NYERI COUNTY HEALTH SERVICES FUND
QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
31.12.2022

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

INTRODUCTION TO THE QUARTERLY REPORTING TEMPLATES

Legal Framework

In accordance with Section 83 of the PFM Act, all National Government Owned Entities should prepare a report for each quarter of the financial year in respect to their entity. The entities are required to submit quarterly reports to Cabinet Secretary responsible for the entity and the National Treasury in accordance with the formats prescribed by the Public Sector Accounting Standards Board of Kenya (PSASB-K) not later than fifteen days after the end of each quarter. The Public Sector Accounting Standards Board of Kenya approved the templates for quarterly reporting by National Government Entities on 25 February 2016.

Contents of the Quarterly reports

The quarterly reports should contain financial and non-financial information as stipulated under Section 83 2 (a) and (b) and should be in the form that complies with the standards prescribed and published by the Public Sector Accounting Standards Board of Kenya (PSASB-K) from time to time.

The quarterly reporting template is structured as per the below summarized format:

Section	Comments
Key Entity Information & Management	*Under this section the entity should summarize key entity information as it appears in the annual financial report. Information such as entity's principal activities, contacts, bankers, board members, board committees, key management should be included here.*
Management Discussions and Analysis	*This is the section that summarises most of the non-financial information. This include overview of the entity performance compared with the budget, brief of the entity's strategic plan, challenges and opportunities in executing the entity's plan, compliance and governance issues at a very high level brief. This part has Section A to F.*
Statement of responsibilities	*Under this section, the officers responsible for preparing the financial statements should sign and take responsibility for the information included in the quarterly report.*
Statement of Financial Performance	*Per each quarter the entity should summarize the performance based on the breakdown of the notes. The figures should be populated in the excel notes tab which will automatically transfers the amount to the Statement of Financial Performance on a quarterly basis.*
Statement of Financial Position	*Per each quarter the entity should summarize the performance based on the breakdown of the notes. The figures should be populated in the excel notes tab which will automatically transfers the amount to the Statement of Financial Position on a quarterly basis. The statement of financial position must balance.*
Statement of Cash Flows	*This should be completed on a quarterly basis and at the beginning of every quarter, the cash and cash equivalent at the closing of each quarter should be brought forward.*
Statement of Comparison of Budget and Actual Amounts	*Based on the budget per quarter, actual figures should be populated such that at the end of each quarter, there will be a comparison of budget cumulative and actual cumulative. Variances above 10% must be explained.*
Notes to the Quarterly Financial Statements	*The notes are structured in such a way that they will be populated on a quarterly basis to feed in to the statement of financial performance and*

	position. Notes that are not relevant should be deleted and any inclusion of an item not included in the template is acceptable.

INTRODUCTION TO THE QUARTERLY REPORTING TEMPLATES (Continued)

<u>Responsibility for submission of the Quarterly reports</u>

i. The board of directors and the chief executives have ensured compliance with the requirements of the template.

ii. The chief executives should ensure compliance with the requirements of this template in order to avoid sanctions provided for in the Public Finance Management Act, 2012.

iii. The quarterly reports should be submitted to the Office of the Cabinet Secretary responsible for the entity and Office of the Director Government Investments and Public Enterprises, The National Treasury with a soft copy forwarded through.

<u>National Treasury responsibility for the Quarterly reports</u>

In accordance with Section 83 (5) of the Public Financial Management Act, 2012, the National Treasury shall not later than forty five days after the end of each quarter:

i) Consolidate the quarterly reports and submit them to the National Assembly with copies of the reports to the Controller of Budget, Auditor-General and the Commission on Revenue Allocation; and

ii) Publish and publicize the reports.

In addition to the above introduction to the quarterly reports template, the following should be noted when completing the template:

i) The template should be completed by all National Government Owned Entities.

ii) Financial and non-financial performance of the entity must be included per quarter.

iii) The template is available in excel spread sheet for the financial information.

iv) Quarterly reporting should be done not later than ***<u>fifteen days</u>*** *after the end of each quarter.*

v) The financial amounts should be rounded to nearest shilling.

vi) The quarterly report should be signed by the responsible officers as authorised by the board of directors or equivalent authoritative arm.

vii) The notes should be customized to fit the nature of the entity and anything not relevant deleted.

viii) The comparative amounts for all the statements and notes should be as per the prior year audited amounts.

I. Table of Contents

II. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

Nyeri County Health Services Fund is established by and derives its authority and accountability from Nyeri County Health Services Fund Act, 2021. The Fund is wholly owned by the County Government of Nyeri and is domiciled in Kenya.

The objects and purposes of the Fund are -

(a) improve the quality of health care services

(b) ensure facilities have better access to financial resources

(c) ensure health facilities are more responsive to medical and public health emergencies

(d) ensure an amount totalling to not less than twenty per cent of the monies are set aside for disbursement and are equitably allocated to primary health services.

(b) Principal Activities

The Fund Board-

(a) provide oversight of the administration of the moneys drawn from the Fund;

(b) mobilize resources for the Fund;

(c) provide guidance to the Hospital management boards on-

   (i) proposals on user fees where the Hospital Board seeks to propose new user fees or changes to the old fees structure;

   (ii) approval of primary health services expenditure plans

Receive reports from the Hospital management boards for its consideration and adoption.

The fund's principal activity is provide

(c) Entity Headquarters

P.O. Box 1112-10100
Nyeri,
KENYA

(d) Entity Contacts

Website: www.go.ke

(e) Entity Bankers

Cooperative Bank Nyeri
Nyeri Branch
P.O. Box 192

Nyeri 10100
Nyeri, Kenya

(f) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(g) Principal Legal Adviser

The County Attorney,
County Government of Nyeri,
P.O. Box 101112, 10100
Nyeri, Kenya.

I KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(h) Board Members *(it should be as they appear in the annual financial statements)*

Name	**Position**
1. Anthony Maina Mithanga	Fund Board Chairman
2. Jesse Armstrong Kamau	Fund Board Vice Chairman
3. Richard Kuria Kimani	Fund Administrator/Secretary
4. Dr. Francis Kimani Mwihia	Member
5. Ibrahim Adan	Member
6. Dr. Nelson Mwangi Muriu	Member
7. John Ngugi	Member
8. Robin Muriuki Ndegwa	Member

(i) Board Committees *(it should be as they appear in the annual financial statements)*

Name of the Committee	Members
Finance and General Administration	1. 2. N/A
Audit	1. 2. N/A

Quality Health Services	1. 2. N/A

I KEY ENTITY INFORMATION AND MANAGEMENT (Continued)

(j) Key Management *(it should be as they appear in the annual financial statements and should be key personnel of the entity involved in Key decision making and running of the entity)*

Name of the Staff	Responsibility
Ibrahim Adan	Chief Officer Health Services
Dr. Nelson Mwangi Muriu	Director Health Services
Richard Kuria Kimani	Director Finance and Accounting Services/Fund Administrator

III. STATEMENT OF RESPONSIBILITIES

Section 83 of the Public Finance Management Act, 2012 requires an Accounting Officer for a National Government owned Entity to prepare a report for each quarter of the financial year in respect of the entity.

In preparing a quarterly report for a National Government Entity, the Accounting Officer shall ensure that the report:

(a) Contains information on the financial and non-financial performance of the entity; and

(b) Is in a form that complies with the standards prescribed and published by the Public Sector Accounting Standards Board of Kenya from time to time.

In addition, not later than fifteen days after the end of each quarter, the Accounting Officer shall submit the quarterly report to the Cabinet Secretary responsible for the entity and the National Treasury. The Cabinet Secretary responsible for an entity shall forward a copy of the report to the Cabinet Secretary and Controller of Budget.

In the case of an entity that is a state corporation, the Accounting Officer for the corporation shall submit the quarterly report to the Cabinet Secretary responsible for the corporation who shall, upon approving it, forward a copy to the Cabinet Secretary.

Approval of the quarterly financial statements

The *entity's* quarterly financial statements have been prepared in accordance with Section 83 of the PFM Act and were approved by the Board on _________________ 2021 and signed on its behalf by:

___________________	_____________________
Chief officer Finance	Fund Administrator

(The signatories titles should be in line with the entities structure i.e. some may have different titles not necessarily the director)

III. MANAGEMENT DISCUSSION AND ANALYSIS

SECTION A

The Department of Health Services anticipate to be able to raise Funds and ring fence the same for provision of Health Services in the County.

Kshs 400,000,000 is budgeted to be raised in the Financial Year.

Description	A.I.Es ISSUED	CRH	KRTNA	MKRWN	OTHAYA	Mt. Kenya
TOTAL	244,771,396	**60,342,242**	**33,606,132**	**22,876,608**	**9,634,956**	**8,954,049**

SECTION B

HOSPITALS AND HEALTH CENTRES COLLECTION OF USER FEES AND CHARGES FOR THE FINANCIAL YEAR 2022/2023					
FACILITY NAME	Q1	Q2	Q3	Q4	TOTALS
CRH	44,051,729	**66,474,225.00**	0	0	**110,525,954.00**
Karatina	21,974,461	**30,958,929.00**	0	0	**52,933,390.00**
Mukurweini	9,943,342	**15,769,103.00**	0	0	**25,712,445.00**
Othaya	5,302,609	**12,318,428.00**	0	0	**17,621,037.00**
Mt. Kenya	3,979,538	**3,916,261.00**	0	0	**7,895,799.00**
Karia Rehab Centre	611,500	**644,845.00**	0	0	**1,256,345.00**
Level 2&3- Others	5,196,114	**5,887,977.00**	0	0	**11,084,091.00**
TOTALS	**91,059,293**	**135,969,768.00**	0	0	**227,029,061.00**

Entity's compliance with statutory requirements

(The Nyeri County Health Services Fund Act, 2021 has been followed in line with the PFM Act 2012 and 2015 Regulations and the, PPD Act, 2015 and Regulations, 2020.

SECTION C

III. MANAGEMENT DISCUSSION AND ANALYSIS (Continued)

SECTION D

Major risks facing the entity
The fund does not have adequate Funds to run Health Services in the County thus the risk of not providing the required Health Services.

SECTION E

Material arrears in statutory/financial obligations
The entity's operational and financial performance
The fund does not have adequate Funds to run Health Services in the County thus the risk of r providing the required Health Services.

SECTION F

The entity's financial probity and serious governance issues
(The fund has no major financial improbity as reported by internal audit committee, external auditors, or other National Government Agencies providing oversight. It also has not experienced any governance issues in the Board or members of the Board and top management.

IV. STATEMENT OF FINANCIAL PERFORMANCE
For Quarter 1 Ended 30.09.2022

		QT 1	QT 2	QT 3	QT 4	Cumulative to date
	Note	30-Sep	31-Dec	31-Mar	30-Jun	Current year
		Shs	Shs	Shs	Shs	Shs
Revenue from non-exchange transactions		0	0	0	0	0
Property taxes revenue	1	0	0	0	0	0
Public contributions and donations	2	0	0	0	0	0
Fines, penalties and levies	3	0	0	0	0	0
Licenses and permits		0	0	0	0	0
Transfers from other governments	4	0	0			
		0	**0**			
Revenue from exchange transactions						
Rendering of services	5	91,059,293	135,969,768.00	0	0	227,029,066.00
Sale of goods	6	0	0	0	0	0
Rental revenue from facilities and equipment	7	0	0	0	0	0
Finance income-external investments	8	0		0	0	
Finance income-Interest on loan	9	0			0	
Agency fees		0	0	0	0	-
Other income	10	0	0	0	0	-
Total revenue						
Expenses						-
Goods and Services	11					
Employee costs	12					
Remuneration of Board members	13					
Depreciation and amortization expense	14					
Repairs and maintenance	15					
Contracted services	16					
Grants and subsidies	17					
General expenses	18	1,459,000	1,460,990	0	0	2,919,990.30
Trasfers	19	105,357,409	35,018,388	0	0	140,375,797.00
Total expenses		**106,816,409**	**36,479,378**			**143,295,787.30**
Other gains/(losses)		**(15,757,116)**	**99,490,390**			**83,733,279**
Gain on sale of assets	20	0	0	0	0	-
Gain on foreign exchange transactions		0	0	0	0	-

Unrealized gain on fair value of investments	21	0	0	0	0	-
Impairment loss	22	0	0	0	0	-
Surplus before Tax						
Taxation	23	0	0	0	0	-
Surplus for the period		**(15,757,116)**	**99,490,390**			**83,733,279**

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The notes set out on pages **1** to **4** form an integral part of the Quarterly Financial Statements.

V. STATEMENT OF FINANCIAL POSITION AS AT 31.12.2022

	Note	QT 1 30 Sept	QT 2 31 Dec	QT 3 31 Mar	QT 4 30 Jun	Actual Audite Prior yea
Assets		Shs	Shs	Shs	Shs	Sh
Current assets						
Cash and cash equivalents	24	87,395,749	139,872,163			
Receivables from exchange transactions	25	0.00	0.00	0.00	0.00	0.0
Receivables from non-exchange transactions	26	0.00	0.00	0.00	0.00	0.0
Current portion of long-term receivables from exchange transactions		0.00	0.00	0.00	0.00	0.0
Inventories	27	0.00	0.00	0.00	0.00	0.0
Investments	28	0.00	0.00	0.00	0.00	0.0
Non-current assets						
Property ,plant and equipment	29	0.00	0.00	0.00	0.00	0.0
Investments		0.00	0.00	0.00	0.00	0.0
Intangible assets	30	0.00	0.00	0.00	0.00	0.0
Investment property	31	0.00	0.00	0.00	0.00	0.0
Loan balance						
Total assets						
Liabilities						
Current liabilities						
Trade and other payables from exchange transactions	32	0.00	0.00	0.00	0.00	0.0
Refundable deposits from customers	33	0.00	0.00	0.00	0.00	0.0
Finance lease obligation		0.00	0.00	0.00	0.00	0.0
Current portion of borrowings		0.00	0.00	0.00	0.00	0.0
Deferred income	34	0.00	0.00	0.00	0.00	0.0
Employee benefit obligation		0.00	0.00	0.00	0.00	0.0
Taxation		0.00	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0.00	0.0
Non-current liabilities						
Non-current employee benefit obligation		0.00	0.00	0.00	0.00	0.0
Borrowings	35	0.00	0.00	0.00	0.00	0.0
Service concession liability		0.00	0.00	0.00	0.00	0.0
Deferred tax liabilities		0.00	0.00	0.00	0.00	0.0
Total liabilities		0.00	0.00	0.00	0.00	**0.0**
Net assets		0.00	0.00	0.00	0.00	
Reserves						
Accumulated surplus						
Minority interest						
Total net assets and liabilities		**87,395,749**	**139,872,163**			

The Quarterly Financial Statements set out on pages 1 to 4 were signed on behalf of the Board of Directors by:

Secretary of the Board

Date....................................... Date.............................

VI. STATEMENT OF CASH FLOWSAS AT 30.09.2022

	Note	Budget Current year	July-Sept Actual QT 1	Oct- Dec Actual QT 2	Jan- Mar Actual QT 3	April- June Actual Audited
		Shs	Shs	Shs	Shs	Shs
Cash and cash equivalents at the beginning of the quarter	**24**	0	102,606,174	87,395,749		
Cash flows from operating activities				0		
Receipts						
Property taxes		0	0	0	0	0
Public contributions and donations		0	0	0	0	0
Fines ,penalties and levies		0	0	0	0	0
Licenses and permits		0	0	0	0	0
Government grants and subsidies		0	0	0		
Rendering of services		0	91,059,293	135,969,768	0	0
Sale of goods		0	0	0	0	0
Finance income						
Other income, rentals and agency fees		0	0	0	0	0
		0	193,665,467	223,365,517		
Payments						
Compensation of employees		0				
Goods and services		0	1,459,000	1,460,990		
Transfers		0	109,357,409	35,018,388		
Repairs and maintenance		0	0			
Contracted services		0	0			
Other payments		0	0			
Grants and subsidies paid(Loans)			0			
			106,816,409	**36,479,378**		
Net cash flows from operating activities			**86,849,058**	**186,886,139**		
Cash flows from investing activities						

Purchase of property, plant, equipment and intangible assets	29	0	0	0	0	0
Proceeds from sale of property, plant and Equipment		0	0	0	0	0
Decrease in non-current receivables		0	0	0	0	0
Increase in investments	31	0	0	0	0	0
Net cash flows used in investing activities		**0**	**0**	**0**	**0**	**0**
Cash flows from financing activities						
Proceeds from borrowings		0	0	0	0	0
Repayment of borrowings		0				0
Increase in deposits		0	0	0	0	0
Net cash flows used in financing activities		**0**				**0**
Net increase/(decrease) in cash and cash equivalents		**0**				
Cash and cash equivalents at end of the quarter	**24**	0	**86,849,058**	**186,886,139**		

VII. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS AS AT 31.12.2022

	Budget	Actual		Budget	Actual		Explanation of material variances
	Per Quarter	Per Quarter	Variance	Cumulative to date	Cumulative to date	Variance	
	Shs	Shs	Shs	Shs	Shs	Shs	
Revenue							
Property taxes	0.00	0.00	0.00	0.00	0.00	0.00	
Public contributions and donations	0.00	0.00	0.00	0.00	0.00	0.00	
Fines, penalties and levies	0.00	0.00	0.00	0.00	0.00	0.00	
Licenses and permits	0.00	0.00	0.00	0.00	0.00	0.00	
Government grants and subsidies	0.00	0.00	0.00	0.00	0.00	0.00	
Rendering of services	101,433,937	91,059,293	10,373,644	202,867,874	227,029,066.00	24,161,192	
Sale of goods	0.00	0.00	0.00	0.00	0.00	0.00	
Finance Income	0.00	0.00	0.00	0.00	0.00	0.00	
Gains on disposal, rental income and agency fees	0.00	0.00	0.00	0.00	0.00	0.00	
Total income	**0.00**	0.00	0.00			**0.00**	
Expenses		0.00	0.00				
Compensation of employees	0.00	0.00	0.00			0.00	
Goods and services	3,043,018	1,459,000	1,584,018	6,086036	2,919,990	3,166,046	
Finance cost	0.00	0.00	0.00	0.00	0.00	0.00	
Rent paid	0.00	0.00		0.00	0.00	0.00	
Taxation paid	0.00	0.00	0.00	0.00	0.00	0.00	
Transfers	98,390,919	105,357,409	(6,966,490)	199,836,837	140,375,797	59,461,040	
Grants and subsidies paid	0.00	0.00	0.00	0.00	0.00	0.00	
Total expenditure	98,390,919	106,816,409	(8,425,490)	205,922,873	143,295,787	(38,465,894)	
Surplus for the period	3,043,018	(15,757,116)	1,948154	3,054,999	83,736,279	(38,465,894)	

Employee costs	12						

	14	0	0	0	0	-	0
Repairs and maintenance	15						
Contracted services	16						
Grants and subsidies	17						
General expenses	18						
Finance costs	19						
Total expenses							

VIII. NOTES TO THE FINANCIAL STATEMENTS

(The notes should be tailored to the entities operations and activities and any irrelevant not deleted)

	QT 1	QT 2	QT 3	QT 4	**Cumulative to date**	**Actual Audited**
	30 Sept	**31 Dec**	**31Mar**	**30 Jun**	**Current year**	**Prior year**
	Shs	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**
1. Property taxes revenue						
Actual						
Taxable land and buildings						
Residential	0.00	0.00	0.00	0.00	0.00	0.00
Commercial	0.00	0.00	0.00	0.00	0.00	0.00
State	0.00	0.00	0.00	0.00	0.00	0.00
Penalties	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Income forgone	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Total property taxes revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

2. Public contributions and donations						
E.g, The Green Belt Movement	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
Total transfers and sponsorships	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Reconciliation of public contributions and donations						
Balance unspent at beginning of quarter	0.00	0.00	0.00	0.00	0.00	0.00
Current year receipts	0.00	0.00	0.00	0.00	0.00	0.00
Conditions met - transferred to revenue	0.00	0.00	0.00	0.00	0.00	0.00
Conditions to be met - remain liabilities	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sept	**31 Dec**	**31Mar**	**30 Jun**	**Current year**	**Prior year**
	Shs	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**
3. Fines, penalties and levies						
Fuel levy	0.00	0.00	0.00	0.00	0.00	0.00
Fines	0.00	0.00	0.00	0.00	0.00	0.00
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

4. Transfers from other governments						
Unconditional grants						
Operational grant	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00				
	0.00	**0.00**				
Conditional grants						
National housing grant	0.00	0.00	0.00	0.00	0.00	0.00
National infrastructure grant	0.00	0.00	0.00	0.00	0.00	0.00
Provincial health grant	0.00	0.00	0.00	0.00	0.00	0.00
Social services grant	0.00	0.00	0.00	0.00	0.00	0.00
Basic services subsidy	0.00	0.00	0.00	0.00	0.00	0.00
Transportation fund (international funding)	0.00	0.00	0.00	0.00	0.00	0.00
Other organizational grants	0.00	0.00	0.00	0.00	0.00	0.00
Total government grants and subsidies	**0.00**	**0.00**				

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

4b) Transfers from Ministries, Departments and Agencies

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income	Amount deferred	Amount recognised in capital fund.	Total grant income during the quarter	Cumulative transfers to date
				Sept	
				Shs	
County Govt. of Nyeri					
Total					

(Ensure that the amount recorded above as having been received from the Ministry fully reconciles to
the amount recorded by the sending entity Ministry. An acknowledgement note/receipt should be raised
in favour of the sending Ministry).

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Au
	30 Sept	**31 Dec**	**31 Mar**	**30 June**	**Current year**	**Prior p**
5. Rendering of services	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**	
Health Services						
Total revenue from the rendering of services	**91,059,293**	135,969,768.00				

	0.00	0.00	0.00	0.00	0.00	0.00
Sale of electricity	0.00	0.00	0.00	0.00	0.00	0.00
Sale of water	0.00	0.00	0.00	0.00	0.00	0.00
Total revenue from the sale of goods	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sept	31 Dec	31Mar	30 Jun	Current year	Prior year
	Shs	Shs	Shs	Shs	Shs	Shs
6. Rental revenue from facilities and equipment						
Straight-lined operating lease receipts	0.00	0.00	0.00	0.00	0.00	0.00
Contingent rentals	0.00	0.00	0.00	0.00	0.00	0.00
Total rentals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

7. Finance income - external investments						
Cash investments and fixed deposits	0.00	0.00	0.00	0.00	0.00	0.00
Total finance income – external investments	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

8. Finance income - outstanding receivables						
Service, water and electricity debtors	0.00	0.00	0.00	0.00	0.00	0.00
Total receivables finance income – outstanding	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

9. Other income	0.00	0.00	0.00	0.00	0.00	0.00
Insurance recoveries	0.00	0.00	0.00	0.00	0.00	0.00
Bulk infrastructure levies	0.00	0.00	0.00	0.00	0.00	0.00
Infrastructure improvement fee	0.00	0.00	0.00	0.00	0.00	0.00
Other income	0.00	0.00	0.00	0.00	0.00	0.00
Services concession income	0.00	0.00	0.00	0.00	0.00	0.00
Skills development levy	0.00	0.00	0.00	0.00	0.00	0.00
Total other income	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sep	**31 Dec**	**31 Mar**	**30 June**	**Current year**	**Prior year**
	Shs	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**
10. Goods and Services	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Electricity						
Water						
Total good and services						

11. Employee costs						
Salaries and wages						
Employee related costs - contributions to pensions and medical aids	0.00	0.00	0.00	0.00	0.00	0.00
Travel, motor car, accommodation, subsistence and other allowances	0.00	0.00	0.00	0.00	0.00	0.00
Housing benefits and allowances	0.00	0.00	0.00	0.00	0.00	0.00
Overtime payments	0.00	0.00	0.00	0.00	0.00	0.00
Performance and other bonuses	0.00	0.00	0.00	0.00	0.00	0.00
Social contributions	0.00	0.00	0.00	0.00	0.00	0.00
Expenditure recharged to capital projects	0.00	0.00	0.00	0.00	0.00	0.00
Employee costs						

*(**Note:** Employee benefits are those paid through the payroll. If travel and other allowances are a reimbursement of in the line of duty, they should be disclosed under general expenses).*

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sep	31 Dec	31 Mar	30 June	Current year	Prior year
	Shs	Shs	Shs	Shs	Shs	Shs
12. Remuneration of directors						
Chairman's Honoraria						
Directors emoluments						
Other allowances						

Total director emoluments						

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sep	31 Dec	31 Mar	30 June	Current year	Prior year
	Shs	Shs	Shs	Shs	Shs	Shs
13. Depreciation and amortization expense						
Property, plant and equipment	0.00	0.00	0.00	0.00	0.00	0.00
Intangible assets	0.00	0.00	0.00	0.00	0.00	0.00
Investment property carried at cost	0.00	0.00	0.00	0.00	0.00	0.00
Total depreciation and amortization	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

14. Repairs and maintenance	QT 1	QT 2	QT 3	QT 4	Cumulative to date	A Au
Maintenance Expenses-motor Vehicles						
Maintenace of plant ,machinery & equipment						
Maintenance of office furniture						
Maintenance of Medical Dental Equipment						
Maintenance of Building and Stations-non-residential						
Maintenance of computers,software & networks						
Total repairs and maintenance						

15. Contracted services	QT 1	QT 2	QT 3	QT 4	Cumulative to date
	30 Sep	31 Dec	31 Mar	30 June	Current year
Contracted Guards and Cleaning Services					

Contracted Technical Services					
Contracted professional Services					
Total contracted services					

16. Grants and subsidies	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sep	31 Dec	31 Mar	30 June	Current year	Prior year
Community development	0.00	0.00	0.00	0.00	0.00	0.00
Education initiatives and programs	0.00	0.00	0.00	0.00	0.00	0.00
Social development	0.00	0.00	0.00	0.00	0.00	0.00
Community trust	0.00	0.00	0.00	0.00	0.00	0.00
Sporting bodies	0.00	0.00	0.00	0.00	0.00	0.00
Total grants and subsidies	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

IX. NOTES TO THE FINANCIAL STATEMENTS (Continued)

Description	QT 1	QT 2	QT 3	Q4
	30th Sept	31st Dec	31st March	30th June
Gas Expenses				
Telephone and Mobile Phone Services				
Internet Connections				
Refund of Medical Expenses				
Courier & postal services				
Travel & accomodation	146,800	364,000		
Daily Subsistence allowance				
Publishing and Printing				
Subscription to Newspapers				
Advertising and Publicity				
Travel Alllowance				
Training Expenses	1,025,600	893,400		
Catering				
Boards,committees and conferences	136,600	182,900		
Medical drugs				
Non -pharmaceuticals				
Purchase of Fungicides Insecticide and Sprays				
Chemicals and Industrial Gases				

Purchase of Fungicides Insecticide and Sprays				
Laboratory materials				
Food and Rations				
Uniforms & clothings-staff				
purchase of bedding & linen				
Procurement of xray consumables				
Specilized materials				
General Office Supplies				
Supplies and accessories for Computers and Printers				
Sanitary and Cleaning Materials Supplies and Services				
Refined fuel for transport	150,000	0		
Refined fuels				
Other Fuels				
Bank charges				
Mecal Expenses				
Membership fees, dues and subscription				
Purchase of Household and Institutional Appliances				
Purchase of office furniture				
Purchase of computers,printers				
Purchase of exchange				
Purchase of lighting equipment				
Purchase of medical & dental equipment		328,000		
Purchase of ICT networking & communication				
Purchase of Software				
Recurrent Transfers	105,357,409	35,018,388		
TOTAL	106,816,409	36,479,378		

17. Finance costs						
Borrowings (amortized cost)**	0.00	0.00	0.00	0.00	0.00	0.00
Finance leases (amortized cost)	0.00	0.00	0.00	0.00	0.00	0.00
Unwinding of discount	0.00	0.00	0.00	0.00	0.00	0.00
Bank overdrafts	0.00	0.00	0.00	0.00	0.00	0.00
Total finance costs	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

*****Borrowing costs relate to interest expense relating to acquisition of non- current assets that does not qualify for Capitalisation under the PPE.

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sep	31 Dec	31 Mar	30 June	Current year	Prior year
	Shs	Shs	Shs	Shs	Shs	Shs
18. Gain on sale of assets	0.00	0.00	0.00	0.00	0.00	0.00
Property, plant and equipment	0.00	0.00	0.00	0.00	0.00	0.00
Other assets	0.00	0.00	0.00	0.00	0.00	0.00
Total gain on sale of assets	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

19. Unrealized gain on fair value of investments						
Investments at fair value	0.00	0.00	0.00	0.00	0.00	0.00
Total unrealized gain	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

20. Impairment loss						
Property, plant and equipment	0.00	0.00	0.00	0.00	0.00	0.00
Intangible assets	0.00	0.00	0.00	0.00	0.00	0.00
Total impairment loss	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

21. Taxation						
Current income tax:						
Current income tax charge	0.00	0.00	0.00	0.00	0.00	0.00
Deferred tax:						
Relating to original and reversal of temporary differences	0.00	0.00	0.00	0.00	0.00	0.00
Income tax expense reported in the statement of financial performance	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

22. Cash and cash equivalents						
Current account	63,405,212	139,872,163				
On - call deposits	23,990,537	25,357,674				
Fixed deposits account						
Staff car loan/ mortgage						
Others(Cash in hand)						
Total cash and cash equivalents	**87,395,749**	**165,229,837**				

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

24 (a) Detailed analysis of the cash and cash equivalents

		QT 1	QT 2	QT 3	QT 4	C
Financial institution	**Account number**	**30-Sep**	**31-Dec**	**31-Mar**	**30-Jun**	
		Shs 000	**Shs 000**	**Shs 000**	**Shs 000**	
a) **Current account**						
Kenya Commercial bank						
Co-op Bank-Nyeri	1.14199E+12	63,405,212				
Sub- total		63,405,212				
b) On - call deposits						
Kenya Commercial bank-Nyeri		23,990,537	0	0	0	
		0	0	0	0	
Sub- total		23,990,537	**0**	**0**	**0**	
c) Fixed deposits account						
Kenya Commercial bank						
Bank B						
Sub- total						
d) Staff car loan/ mortgage						
Kenya Commercial bank		0	0	0	0	
Bank B		0	0	0	0	
Sub- total		**0**	**0**	**0**	**0**	
e) Others(specify)		0	0	0	0	
Cash in transit		0	0	0	0	
cash in hand (Hospitals and HFs)						
M pesa		0				
Sub- total		**0**				
Grand total		87,395,395				

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sept	**31 Dec**	**31 Mar**	**30 Jun**	**Current year**	**Prior year**
	Shs	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**
25 Receivables from exchange transactions						
Current receivables						
Service ,water and electricity debtors	0.00	0.00	0.00	0.00	0.00	0.00
Other exchange debtors	0.00	0.00	0.00	0.00	0.00	0.00
Less: impairment allowance	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Total current receivables	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Non-current receivables						
Sporting bodies	0.00	0.00	0.00	0.00	0.00	0.00
Public organizations	0.00	0.00	0.00	0.00	0.00	0.00
Less: impairment allowance	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Current portion transferred to current receivables	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Total non-current receivables	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Total receivables	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

26.Receivables from non-exchange contracts						
Current receivables						
Property tax debtors	0.00	0.00	0.00	0.00	0.00	0.00
Other debtors (non-exchange transactions)	0.00	0.00	0.00	0.00	0.00	0.00
Less: impairment allowance	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Total current receivables	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

	0-30 days	60-90 days	90-120 days	Over 1 year old	Total
	Shs '000	**Shs'000**	**Shs'000**	**Shs '000**	**Shs'000**
26 (a) Receivables in arrears					
Trade receivables	0.00	0.00	0.00	0.00	0.00
Student receivables	0.00	0.00	0.00	0.00	0.00
Staff receivables	0.00	0.00	0.00	0.00	0.00
Others(specify)	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**

Note: The total column of individual receivables in arrears should tie to the respective elements in note 25 and 26

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sept	31 Dec	31 Mar	30 Jun	Current year	Prior year
	Shs	Shs	Shs	Shs	Shs	Shs
27. Inventories						
Consumable stores	0.00	0.00	0.00	0.00	0.00	0.00
Medical supplies	0.00	0.00	0.00	0.00	0.00	0.00
Spare parts and meters	0.00	0.00	0.00	0.00	0.00	0.00
Water for distribution	0.00	0.00	0.00	0.00	0.00	0.00
Other goods held for resale	0.00	0.00	0.00	0.00	0.00	0.00
Catering	0.00	0.00	0.00	0.00	0.00	0.00
Total inventories at the lower of cost and net realizable value	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

28. Investments						
a) Investment in Treasury bills and bonds						
Financial institution						
CBK	0.00	0.00	0.00	0.00	0.00	0.00
CBK	0.00	0.00	0.00	0.00	0.00	0.00
Sub- total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
b) Investment with Financial Institutions/ Banks						
Bank x	0.00	0.00	0.00	0.00	0.00	0.00
Bank y	0.00	0.00	0.00	0.00	0.00	0.00
Sub- total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
c) Equity investments (specify)						
Equity/ shares	0.00	0.00	0.00	0.00	0.00	0.00
Sub- total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Grand total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

28 (a) Shareholding in other entities

For investments in equity share listed under note 28 (c) above, list down the equity investments under the following categories:

Name of entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Current year	Prior year
	%	%	%	Shs	Shs	Shs
Entity A	0.00	0.00	0.00	0.00	0.00	0.00
Entity B	0.00	0.00	0.00	0.00	0.00	0.00
Entity C	0.00	0.00	0.00	0.00	0.00	0.00
Entity D	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	Land and Buildings	Motor vehicles	Furniture and fittings	Computers	Other	Plant and equipment	Capital Work in progress	Total
29. Property, plant and equipment								
Cost	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**
At 1July 2014	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Additions	0.00	0.00	0.00	**-**	**0.00**	**-**	**0.00**	**0.00**
Disposals	(0.00)	(0.00)	**-**	**-**	(0.00)	**-**	(0.00)	**(0.00)**
Transfers/adjustments	0.00	(0.00)	**0.00**	(0.00)	(0.00)	**-**	**0.00**	**(0.00)**
At June 2015	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Additions	0.00	0.00	0.00	-	0.00	0.00	0.00	**0.00**
Disposals	(0.00)	-	-	-	(0.00)	-	(0.00)	**(0.00)**
Transfer/adjustments	(0.00)	0.00	0.00	(0.00)	(0.00)	-	0.00	**(0.00)**
At end of the quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Depreciation and impairment								
At 1July 2013	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	-	(0.00)	**(0.00)**
Depreciation	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	-	(0.00)	**(0.00)**
Impairment	(0.00)	-	-	-	(0.00)	-	-	**(0.00)**
At30 June2015	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Depreciation	(0.00)	(0.00)	(0.00)	-	(0.00)	(0.00)	(0.00)	**(0.00)**
Disposals	0.00	-	-	-	0.00	-	0.00	**0.00**
Impairment	(0.00)	(0.00)	-	-	(0.00)	-	-	**(0.00)**
Transfer/adjustment	0.00	(0.00)	(0.00)	0.00	(0.00)	-	(0.00)	**0.00**
At end of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Net book values								
At end of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
At30 June2015	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

NB: Document any other class of assets in your organisation under the class heading' others.

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sept	**31 Dec**	**31 Mar**	**30 Jun**	**Current year**	**Prior year**
	Shs	**Shs**	**Shs**	**Shs**	**Shs**	**Shs**
30. Intangible assets-software						
Cost						
At beginning of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Additions	0.00	0.00	0.00	0.00	0.00	0.00
At end of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Additions–internal development	0.00	0.00	0.00	0.00	0.00	0.00
At end of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Amortization and impairment						
At beginning of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Amortization	0.00	0.00	0.00	0.00	0.00	0.00
At end of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Impairment loss	0.00	0.00	0.00	0.00	0.00	0.00
At end of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
NBV	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

31. Investment property						
At beginning of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
Additions	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
At end of quarter	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

32. Trade and other payables from exchange transactions						
Trade payables	0.00	0.00	0.00	0.00	0.00	0.00
Payments received in advance	0.00	0.00	0.00	0.00	0.00	0.00
Employee advances	0.00	0.00	0.00	0.00	0.00	0.00
Third-party payments	0.00	0.00	0.00	0.00	0.00	0.00
Other payables	0.00	0.00	0.00	0.00	0.00	0.00
Total trade and other payables	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sept	31 Dec	31 Mar	30 Jun	Current year	Prior year
	Shs	Shs	Shs	Shs	Shs	Shs
33. Refundable deposits from customers						
Consumer deposits	0.00	0.00		0.00	0.00	0.00
Other deposits	0.00	0.00		0.00	0.00	0.00
Total deposits	**0.00**	**0.00**		**0.00**	**0.00**	**0.00**

34. Deferred income						
National government	0.00	0.00	0.00	0.00	0.00	0.00
International funders	0.00	0.00	0.00	0.00	0.00	0.00
Public contributions and donations	0.00	0.00	0.00	0.00	0.00	0.00
Total deferred income	0.00	0.00	0.00	0.00	0.00	0.00

35. Borrowings						
Balance at beginning of the period	0.00	0.00	0.00	0.00	0.00	0.00
External borrowings during the year	0.00	0.00	0.00	0.00	0.00	0.00
Domestic borrowings during the year	0.00	0.00	0.00	0.00	0.00	0.00
Repayments of external borrowings during the period	0.00	0.00	0.00	0.00	0.00	0.00
Repayments of domestics borrowings during the period	0.00	0.00	0.00	0.00	0.00	0.00
Balance at end of the period	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
The analyses of both external and domestic borrowings are as follows:						

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

	QT 1	QT 2	QT 3	QT 4	Cumulative to date	Actual Audited
	30 Sept	31 Dec	31 Mar	30 Jun	Current year	Prior year
	Shs	Shs	Shs	Shs	Shs	Shs
35. Borrowings (Continued)						
External Borrowings						
Dollar denominated loan from 'A'	0.00	0.00	0.00	0.00	0.00	0.00
Sterling Pound denominated loan from 'B'	0.00	0.00	0.00	0.00	0.00	0.00
Euro denominated loan from 'C'	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00	0.00
Domestic Borrowings						
Kenya Shilling loan from KCB	0.00	0.00	0.00	0.00	0.00	0.00
Kenya Shilling loan from Barclays Bank	0.00	0.00	0.00	0.00	0.00	0.00
Kenya Shilling loan from Consolidated Bank	0.00	0.00	0.00	0.00	0.00	0.00
Total balance at end of the period	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

36. Arrears/ Financial Obligations/ Contingent liabilities N/A

Material arrears in statutory/financial obligations/contingent liability:

As At:		**30 Sept**	**31 Dec**	**31 Mar**	**30 Jun**	**Prior Year**
Loan Arrears:	Principal					
	Interest					
	Total					
Statutory Obligations:	NSSF					
	NHIF					
	PAYE.					
	Corporate Tax.					
	Pension.					
	Pending bills					

NB: This is a disclosure note and hence may not necessarily tie into the primary financial statements

VIII. NOTES TO THE FINANCIAL STATEMENTS (Continued)

37. Projects

Projects implemented by the State Corporation/ SAGA Funded by development partners

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)
1	N/A				
2					

38. Status of Projects completion

(Summarise the status of project completion at the end of each quarter, ie total costs incurred, stage which the project is etc)

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual per quarter	Sources
1							
2							
3							