



NAIROBI CITY COUNTY

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## FINANCE AND ECONOMIC PLANNING AFFAIRS

Office of the County Executive Committee Member

NCC/FIN/DAS/063/2023



30<sup>th</sup> October, 2023

The Clerk ✓

Nairobi City County Assembly

P.O. Box 45844-00100

**NAIROBI**

**RE : SUBMISSION QUARTER 1 REPORTS AND FINANCIAL STATEMENTS**  
**FY 2023 - 2024**

Enclosed please find the Quarterly Report and Financial Statements for the period ended 30<sup>th</sup> September, 2023.

**CHARLES K. KERICH**  
**COUNTY EXECUTIVE COMMITTEE MEMBER**  
**FINANCE AND ECONOMIC PLANNING AFFAIRS**

*PCA L&P.  
Kindly Prepare  
for Today at today's sitting.  
ATTN  
D C/4  
11/11/2023.*

*Del  
Kindly share  
with  
Committee  
31.10.23*







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## COUNTY GOVERNMENT OF NAIROBI CITY

### QUARTERLY REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER 2023

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

## **1. Acronyms and Glossary of Terms**

### **a) Acronyms**

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank

### **b) Glossary of Terms**

Fiduciary Management      The key management personnel who had financial responsibility



*County Government of Nairobi City*  
*Nairobi City County Executive*  
*For the period ended 30<sup>th</sup> September, 2023*

**2. Key Entity Information and Management**

**(a) Background information**

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

Number	Department	Major Responsibility
1.	Finance and Economic Planning Affairs.	<ul style="list-style-type: none"> <li>- Developing and implementing financial and economic policies in the County.</li> <li>- Preparing the annual budget for the county and coordinating the preparation of estimates of revenue and expenditure of the county government.</li> <li>- Coordinating development planning and implementation</li> <li>- Mobilizing resources for funding the budgetary requirements of the county government and putting in place measures to raise revenue and resources.</li> </ul>
2.	Innovation and Digital Economy	<ul style="list-style-type: none"> <li>- Formulating and reviewing County ICT Infrastructure strategy and policy and monitor its implementation;</li> <li>- Coordinate Nairobi County Start Up Stakeholder engagement;</li> <li>- Developing and managing strategic systems including shared services and infrastructure, data, information security, data centres and electronic services of the County; Develop and enforce strategic ICT security initiatives within County including oversight of incident response;</li> </ul>

**County Government of Nairobi City**  
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**For the period ended 30<sup>th</sup> September, 2023**

Number	Department	Major Responsibility
3.	Talents, Skills Development and Care	<ul style="list-style-type: none"> <li>- Pre- Primary Education.</li> <li>- Early Childhood Development.</li> <li>- Sports promotion and development</li> <li>- Talents Identification and Development</li> <li>- Social policy development</li> <li>- Promote socioeconomic empowerment and community development programmes.</li> </ul>
4.	Mobility and Works	<ul style="list-style-type: none"> <li>- To design and operate traffic management system (TMS) to enhance efficient flow of both vehicles and pedestrians</li> <li>- Liaison with National and other agencies in the planning and designing of transport systems within the county</li> <li>- To develop and maintain public transport infrastructure;</li> <li>- To design, develop and maintain institutional facilities to enhance service delivery;</li> <li>- To coordinate energy and lighting infrastructure in the County</li> </ul>
5.	Built Environment and Urban Planning	<ul style="list-style-type: none"> <li>- County land and infrastructure surveying</li> <li>- County valuation services</li> <li>- Land administration and property management</li> <li>- Land registration</li> <li>- County urban development planning and Urban design</li> <li>- County urban development control</li> <li>- Housing development.</li> </ul>



**County Government of Nairobi City**  
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**For the period ended 30<sup>th</sup> September, 2023**

Number	Department	Major Responsibility
		- Urban Renewal
6.	Boroughs Administration and Personnel	<ul style="list-style-type: none"> <li>- The development of policies and plans;</li> <li>- service delivery;</li> <li>- developmental activities to empower the community;</li> <li>- Human Resources Management</li> </ul>
7.	Business and Hustler Opportunities	<ul style="list-style-type: none"> <li>- Promote Micro, Small and Medium Enterprises (MSMEs)</li> <li>- Provide business counselling, advisory and consultancy services.</li> <li>- Ensure fair trading practices within the County</li> <li>- Trade development and Regulation</li> <li>- Markets Management</li> <li>- Markets Infrastructure Development</li> <li>- Promotion of co-operative societies</li> </ul>
8.	Green Nairobi (Environment, Water, Food and Agriculture)	<ul style="list-style-type: none"> <li>- Solid waste Management</li> <li>- Crop, Livestock and fisheries development and management</li> <li>- Water and Sanitation Services</li> <li>- Water pollution control</li> </ul>
9.	Health Wellness and Nutrition, and;	<ul style="list-style-type: none"> <li>- County health facilities and infrastructure administration</li> <li>- Health policy formulation and regulation</li> <li>- Preventive and Promotive Health Services</li> <li>- Medical services</li> <li>- Provide Nutrition Services in the community and Health facilities</li> <li>- School Feeding Program</li> </ul>

Number	Department	Major Responsibility
10.	Inclusivity, Public Participation and Customer Service	<ul style="list-style-type: none"> <li>- Public participation and citizen engagement</li> <li>- Cultural activities, public entertainment and public amenities.</li> <li>- Development and implementation of county tourism Development plans, programmes and projects</li> <li>- Gender mainstreaming</li> <li>- Promote and manage programmes for children, women and persons living with disabilities.</li> </ul>

**(b) Key Management Team**

The County Executive's day-to-day management is under the following key organs:

- Office of the Governor and Deputy Governor
- Finance and Economic Planning Affairs.
- Innovation and Digital Economy
- Talents, Skills Development and Care
- Mobility and Works
- Built Environment and Urban Planning
- Boroughs Administration and Personnel
- Business and Hustler Opportunities
- Green Nairobi (Environment, Water, Food and Agriculture)
- Health Wellness and Nutrition, and;
- Inclusivity, Public Participation and Customer Service



*County Government of Nairobi City*  
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*For the period ended 30<sup>th</sup> September, 2023*

**(c) Fiduciary Management**

The key management personnel who held office during the quarter ended 30<sup>th</sup> September 2023 and who had direct fiduciary responsibility were:

1	CECM - Finance and Economic Planning Affairs	Mr. Charles K. Kerich
2	Accounting Officer - Environment	Mr. Hibrahim Otieno Nyakach
3	Accounting Officer - Water and Sewerage	Mr. Oscar Omoke Ocholla
4	Accounting Officer - Mobility	Mr. Boniface Karimi Nyamu
5	Accounting Officer - Works	Mr. George Kimutai Tirop
6	Accounting Officer - Finance	Ms. Asha Abdi
7	Accounting Officer - Revenue Administration	Mr. Wilson Njoroge Gakuya
8	Accounting Officer - Business and Hustler Opportunities	Ms. Zipporah Njeri Mwangi
9	Accounting Officer - Cooperatives	Mr. Geoffrey Akumali Atiel
10	Accounting Officer - ICT Infrastructure	Mr. John Murungi Lintari
11	Accounting Officer - Digital Economy and Startups	Mr. Victor Otieno Ogolla
12	Accounting Officer - Smart Nairobi	Mr. Tirus Wainaina Njoroge
13	Accounting Officer - Lands	Mrs. Cecilia Wangari Koigu
14	Accounting Officer- Urban Development and Planning	Mr. Patrick Analo Akivaga
15	Accounting Officer - Housing and Urban Renewal	Mrs. Marion Nyawira Rono
16	Accounting Officer - City Culture, Arts and Tourism	Mr. Clement Rapundo Sijenji
17	Accounting Officer - Gender and Inclusivity	Ms. Maryan Dubow Dahir
18	Accounting Officer - ECD and Vocational Training	Mr. Ahmed Mohammed Abdi
19	Accounting Officer - Youth, Talent and Sports	Mr. Oscar Mufunga Igaida
20	Accounting Officer - Social Services	Mr. George Mutiso Musembi
21	Accounting Officer - Public Service	Mrs. Janet Omollo Opiata
22	Accounting Officer - Health Facilities	Mr. Geoffrey Omoke Mosiria
23	Accounting Officer - Public Health	Mr. Tom Michira Nyakaba
24	Accounting Officer - Medical Services	Mr. Irene Njeri Muchoki
25	Accounting Officer - Office of the Governor	Ms. Priscilla Muthoni Mahinda
26	Accounting Officer - Security and Compliance	Mr. Tony Michael Kimani
27	Accounting Officer - Disaster Management and Coordination	Mr. Bramwell Wesangula Simiyu
28	Accounting Officer - Public Engagement, Citizen Engagement and Customer Service	Ms. Lydia Wambui Mathia
29	Acting Accounting Officer - Economic Planning	Ms. Asha Abdi
30	Acting Accounting Officer - Boroughs and Sub County Administration	Ms. Lydia Wambui Mathia
31	Acting Accounting Officer - Markets and Trade	Mr. Geoffrey Akumali Atiel

**County Government of Nairobi City**  
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32	Acting Accounting Officer - Food Agriculture and Natural Resources	Mr. Hibrahim Otieno Nyakach
33	Acting Accounting Officer - Wellness Nutrition and School Feeding	Mr. Irene Njeri Muchoki



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

**(d) Fiduciary Oversight Arrangements**

The Nairobi City County Assembly Budget and Appropriations Committee and Public Accounts Committee provide oversight on County Financial Management. The Budget and Appropriations committee oversees and monitors budget preparation and implementation while the Public Accounts Committee reviews all reports of the Auditor-general in matters related to the management of finances. The County has an established audit committee which strengthens the independence and the processes around internal auditing.

**e) County Executive Headquarters**

P.O. Box 30075 00100,  
City Hall Building,  
City Hall Way,  
**NAIROBI, KENYA**

**f) County Executive Contacts**

Telephone: (254) 20 224281, (254) 20 2216151

E-mail: [info@nairobi.go.ke](mailto:info@nairobi.go.ke)

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

**g) County Executive Bankers**

**1. Central Bank of Kenya**

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

2. Other Commercial Banks

(i) Equity Bank,

Equity Centre Branch,  
P.O Box 75104-00200,  
**NAIROBI, KENYA**

(ii) National Bank,

Kenyatta Avenue Branch,  
P.O Box 30645 -00100,  
**NAIROBI, KENYA.**

(iii) Kenya Commercial Bank

Moi Avenue Branch  
P.O Box 30081 – 00100  
**NAIROBI, KENYA**

(iv) Co-operative Bank

City Hall Branch  
P.O Box 44805 - 00100  
**NAIROBI, KENYA**

**h) Independent Auditor**

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA**



*County Government of Nairobi City*  
*Nairobi City County Executive*  
*For the period ended 30<sup>th</sup> September, 2023*

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**i) Principal Legal Adviser**

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

**NAIROBI, KENYA**

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**j) County Attorney**

P.O. Box 30075 00100,

City Hall Building,

City Hall Way,

**NAIROBI, KENYA**

### **3. Foreword By The CECM For Finance And Economic Planning**

The Quarterly financial statements have been prepared pursuant to sections 163,164 and 165 of the PFMA, 2012, a requirement that the county has consistently obliged to since the onset of devolution. The Reports and Financial Statements for the quarter have been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. These Quarterly financial statements are for the 3 months' period ended 30th September, 2023. Other than being a conformation to regulatory requirements, these statements provide the county an opportunity for self-assessment in all financial matters, as a process of learning and continuous improvement in management of public resources.

The constitution 2010, through part two of the fourth schedule, allocated fourteen functions and powers to be delivered by the counties, as affirmed by article 186 (1). These functions are;

1. Agriculture, including; Crop and animal husbandry; Livestock sale yards; County abattoirs; Plant and animal disease control; and Fisheries.
2. County health services, including, in particular; County health facilities and pharmacies; Ambulance services; Promotion of primary health care; Licensing and control of undertakings that sell food to the public; Veterinary services (excluding regulation of the profession); Cemeteries, funeral parlours and crematoria; and Refuse removal, refuse dumps and solid waste disposal.
3. Control of air pollution, noise pollution, other public nuisances and outdoor advertising.
4. Cultural activities, public entertainment and public amenities, including; Betting, casinos and other forms of gambling; Racing; Liquor licensing; Cinemas; Video shows and hiring; Libraries; Museums; Sports and cultural activities and facilities; and County parks, beaches and recreation facilities.
5. County transport, including; County roads; Street lighting; Traffic and parking; Public Road transport; and Ferries and harbours, (excluding the regulation of international and national shipping and matters related thereto)
6. Animal control and welfare, including; Licensing of dogs; and Facilities for the accommodation, care and burial of animals.
7. Trade development and regulations, including; Markets; Trade licences (excluding regulation of professions); Fair trading practices; Local tourism; and Cooperative societies.
8. County planning and development, including; Statistics; Land survey and mapping; Boundaries and fencing; Housing; and Electricity and gas reticulation and energy regulation.
9. Pre-primary education, village polytechnics, home craft centres and childcare facilities.
10. Implementation of specific national government policies on natural resources and environmental conservation, including; Soil and water conservation; and Forestry.

**County Government of Nairobi City**  
**Nairobi City County Executive**  
**For the period ended 30<sup>th</sup> September, 2023**

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11. County public works and services, including; Storm water management systems in built-up areas; and, Water and sanitation services.
12. Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

For delivery of these functions within Nairobi County, various structures exist, with clearly defined roles. Nairobi City County Government is a product of devolution which was introduced by Article 6 and 174 of the constitution, and therefore a government exists as per article 176 (1), with both the County Assembly and the County Executive in existence. For efficient delivery of the functions, the county government has existing functional structure as guided by different legislation.

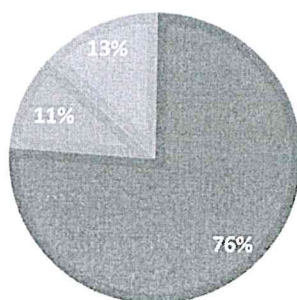
The Nairobi City Water and Sewerage Company Ltd. was incorporated in December 2003 under the Companies Act cap 486. It is a wholly owned subsidiary of Nairobi City County and its main responsibility is to provide clean water and sewerage services to the city, in a financially sustainable manner and within the government regulations and the Water Act 2016 (Previously Water Act 2002).

During the quarter requisition from County Revenue Fund was Kshs 4,678,306,054. Expenditure for the quarter was Kshs 3,238,541,838 comprising Compensation of Employees Kshs 2,462,209,677 ,Use of Goods Kshs 341,530,720 and transfer to County Assembly Kshs 434,801,441. The chart depicts percentage of expenditure.

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**1ST QUARTER 2023/2024 EXPENDITURE  
ANALYSIS**

■ Compensation to Employees      ■ Use of Goods and Services  
■ Transfers to other Government Entities





The implementation of the development objectives in the CIDP 2018-2022 was concluded in the FY 2022/2023. Implementation of the third generation CIDP (2023-2027) commenced in the FY 2023/24, with emphasis being on restoring Nairobi into a city of order, dignity and opportunities for all. A total budget of Ksh. 42.3 B has been allocated towards this, comprised of Ksh. 28.3B for recurrent expenditure and Ksh. 14 B for development. Being the capital city of Kenya, and given the high and ever-growing population, the resources required for adequate service provision remain too huge for the county to meet. We therefore continuously pursue strategies to improve our own source revenues, and also leverage on alternative sources of financing to ensure the development targets are achieved and the expectations of Nairobi residents are met.



.....  
**CECM Finance and Economic Planning**  
**County Government of Nairobi**

#### **4. Statement of Management Responsibilities**

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended 30<sup>th</sup> September, 2023. This responsibility includes:

(i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county government; (v) selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic planning accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for Finance and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended 30<sup>th</sup> September, 2023, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

**Statement Of Management Responsibilities (Continued)**

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

**Approval of the financial statements**

The County Government's financial statements were approved and signed by the CEC member for finance on 26<sup>th</sup> October 2023



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**County Executive Committee Member – Finance and Economic Planning**  
**Finance and Economic Planning**

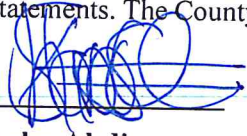


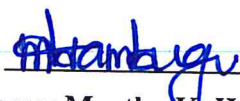
*County Government of Nairobi City*  
*Nairobi City County Executive*  
For the period ended 30<sup>th</sup> September, 2023

**5. Statement of Receipts And Payments For The Period Ended 30<sup>th</sup> September 2023**

		Period ended Sep 30, 2023	2022-2023
	Notes	Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from the CRF	1	4,678,306,054	30,485,249,863
<b>TOTAL RECEIPTS</b>		<b>4,678,306,054</b>	<b>30,485,249,863</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	2,462,209,677	11,185,475,652
Use of goods and services	3	341,530,720	7,672,936,323
Transfers to Other Government Units	4	434,801,441	5,474,876,838
Other grants and transfers	5	-	1,343,550,963
Social Security Benefits	6	-	18,287,282
Acquisition of Assets	7	-	3,547,600,112
Finance Costs, including Loan Interest	8	-	2,611,927
<b>TOTAL PAYMENTS</b>		<b>3,238,541,838</b>	<b>29,245,339,097</b>
<b>SURPLUS/DEFICIT</b>		<b>1,439,764,216</b>	<b>1,239,910,766</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26<sup>th</sup> October 2023 and signed by:

  
Name: Asha Abdi  
Chief Officer Finance

  
Name: Martha K. Wambugu  
Head of County Treasury - Accounting  
ICPAK Member Number: 5435


County Government of Nairobi City  
Nairobi City County Executive  
For the period ended 30<sup>th</sup> September, 2023

6. Statement Of Assets And Liabilities As At 30<sup>th</sup> September 2023

		Period ended Sep 30, 2023	2022-2023
	Notes	KShs	KShs
	Note	Kshs	KShs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	9	2,886,403,920	1,441,968,898
Total Cash and cash equivalents		2,886,403,920	1,441,968,898
Accounts receivables – Outstanding Imprests	10	18,201,060	22,871,865
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,904,604,980</b>	<b>1,464,840,763</b>
<b>FINANCIAL LIABILITIES</b>			
<b>REPRESENTED BY</b>			
Fund balance b/fwd	11	1,464,840,763	224,929,997
Surplus/Deficit for the year		1,439,764,216	1,239,910,766
<b>NET FINANCIAL POSITION</b>		<b>2,904,604,980</b>	<b>1,464,840,763</b>

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 26<sup>th</sup> October 2023 and signed by:

  
Name: Asha Abdi  
Chief Officer Finance

  
Name: Martha K. Wambugu  
Head of County Treasury - Accounting  
ICPAK Member Number: 5435




*County Government of Nairobi City*  
*Nairobi City County Executive*  
For the period ended 30<sup>th</sup> September, 2023

7. Statement of Cash Flows For The Period Ended 30<sup>th</sup> September 2023

		30 Sep 2023	2022-2023
	Notes	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from operating income			
Transfers from the CRF	1	4,678,306,054	30,485,249,863
Payments for operating expenses			
Compensation of Employees	2	-2,462,209,677	- 11,185,475,652
Use of goods and services	3	-341,530,720	- 7,672,936,323
Transfers to Other Government Units	4	-434,801,441	- 5,474,876,838
Other grants and transfers	5	0	- 1,343,550,963
Social Security Benefits	6	0	- 18,287,282
Finance Costs, including Loan Interest	7	0	- 2,611,927
Other Payments	8	-	-
Adjusted for:			
Changes in receivables	12	4,670,805	- 14,497,485
Total Adjustments		4,670,805	- 14,497,485
Net cash flows from operating activities		1,444,435,021.35	4,773,013,393.28
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	7	0	- 3,547,600,112
Net cash flows from investing activities		0	- 3,547,600,112
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Net cash flow from financing activities		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		1,444,435,021.35	1,225,413,281
Cash and cash equivalent at BEGINNING of the year	21A	1,441,968,898	216,555,617
Prior year adjustments	25		
Cash and cash equivalent at END of the year	24	2,886,403,920	1,441,968,898
As per statement of assets		2,886,403,920	1,441,968,898

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 26<sup>th</sup> October 2023 and signed by:

  
Name: Asha Abdi  
Chief Officer Finance

  
Name: Martha K. Wambugu  
Head of County Treasury - Accounting  
ICPAK Member Number: 5435



**NAIROBI COUNTY GOVERNMENT**  
Consolidated Reports and Financial Statements  
For the period ended *30th September, 2023*

**8. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended**

**30<sup>th</sup> September 2023**

Receipt/Expense Item	Original Budget a Kshs	Adjustmen b Kshs	Final Budget c=a+b Kshs	Actual on d Kshs	Budget e=c-d Kshs	% Of f=d/c %
<b>RECEIPTS</b>						
Transfers from the CRF	42,330,470,116		42,330,470,116	4,678,306,054		11%
<b>TOTAL</b>	<b>42,330,470,116</b>	<b>0</b>	<b>42,330,470,116</b>	<b>4,678,306,054</b>		<b>11%</b>
<b>PAYMENTS</b>						
Compensation to Employees	16,322,036,805		16,322,036,805	2,462,209,677	13,859,827,128	15%
Use of Goods and Services	9,776,273,207		9,776,273,207	341,530,720	9,434,742,487	3%
Other Transfers and Emergency	200,000,000		200,000,000	-	200,000,000	0%
Social Security Benefits	120,678,916		120,678,916	-	120,678,916	0%
Acquisition of Assets	13,318,294,390		13,318,294,390	-	13,318,294,390	0%
Transfers to other Government	1,127,396,518		1,127,396,518	434,801,441	692,595,077	39%
Liquor Board	290,571,299		290,571,299	-	290,571,299	0%
Finance Costs, including Loan	1,175,000,000		1,175,000,000	-	1,175,000,000	
<b>TOTAL</b>	<b>42,330,251,135</b>	<b>0</b>	<b>42,330,251,135</b>	<b>3,238,541,838</b>		<b>8%</b>
<b>Surplus/(Deficit)</b>	<b>218,981</b>	<b>-</b>	<b>218,981</b>	<b>1,439,764,216</b>		

The entity financial statements were approved on 26<sup>th</sup> October 2023 and signed by:



**Name: Asha Abdi**  
**Chief Officer Finance**



**Name: Martha K. Wambugu**  
**Head of County Treasury - Accounting**  
**ICPAK Member Number: 5435**

9. Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> September 2023

Receipt/Expense Item	Original Budget a Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% Of Utilization f=d/c % %
<b>RECEIPTS</b>						
Transfers from the CRF	29,631,329,081	-	29,631,329,081	4,678,306,054	24,953,023,027	16%
<b>TOTAL</b>	<b>29,631,329,081</b>	<b>-</b>	<b>29,631,329,081</b>	<b>4,678,306,054</b>	<b>24,953,023,027</b>	<b>16%</b>
<b>PAYMENTS</b>						
Compensation to Employees	16,322,036,805	-	16,322,036,805	2,462,209,677	13,859,827,128	15%
Use of Goods and Services	9,571,273,207	-	9,571,273,207	341,530,720	9,229,742,487	4%
Other Transfers and	200,000,000	-	200,000,000	-	200,000,000	0%
Social Security Benefits	120,678,916	-	120,678,916	-	120,678,916	0%
Acquisition of Assets	453,641,906	-	453,641,906	-	453,641,906	0%
Transfers to other Government	1,027,396,518	-	1,027,396,518	434,801,441	592,595,077	42%
Liquor Board	220,571,299	-	220,571,299	-	220,571,299	0%
Finance Costs, including Loan	400,000,000.0	-	400,000,000	-	400,000,000	0%
<b>TOTAL</b>	<b>28,315,598,651</b>	<b>-</b>	<b>28,315,598,651</b>	<b>3,238,541,838</b>	<b>25,077,056,813</b>	<b>11%</b>
<b>Surplus/(Deficit)</b>	<b>1,315,730,430</b>	<b>-</b>	<b>1,315,730,430</b>	<b>1,439,764,216</b>	<b>-124,033,786</b>	

The entity financial statements were approved on 26<sup>th</sup> October 2023 and signed by:



Name: Asha Abdi  
Chief Officer Finance



Name: Martha K. Wambugu  
Head of County Treasury - Accounting  
ICPAK Member Number: 5435

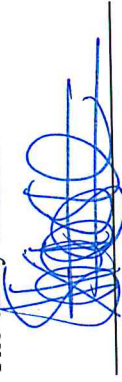


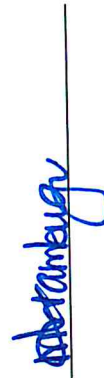
County Government of Nairobi City  
Nairobi City County Executive  
For the period ended 30<sup>th</sup> September, 2023

10. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> September 2023

Receipt/Expense Item	Original Budget A Kshs	Adjustments b Kshs	Final Budget c=a+b Kshs	Actual on Comparable Basis d Kshs	Budget Utilization Difference e=c-d Kshs	% Of Utilization f=d/c %
<b>RECEIPTS</b>						
Transfers from the CRF	12,699,141,035		12,699,141,035	-	12,699,141,035	0%
<b>TOTAL</b>	<b>12,699,141,035</b>	<b>0</b>	<b>12,699,141,035</b>	<b>-</b>	<b>12,699,141,035</b>	<b>0%</b>
<b>PAYMENTS</b>						
Compensation to Employees	-	-	-	-	-	
Use of Goods and Services	205,000,000	-	205,000,000	-	205,000,000	
Other Transfers and Emergency Relief	-	-	-	-	-	
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	12,864,652,484		12,864,652,484		12,864,652,484	0%
Transfers to other Government Entities	100,000,000		100,000,000		100,000,000	0%
Liquor Board	70,000,000		70,000,000		70,000,000	0%
Finance Costs, including Loan Interest	775,000,000		775,000,000		775,000,000	
<b>TOTAL</b>	<b>14,014,652,484</b>	<b>0</b>	<b>14,014,652,484</b>	<b>0</b>	<b>14,014,652,484</b>	<b>0%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-1,315,511,449</b>	

The entity financial statements were approved on 26<sup>th</sup> October 2023 and signed by:





Name: Asha Abdi  
Chief Officer Finance

Name: Martha K. Wambugu  
Head of County Treasury - Accounting  
ICPAK Member Number: 5435



11. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> September 2023

Programme/Sub-Programme	Original budget		Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization	
	2023	Kshs	2023	2023	2023	2023	Kshs
0701010 SP.1.1 General Administration Planning and Support Services	137,315,242		-	137,315,242	6,865,650	5	
0701010 SP.1.1 General Administration Planning and Support Services	137,315,242		-	137,315,242	6,865,650	5	
<b>Total 531100000 COUNTY PUBLIC SERVICE BOARD</b>	<b>137,315,242</b>		<b>-</b>	<b>137,315,242</b>	<b>6,865,650</b>	<b>5</b>	
0701015310 Assets Management Services	217,500,000		-	217,500,000	1,000,000	0	
0701065310 sp1.6 Accounting Services	238,000,000		-	238,000,000	13,256,200	6	
070115310 Debt Management Services	1,351,000,000		-	1,351,000,000	239,302,570	18	
0718085310 Sp8 Supply Chain Management	128,318,757		-	128,318,757	21,190,302	17	
0718015310 Sp1 General Administration & Support Services	975,044,718		-	975,044,718	304,824,030	31	
0701075310 sp1.7 Budget Formulation Coordination and mgt	133,499,947		-	133,499,947	14,088,300	11	

*County Government of Nairobi City*  
*Nairobi City County Executive*  
**For the period ended 30<sup>th</sup> September, 2023**

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
0719010 SP 3.1 Fiscal Policy Formulation, Development and Management	175,000,000	-	175,000,000	18,390,000	11
<b>Total 5314000000 FINANCE &amp; ECONOMIC PLANNING</b>	<b>3,218,363,422</b>	-	<b>3,218,363,422</b>	<b>612,051,402</b>	<b>19</b>
0701010 SP.1.1 General Administration Planning and Support Services	522,797,530	-	522,797,530	32,242,276	6
0710010 S.P.5.1 Human Resource Management	1,599,470,762	-	1,599,470,762	-	-
0710020 S.P.5.2 Human Resource Development	117,172,507	-	117,172,507	-	-
		-			
<b>Total 5320000000 PUBLIC SERVICE MANAGEMENT</b>	<b>2,239,440,799</b>	-	<b>2,239,440,799</b>	<b>32,242,276</b>	<b>1</b>
0106010 SP.6.1 Administration, Planning & Support Services	207,410,937	-	207,410,937	23,703,655	11
019015310: Crop Development and Management	30,093,928	-	30,093,928	37,300	0
0119025310: Fisheries Development and mangement	27,300,130	-	27,300,130	35,200	0
0119035310: Livestock Resources management and development	27,392,192	-	27,392,192	63,000	0



Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
0116015310 sp 10.1 Animal Research, Diseases, Pest Control & Quality Assurance	28,171,991	-	28,171,991	42,425	0
0117015310 sp 11.1 Forestry Services	68,000,000	-	68,000,000	50,000	0
0118015310 sp18:1 Food Systems and Surveillance Services	21,441,114	-	21,441,114	-	-
5321000900 Agriculture Committees	2,551,000	-	2,551,000	-	-
5321000800 Agricultural Development Support Project	5,507,770	-	5,507,770	-	-
<b>Total 5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES &amp; FORESTRY</b>	<b>417,869,062</b>	-	<b>417,869,062</b>	<b>23,931,580</b>	<b>6</b>
1001015310 Sp1 General Administration & Support Services	1,096,039,622	-	1,096,039,622	51,461,753	5
Parks & Open Spaces Section	30,000,000	-	30,000,000	-	-
Solid Waste Management Section	1,306,040,000	-	1,306,040,000	-	-
Environmental Monitoring Compliance & Enforcement	20,000,000	-	20,000,000	-	-
Energy & Natural resources department	315,000,000	-	315,000,000	-	-



*County Government of Nairobi City  
Nairobi City County Executive  
For the period ended 30<sup>th</sup> September, 2023*

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
Climate change and air quality	42,000,000	-	42,000,000	-	-
<b>Total 5323000000</b>					
<b>ENVIROMENT, WATER, ENERGY &amp; NATURAL RESOURCES</b>	<b>2,809,079,622</b>	-	<b>2,809,079,622</b>	<b>51,461,753</b>	<b>2</b>
0214015310 sp 8.1 Ward Development & Administration	2,047,375,466	-	2,047,375,466	-	-
<b>Total 5325000000 WARD DEVELOPMENT FUND</b>	<b>2,047,375,466</b>	-	<b>2,047,375,466</b>	-	-
5326000100 Emergency Fund	200,000,000	-	200,000,000	-	-
		-			
<b>5326000000 EMERGENCY FUND</b>	<b>200,000,000</b>	-	<b>200,000,000</b>	-	-
5329000100 Office Of County Secretary Headquarters	826,031,862	-	826,031,862	51,274,149	6
5329000200 Records Management	31,511,004	-	31,511,004	-	-
5329000300 Research Policy & Development	5,348,942	-	5,348,942	-	-
5329001101 Boroughs, Sub County Administration	1,524,914,947	-	1,524,914,947	180,787,578	12
5329000401 County Executive	289,589,837	-	289,589,837	30,338,436	10

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
5329000500 Reforms and Performance Contracting	12,984,171	-	12,984,171	-	-
5329000600 Monitoring & Evaluation					
5329000701 Executive Management Office	8,197,171	-	8,197,171	-	-
5329000800 Executive Communication	166,906,726	-	166,906,726	-	-
5329000900 Inter Governmental Relations Headquarters	30,494,686	-	30,494,686	-	-
5329001001 Donor Coordination and Stakeholders Engagement	22,836,895	-	22,836,895	-	-
	87,564,522	-	87,564,522	-	-
0724055310 Inspectorate	1,988,318,724	-		289,301,409	15
0724015310 sp 24.1 investigative Services	66,921,747	-	66,921,747	6,648,563	10
072601510: Fire & Disaster Management	408,083,045	-	408,083,045	39,849,649	10
5329001900 Ambulance Services	4,805,989	-	4,805,989	-	-
5329002000 Disaster Risk Reduction	47,093,913	-	47,093,913	-	-
0718095310 Sp9 Audit	101,641,013	-	101,641,013	7,935,754	8



*County Government of Nairobi City*  
*Nairobi City County Executive*  
**For the period ended 30<sup>th</sup> September, 2023**

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
<b>5329000000 BOROUGHS AND PUBLIC ADMINISTRATION</b>	<b>5,623,245,194</b>	-	<b>5,623,245,194</b>	<b>606,135,536</b>	<b>11</b>
0725015310 sp 25.1 legal services	267,622,287	-	267,622,287	13,417,986	5
<b>5330000000 COUNTY ATTORNEY</b>	<b>267,622,287</b>	-	<b>267,622,287</b>	<b>13,417,986</b>	<b>5</b>
5331000100 ICT Headquarters	98,443,659	-	98,443,659	12,743,138	13
5331000200 Digital Economy	18,745,000	-	18,745,000	-	-
5331000301 E-Learning Headquarters	11,000,000	-	11,000,000	-	-
5331000400 Start ups	10,275,000	-	10,275,000	-	-
5331000500 Smart Nairobi	240,000,000	-	240,000,000	-	-
5331000601 Information Security Headquarters	6,715,000	-	6,715,000	-	-
5331000701 Infrastructure	43,585,000	-	43,585,000	-	-
<b>5331000000 INNOVATION AND DIGITAL ECONOMY</b>	<b>428,763,659</b>	-	<b>428,763,659</b>	<b>12,743,138</b>	<b>3</b>



**Nairobi City County Executive**  
**For the period ended 30<sup>th</sup> September, 2023**

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
5332000100 HIV/AIDS prevention and control unit	1,000,000	-	1,000,000	-	-
5332000200 TB control unit	900,000	-	900,000	-	-
5332000300 Malaria control & Other Communicable Diseases unit	900,000	-	900,000	-	-
5332000400 Environmental Public Health	10,000,000	-	10,000,000	-	-
5332000500 Health policy and Regulations	55,000,000	-	55,000,000	-	-
5332000600 Coroner Services	84,000,000	-	84,000,000	-	-
5332000700 Nairobi County Public Health Emergency Response	80,200,000	-	80,200,000	-	-
5332000801 Mbagathi District Hospital	105,000,000	-	105,000,000	-	-
5332000901 Pumwani Maternity Hospital	76,800,000	-	76,800,000	-	-
5332001000 Mama Lucy Hospital	196,000,000	-	196,000,000	-	-
5332001100 Mama Margaret Uhuru Kenyatta Hospital	5,000,000	-	5,000,000	-	-
5332001201 Mutuini Hospital	44,200,000	-	44,200,000	-	-

**County Government of Nairobi City  
Nairobi City County Executive  
For the period ended 30<sup>th</sup> September, 2023**

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
5332001401 Health planning and financing	108,165,000	-	108,165,000	-	-
5332001501 Health centers & dispensaries	505,228,250	-	505,228,250	-	-
5332001601 Pumwani Nursing School	35,655,000	-	35,655,000	-	-
5332001700 Health Commodities	400,000,000	-	400,000,000	-	-
5332001900 Primary Health Care	22,635,000	-	22,635,000	-	-
5332002000 Nairobi Medical Insurance	50,000,000	-	50,000,000	-	-
5332002100 Reproductive Health, Maternal Health (RMNCAH)	7,765,000	-	7,765,000	-	-
5332002201 Clinical Services	5,700,000	-	5,700,000	-	-
5332002301 Non-communicable diseases	4,900,000	-	4,900,000	-	-
5332002401 Health Research	4,000,000	-	4,000,000	-	-
5332002501 Nutrition Program Promotion	12,250,000	-	12,250,000	-	-
5332002601 Wellness	9,000,000	-	9,000,000	-	-



Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
5332002801 Health, Wellness & Nutrition Headquarters	6,376,005,086	-	6,376,005,086	934,564,553	15
<b>5332000000 HEALTH WELLNESS &amp; NUTRITION</b>	<b>8,200,303,336</b>	-	<b>8,200,303,336</b>	<b>934,564,553</b>	<b>11</b>
5333000100 Built Environment and Planning Headquarters	367,120,278	-	367,120,278	58,853,679	16
5333000200 Urban Planning Compliance & Enforcement	71,000,000	-	71,000,000	-	-
5333000501 Land Survey, GIS and Mapping	26,000,000	-	26,000,000	-	-
5333000701 Urban Renewal and Housing Hq	600,000,000	-	600,000,000	-	-
5333000901 Building Services Department	10,000,000	-	10,000,000	-	-
<b>5333000000 BUILT ENVIRONMENT &amp; URBAN PLANNING</b>	<b>1,074,120,278</b>	-	<b>1,074,120,278</b>	<b>58,853,679</b>	<b>5</b>
5334000101 Mobility and Works Headquarters	914,660,962	-	914,660,962	125,639,205	14
5334000201 Roads	2,284,384,460	-	2,284,384,460	-	-
5334000301 Electrical	406,000,000	-	406,000,000	-	-



County Government of Nairobi City  
Nairobi City County Executive  
For the period ended 30<sup>th</sup> September, 2023

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
5334000401 Building Works	11,160,000	-	11,160,000	-	-
5334000501 Transport	643,435,000	-	643,435,000	50,384,620	8
5334000601 Garage/Transportation	141,350,000	-	141,350,000	-	-
<b>5334000000 MOBILITY AND WORKS</b>	<b>4,400,990,422</b>	<b>-</b>	<b>4,400,990,422</b>	<b>176,023,825</b>	<b>4</b>
5335000100 Education Headquarters	1,752,420,205	-	1,752,420,205	140,370,618	8
5335000200 Early Childhood Development Centers	230,950,000	-	230,950,000	-	-
5335000301 Vocational Training	44,433,024	-	44,433,024	-	-
5335000401 Advisory	400,000	-	400,000	-	-
5335000501 Social Services Headquarters	122,348,766	-	122,348,766	29,943,051	24
5335000601 Community Development	2,750,000	-	2,750,000	-	-
5335000701 Family Welfare	6,050,000	-	6,050,000	-	-
5335000801 Children Services	15,000,000	-	15,000,000	-	-

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
5335000901 Control of Drugs and Pornography	3,950,000	-	3,950,000	-	-
5335001001 Youth, Talent & Sport	47,185,185	-	47,185,185	1,146,153	2
5335001100 Youth Affairs	6,000,000	-	6,000,000	-	-
5335001201 Recreation Services	104,000,000	-	104,000,000	-	-
5335001301 Sports	573,000,000	-	573,000,000	-	-
5335001401 Library Services	6,500,000	-	6,500,000	-	-
<b>5335000000 TALENT SKILLS DEVT &amp; CARE</b>	<b>2,914,987,180</b>	<b>-</b>	<b>2,914,987,180</b>	<b>171,459,822</b>	<b>6</b>
5336000100 Business & Hustler Opportunities Headquarters	472,498,302	-	472,498,302	92,527,245	20
5336000201 Co-operative Development	18,500,000	-	18,500,000	-	-
5336000300 Co-operative Audit	11,500,000	-	11,500,000	-	-
5336000401 Markets Department Headquarters	1,006,000,000	-	1,006,000,000	-	-
5336000500 Weights & Measures Services	36,000,000	-	36,000,000	-	-



County Government of Nairobi City  
Nairobi City County Executive  
For the period ended 30<sup>th</sup> September, 2023

Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
5336000601 Trade Licensing	44,000,000	-	44,000,000	-	-
5336000700 Trade Development Department	275,000,000	-	275,000,000	-	-
5336000801 Micro, Small and Medium Enterprises Development	140,000,000	-	140,000,000	-	-
5336000900 Betting & Gaming Department	54,000,000	-	54,000,000	-	-
<b>Total 5319000000</b>	<b>2,057,498,302</b>	<b>-</b>	<b>2,057,498,302</b>	<b>92,527,245</b>	<b>4</b>
<b>TRADE, COMMERCE, TOURISM &amp; COOPERATIVES</b>					
5337000100 Inclusivity Public participation & Citizen Engagement Headquarters	139,455,565	-	139,455,565	6,791,147	5
5337000201 Public Communications	33,000,000	-	33,000,000	-	-
5337000300 Public participation & Citizen Engagement	34,945,000	-	34,945,000	-	-
5337000401 Customer Care Services	32,555,000	-	32,555,000	-	-
5337000500 City Culture, Arts and Tourism	130,000,000	-	130,000,000	-	-
5337000601 School Feeding	1,723,750,000	-	1,723,750,000	-	-



Programme/Sub-Programme	Original budget 2023	Adjusted budget 2023	Final Budget 2023	Actual on comparable basis 2023	% Budget utilization 2023
5337000700 Gender Mainstreaming & PLDWD	120,000,000	-	120,000,000	-	-
5337000000 INCLUSIVITY PUBLIC PARTICIPATION,& CITIZEN ENGAGEMENT	2,213,705,565	-	2,213,705,565	6,791,147	0
Nairobi Revenue Authority		-			
5338000100 Nairobi Revenue Authority	550,000,000	-	550,000,000	-	-
5338000000 NAIROBI REVENUE AUTHORITY	550,000,000	-	550,000,000	-	-
R5327 LIQUOR LICENSING BOARD	290,571,299	-	290,571,299		
	290,571,299	-	290,571,299		
R5322 COUNTY ASSEMBLY	3,239,000,000	-	3,239,000,000	434,801,441	13
	3,239,000,000	-	3,239,000,000	434,801,441	13
		-			
		-			
<b>Total Voted Expenditure .... KShs.</b>	<b>42,330,251,135</b>	<b>-</b>	<b>42,330,251,135</b>	<b>3,238,541,838</b>	<b>8</b>

**NAIROBI COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**For the period ended 30th September, 2023**

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**12. Significant Accounting Policies**

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

**1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the quarters presented. The financial statements comply with and conform to the form of presentation prescribed by PSASB.

**2. Reporting entity**

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

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

The County Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.



**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer**

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

**ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

**Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing.**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the quarter of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely, and the project is anticipated to continue to completion. During the quarter ended 30<sup>th</sup> September 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**Significant Accounting Policies (Continued)**

**iii) County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**iv) Returns to CRF Issues**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of goods and services**

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



**Significant Accounting Policies (Continued)**

**iii) Interest on borrowing**

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

**iv) Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**v) Acquisition of fixed assets**

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

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**4. In-kind contributions**

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

## **5. Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial quarter.

### **Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no restrictions on cash during the quarter.

## **6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial quarter is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.



**Significant Accounting Policies (Continued)**

**7. Accounts Payable**

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

**8. Non-current assets**

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**9. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the quarter.

**10. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act.

A high-level assessment of the *entity's* actual performance against the comparable budget for the financial quarter under review has been included in these financial statements.

**11. Related party transactions**

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



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**13. Notes To The Financial Statements**

**1. Transfer from the CRF**

	Period ended Sep,30,2023	2022/2023
	Kshs	Kshs
Total exchequer releases for quarter 1	4,678,306,054	3,605,895,317
Total exchequer releases for quarter 2	-	6,884,027,464
Total exchequer releases for quarter 3	-	6,770,264,167
Total exchequer releases for quarter 4	-	13,225,062,915
<b>Total</b>	<b>4,678,306,054</b>	<b>30,485,249,863</b>

**2. Compensation of Employees**

	Period ended Sep,30,2023	2022/2023
	KShs	KShs
Basic salaries of permanent employees	2,462,209,677	5,688,485,313
Basic wages of temporary employees	-	161,007,644
Personal allowances paid as part of salary	-	4,343,403,955
Personal allowances provided in kind	-	92,798,635
Employer Contributions to Compulsory national social security schemes	-	899,780,104
<b>Total</b>	<b>2,462,209,677</b>	<b>11,185,475,652</b>

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

**3. Use Of Goods And Services**

	<b>Period ended Sep,30,2023</b>	<b>2022/2023</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, supplies and services	-	403,963,357
Communication, supplies and services	-	51,235,438
Domestic travel and subsistence	60,034,525	436,110,047
Foreign travel and subsistence	-	306,896,007
Printing, advertising and information supplies & services	-	68,685,067
Rentals of produced assets	-	41,669,625
Training expenses	-	141,418,272
Hospitality supplies and services	3,075,000	139,531,289
Insurance costs	-	1,777,187,604
Specialised materials and services	-	510,570,883
Office and general supplies and services	-	101,447,506
Other operating expenses	1,595,805	1,752,556,404
Routine maintenance – vehicles and other transport equipment	-	29,414,721
Fuel Oil and Lubricants	50,384,620	252,307,165
Routine maintenance – other assets	-	12,950,059
Other Creditors	226,440,770	1,464,849,686
Research, Studies, Project Preparation, Design & Supervision	-	182,143,194
<b>Total</b>	<b>341,530,720</b>	<b>7,672,936,323</b>

**4. Transfer To Other Government Entities**

<b>Description</b>	<b>Period ended Sep,30,2023</b>	<b>2022/2023</b>
	<b>KShs</b>	<b>KShs</b>
Transfer to Nairobi City County Assembly	434,801,441	1,748,810,398
Transfer to Nairobi Metropolitan Services (NMS)	-	3,726,066,440
<b>TOTAL</b>	<b>434,801,441</b>	<b>5,474,876,838</b>



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Notes To The Financial Statements (Continued)

**5. Other Grants and Other Payments**

	Period ended Sep,30,2023	2022/2023
	KShs	KShs
Scholarships and other educational benefits	-	690,871,605
Emergency relief and refugee assistance	-	130,251,793
Subsidies to small businesses, cooperatives, and self employed	-	522,427,565
<b>Total</b>	-	<b>1,343,550,963</b>

**6. Social Security Benefits**

	Period ended Sep,30,2023	2022/2023
	KShs	KShs
Government pension and retirement benefits	-	18,287,282
<b>Total</b>	-	<b>18,287,282</b>

**7. Acquisition of Assets**

<u>Non- Financial Assets</u>	Period ended Sep,30,2023	2022/2023
	KShs	KShs
Construction of Buildings	-	31,419,104
Refurbishment of Buildings	-	165,841,435
Construction of Roads	-	814,603,066
Construction and Civil Works	-	1,327,216,310
Overhaul and Refurbishment of Construction and Civil Works	-	13,948,932
Purchase of Vehicles and Other Transport Equipment	-	100,000,000
Purchase of Office Furniture and General Equipment	-	147,781,155
Purchase of Specialised Plant, Equipment and Machinery	-	928,255,284
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	15,095,172
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	3,439,655
<b>Total</b>	-	<b>3,547,600,112</b>

Notes To The Financial Statements (Continued)

8. Finance Costs, Including Loan Interest

	Period ended Sep,30,2023	2022/2023
	KShs	KShs
Other expenses bank charges	-	2,611,927
Total	-	2,611,927

9. Cash and Bank Balances

9A. Bank Balances

	Amount in bank account curren cy	Indicate whether recurrent or development, deposits, receipts, etc	1st QTR 2023-2024	2022 - 2023
Name of Bank, Account No. & Currency			Kshs	Kshs
Central Bank of Kenya-ASDSP II A/C No: 1000367709	Kshs	Recurrent		-
Central Bank of Kenya- Development A/C No: 1000171413	Kshs	Development	-	-
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Kshs	Fund	818,197,395	818,197,395
Central Bank of Kenya-Recurrent A/C No: 1000171502	Kshs	Recurrent	1,444,435,021	-
Central Bank of Kenya-Revenue A/C No: 1000171863	Kshs	Revenue		-
Central Bank of Kenya-Special	Kshs	Recurrent		-



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Purpose A/C No: 1000309741				
Central Bank of Kenya-Youth Poly PRJ Grant A/C No: 1000367431	Kshs	Recurrent	31,313,192	31,313,192
Central Bank of Kenya-Kenya Devolution Support Programme A/C No: 1000458777	Kshs	Recurrent	31,442,137	31,442,137
Chase Bank- Nairobi Ward				
Development Fund A/C No: 0082120378001	Kshs	Recurrent	-	-
Cooperative Bank- Bursary Fund A/C No: 01141232396612	Kshs	Fund	-	-
Cooperative Bank- Bursary Fund A/C No: 01141232396613	Kshs	Fund	334,668,005	334,668,005
Cooperative Bank- Free Education Current Account A/C No: 01139232396601	Kshs	Recurrent	90,504,660	90,504,660
Cooperative Bank- Development A/C No: 01141232396602	Kshs	Development	1,542,247	1,542,247
Cooperative Bank- Imprest A/C No: 01141232396601	Kshs	Recurrent	15,871,413	15,871,413
Cooperative Bank SPA- Urban Development Grant A/C No: 01141232396616	Kshs	Development	-	-
Cooperative Bank SPA- County Urban Institution Grant A/C No: 01141232396615	Kshs	Development	-	-
Cooperative Bank SPA- Commercial			40,120,769	40,120,769

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A/C for ASDSP II Program A/C No: 01141232396614				
Cooperative Bank - Kenya Roads Board A/C No: 01136005723604 (27082011.41)	Kshs	Development	27,082,011	27,082,011
Cooperative Bank- Loan call A/C No: 01150232396600	Kshs	Loan	-	-
Cooperative Bank - University of Maryland Health Services 01141232396611	Kshs	Recurrent	-	-
Cooperative Bank- Revenue A/C No: 01141232396600	Kshs	Revenue	-	-
Cooperative Bank- Salary A/C No: 01692232396600	Kshs	Recurrent	1,975,920	1,975,920
Cooperative Bank- Solid waste management A/C No: 01141232396606	Kshs	Development		
Cooperative Bank- Waithaka Vocational Training Centre A/C No: 01139232396600	Kshs	Recurrent	5,792,579	5,792,579
Cooperative Bank - Nairobi City County - KRA Revenue Collection Account 1141709410000	Kshs	Recurrent		
Equity Bank - Operations A/C 0810277333578	Kshs	Recurrent		
Equity Bank- County Imprest collection A/C No: 0810278212344	Kshs	Recurrent		
Equity Bank- General collection	Kshs	Revenue		



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A/C No: 0810263520904				
Equity Bank- County Revenue collection A/C No: 0810264036845	Kshs	Revenue	-21	-21
Equity Bank- County Bursary Account A/C No: 0810277333599	Kshs	Recurrent		
Equity Bank- County Development	Kshs	Development		
Account A/C No: 0810277333586				
Equity Bank- General collection A/C No: 0810271586663	Kshs	Revenue		
KCB - Embakasi District Hospital Ac No 1122416512				
KCB Loan Ac No MG 1424500930 A/C 105991342				
Kenya Commercial Bank - Mama Lucy Hospital A/C- 1133233864	Kshs	Recurrent		
Kenya Commercial Bank-current A/C No: 1159076065	Kshs	Recurrent		
Kenya Commercial Bank-Trust fund A/C No: 1149229667	Kshs	Trust Fund	43,451,792	43,451,792
Kenya Commercial Bank- Mutuini A/C No: 1122980027	Kshs	Recurrent		
National Bank - Revenue A/C No: 01060217197400	Kshs	Revenue		
National Bank - Salary A/C No: 01098202877200	Kshs	Recurrent		
National Bank - Mbagathi Hospital A/C	Kshs	Recurrent		

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No:01001031663101				
National bank - Nairobi County Imprest Account A/C No:01560202877200	Kshs	Recurrent		
National Bank - Pumwani Hospital A/C No:102100895400	Kshs	Recurrent		
National Bank - Pumwani Maternity College A/C No:01285123637400	Kshs	Recurrent		
National Bank -UN Habitat A/C No:01001067824200	Kshs	Recurrent		
National Bank-Emergency fund A/C No:01001091113700	Kshs	Emergency Fund		
National Bank-Operations A/C No:01071202877200			6,800	6,800
HFC - Nairobi City County A/C No:7040001513	Kshs	Recurrent		
<b>Total</b>			<b>2,886,403,920</b>	<b>1,441,968,898</b>

**10. Outstanding Imprests and Advances**

<i>Description</i>	<b>Period ended Sep,30,2023</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Outstanding Imprests	18,201,060	22,871,865
<b>Total</b>	<b>18,201,060</b>	<b>22,871,865</b>



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**11. Fund Balance Brought Forward**

	Period ended Sep,30,2023	2022/2023
	KShs	KShs
Bank accounts	2,886,403,920	1,489,166,265
Accounts Receivables	18,201,060	8,374,380
<b>Total</b>	<b>2,904,604,980</b>	<b>1,497,540,645</b>

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

Description	Period ended Sep,30,2023	2022/2023
	Kshs	Kshs
Imprest and Advances as at 1st July 2023 (A)	22871865	8374380
Imprest and Advances as at the end of the period (B)	18201060	22871865
<b>Increase)/ Decrease in Imprest and Advances (C=(B-A))</b>	<b>4,670,805</b>	<b>14,497,485</b>

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Notes To The Financial Statements (Continued)

**13. Other Important Disclosures**  
**Summary of Pending Accounts Payables**

	Balance b/f 2022/2023	Additions for the period	Paid during the period	Balance c/f Period ended 30 <sup>th</sup> September 2023
Description	Kshs	Kshs	Kshs	Kshs
Pending Accounts Payable (Annex 2)	30,240,535,938	6,632,664,912	2,663,124,392	30,240,535,938
Pending Staff Payables (Annex 3)	218,403,618	76,229,069	80,237,379	218,403,618
Other Pending Payables (Annex 4)	67,808,517,746	11,161,248,565	16,231,696,391	67,808,517,746
<b>Total</b>	<b>98,267,457,303</b>	<b>17,870,142,546</b>	<b>18,975,058,162</b>	<b>98,267,457,303</b>

**1: Pending Accounts Payable**

	Balance b/f 2022/2023	Additions for the period	Paid during the period	Balance c/f Period ended 30 <sup>th</sup> September 2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	1,408,373,571	-	-	1,408,373,571
Construction of Civil Works	743,404,610	-	-	743,404,610
Supply of Goods	3,920,635,182	-	-	3,920,635,182
Supply of Services	24,168,122,575	-	-	24,168,122,575
<b>Total</b>	<b>30,240,535,938</b>	<b>-</b>	<b>-</b>	<b>30,240,535,938</b>

**2: Pending Staff Payables**

	Balance b/f 2022/2023	Additions for the period	Paid during the period	Balance c/f Period ended 30 <sup>th</sup> September 2023
Description	Kshs	Kshs	Kshs	Kshs
Others -Retirees	218,403,618	-	-	218,403,618
<b>Total</b>	<b>218,403,618</b>	<b>-</b>	<b>-</b>	<b>218,403,618</b>



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**OTHER IMPORTANT DISCLOSURES (Continued)**

**3: Other Pending Payables**

	Balance b/f 2022/2023	Additions for the period	Paid during the period	Balance c/f Period ended 30 <sup>th</sup> September 2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	873,611,892	-	-	873,611,892
Amounts due to County Government Entities	285,195,464	-	-	285,195,464
Amounts due to Third Parties	66,649,710,390	-	-	66,649,710,390
<b>Total</b>	<b>67,808,517,746</b>	<b>-</b>	<b>-</b>	<b>67,808,517,746</b>

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**14. ANNEXES**

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

	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Cumulative Amount Kshs	2022-2023 Kshs
<b>RECEIPTS</b>						
Transfers from CRF	4,678,306,054	-	-	-	4,678,306,054	30,485,249,863
Other Receipts		-	-	-	-	
<b>TOTAL RECEIPTS</b>						
<b>PAYMENTS</b>						
Compensation of Employees	2,462,209,677	-	-	-	2,462,209,677	
Use of goods and services	341,530,720	-	-	-	341,530,720	
Subsidies		-	-	-	-	
Transfers to Other Government Units	434,801,441	-	-	-	434,801,441	
Other grants and transfers		-	-	-	-	
Social Security Benefits		-	-	-	-	
Acquisition of Assets		-	-	-	-	
Finance Costs, including Loan Interest		-	-	-	-	
<b>TOTAL PAYMENTS</b>	<b>3,238,541,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,238,541,838</b>	<b>1,239,910,766</b>
<b>SURPLUS/DEFICIT</b>	<b>1,439,764,216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,439,764,216</b>	<b>1,239,910,766</b>



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

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Transfer to Nairobi County Executive	4,243,504,613	-	-	-	4,243,504,613
Transfer to County Assembly	434,801,441	-	-	-	434,801,441
<b>Total</b>	<b>4,678,306,054</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,678,306,054</b>

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**ANNEX 3 - ANALYSIS OF PENDING BILLS**

Supply of Goods and Services	Balance at the beginning of the year	Additions for the period	Amount paid During the year	Outstanding Balance 30 <sup>th</sup> September 2023
	a	b	c	d=a+b-c
1. Construction of Buildings	1,408,373,571	-	-	1,408,373,571
2. Sub-Total	1,408,373,571	-	-	1,408,373,571
3. Construction of Civil Works	743,404,610	-	-	743,404,610
Sub-Total	743,404,610	-	-	743,404,610
Supply of Goods	3,920,635,182	-	-	3,920,635,182
4. Sub-Total	3,920,635,182	-	-	3,920,635,182
5. Supply of Services	2,067,018,976	-	-	2,067,018,976
6. Legal Creditors	21,371,004,293	-	-	21,371,004,293
Kenya Power	495,102,248	-	-	495,102,248
Water Bills	234,997,059	-	-	234,997,059
7. Sub-Total	24,168,122,575	-	-	24,168,122,575
8. Grand Total	30,240,535,938	-	-	30,240,535,938



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

Description	Outstanding Balance	Additions for the period	Amount Paid to-date	Outstanding Balance
	2022-2023			30 <sup>th</sup> September 2023
	a	b	c	2023-2024
1. Others - Retirees	218,403,618	-	-	d=a+b+c
				218,403,618
<b>Total</b>	<b>218,403,618</b>	<b>-</b>	<b>-</b>	<b>218,403,618</b>

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**ANNEX 5- ANALYSIS OF OTHER PENDING BILLS**

1. Description	Outstanding Balance	Additions for the period	Amount Paid to-date	Outstanding Balance 30 <sup>th</sup> September 2023
2.	2022-2023			2023-2024
3.	a	b	c	d=a+b+c
Others - Retirees	218,403,618	-	-	218,403,618
4. Total	218,403,618	-	-	218,403,618
5. Sub-Total				
6. NSSF	282,821,839	-	-	282,821,839
Add: Un remitted				
Sub-Total	282,821,839			282,821,839
7. Amounts Due to Third Parties				
8. Government Guaranteed Loans	15,328,285,000	-	-	15,328,285,000
9. Onlent Water (Foreign Loans)	3,815,640,000	-	-	3,815,640,000
Sub-Total	19,143,925,000	-	-	19,143,925,000
Amounts due to Third Parties				
10. Kenya Commercial Bank Loan	4,504,199,426	-	-	4,504,199,426
11. Total	23,648,124,426	-	-	23,648,124,426



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For the period ended 30<sup>th</sup> September, 2023**

**Annex 4 – Analysis of Other Pending Payables**

Name	Original Amount	Amount Paid To-Date	Outstanding Balance
	2022-2023		30 <sup>th</sup> September 2023
	a	b	C=a-b
<b>Amounts due to National Government Entities</b>			
KRA PAYE	762,382,808	-	762,382,808
KRA PAYE Penalties and Interest	105,797,983	-	105,797,983
KRA - VAT	118,553,546	-	118,553,546
<b>Sub-Total</b>	<b>986,734,338</b>	<b>-</b>	<b>986,734,338</b>
<b>Sub-Total</b>			
NSSF	282,821,839	-	282,821,839
Add: Un remitted		-	
<b>Sub-Total</b>	<b>282,821,839</b>	<b>-</b>	<b>282,821,839</b>
<b>Amounts Due to Third Parties</b>			
Government Guaranteed Loans	15,328,285,000	-	15,328,285,000
Onlent Water (Foreign Loans)	3,815,640,000	-	3,815,640,000
<b>Sub-Total</b>	<b>19,143,925,000</b>	<b>-</b>	<b>19,143,925,000</b>
<b>Amounts due to Third Parties</b>			
Kenya Commercial Bank Loan	4,504,199,426	-	4,504,199,426

**County Government of Nairobi City**  
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<b>Total</b>	<b>23,648,124,426</b>	<b>-</b>	<b>23,648,124,426</b>
<b>Others (Specify)</b>			
LapTrust Principal	6,691,762,594	-	6,691,762,594
LapTrust Penalties	13,653,622,502	-	13,653,622,502
LapFund Principal	(72,376,576)	-	(72,376,576)
LapFund Penalties	11,831,078,047	-	11,831,078,047
LapFund Penalties	13,232,825,831	-	13,232,825,831
LapTrust (Actuarial Deficit)	2,624,372,573	-	2,624,372,573
<b>Sub-Total</b>	<b>47,961,284,970</b>	<b>-</b>	<b>47,961,284,970</b>
<b>Grand Total</b>	<b>72,878,965,573</b>	<b>-</b>	<b>72,878,965,573</b>



**County Government of Nairobi City  
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**ANNEX 6 – NON- CURRENT ASSETS REGISTER**

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	2022/2023 (Ksh )	(Ksh)	(Ksh)	30 <sup>th</sup> September 2023 (Ksh )
Land	-	-	-	-
Buildings and structures	5,789,448,636	-	-	5,789,448,636
Transport equipment	1,254,951,310	-	-	1,254,951,310
Office equipment, furniture and fittings	1,486,357,797	-	-	1,486,357,797
ICT Equipment, Software and Other ICT Assets	212,697,529	-	-	212,697,529
Other Machinery and Equipment	596,369,753	-	-	596,369,753
Heritage and cultural assets	112,432,000	-	-	112,432,000
Intangible assets	109,259,889	-	-	109,259,889
Purchase of Specialized Plant, Equipment and Machinery	943,350,457	-	-	943,350,457
Purchase of certified seeds, breeding stock and live animals	42,283,285	-	-	42,283,285
Infrastructure	17,040,075,309	-	-	17,040,075,309
W.I. P	2,826,814,000	-	-	2,826,814,000
<b>Total</b>	<b>30,414,039,964</b>	<b>-</b>	<b>-</b>	<b>30,414,039,964</b>

***NAIROBI COUNTY GOVERNMENT***  
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**For the period ended 30th September, 2023**

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