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**NAIROBI CITY COUNTY GOVERNMENT**

**CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS**

**FOR THE QUARTER ENDED  
JUNE 30, 2018**

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NAIROBI CITY COUNTY GOVERNMENT  
Reports and Financial Statements  
For the Quarter ended  
June 30, 2018

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

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## I. 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.

### (b) Key Management

The Nairobi City County Government day-to-day management is under the following key organs:

- Governor;
- Deputy Governor; and
- County Executive Committee members;

### (c) Fiduciary Management

The key management personnel who held office during the quarter ended 30<sup>th</sup> June, 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC Member	Charles Kerich
2.	Chief Officer Finance	Ekaya Alumasi
3.	HOCT- Acct.	Stephen Mutua
4.	Chief Officer Economic Planning	Winfred Gathagu
5.	HOCT-Revenue	Agnes Kisaka
6.	Clerk of NCCA	Jacob Ngwele
7.	Principal Accountant NCCA	Philomena Nzuki

### (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 established the audit committee which will strengthen the independence and the processes around internal auditing.*

### (e) Entity Headquarters

P.O. Box 30037  
City Hall Building  
City Hall way  
Nairobi, KENYA

### (f) Entity Contacts

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

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E-mail: [info@nairobi.go.ke](mailto:info@nairobi.go.ke), [clerk@nrbcountyassembly.go.ke](mailto:clerk@nrbcountyassembly.go.ke)  
Website: [www.nairobi.go.ke](http://www.nairobi.go.ke)

**(g) Entity Bankers**

- |    |   |    |   |
|----|---|----|---|
| 1. | Central Bank of Kenya<br>Haile Selassie Avenue<br>P.O. Box 60000<br>City Square 00200<br>Nairobi, Kenya | 2. | Kenya Commercial Bank<br>Moi Avenue Branch<br>P.O Box 30081-00100<br>Nairobi, Kenya |
| 3. | Equity Bank<br>Equity Centre Branch<br>P.O Box 75104-00200<br>Nairobi, Kenya                            | 4. | Co-operative Bank<br>City Hall Branch<br>P.O. Box 44805-00100<br>Nairobi.           |
| 5. | National Bank<br>Kenyatta Avenue Branch<br>P.O Box 3<br>Nairobi.  | 6. | Chase Bank<br>City Centre Branch<br>P.O Box<br>Nairobi.                             |

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

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**II. FORWARD BY THE CEC**

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 financial statements are for the 3 months period ended 30<sup>th</sup> June 2018.

These financial statements are for the Consolidated County for the 4th Quarter ending on 30<sup>th</sup>, June 2018.

The County did relatively well in revenue collection. The County's new revenue collection strategy paid off with a total of Kshs. 1.9B being realised in the period ending 30<sup>th</sup> June, 2018. However, the large debt portfolio inherited from the defunct City Council of Nairobi continues to be a big impediment in the full realisation of the budget objectives.

During this period, the County continued with the process of improving financial management through;

- (I) Making all payments via National Treasury prescribed Integrated Financial Management Information System (IFMIS).
- (II) Sweeping of all revenue to Central Bank of Kenya on a daily basis.
- (III) Automation of revenue collection (where 85 new revenue streams were automated).
- (IV) Payment of all employee emoluments to avoid accumulation of statutory debts.
- (V) Seeking approval from the Controller of Budgets before making any payments.

The County intends to continue implementing systems at all levels and continuously improve on budget execution and monitoring.

It is also worth noting that H.E the Governor has established a Pending Bills Committee via gazette notice no.2101 of 2018 which is mandated inter-alia to advice County Government on how best to manage the perennial pending bills problem.



**Mr. Charles Kerich  
County Executive Committee Member- Finance and Economic Planning**

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### **III. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts 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 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 financial year ending on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during 4th Quarter of the financial year ending on June 30, 2018, 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 its financial statements as well as the adequacy of the systems of internal financial control.

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

#### **Approval of the financial statements**

The County Government's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2018.

County Executive Committee member – Finance

**NAIROBI CITY COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**For the Quarter ended**  
**June 30, 2018**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

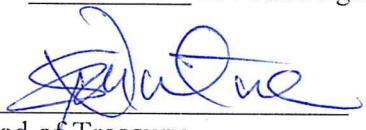
	Note	Sep Q1	Dec Q2	Mar Q3	Jun Q4	Cumulative Amount
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	1	3,792,280,000	3,897,570,000	2,136,320,000	5,575,830,000	15,402,000,000
Transfers from National Government Entities	2	-	-	113,203,119	75,241,807	188,444,926
Proceeds from Foreign Grants / Development Partners	3		17,009,120		58,162,149	75,171,269
Proceeds from Domestic Borrowings						-
Conditional Additional Allocations to County Governments						-
Conditional Allocation to Level 5 Hospitals						-
Fuel Levy allocation		258,253,779	-	-	142,947,796	401,201,575
County Own Generated Revenues	4	1,483,153,474	1,658,068,481	4,572,493,059	1,909,227,918	9,622,942,932
Unspent Funds						-
						-
						-
<b>TOTAL RECEIPTS</b>		<b>5,533,687,253</b>	<b>5,572,647,601</b>	<b>6,822,016,178</b>	<b>7,761,409,670</b>	<b>25,689,760,701</b>
<b>PAYMENTS</b>						
Compensation of Employees	5	3,237,939,418	3,349,446,926	3,207,673,847	4,251,263,773	14,046,323,964
Use of goods and services	6	1,173,878,662	686,661,935	1,658,469,527	1,460,508,839	4,979,518,963
Interest payments						-
Subsidies						-
Transfers to Other Government Entities	7	343,146,125	272,646,270	366,190,807	348,243,254	1,330,226,456
Other grants and transfers	8			50,000,000	419,727,000	469,727,000
Social Security Benefits	9	37,529,953	8,325,164	19,713,227		65,568,344
Acquisition of Assets	10	24,521,622	-	405,269,597	482,146,932	911,938,151
Finance Costs	11	4,593,778	3,174,489	489,541	4,976,380	13,234,188
Repayment of principal on Domestic and Foreign borrowing	12		889,825,511	-		889,825,511

**NAIROBI CITY COUNTY GOVERNMENT**  
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Other Payments						
<b>TOTAL PAYMENTS</b>		<b>4,821,609,558</b>	<b>5,210,080,295</b>	<b>5,707,806,546</b>	<b>6,966,866,178</b>	<b>22,706,362,-</b>
<b>SURPLUS/DEFICIT</b>		<b>712,077,695</b>	<b>362,567,306</b>	<b>1,114,209,632</b>	<b>794,543,492</b>	<b>2,983,398,1</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 \_\_\_\_\_ 2018 and signed by:

Chief Officer  
Name:

  
 Head of Treasury  
 Name:   
 ICPAK Member Number: 12683

## II. STATEMENT OF ASSETS

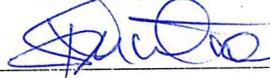
	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017
<b>FINANCIAL ASSETS</b>		Kshs	Kshs	Kshs	Kshs	Kshs
Non -Financial Assets						
Cash and Cash Equivalents						
Bank Balances	13A	195,122,003	541,948,216	1,621,344,170	2,473,166,320	(499,972,132)
Cash Balances	13B	-	-	-	--	-
Total Cash and cash equivalents		195,122,003	541,948,216	1,621,344,170	2,473,166,320	(499,972,132)
Accounts receivables -- Outstanding Imprests	14	87,987,100	27,043,753	40,209,971	114,261,909	74,147,605
<b>TOTAL FINANCIAL ASSETS</b>		<b>283,109,103</b>	<b>568,991,969</b>	<b>1,661,554,141</b>	<b>2,587,428,229</b>	<b>(395,969,896)</b>
<b>FINANCIAL LIABILITIES</b>						-
						-

NAIROBI CITY COUNTY GOVERNMENT  
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Accounts Payables – Deposits and retentions	15	(32,998,696)	(109,683,136)	(131,330,596)	-	-
<b>NET FINANCIAL ASSETS</b>		<b>316,107,799</b>	<b>678,675,105</b>	<b>1,792,884,737</b>	<b>2,587,428,229</b>	<b>(395,969,896)</b>
<b>REPRESENTED BY</b>						
Fund balance b/fwd	16	(395,969,896)	316,107,799	678,675,105	1,792,884,737	(1,218,164,217)
Prior Year adjustments						(35,597,407)
Surplus/Deficit for the year		712,077,695	362,567,306	1,114,209,632	794,543,492	822,194,321
<b>NET FINANCIAL POSITION</b>		<b>316,107,799</b>	<b>678,675,105</b>	<b>1,792,884,737</b>	<b>2,587,428,229</b>	<b>(395,969,896)</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 \_\_\_\_\_ 2018 and signed by:

Chief Officer  
 Name:

  
 Head of Treasury

Name:   
 ICPAK Member Number



**NAIROBI CITY COUNTY GOVERNMENT**  
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**III. STATEMENT OF CASH FLOWS**

	N o t e	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
Receipts from operating income						
Equitable Share (Exchequer releases)	1	3,792,280,000	3,897,570,000	2,136,320,000	5,575,830,000	14,023,506,8
Transfers from National Government Entities	2			113,203,119	75,241,807	827,531,67
Proceeds from Foreign Grants / Development Partners	3		17,009,120		58,162,149	-
Conditional Additional Allocation to County Governments						
Conditional Allocation to Level 5 Hospitals						-
Fuel Levy allocation						-
County Own Generated Revenues	4	1,483,153,474	1,658,068,481	4,572,493,059	1,909,227,918	10,933,201,4
Unspent Funds						
<b>Payments for operating expenses</b>						
Compensation of Employees	5	(3,237,939,418)	(3,349,446,926)	(3,207,673,847)	(4,251,263,77 3)	(12,729,646,9
Use of goods and services	6	(1,173,878,662)	(686,661,935)	(1,658,469,527)	(1,460,508,83 9)	(6,462,971,48
Interest payments						
Subsidies						

**TRAVIS CITY COUNTY GOVERNMENT**  
**Consolidated Reports and Financial Statements**  
**For the Quarter ended**  
**June 30, 2018**

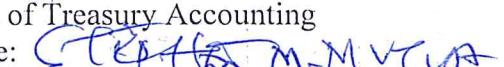
Transfers to Other Government Entities	7	(343,146,125)	(272,646,270)	(366,190,807)	(348,243,254)	(1,446,004,402)
Other grants and transfers	8			(50,000,000)	(419,727,000)	(297,012,443)
Social Security Benefits		(37,529,953)	(8,325,164)	(19,713,227)	-	(9,284,644)
Finance Costs, including Loan Interest	10	(4,593,778)	(3,174,489)	(489,541)	(4,976,380)	
Other Payments						(2,224,414,285)
<b>Adjusted for:</b>						
Adjustments during the year		11,095,105	(2,650,463)	2,859,809	657,511	(48,948,242)
<b>Net cash flows from operating activities</b>		<b>489,440,643</b>	<b>1,249,742,354</b>	<b>1,522,339,038</b>	<b>1,134,400,139</b>	<b>2,565,957,557</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>						
Proceeds from Sale of Assets		-				
Acquisition of Assets	9	(24,521,622)	-	(405,269,597)	(482,146,932)	(1,762,711,478)
<b>Net cash flows from investing activities</b>		<b>(24,521,622)</b>	<b>-</b>	<b>(405,269,597)</b>	<b>(482,146,932)</b>	<b>(1,762,711,478)</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Repayment of principal on Domestic and Foreign borrowing	11		(889,825,511)			(30,000,000)

NAIROBI CITY COUNTY GOVERNMENT  
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Net cash flow from financing activities		(889,825,511)				(30,000,000)
NET INCREASE IN CASH AND CASH EQUIVALENT	464,919,021	359,916,843	1,117,069,441	652,253,207	773,246,079	
Cash and cash equivalent at BEGINNING of the quarter	(470,117,501)	195,122,003	541,948,216	1,621,344,170	1,243,363,57	
Cash and cash equivalent at END of the quarter	195,122,003	541,948,216	1,621,344,170	2,473,166,320	(470,117,501)	
As per statement of assets	195,122,003	541,948,216	1,621,344,170	2,473,166,320	(470,117,501)	

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 \_\_\_\_\_ 2018 and signed by:

Chief Officer  
 Name:

  
 Head of Treasury Accounting  
 Name:   
 ICPAK Member Number

12687

#### IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget Q34/2018 Kshs	Actual Q4 2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	5,575,830,000	5,575,830,000	-	15,402,000,000	15,402,000,000	-
Transfers from National Government Entities	75,241,807	75,241,807	-	188,444,926	188,444,926	-
Proceeds from Foreign Grants/Development Partners	58,162,149	58,162,149	-	75,171,269	75,171,269	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-
Fuel Levy Allocation	295,491,749	295,491,749	-	553,745,528	553,745,528	-
County Own Generated Revenues	1,632,338,462	1,632,338,462	-	17,229,008,928	9,622,942,932	7,606,065,996
Unspent Funds	-	-	-	-	-	-
<b>TOTAL</b>	<b>7,637,064,167</b>	<b>7,637,064,167</b>	<b>-</b>	<b>33,448,370,651</b>	<b>25,842,304,655</b>	<b>7,606,065,996</b>

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PAYMENTS				
Compensation of Employees	4,251,263,773	4,251,263,773	-	14,046,323,964
Use of goods and services	1,183,619,383	1,183,619,383	-	6,940,776,235
Interest payments	-	-	-	4,702,629,507
Subsidies	-	-	-	-
Transfers to Other Government Entities	348,243,254	348,243,254	-	1,330,226,456
Other grants and transfers	419,727,000	419,727,000	-	469,727,000
Social Security Benefits	-	-	-	65,568,344
Acquisition of Assets	482,146,932	482,146,932	-	7,947,573,650
Finance Costs	4,976,380	4,976,380	-	911,938,151
Repayment of principal on Domestic and Foreign borrowing	-	-	-	13,234,188
Other Payments				889,825,511
<b>TOTAL</b>	<b>6,689,976,722</b>	<b>6,689,976,722</b>	<b>-</b>	<b>31,703,255,348</b>
				<b>22,429,473,121</b>
				<b>9,273,782,227</b>

The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

Chief Officer \_\_\_\_\_  
 Name: \_\_\_\_\_  
 ICPAK Member Number: \_\_\_\_\_

Collected Reports Financial Statement  
For the Quarter ended  
June 30, 2018

V. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget Q3 2018	Actual Q3 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	3,903,081,000	3,903,081,000	-	10,781,400,000	10,781,400,000	-
Transfers from National Government Entities	52,669,265	52,669,265	-	131,911,448	131,911,448	-
Proceeds from Foreign Grants/Development Partners	40,713,504	40,713,504	-	52,619,888	52,619,888	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-
Conditional Allocation to Level	-	-	-	-	-	-

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 Consolidated Reports and Financial Statements  
 For the Quarter ended  
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	5 Hospitals				
Fuel Levy Allocation	206,844,224	206,844,224	-	387,621,870	387,621,870
County Own Generated Revenues	1,142,636,923	1,142,636,923	-	12,060,306,250	6,736,060,052
Unspent Funds					5,324,246,197
<b>TOTAL</b>	<b>5,345,944,917</b>	<b>5,345,944,917</b>	<b>-</b>	<b>23,413,859,456</b>	<b>18,089,613,259</b>
<b>PAYMENTS</b>					<b>5,324,246,197</b>
Compensation of Employees	4,251,263,773	4,251,263,773	-	14,046,323,964	14,046,323,964
Use of goods and services	1,183,619,383	1,183,619,383	-	6,940,776,235	4,702,629,507
Interest payments	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	348,243,254	348,243,254	-	1,330,226,456	1,330,226,456
Other grants and transfers	419,727,000	419,727,000	-	469,727,000	469,727,000
Social Security Benefits	-	-	-	65,568,344	65,568,344
Acquisition of Assets	482,146,932	482,146,932	-	7,947,573,650	911,938,151
Finance Costs	4,976,380	4,976,380	-	13,234,188	13,234,188
Réparation of principal on Domestic and Foreign borrowing	-	-	-	889,825,511	889,825,511
Other Payments					-
<b>TOTAL</b>	<b>6,689,976,722</b>	<b>6,689,976,722</b>	<b>-</b>	<b>31,703,255,348</b>	<b>22,429,473,121</b>
					<b>9,273,782,227</b>

Financial Statement  
For the Quarter ended  
June 30, 2018

The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

Chief Officer  
Name:

Head of Treasury Accounts  
Name:  
ICPAK Member Number:

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

Receipt/Expense Item	Budget Q3 2018	Actual Q3 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	1,672,749,000	1,672,749,000	-	4,620,600,000	4,620,600,000	-
Transfers from National Government Entities	22,572,542	22,572,542	-	56,533,478	56,533,478	-
Proceeds from Foreign Grants/Development Partners	17,448,645	17,448,645	-	22,551,381	22,551,381	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-

NAMIKUDI CIVIL GOVERNMENT OF UGANDA  
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Proceeds from Sale of Assets	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-
Fuel Levy Allocation	88,647,525	88,647,525	-	166,123,658	166,123,658
County Own Generated Revenues	489,701,539	489,701,539	-	5,168,702,678	2,886,882,880
Unspent Funds	-	-	-	-	2,281,819,799
<b>TOTAL</b>	<b>2,291,119,250</b>	<b>2,291,119,250</b>	<b>-</b>	<b>10,034,511,195</b>	<b>7,752,691,397</b>
<b>PAYMENTS</b>					<b>2,281,819,799</b>
Compensation of Employees	1,275,379,132	1,275,379,132	-	4,213,897,189	4,213,897,189
Use of goods and services	355,085,815	355,085,815	-	2,082,232,871	1,410,788,852
Interest payments	-	-	-	-	671,444,018
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	104,472,976	104,472,976	-	399,067,937	399,067,937
Other grants and transfers	125,918,100	125,918,100	-	140,918,100	140,918,100
Social Security Benefits	-	-	-	19,670,503	19,670,503
Acquisition of Assets	144,644,080	144,644,080	-	2,384,272,095	273,581,445
Finance Costs	1,492,914	1,492,914	-	3,970,256	3,970,256

County Financia  
l Statement  
For the Quarter ended  
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Repayment of principal on Domestic and Foreign borrowing	-	-		266,947,653	266,947,653
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>2,006,993,017</b>	<b>2,006,993,017</b>	<b>-</b>	<b>9,510,976,604</b>	<b>6,728,841,936</b>
					<b>2,782,134,668</b>

The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

\_\_\_\_\_  
Chief Officer  
Name:  
ICPAK Member Number

\_\_\_\_\_  
Head of Treasury Accounts  
Name:  
Kshs

**VII. COUNTY OWN GENERATED REVENUE STATEMENT**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest Received	300,000	180,000	211,400	146,311	837,711	
Profits and Dividends						
Rents						
Other Property Income/Rates	118,226,780	77,960,020	1,227,838,099	301,345,151	1,725,370,050	
Sales of Market Establishments					-	
Receipts from Administrative Fees	27,402,384	18,518,899	21,895,835	14,351,125	82,168,243	

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and Charges				
Receipts from Administrative Fees and Charges - Collected as AIA				
Receipts from Incidental Sales by Non-Market Establishments				
Receipts from Sales by Non-Market Establishments				
Receipts from Sale of Incidental Goods				
Current Grants from International NGOs paid through Exchequer				
Capital Grants from International NGOs paid through Exchequer				
Business Permits Cesses	127,040,015	379,806,695	1,119,091,435	344,073,040
Poll Rates				
Plot Rents	14,197,669	28,408,739	123,135,266	35,073,439
Other Local Levies	52,574,496	65,378,681		24,960,672
Administrative Service Fees	14,501,359	68,710,264	280,122,202	76,886,918
				440,220,743
				156,027,794

**AIR CITY CITY DEVELOPMENT**  
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Various Fees	421,114,880	317,521,751	594,203,520	232,169,577	1,565,009,728	1,065,506,338
Natural Resources Exploitation	10,548,655	9,710,437	12,950,177	7,027,582	40,236,851	53,560,128
Lease/Rental of Infrastructure Assets	794,164	721,240	316,414	33,755,582	35,587,400	
Other miscellaneous revenues	31,666,980	15,349,373	112,497,712	33,755,582	193,269,647	241,798,437
Insurance claims recovery						
Transfers from reserve funds						26,101,288
Donations						-
Fund raising events						-
Other revenues from fixed assets loans	4,837,662	22,525,719	51,432,235	16,674,341	95,469,957	-
Market/Trade Centre fees	22,772,743	20,147,668	31,876,674	15,828,192	90,625,277	103,600,897
Vehicle Parking Fees	399,762,155	394,547,310	633,424,509	579,019,503	2,006,753,477	2,025,471,174
Housing	130,677,750	138,238,456	156,721,422	90,071,343	515,708,971	578,528,131
Social Premise Use Charges	1,870,900	1,880,700	1,963,300	1,209,359	6,924,259	9,037,200
School Fees	1,091,200	833,300	33,450	414,332	2,372,282	4,160,310
Other Education Related Fees	52,400		140,100	85,000	58,723	336,223
Other Education Revenues	292,000		162,000	84,000	113,849	651,849
Public Health Services	49,731,150	47,055,700	105,736,980	42,857,098	245,380,928	309,082,734

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Public Health Facilities Operations	2,724,054	2,022,150	3,079,600	1,656,058	9,481,862	17,560,218
Environment and Conservancy Administration	1,515,500	978,000	1,874,000	924,229	5,291,729	9,329,430
Slaughter Houses Administration				16,511,563	16,511,563	
Water Supply Administration						
Sewerage Administration				-	-	
Other Health and Sanitation Revenues	12,645,350	25,986,460	39,394,590	16,511,563	94,537,963	104,202,560
Technical Service Fees	36,813,228	21,247,400	54,525,239	23,824,868	136,410,735	983,799,181
External Service Fees						438,350,674
Fines Penalties and Forfeitures						-
Receipts from Voluntary transfers other than grants	-	-	-			-
Other Receipts Not Classified Elsewhere	-	37,419	-	7,918	45,337	-
<b>TOTAL</b>	<b>1,483,153,474</b>	<b>1,658,068,481</b>	<b>4,572,493,059</b>	<b>1,909,227,918</b>	<b>9,622,942,932</b>	<b>10,933,230,475</b>

The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

Chief Officer  
Name:

Head of Treasury Accounts  
Name:  
ICPAK Member Number

**NAIROBI CITY COUNTY JOVLE JML**  
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## VIII. SIGNIFICANT ACCOUNTING POLICIES

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

- 1. Statement of compliance and basis of preparation**  
The financial statements have been prepared in accordance with Cash-basis 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 years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

  
**2. Reporting entity**  
The financial statements are for the Nairobi City County Government. The financial statements encompass the reporting entity as specified under section 164 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.

Tax receipts

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Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

#### **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.

#### **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.

#### **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **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 year 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 3<sup>rd</sup> Quarter of the year ending 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

#### **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.

#### **Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the

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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 expenses when the event occurs and the related cash has actually been paid out by the entity.

## Compensation of employees

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

## 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.

## Interest on borrowing

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

## 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.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 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.

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**4. In-kind contributions**

In-kind contributions are donations that are made to the *Nairobi City County* 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 *Nairobi City County* 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 year.

**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.

**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 year 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.

**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

**NAIROBI CITY COUNTY JOVENTUM**  
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to these financial statements.

**9. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the Nairobi City County at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**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 Nairobi City County budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly for the period 1<sup>st</sup> July 2017 to 30 June 2018 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the Nairobi City County’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**11. Comparative figures**

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

**12. Subsequent events**

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

**13. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**14. Related party transactions**

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes

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**NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHEQUER RELEASES**

	2017 - 2018
	Kshs
Total Exchequer Releases for quarter 1	3,792,280,000
Total Exchequer Releases for quarter 2	3,897,570,000
Total Exchequer Releases for quarter 3	2,136,320,000
Total Exchequer Releases for quarter 4	5,575,830,000
<b>Total</b>	<b>15,402,000,000</b>

**2 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017
Description	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities						

~~MINISTRY OF COUNTRY DEVELOPMENT~~

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Transfer from Ministry of Health				
Leasing of medical equipment				
Free maternity healthcare				
Financing for level 5 hospitals				
Abolishment of user fees in health centers and dispensaries	39,939,541	39,939,541	79,879,082	79,879,082
Transfer from Ministry of Transport and Infrastructure				
Rehabilitation of class C roads				
Nairobi Missing Link Roads and Non-Motorized Transport Facilities				
Youth Polytechnics	22,991,210	7,663,737	30,654,947	
KDSP	50,272,368	27,638,529	77,910,897	

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<b>TOTAL</b>	-	-	<b>113,203,119</b>	<b>75,241,807</b>	<b>188,444,926</b>	<b>827,531,670</b>
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**3 PROCEEDS FROM FOREIGN GRANTS/ DEVELOPMENT PARTNERS**

Name of Donor	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount Kshs	Comparative amount 2017 Kshs
Grants Received from Bilateral Donors (Foreign Governments)	-	17,009,120	-	58,162,149	75,171,269	
<b>TOTAL</b>	-	<b>17,009,120</b>	-	<b>58,162,149</b>	<b>75,171,269</b>	

**4 COUNTY'S OWN REVENUE**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount Kshs	Comparative amount 2017 Kshs
<b>RECEIPTS</b>						
Interest Received	300,000	180,000	211,400	146,311	837,711	
Profits and Dividends						

~~AIR-ICCA-CITY-DVLS-ML~~

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Rents				
Other Property Income/Rates	118,226,780	77,960,020	1,227,838,099	301,345,151
Sales of Market Establishments				1,725,370,050
Receipts from Administrative Fees and Charges	27,402,384	18,518,899	21,895,835	14,351,125
Receipts from Administrative Fees and Charges - Collected as AIA				82,168,243
Receipts from Incidental Sales by Non-Market Establishments				
Receipts from Sales by Non-Market Establishments				
Receipts from Sale of Incidental Goods				
Current Grants from International NGOs paid through Exchequer				
Capital Grants from International NGOs paid through Exchequer				
Current Grants from International NGOs collected as AIA				
Capital Grants from International NGOs collected as AIA				
Other Voluntary Transfers for Current purposes				

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Paid to Exchequer/CRF						
Business Permits	127,040,015	379,806,695	1,119,091,435	344,073,040	1,970,011,185	1,772,705,925
Cesses						308,831,535
Poll Rates					-	2,252,892,175
Plot Rents	14,197,669	28,408,739	123,135,266	35,073,439	200,815,113	61,625,706
Other Local Levies	52,574,496	65,378,681		24,960,672	142,913,849	407,037,640
Administrative Service Fees	14,501,359	68,710,264	280,122,202	76,886,918	440,220,743	156,027,794
Various Fees	421,114,880	317,521,751	594,203,520	232,169,577	1,565,009,728	1,065,506,338
Natural Resources Exploitation	10,548,655	9,710,437	12,950,177	7,027,582	40,236,851	53,560,128
Lease/Rental of Infrastructure Assets	794,164	721,240	316,414	33,755,582	35,587,400	
Other miscellaneous revenues	31,666,980	15,349,373	112,497,712	33,755,582	193,269,647	241,798,437
Insurance claims recovery						
Transfers from reserve funds						
Donations						26,101,288
Fund raising events					-	
Other revenues from fixed assets loans	4,837,662	22,525,719	51,432,235	16,674,341	95,469,957	-
Market/Trade Centre fees	22,772,743	20,147,668	31,876,674	15,828,192	90,625,277	103,600,897
Vehicle Parking Fees	399,762,155	394,547,310	633,424,509	579,019,503	2,006,753,477	2,025,471,174

**AIRPORT CITY COUNTY JEWELL MILLS**  
**Consolidated Reports and Financial Statements**

For the Quarter ended  
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Housing	130,677,750	138,238,456	156,721,422	90,071,343	515,708,971	578,528,131
Social Premise Use Charges	1,870,900	1,880,700	1,963,300	1,209,359	6,924,259	9,037,200
School Fees	1,091,200	833,300	33,450	414,332	2,372,282	4,160,310
Other Education Related Fees	52,400	140,100	85,000	58,723	336,223	102,000
Other Education Revenues	292,000	162,000	84,000	113,849	651,849	3,890,000
Public Health Services	49,731,150	47,055,700	105,736,980	42,857,098	245,380,928	309,082,734
Public Health Facilities Operations	2,724,054	2,022,150	3,079,600	1,656,058	9,481,862	17,560,218
Environment and Conservancy Administration	1,515,500	978,000	1,874,000	924,229	5,291,729	9,329,430
Slaughter Houses Administration				16,511,563	16,511,563	
Other Health and Sanitation Revenues	12,645,350	25,986,460	39,394,590	16,511,563	94,537,963	104,202,560
Technical Service Fees	36,813,228	21,247,400	54,525,239	23,824,868	136,410,735	983,799,181
External Service Fees						438,350,674
Fines Penalties and Forfeitures						-
Receipts from Voluntary transfers other than grants	-	-	-			-
Other Receipts Not Classified Elsewhere	-	37,419	-	7,918	45,337	-
<b>TOTAL</b>	<b>1,483,153,474</b>	<b>1,658,068,481</b>	<b>4,572,493,059</b>	<b>1,909,227,918</b>	<b>9,622,942,932</b>	<b>10,933,230,475</b>

**NAIROBI CITY COUNTY GOVERNMENT**  
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**5 COMPENSATION OF EMPLOYEES**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount Kshs	Comparative amount 2017 Kshs
Basic salaries of permanent employees	1,638,615,132	1,702,197,962	1,622,395,193	2,149,413,406	7,112,621,693	6,490,646,441
Basic wages of temporary employees	-	-	-	-	-	8,465,010
Personal allowances paid as part of salary	1,277,230,148	1,313,040,846	1,326,265,671	1,745,418,385	5,661,955,050	4,669,459,795
Personal allowances paid as reimbursement s	-	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-	483,276,544

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Pension and other social security contributions	-	-	-	-
Compulsory national social security schemes	322,094,138	334,208,118	259,012,983	356,431,982
Compulsory national health insurance schemes	-	-	-	1,271,747,221
Social benefit schemes outside government	-	-	-	-
Other personnel payments	-	-	-	-
<b>Total</b>	<b>3,237,939,418</b>	<b>3,349,446,926</b>	<b>3,207,673,847</b>	<b>4,251,263,773</b>
				<b>14,046,323,964</b>
				<b>12,729,646,976</b>

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**6 USE OF GOODS AND SERVICES**

	<b>Q1</b> Kshs	<b>Q2</b> Kshs	<b>Q3</b> Kshs	<b>Q4</b> Kshs	<b>Cumulative amount</b> Kshs	<b>Comparative amount 2017</b> Kshs
Utilities, supplies and services	66,011,191	494,950,375	40,905,566	5,000,000	606,867,132	274,713,887
Communication, supplies and services	1,964,120	4,564,540	8,908,511	80,159,355	95,596,526	12,627,211
Domestic travel and subsistence	32,236,300	21,746,616	137,721,047		191,703,963	236,528,496
Foreign travel and subsistence	9,256,527	5,103,649	28,413,696		42,773,872	23,600,563
Printing, advertising and information supplies & services	72,104,902	3,862,403	10,801,540		86,768,845	43,868,091
Rentals of produced assets	755,000	452,500	450,000		1,657,500	16,478,000
Training expenses	6,040,258	12,891,742	112,313,437	12,119,018	143,364,455	162,555,302
Hospitality supplies and services	5,975,545	2,604,390	104,222,870	17,658,718	130,461,523	206,738,471
Insurance costs	570,724,513	54,088,162	271,975,981		896,788,656	1,157,240,895

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Specialized materials and services	158,444,916	2,343,500	115,854,747	1,029,836,886	1,306,480,049	337,895,328
Office and general supplies and services	189,907,655	3,738,718	309,434,355		503,080,728	152,165,731
Other operating expenses	21,922,390	17,511,789	510,558,049	276,889,456	826,881,684	1,995,161,686
Routine maintenance – vehicles and other transport equipment	6,583,442	689,494	4,122,982	77,014	11,472,932	9,796,064
Routine maintenance – other assets	1,718,208	2,046,161	1,842,746		5,607,115	93,350,332
Fuel Oil and Lubricants	6,000	940,000	944,000	13,000,000		88,805,369
Other Payments	30,227,695	59,127,896		25,768,392		1,651,446,060
Rent for Speakers House						
<b>Total</b>	<b>1,173,878,662</b>	<b>686,661,935</b>	<b>1,658,469,527</b>	<b>1,460,508,839</b>	<b>4,849,504,980</b>	<b>6,462,971,486</b>

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**7 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount 2017 Kshs	Comparative amount 2017 Kshs
Transfers to Nairobi City County Assembly	343,146,125	272,646,270	366,190,807	348,243,254	1,330,226,456	1,446,004,403
<b>TOTAL</b>	<b>343,146,125</b>	<b>272,646,270</b>	<b>366,190,807</b>	<b>348,243,254</b>	<b>1,330,226,456</b>	<b>1,446,004,403</b>

**8 OTHER GRANTS AND TRANSFERS**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount 2017 Kshs	Comparative amount 2017 Kshs
Scholarships and other educational benefits				419,727,000	419,727,000	-
Emergency relief and refugee assistance				-	-	297,012,443
Other current transfers, grants			50,000,000	-	50,000,000	-

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Other capital grants and transfers	-	-	-	-
<b>Total</b>	-	50,000,000	419,727,000	469,727,000
				<b>297,012,443</b>

**9 SOCIAL SECURITY BENEFITS**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount Kshs	Comparative amount 2016/2017 Kshs
Government pension and retirement benefits	37,529,953	8,325,164	19,713,227	-	65,568,344	9,284,644
Employer Social Benefits in cash and in kind	-	-	-	-	-	-
<b>Total</b>	<b>37,529,953</b>	<b>8,325,164</b>	<b>19,713,227</b>	<b>-</b>	<b>65,568,344</b>	<b>9,284,644</b>

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**10 ACQUISITION OF ASSETS**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount Kshs	Comparative amount 2017 Kshs
<b>Non - Financial Assets</b>						
Purchase of Buildings					-	
Construction of Buildings					-	67,693,935
Refurbishme nt of Buildings	16,975,629	-	48,439,171		65,414,800	72,838,053
Construction of Roads			219,272,508	271,740,573	491,013,081	596,741,989
Construction and Civil Works			110,197,447	37,085,825	147,283,272	499,729,375
Overhaul and Refurbishme nt of Construction and Civil Works			10,396,496		10,396,496	
						148,214,401

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Purchase of Vehicles and Other Transport Equipment		10,925,475	84,604,039	95,529,514	
Overhaul of Vehicles and Other Transport Equipment				127,554,059	
Purchase of Household Furniture and Institutional Equipment					
Purchase of Office Furniture and General Equipment	75,000		29,643,955	29,718,955	
Purchase of ICT Equipment, Software and Other ICT Assets					190,981,271

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Purchase of Specialised Plant, Equipment and Machinery	7,470,993		59,072,540	66,543,533
Rehabilitation and Renovation of Plant, Machinery and Equip.				5,808,190
Purchase of Certified Seeds, Breeding Stock and Live Animals				36,525,682
Research, Studies, Project Preparation, Design & Supervision			6,038,500	6,038,500
Rehabilitation of Civil Works				

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Acquisition of Strategic Stocks and commodities						
Acquisition of Land						
Acquisition of Intangible Assets						
<b>Financial Assets</b>						
Domestic Public Non-Financial Enterprises						
Foreign Payables - From Previous Years						
<b>Total</b>	<b>24,521,622</b>	-	405,269,597	482,146,932	911,938,151	<b>1,762,711,478</b>

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**11 FINANCE COSTS, INCLUDING LOAN INTEREST**

	<b>Q1</b> Kshs	<b>Q2</b> Kshs	<b>Q3</b> Kshs	<b>Q4</b> Kshs	<b>Cumulative amount</b> Kshs	<b>Comparative amount</b> 2017 Kshs
Bank Charges	4,593,778	3,174,489	489,541	4,976,380	13,234,188	-
Exchange Rate Losses	-	-	-	-	-	-
<b>Total</b>	<b>4,593,778</b>	<b>3,174,489</b>	<b>489,541</b>	<b>4,976,380</b>	<b>13,234,188</b>	<b>-</b>

**12 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING**

	<b>Q1</b> Kshs	<b>Q2</b> Kshs	<b>Q3</b> Kshs	<b>Q4</b> Kshs	<b>Cumulative amount</b> Kshs	<b>Comparative amount 2017</b> Kshs
Repayments on Borrowings from Domestic sources		889,825,511			889,825,511	30,000,000

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Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>889,825,511</b>	<b>-</b>	<b>889,825,511</b>	<b>30,000,000</b>

**13 A. Bank Accounts**

Central Bank of Kenya-Revenue Fund A/C No: 1000171863	Kshs Revenue	587,469,069	401,191,283	1,306,727,889
Central Bank of Kenya-Recurrent A/C No: 1000171502	Kshs Recurrent	135,111,044	941,915	127,814,225

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Central Bank of Kenya-Development A/C No: 1000171413	Kshs Development	6,683,867	4,835,682	616,468	105,935,931	11,114,482	
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Kshs Fund	10,576,398	1,744,731	729,208		743,006	
Cooperative Bank- Revenue A/C No: 01141232396600	Kshs Revenue	17,628,955	48,608,331	87,300,580		13,544,774	6,786,981
Cooperative Bank- Imprest A/C No: 01141232396601	Kshs Recurrent	(791,152,439)	318,007	116,777		7,253,942	(891,961,441)
Cooperative Bank- Development A/C No: 01141232396602	Kshs Development	(3,462,723)	1,430,019	180,809		7,134,703	471,111
Equity Bank- General collection A/C No: 0810263520904	Kshs Revenue	0					(11,112)
Equity Bank- General collection A/C No: 0810271586663	Kshs Revenue	0					(256,092)

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Cooperative Bank-Solid waste management A/C No: 01141232396606	Kshs	Development	5,296,421	-	-	1,600,305
National Bank-Emergency fund A/C No: 01001091113700	Kshs	Emergency Fund	1,623,498	-	-	5,000
Kenya Commercial Bank-Trust fund A/C No: 1149229667	Kshs	Trust Fund	26,436,765	27,665,404	28,765,538	1,622,398
Cooperative Bank-Governor's Ball A/C No: 01141232396603	Kshs	Fund	1,080,689	-	-	28,822,195
Cooperative Bank-Private sector Fund A/C No: 01141232396605	Kshs	Fund	2,894	-	-	28,890,902
Cooperative Bank-Kenya Roads Board A/C No: 01141232396604	Kshs	Development	24,833,464	-	-	24,827,964
Cooperative Bank-Waithaka Technical A/C No: 01141232396600	Kshs	Recurrent	340,493	-	-	61,471

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Cooperative Bank- Africa Asia Economic Partnership A/C No: 01141232396622	Kshs	Development	1,390,406				
Cooperative Bank- Africities PDM A/C No: 22120005723600	Kshs	Development	961,125				
Cooperative Bank- Loan call A/C No: 01150232396600	Kshs	Loan	357,305				765,307
Cooperative Bank- Loan call A/C No: 01150005723622	Kshs	Loan	24,625,189				24,625,189.00
Cooperative Bank- Loan call A/C No: 01150005723623	Kshs	Loan	54,012,737				38,007,005.00
Kenya Commercial Bank-current A/C No: 1159076065	Kshs	Recurrent	(510,874)				(3,790,179)
National Bank - Nairobi City County A/C No:01001067824200	Kshs	Recurrent	510,543				-
National Bank - Pumwani Hospital A/C No:102100895400	Kshs	Recurrent	388,618	106,479	4,501,568		9,967,661
						11,220,815	

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National Bank - Mbagathi Hospital A/C No:01001031663101	Kshs Recurrent	11,729,376	12,952,420	33,830,237		39,338,647	19,561,199
National Bank - Mama Lucy Hospital A/C: 1133233864	Kshs Recurrent	32,268,064					30,460,569
National Bank - Pumwani Hospital College A/C No:01285123637400	Kshs Recurrent	8,206,739	6,412,729	7,440,876		10,074,556	
National Bank - Mutuini A/C No:102100895400	Kshs Recurrent	84,082	208,302	702,975		383,464	14,514
National Bank - UN Habitat A/C No:01001067824200	Kshs Recurrent	0					8,361
Nairobi City County Assembly Accounts	Kshs Recurrent - CBK	16,794,823	28,095,844	14,237,535			0
Nairobi City County Assembly Accounts	Kshs Deposit- CBK	4,802,959	4,802,959	4,802,959			-
Nairobi City County Assembly Accounts	Kshs Imprest - Co-op	14,800,063	450,753	1,479,409			-
Nairobi City County Assembly Accounts	Kshs Salary - Co-op	71,276	1,583,157	2,087,613			
Nairobi City County Assembly Accounts	Kshs Development- CBK	2,161,177	600,201	9,504			
	Total	195,122,003	541,948,216	1,621,344,170	2,473,166,320	(499,972,132)	

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**13B. CASH IN HAND**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Comparative amount 2017 Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	29,854,631
Cash in Hand – Held in foreign currency	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,854,631</b>

Cash in hand should also be analysed as follows:

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Comparative amount 2017 Kshs
Main Cash Office – City Hall					
Cash	-	-	-	-	11,013,984
Cheques					18,840,647
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,854,631</b>

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**14 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

Description	Q1			Q2			Q3			Q4			Comparative amount 2017 Kshs
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Government Imprests	87,919,602		26,957,255		39,481,151			114,261,909					74,147,605
Clearance Accounts													
Staff Advances	67,498		86,498		728,820								
Other Advances													
<b>Total</b>	<b>87,987,100</b>		<b>27,043,753</b>		<b>40,209,971</b>			<b>114,261,909</b>					<b>74,147,605</b>

**15 Accounts Payable**

	Q1			Q2			Q3			Q4			Cumulative amount Kshs
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Deposits and Retentions	4,802,959		4,802,959				4,802,959						14,408,877
Suspence Account	(37,801,655)		(114,486,095)				(136,133,555)						(288,421,305)
<b>Total</b>	<b>(32,998,696)</b>		<b>(109,683,136)</b>				<b>(131,330,596)</b>			<b>0</b>			<b>(274,012,428)</b>

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**16 FUND BALANCE BROUGHT FORWARD**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Comparative amount 2017 Kshs
Bank accounts	(349,416,392)	459,070,368	1,523,485,956	1,762,711,478	(1,276,874,863)
Cash in hand	29,854,631	33,511,284	0	-	33,511,284
Accounts Receivables	212,987,314	27,043,753	40,209,971	-	25,199,363
Accounts Payables	(32,998,696)	(109,683,136)	(131,330,596)	-	
<b>Total</b>	<b>(139,573,143)</b>	<b>409,942,269</b>	<b>1,432,365,331</b>	<b>1,762,711,478</b>	<b>(1,218,164,216)</b>

**OTHER IMPORTANT DISCLOSURES**

**17.1: ANALYSIS OF PENDING MERCHANTS ACCOUNTS PAYABLE (See Annex 1)**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Comparative amount 2017 Kshs
Construction of buildings	488,258,206	488,258,205.95	331,402,133.44	-	501,167,881
Construction of civil works	1,533,933,432	1,698,729,987.98	1,290,893,542.69	-	1,307,250,075
Supply of goods	1,285,733,707	1,384,747,926.45	2,080,409,309.71	-	1,286,073,633
Supply of services	3,758,243,208	3,950,795,525.81	6,717,822,965.73	-	3,519,659,183
<b>Total</b>	<b>7,066,168,553</b>	<b>7,522,531,646.19</b>	<b>10,420,522,951.57</b>	<b>-</b>	<b>6,614,150,772</b>

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**17.2: PENDING STAFF PAYABLES (See Annex 2)**

	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Comparative amount 2017 Kshs
Others- Retirees and deceased cases	142,249,068	137,908,599.40	137,837,901.00	-	142,249,068
Total	142,249,068	137,908,599.40	137,837,901.00	-	142,249,068

**17.3: OTHER PENDING PAYABLES (See Annex 3)**

	Q1	Q2	Q3	Q4	Comparative Amount 2017
Amounts due to National Government entities	4,470,954,288	4,778,509,834.25	4,915,469,367.14	-	3,922,081,365
Amount due to County entities	470,808,346	470,808,346.00	428,706,620.00	-	470,808,346
Amount due to third parties					19,143,925,000
Others	22,753,913,973	24,361,258,636.09	25,982,604,698.49	-	21,249,918,928
Total	46,839,601,608	48,754,501,816.34	50,470,705,685.63	-	44,786,733,639

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Origin al Amount	Date Contract ed	Ammou nt Paid To- Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance 2016	Outstanding Balance Q4	O																
									u	t	s	t	a	n	d	i	g	B	a	l	a	n	c	e	Q
<b>Construction of buildings</b>																									
<b>Sub-Total</b>																									
<b>Construction of civil works</b>																									

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Supplier of Goods or Services	Origin al Amount	Date Contract ed	Amou nt Paid To- Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	O	u	t	s	t	a	n	d	i	g	B	a	l	a	n	c	e	Q	4	Comments
							u	t	s	t	a	n	d	i	g	B	a	l	a	n	c	e				
Sub-Total				1,533,933,432	1,698,729,987.98		1,290,893,542.69																		1,307,250,076	
Supply of goods				1,285,733,707	1,384,747,926.45		2,080,409,309.71																		1,286,073,633	
Sub-Total				1,285,733,707	1,384,747,926.45		2,080,409,309.71																		1,286,073,633	
Supply of services				155,824,022	139,864,064.10																					
1.Punwani Maternity Hospital and Other Hospitals				697,949,922	737,711,466.17		1,320,115,601.05																		666,086,188	
1. Supply of Services				2,339,264,112	2,339,264,112.3		4,442,355,762.60																		2,339,264,112	
2. Legal Creditors																									6	

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance 2016	Comments
4. Kenya Power				470,994,930	535,222,106.70	598,355,246.70		393,066,406
5. Water Bills				94,210,223	198,733,776.48	198,733,776.00		94,210,223
<b>Sub-Total</b>				<b>3,758,243,208</b>	<b>3,950,795,525.8</b>	<b>6,717,822,965.73</b>		<b>3,654,712,035</b>
<b>Grand Total</b>				<b>7,066,168,553</b>	<b>7,522,531,646.1</b>	<b>10,420,527,952</b>		<b>6,614,150,772</b>

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## ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance Q4	Outstanding Balance 2016	Com ment s
<b>Senior Management</b>		a	b	c	d=a-c					
1.										
2.										
3.										
<b>Sub-Total</b>										
<b>Middle Management</b>										
4.										
5.										
6.										
<b>Sub-Total</b>										
<b>Unionisable Employees</b>										
7.										
8.										
9.										
<b>Sub-Total</b>										
<b>Others (specify)</b>										
10. Retirees and Deceased cases Terminal Dues					142,249,068	137,908,599	137,837,901		142,249,068	

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Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance Q4	Outstanding Balance 2016	Com ment \$
11.										
12.										
<b>Sub-Total</b>					<b>142,249,068</b>	<b>137,908,599</b>	<b>137,837,901</b>		<b>142,249,068</b>	
<b>Grand Total</b>					<b>142,249,068</b>	<b>137,908,599</b>	<b>137,837,901</b>		<b>142,249,068</b>	

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**ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable	Contra cted	Amount paid	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance Q4	Outstanding Balance 2016	Comments
<b>Amounts due to National Govt Entities</b>		a	b	c	d=a-c						
1. KRA (PAYE)						4,244,663,942			4,552,219,488.00		3,711,714,898
2. KRA (VAT)						226,290,346		226,290,346.25			210,366,466
<b>Sub-Total</b>						4,470,954,288		4,778,509,834.25			3,922,081,365
<b>Amounts due to County Govt Entities</b>											
3. NSSF						470,808,346		470,808,346.00			470,808,346
4.											
5.								-			

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Name	Brief Transaction Description	Original Amount	Date Payable	Outstanding Balance Q1	Amoun t Paid To-Dat e	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance Q4	Outstanding Balance 2016	Comments
	Sub-Total			470,808,346		470,808,346.00			470,808,346	
	<b>Amounts due to Third Parties</b>									
6.	Government Guaranteed Loans				3,815,640,0000					3,815,640,000
7.	On Let Water Loans			15,328,285,000		15,328,285,000				15,328,285,000
	Sub-Total			-		-		-		
	<b>Others (specify)</b>			19,143,925,000		19,143,925,000			19,143,925,000	
8.	Lap Trust Principal			6,078,020,202		6,337,680,132			5,812,450,194	
9.	Lap Trust Penalties			3,427,894,763		3,790,746,149			3,088,249,653	

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Name	Brief Transaction Description	Original Amount	Date Payable	Contra cted	Am oun t Pai d To- Dat e	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstan ding Balance Q4	Outstan ding Balance 2016	Outstanding Balance 2016	Comments
10. Lap Fund Principal						2,039,733,352	2,039,469,691				2,041,834,795	
11. Lap Fund Penalties						8,583,893,082	9,568,990,091				7,683,011,712	
12. Lap Trust Actuarial deficit						2,624,372,573	2,624,372,573				2,624,372,573	
Sub-Total						22,753,913,973	24,361,258,636				21,249,918,928	
Grand Total						46,839,601,608	48,754,501,816				44,786,733,639	

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**ANNEX 4 – ANALYSIS OF OUTSTANDING LOAN**

Name	Brief Transaction Description	Original Amount	Date Payable Contraeted	Amount Paid To-Date less Capitalized	Outstanding Balance	Outstanding Balance e	Outstanding Balance Q4	Outstanding Balance 2016/17	Comments
Amounts due to National Govt Entities		a	b	c	d=a-c				
Sub-Total									
Amounts due to County Govt Entities									
Sub-Total									
<b>A3.1 Loan Amounts due</b>									
KCB LOAN MG 1424000930				5,000,000,000					
COOP IPF LOANS 606 & 607				47,988,231					
COOP WC LOAN 602				153,000,000					
COOP IPF LOAN 608				738,691,751					
COOP WC LOAN 603				123,000,000					
COOP OPERATIONS OD				13,642,040					
Total Loans		6,076,322,022		30,000,000	3,755,720,734		4,973,231,829		The loan is non-performing

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**ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Q1	Q2	Q3	Q4
Land	-	-	-	-
Buildings and structures	16,975,629		48,439,171	37,085,825
Transport equipment			350,791,926	356,344,612
Office equipment, furniture and fittings	75,000			88,716,495
ICT Equipment, Software and Other ICT Assets	7,470,993			
Other Machinery and Equipment				
Heritage and cultural assets			6,038,500	
Intangible assets		-	-	-
<b>Total</b>	<b>24,521,622</b>		<b>405,269,597</b>	<b>482,146,632</b>

