. Report on the metrics met, objectives yet to be met, challenges and opportunities of the entity in implementation of its Strategic Plan. Enumerate the objectives of the entity as per the Strategic Plan.*

*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 entity Government entity Government entities 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.(This guidance should be removed in the final set of financial statements).*

**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. Entities may present this information in using an appropriate format to their operations and ensure all key aspects listed below are captured)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **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 XX/XX we increased motorable and passable roads by xx% the following roads were upgraded |  |
| xx | xx | xx | xx | xx |  |

# Management Discussion and Analysis

**(**Two- three pages)

*(Under this section, the management gives:*

* *A report on the operational and financial performance of the organisation for  the last three to five year period,*
* *Entity’s key projects or investments decision implemented or ongoing indicating source of funds, project status, project costs and amount spent this far.*
* *Future developments and any other information considered relevant to the users of the financial statements.)*

*The management should make use of tables, graphs, pie charts and other descriptive tools to make the information as understandable as possible.)*

# Environmental and Sustainability Reporting

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

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

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/ Market place practices**

*Explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.*

1. **Community Engagements**-

*Give details of CSR engagements carried out and the impact to the society.*

# 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, 20XX. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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, 20XX, 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 \_\_\_\_\_\_\_\_\_\_\_\_ 20XX.

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

# Report of the Independent Auditors of the Financial Statements for the XXX Entity

# Statement of Receipts and Payments for the Year ended 30th June 20XX

| **Description** | **Note** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative FY\**** |
| --- | --- | --- | --- |
|  |  | **Kshs** | **Kshs** |
| **Receipts** |  |  |  |
| Exchequer Releases | 1 | xxx | xxx |
| Transfers From Other Government Entities | 2 | xxx | xxx |
| Proceeds From Domestic and Foreign Grants | 3 | xxx | xxx |
| Proceeds From Domestic Borrowings | 4 | xxx | xxx |
| Proceeds From Foreign Borrowings | 5 | xxx | xxx |
| Proceeds From Sale of Assets | 6 | xxx | xxx |
| Reimbursements And Refunds | 7 | xxx | xxx |
| Miscellaneous Receipts | 8 | xxx | xxx |
| **Total Receipts** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Payments** |  |  |  |
| Compensation of Employees | 9 | xxx | xxx |
| Use of Goods and Services | 10 | xxx | xxx |
| Subsidies | 11 | xxx | xxx |
| Grants and Transfers to Other Government Entities | 12 | xxx | xxx |
| Other Grants and Transfers | 13 | xxx | xxx |
| Social Security Benefits | 14 | xxx | xxx |
| Acquisition of Assets | 15 | xxx | xxx |
| Finance Costs, Including Loan Interest | 16 | xxx | xxx |
| Repayment of Principal Domestic & Foreign Borrowing | 17 | xxx | xxx |
| Other Payments | 18 | 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 \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

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

*Comparative FY refers to the financial year preceding the current year.*

# Statement Of Financial Assets And Financial Liabilities As At 30th June 20XX

|  |  |  |  |
| --- | --- | --- | --- |
| **Description** | **Note** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative FY*** |
|  |  | **Kshs** | **Kshs** |
| **Financial assets** |  |  |  |
| **Cash and cash equivalents** |  |  |  |
| Bank balances | 19A | xxx | xxx |
| Cash balances | 19B | xxx | xxx |
| **Total cash and cash equivalents** |  | **xxx** | **xxx** |
|  |  |  |  |
| Imprests and advances | 20 | xxx | xxx |
| **Total financial assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Financial liabilities** |  |  |  |
| Third party deposits and retention | 21 | (xxx) | (xxx) |
| **Net financial assets** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Represented by** |  |  |  |
| Fund balance b/fwd**.** | 22 | xxx | xxx |
| Prior year adjustment | 23 | 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 \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

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

*For Entities having a Chair of the Board/Commission should have the Chairperson as the 3rd Signatory*

*Comparative FY refers to the financial year preceding the financial current year.*

# Statement of Cash Flows For The Year Ended 30th June 20XX

| **Description** | **Notes** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative FY*** |
| --- | --- | --- | --- |
|  |  | **Kshs** | **Kshs** |
| **Operating Activities** |  |  |  |
| **Receipts** |  |  |  |
| Exchequer releases | 1 | xxx | xxx |
| Transfers from other government entities | 2 | xxx | xxx |
| Proceeds from domestic and foreign grants | 3 | xxx | xxx |
| Reimbursements and refunds | 7 | xxx | xxx |
| Miscellaneous receipts | 8 | xxx | xxx |
| **Total Receipts** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Payments** |  |  |  |
| Compensation of employees | 9 | xxx | xxx |
| Use of goods and services | 10 | xxx | xxx |
| Subsidies | 11 | xxx | xxx |
| Transfers to other government units | 12 | xxx | xxx |
| Other grants and transfers | 13 | xxx | xxx |
| Social security benefits | 14 | xxx | xxx |
| Finance costs including loan interest | 16 | xxx | xxx |
| Other payments | 18 | xxx | xxx |
| **Total Payment** |  | **xxx** | **xxx** |
| **Net receipts/(payments)** |  | **xxx** | **xxx** |
| **Adjusted For:** |  |  |  |
| Adjustments during the year |  |  |  |
| Prior year adjustments | 23 | xxx | xxx |
| Decrease/(Increase) in accounts receivable | 24 | xxx | xxx |
| Increase/(Decrease) in deposits and retention | 25 | xxx | xxx |
|  |  |  |  |
| **Net Cash Flow from Operating Activities** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Cash flow From Investing Activities** |  |  |  |
| Proceeds from sale of assets | 6 | xxx | xxx |
| Acquisition of assets | 15 | xxx | xxx |
| **Net Cash Flows from Investing Activities** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Cash flow From Financing Activities** |  |  |  |
| Proceeds from domestic borrowings | 4 | xxx | xxx |
| Proceeds from foreign borrowings | 5 | xxx | xxx |
| Repayment of principal on domestic & foreign borrowing | 17 | xxx | xxx |
| **Net cash flow from financing activities** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Net increase in cash and cash equivalents** |  | **xxx** | **xxx** |
|  |  |  |  |
| **Cash & Cash Equivalent at Start of The Year** | 19 | **xxx** | **xxx** |
| **Cash & Cash Equivalent at End of The Year** | 19 | **xxx** | **xxx** |

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

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

*Comparative FY refers to the financial year preceding the current financial year.*

# Statement of Comparison of Budget and Actual Amounts for FY20XX/XX

| **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 %** |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other government entities |  |  |  |  |  |  |
| Proceeds from domestic and foreign grants |  |  |  |  |  |  |
| Proceeds from domestic borrowings |  |  |  |  |  |  |
| Proceeds from foreign borrowings |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Reimbursements and refunds |  |  |  |  |  |  |
| Miscellaneous 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 \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

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

**13 (a) Statement Of Comparison of Budget and Actual Amounts:** **Recurrent for FY20XX/XX**

| **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** |  |  |  |  |  |  |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other Government entities |  |  |  |  |  |  |
| Proceeds from domestic and foreign grants |  |  |  |  |  |  |
| Proceeds from domestic borrowings |  |  |  |  |  |  |
| Proceeds from foreign borrowings |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Reimbursements and refunds |  |  |  |  |  |  |
| Miscellaneous 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 \_\_\_\_\_\_\_\_\_\_\_ 20XX and signed by:

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

**13 (b) Statement Of Comparison of Budget and Actual Amounts: Development for FY20XX/XX**

| **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** |  |  |  |  |  |  |
| Exchequer releases |  |  |  |  |  |  |
| Transfers from other Government entities |  |  |  |  |  |  |
| Proceeds from domestic and foreign grants |  |  |  |  |  |  |
| Proceeds from domestic borrowings |  |  |  |  |  |  |
| Proceeds from foreign borrowings |  |  |  |  |  |  |
| Proceeds from sale of assets |  |  |  |  |  |  |
| Reimbursements and refunds |  |  |  |  |  |  |
| Miscellaneous 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 \_\_\_\_\_\_\_\_\_\_\_ 20XXand signed by:

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

**13 (c) Budget Execution by Programmes and Sub-Programmes for FY20XX**

| **Programme/Sub-programme** | **Original Budget** | **Adjustments** | **Final Budget** | **Actual on comparable basis** | **Budget utilization difference** |
| --- | --- | --- | --- | --- | --- |
|  | **2022** |  |  | **20XX** |  |
|  | **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. It should tie with the combined Statement of Budgeted Vs Actual Amounts. Ensure that this document is completed to enable consolidation by the National Treasury)*

# Notes to the Financial Statements

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**

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.

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

1. **miscellaneous 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.

**Significant Accounting Policies (Continued)**

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*).

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.*

**Significant Accounting Policies (Continued)**

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 the entity’s 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 or grants.

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 and retentions. As of 30th June 20XX, this amounted to Kshs xxx compared to Kshs xxx in prior period as indicated on note xxx. There were no other restrictions on cash during the year.

**Significant Accounting Policies (Continued)**

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.

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 20XX to 30th June 20XX* 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.

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 20XX.*

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. Exchequer releases

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Transfers From Exchequer | xxx | xxx |
| **Total** | **xxx** | **xxx** |

**(***Provide an explanatory narrative on this note)*

1. Transfers from other Government Entities

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Transfers from National government entities | xxx | xxx |
| Transfers from Counties | xxx | xxx |
| Transfers from SAGAs | xxx | xxx |
| (Others Specify) | 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)***

2b) Transfers from other Government entities

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | **Recurrent** | **Development** | **Insert Current year** | **Insert Comparative year** |
|  | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| **Transfers from National government entities** |  |  |  |  |
| MDA xxx | xxx | xxx | xxx | xxx |
| **Transfers from County** |  |  |  |  |
| County xxx | xxx | xxx | xxx | xxx |
| **Transfer from SAGAs** | xxx | xxx | xxx | xxx |
| (Others specify) | xxx | xxx | xxx | xxx |
| **TOTAL** | **xxx** | **xxx** | **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 and Foreign Grants

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Name of Donor** | **Date received** | **Indicate whether it was a direct payment** | **Amount in foreign currency** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  |  |  |  | **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)*

1. Proceeds from Domestic Borrowings

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **Kshs** | **Kshs** |
| Domestic Borrowing - Direct payments | xxx | xxx |
| Other Domestic accounts payable | xxx | xxx |
| **Total** | **xxx** | **xxx** |

**(***Provide an explanatory narrative on this note)*

Notes to the Financial Statements (continued)

1. Proceeds from Foreign Borrowings

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative***  ***FY*** |
|  | **Kshs** | **Kshs** |
| 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 | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | Kshs | Kshs |
| Receipts from the Sale of Buildings | xx |  |
| 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 & Commodities | xxx | xxx |
| Disposal and Sales of Non-Produced Assets | xxx | xxx |
| Total | xxx | xxx |

*(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)*

Notes to the Financial Statements (continued)

1. Reimbursements and Refunds

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **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 National 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).*

1. Miscellaneous Receipts

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative***  ***FY*** |
|  | **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 |
| Others (specify) | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(All miscellaneous 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)*

Notes to the Financial Statements (continued)

1. Compensation to Employees

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **Kshs** | **Kshs** |
| Basic salaries of permanent employees | xxx | xxx |
| Basic wages of temporary employees | xxx | xxx |
| Personal allowances paid as part of salary | xxx | xxx |
| Personal allowances paid as reimbursements | xxx | xxx |
| Personal allowances provided in kind | xxx | xxx |
| 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** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
| --- | --- | --- |
|  | **Kshs** | **Kshs** |
| Utilities, supplies and services | xxx | xxx |
| Communication, supplies and services | xxx | xxx |
| Domestic travel and subsistence | xxx | xxx |
| Foreign travel and subsistence | xxx | xxx |
| Printing, advertising and information supplies & services | xxx | xxx |
| Rentals of produced assets | xxx | xxx |
| Training expenses | xxx | xxx |
| Hospitality supplies and services | xxx | xxx |
| Insurance costs | xxx | xxx |
| Specialized materials and services | xxx | xxx |
| Office and general supplies and services | xxx | xxx |
| Fuel Oil and Lubricants | xxx | xxx |
| Other operating expenses | xxx | xxx |
| Routine maintenance – vehicles and other transport equipment | xxx | xxx |
| Routine maintenance – other assets | xxx | xxx |
| Exchange rate losses | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Explain significant changes from prior period)*

Notes to the Financial Statements (Continued)

1. Subsidies

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **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** |

***(****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** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **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 |
| **Total** | **xxx** | **xxx** |

**(***Provide an explanatory narrative on this note)*

**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 for the year** | **Insert comparative Year** |
| --- | --- | --- | --- | --- |
|  | **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 |
| **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** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **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

|  |  |  |
| --- | --- | --- |
|  | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative***  ***FY*** |
|  | **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** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative***  ***FY*** |
| --- | --- | --- |
|  | **Kshs** | **Kshs** |
| Purchase of Buildings | xxx | xxx |
| Construction of Buildings | xxx | xxx |
| Refurbishment of Buildings | xxx | xxx |
| Construction of Roads | xxx | xxx |
| Construction and Civil Works | xxx | xxx |
| Overhaul and Refurbishment | 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** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **Kshs** | **Kshs** |
| Interest Payments on Foreign Borrowings | xxx | xxx |
| Interest Payments on Guaranteed Debt Taken over by Govt | xxx | xxx |
| Interest on Domestic Borrowings (Non-Govt) | xxx | xxx |
| Interest on Borrowings from Other Government Units | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(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 & Foreign Borrowing

|  |  |  |
| --- | --- | --- |
| **Explanation** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative***  ***FY*** |
|  | **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 Payments

|  |  |  |
| --- | --- | --- |
| **Explanation** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **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

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert Current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Bank Accounts (Note 19 A) | xxx | xxx |
| Cash on hand (Note 19 B) | xxx | xxx |
| **Total** | **xxx** | **xxx** |

19A: 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)** | ***Insert Current FY*** | ***Insert***  ***Comparative FY*** |
|  |  |  |  | **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** |

19B: Cash on hand

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert Current FY*** | ***Insert Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Cash in hand – Held in domestic currency | xxx | xxx |
| Cash in hand – Held in foreign currency | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*Notes to the Financial Statements (Continued)*

Detailed Cash is as follows:

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

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

1. : Imprests and Advances

|  |  |  |
| --- | --- | --- |
| ***Description*** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **Kshs** | **Kshs** |
| Government Imprests | xxx | xxx |
| Salary advances | xxx | xxx |
| District suspense | xxx | xxx |
| Clearance accounts | xxx | xxx |
| ***Total*** | xxx | **xxx** |

*Provide explanation why imprest was not recovered at year end.*

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Insert**  **Current FY** | **% of the total** | **Insert**  **Comparative FY** | **% of the total** |
| Under one year | xxx | % | xxx | % |
| 1-2 years | xxx | % | xxx | % |
| 2-3 years | xxx | % | xxx | % |
| Over 3 years | xxx | % | xxx | % |
| **Total** | **xxx** |  | **xxx** |  |

***Imprests and advances Aging analysis.***

*[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 |
| ***Total*** |  |  |  | **xxx** |

1. Third party deposits and retention

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | | ***Insert Comparative***  ***FY*** | |
|  | **Kshs** | | **Kshs** | |
| Retention | xxx | | xxx | |
| Deposits | xxx | | xxx | |
| **Total** | xxx | | xxx | |
|  |  | |  | |
| **Ageing analysis:** | **Current FY** | **% of the Total** | **Prior**  **FY** | **% of the Total** |
| Under one year | xx | % | xx | % |
| 1-2 years | xx | % | xx | % |
| 2-3 years | xx | % | xx | % |
| Over 3 years | xx | % | xx | % |
| **Total** | xx |  | xx |  |

***(Provide short appropriate explanations as necessary)***

1. Fund Balance Brought Forward

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative FY*** |
|  | **Kshs** | **Kshs** |
| Bank Accounts | xxx | xxx |
| Cash in hand | xxx | xxx |
| Imprests and advances | xxx | xxx |
| Third party deposits and retention | xxx | xxx |
| **Total** | **xxx** | **xxx** |

*(Provide short appropriate explanations as necessary)*

1. Prior Year Adjustments

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Balance b/f**  **from previous year as per audited financial statements** | **Adjustments**  **during the year relating to prior periods** | **Adjusted \*\***  **Balance b/f**  **Current Year** |
| **Description of the error** | **Kshs** | **Kshs** | **Kshs** |
| Bank Account Balances | xxx | xxx | xxx |
| Cash In Hand | xxx | xxx | xxx |
| Imprests and advances | xxx | xxx | xxx |
| Third party deposits and retention | 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)****.***

1. (Increase)/ Decrease in Advances and Imprests

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **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 Current FY should be the same as receivable as at 30th June for previous FY*)

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

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **Kshs** | **Kshs** |
| Payables As At 1st July | xxx | xxx |
| Payables As At 30th June | xxx | xxx |
| **Increase/ (Decrease) In Payables** | **xxx** | **xxx** |

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

1. Related Party Disclosures

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.
5. Other Important Disclosures

**27.1 Related party transactions:**

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative***  ***FY*** |
|  | **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** |

***Other important disclosures (continued)***

27.2 Pending Accounts Payable (See Annex 1)

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

**(***Give explanatory narrative on this note for the reader to understand) (Why liabilities were not paid at year end)*

27.3: Pending Staff Payables (See Annex 2)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f**  **Previous FY** | **Additions for the period** | **Paid during the year** | **Balance c/f**  **Current FY** |
| **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** |

**(***Provide an explanatory narrative on this note)*

***Other important disclosures (continued)***

27.4: Other Pending Payables (See Annex 3)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Balance b/f Previous**  **FY** | **Additions for the period** | **Paid during the year** | **Balance c/f Current**  **FY** |
| **Description** | **Kshs** | **Kshs** | **Kshs** | **Kshs** |
| Amounts due to National Government Entities | xxx | xxx | (xxx) | xxx |
| Amounts due to County Government Entities | xxx | xxx | (xxx) | xxx |
| Amounts due to Third Parties | xxx | xxx | (xxx) | xxx |
| **Total** | **xxx** | **xxx** | **(xxx)** | **xxx** |

### 

### 27.5 External Assistance

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

**(***Provide an explanatory narrative on this note)*

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

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

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

***Other important disclosures (continued)***

1. **Undrawn external assistance**

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

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

1. **Classes of providers of external assistance**

|  |  |  |
| --- | --- | --- |
|  | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
| **Description** | **Kshs** | **Kshs** |
| Multilateral Donors | xxx | xxx |
| Bilateral Donors | xxx | xxx |
| International Assistance Organization | xxx | xxx |
| 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. The total here should tie to totals of note 4).*

***Other important disclosures (continued)***

1. **Non-monetary external assistance**

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

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

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

|  |  |  |
| --- | --- | --- |
| **Description** | ***Insert***  ***Current FY*** | ***Insert***  ***Comparative***  ***FY*** |
|  | **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. The total here should tie to the note 4 on external assistance).*

***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*

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

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

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

*This relates to payments done directly to supplier on behalf of the entity 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***

|  |  |  |
| --- | --- | --- |
|  | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
| **Description** | **Kshs** | **Kshs** |
| National government | xxx | xxx |
| Multilateral donors | xxx | xxx |
| Bilateral donors | xxx | xxx |
| International assistance organization | xxx | xxx |
| NGOs | xxx | xxx |
| National Assistance Organization | xxx | xxx |
| **Total** | **xxx** | **xxx** |

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

***b) Classification of payments made by Third Parties by Nature of expenses***

|  |  |  |
| --- | --- | --- |
| **Payments made by Third Parties** | ***Insert***  ***Current FY*** | ***Insert Comparative***  ***FY*** |
|  | **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 entity’s operations*

### 27.7 Contingent Liabilities

|  |  |  |
| --- | --- | --- |
| **Contingent liabilities** | **Insert Current FY** | **Insert Comparative FY** |
|  | **Kshs** | **Kshs** |
| Court case xxx against (*the entity*) | xxx | xxx |
| Bank guarantees in favour of subsidiary | xxx | xxx |
| Contingent liabilities arising from PPPs | xx | xxx |
| **Total** | **xxx** | **xxx** |

*(Give details- Update ANNEX 7 Contingent liabilities register)*

**27.8 Program for Results (PforR) Disclosure**

*This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Name of PforR: *xxxxxx*** | | | **Name of Financing Partners:** *xxx and xxx* | | | |
| **Expenditure Details\*** | **Opening Cumulative for Previous FYs** | | **Current FY** | | **Total Cumulative** | |
| **Budget** | **Actual** | **Budget** | **Actual** | **Budget** | **Actual** |
| **Program code**  Sub-program  Sub-program    **Sub-total**  **Program code**  Sub-program  Sub-program    **Sub-total** |  |  |  |  |  |  |
| **Total** | **xx** | **xx** | **xx** | **xx** | **xx** | **xx** |

*Expenditure Details\* - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

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

**27.9****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.

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

Accounting Officer Head of Accounting Unit

# Annexes

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

| **Supplier of Goods or Services** | **Date invoiced/**  **contracted** | **Particulars** | **Original Amount** | **Balance at the beginning of the year** | **Addition During the year** | **Amount paid During the year** | **Outstanding Balance** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  | **a** | **b** | **c** | **d=a+b-c** |  |
| **Construction of buildings** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |  |
| **Construction of civil works** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |  |
| **Supply of goods** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |  |
| **Supply of services** |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |  |

**Annex 2 - Analysis of Pending Staff Payables**

| **Name of Staff** | **Job**  **Group** | **Date Contracted** | **Original Amount** | **Amount Paid To-Date** | **Outstanding Balance**  **Current Year** | **Outstanding Balance**  **Previous Year** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **a** | **b** | **c=a-b** |  |  |
| **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** | **Date Payable Contracted** | **Original amount** | **Amount Paid To-Date** | **Outstanding Balance**  **Current Year** | **Outstanding Balance**  **Previous Year** | **Comments** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **a** | **b** | **c=a-b** |  |  |
| **Amounts due to National Govt Entities** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Amounts due to County Govt Entities** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Amounts due to Third Parties** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Others (*specify*)** |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| **Sub-Total** |  |  |  |  |  |  |  |
| **Grand Total** |  |  |  |  |  |  |  |

**Annex 4 – Summary of Fixed Asset Register**

| **Asset class** | **Historical Cost b/f**  **(Kshs)**  **Previous Year** | **Additions during the year**  **(Kshs)** | **Disposals during the year**  **(Kshs** | **Transfers in/(out) during the year** | **Historical Cost c/f**  **(Kshs)**  **Current Year** |
| --- | --- | --- | --- | --- | --- |
| 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** | **Amount transferred during the year** | **Inter- entity reconciliations done?(yes/no)** |
| **1** | **xxx** | **xxx** | **Yes/no** |
| **2** | **xxx** | **xxx** | **Yes/no** |
| **3** | **xxx** | **xxx** | **Yes/no** |
|  |  |  |  |

**Annex 7 – Contingent Liabilities Register**

|  |  |  |
| --- | --- | --- |
|  | **Nature of contingent liability** | **Remarks** |
| 1 |  |  |
| 2 |  |  |
| 3 |  |  |
| 4 |  |  |
| 5 |  |  |
| 6 |  |  |
| 7 |  |  |
| 8 |  |  |
| 9 |  |  |
| 10 |  |  |

**Annex 8: Reporting of Climate Relevant Expenditures**

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

**Annex 9: Disaster Expenditure Reporting Template**

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

IFMIS financial reports to be presented on request.