

Paper laid on 14/11/2019
by Hon. Charles Thuo
On 14/11/2019

GOVERNMENT OF NAIROBI CITY COUNTY



Mos
Ag. Clerk
14/11/2019

THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

SECOND ASSEMBLY-THIRD SESSION

NBI CA. PLC. 20189/ (71)

14th November, 2019

PAPER LAID

Pursuant to Section 166(1) of the Public Finance Management Act, 2012, I beg to lay the following Paper on the Table of the Assembly, today 14th November, 2019.

THE FY 2019/2020 1ST QUARTER CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS.

(The Leader of Majority Party)

Approved
Blani
14/11/2019

Copies to:
The Speaker
The Clerk
Hansard Editor
Hansard Reporters
The Press

Report laid on 14/11/2019
by Hon. Charles Tunoi
on 14/11/2019
Mfor
Ag. Clerk
14/11/2019



COUNTY GOVERNMENT OF NAIROBI CITY

CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

**FOR THE QUARTER ENDED
SEPTEMBER 30, 2019**

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

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended September 30, 2019

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1. 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 *entity's* day-to-day management is under the following key organs:

- Governor;
- Deputy Governor;

c) County Executive Committee Members;

d) Fiduciary Management

The key management personnel who held office during the financial quarter ended 30th September 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Secretary	Leboo Ole Morintant
2.	CECM –Finance	Pauline Kahiga - Waititu
3.	Chief Officer Finance	Halkano Waqo
4.	Head of County Treasury – Accounting	Johnson Akong'o Abwori
5.	Clerk – County Assembly	Jacob Ngwele
6.	Principal Accountant – County Assembly	Sammy Ndana

e) 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.

f) Entity Headquarters

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

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g) Entity Contacts

Telephone: Telephone: (254) 20 224281, (254) 20 2216151
E-mail: info@nairobi.go.ke, clerk@nrbcountyassembly.go.ke
Website: www.nairobi.go.ke

h) Entity Bankers

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

i) Independent Auditors

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

j) Principal Legal Adviser

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

2. FORWARD BY THE CEC

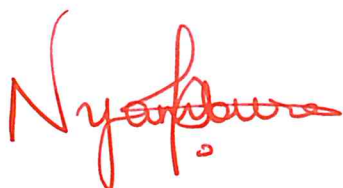
The Reports and Financial Statements for the quarter have been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. These financial statements are for the 3 months period ended 30th September 2019.

These consolidated financial statements are for Nairobi City County Government for the period ending on 30th September 2019. The County did relatively well in revenue collection and its new revenue collection strategy paid off with a total of Ksh. 1.5B being realised in the period. 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) Payment of all employee emoluments to avoid accumulation of statutory debts.
- (IV) 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.



Pauline Kahiga - Waititu
County Executive Committee Member- Finance and Economic Planning

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended September 30, 2019

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial quarter, 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.

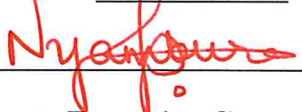
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial quarter ended on September 30th, 2019. 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 the financial quarter ended September 30th, 2019, 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 quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on Nov-05th 2019.



County Executive Committee Member – Finance

4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended September 30, 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep Q1	Cumulative Amount	Comparative
RECEIPTS		Ksh	Ksh	Period 2018-2019
Equitable Share (Exchequer releases)	1	2,770,071,300	2,770,071,300	15,794,200,000
Transfers from National Government Entities	2	-	-	79,423,251
Proceeds from Foreign Grants / Development Partners	3	-	-	93,542,209
County Own Generated Revenues	4	1,515,897,532	1,515,897,532	10,043,380,059
Returned CRF Issues	5	38,775,977		134,355,100
Unspent Funds Re- appropriated	6	-	-	1,714,621,771
TOTAL RECEIPTS		4,324,744,809	4,285,968,832	27,859,522,390
PAYMENTS				
Compensation of Employees	7	3,227,720,437	3,227,720,437	13,075,735,455
Use of goods and services	8	727,443,758	727,443,758	8,221,303,245
Transfers to Other Government Entities	9	-	-	926,637,500
Other grants and transfers	10	2,300,000	2,300,000	511,018,066
Social Security Benefits	11	9,102,243	9,102,243	58,488,756
Acquisition of Assets	12	44,018,675	44,018,675	3,328,731,408
Finance Costs	13	-	-	17,406
Other Payments	14	23,400	23,400	332,055,434
TOTAL PAYMENTS		4,010,608,513	4,010,608,513	26,453,987,270

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 30th October 2019 and signed by:

Chief Officer
Name: *Halkano Waqo*

Head of Treasury
Name: *Johnson Akong'o Abwori*
ICPAK Member Number: 7951

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	Sep Q1	Comparative Period 2018-2019
		Ksh	Ksh
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	15	3,766,163,126	3,311,286,426
			-
Total Cash and cash equivalents		3,766,163,126	3,311,286,426
Accounts receivables – Outstanding Imprests	16	47,882,544	188,604,994
TOTAL FINANCIAL ASSETS		3,814,045,670	3,499,891,420
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	17	17,954	17,954
NET FINANCIAL ASSETS		<u>3,814,027,716</u>	<u>3,499,873,466</u>
REPRESENTED BY			
Fund balance b/fwd	18	3,499,891,420	1,938,347,219
Prior Year Adjustments			155,991,127
Surplus/Deficit for the year		314,136,296	1,405,535,120
NET FINANCIAL POSITION		<u>3,814,027,716</u>	<u>3,499,873,466</u>

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 30th October 2019 and signed by:



Chief Officer
Name: *Halkano Waqo*



Head of Treasury
Name: *Johnson Akong'o Abwori*
ICPAK Member Number: 7951

NAIROBI CITY COUNTY GOVERNMENT
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For the quarter ended September 30, 2019

5.3. STATEMENT OF CASH FLOWS

	Note	Sep	Comparative
		Q1	Period 2018-2019
		Ksh	Ksh
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Equitable Share (Exchequer releases)	1	2,770,071,300	15,794,200,000
Transfers from National Government Entities	2	-	79,423,251
Proceeds from Foreign Grants / Development Partners	3	-	93,542,209
County Own Generated Revenues	4	1,515,897,532	10,043,380,059
Returned CRF Issues	5	38,775,977.00	134,355,100
Unspent Funds Re- appropriated	6	-	1,714,621,771
Payments for operating expenses			
Compensation of Employees	7	(3,227,720,437)	(13,075,735,455)
Use of goods and services	8	(727,443,758)	(8,221,303,245)
Transfers to Other Government Entities	9	-	(926,637,500)
Other grants and transfers	10	(2,300,000)	(511,018,066)
Social Security Benefits	11	(9,102,243)	(58,488,756)
Finance Costs, including Loan Interest	13	-	(17,406)
Other Payments	14	(23,400)	(332,055,434)
Adjusted for:			
Adjustments during the year		132,502,574	
Changes in Receivables		8,237,830	45,789,228
Net cash flows from operating activities		498,895,375	4,780,055,756
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	12	(44,018,675)	(3,328,731,408)
Net cash flows from investing activities		(44,018,675)	(3,328,731,408)
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		454,876,700	1,451,324,348
Cash and cash equivalent at BEGINNING of the quarter		3,311,286,426	1,859,962,077
Cash and cash equivalent at END of the quarter		3,766,163,126	3,311,286,426
As per statement of assets		3,766,163,126	3,311,286,426

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 30th October 2019 and signed by:

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended September 30, 2019



Chief Officer
Name: *Halkano Waqo*



Head of Treasury
Name: *Johnson Akong'o Abwori*
ICPAK Member Number **7951**

NAIROBI CITY COUNTY GOVERNMENT
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For the quarter ended September 30, 2018

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget Q1 2019-2020	Actual Q1 2019-2020	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
RECEIPTS						
Equitable Share (Exchequer releases)	3,979,987,500	2,770,071,300	1,209,916,200	3,979,987,500	2,770,071,300	1,209,916,200
Transfers from National Government Entities	79,423,251	-	79,423,251	79,423,251	-	79,423,251
Proceeds from Foreign Grants/Development Partners	54,424,475	-	54,424,475	54,424,475	-	54,424,475
Fuel Levy Allocation	216,935,969	-	216,935,969	216,935,969	-	216,935,969
County Own Generated Revenues	4,216,573,222	1,569,217,238	2,647,355,984	4,216,573,222	1,569,217,238	2,647,355,984
TOTAL	8,547,344,416	4,339,288,538	4,208,055,878	8,547,344,416	4,339,288,538	4,208,055,878
PAYMENTS						
Compensation of Employees	3,390,406,712	3,227,720,437	162,686,275	3,390,406,712	3,227,720,437	162,686,275
Use of goods and services	1,528,054,411	727,443,758	800,610,653	1,528,054,411	727,443,758	800,610,653
Other grants and transfers	3,000,000	2,300,000	700,000	3,000,000	2,300,000	700,000
Social Security Benefits	10,000,000	9,102,243	897,757	10,000,000	9,102,243	897,757
Acquisition of Assets	1,079,786,359	44,018,675	1,035,767,684	1,079,786,359	44,018,675	1,035,767,684
Other Payments	30,000	23,400	6,600	30,000	23,400	6,600
TOTAL	6,011,277,481	4,010,608,513	2,000,668,968	6,011,277,481	4,010,608,513	2,000,668,968

The entity financial statements were approved on 30th October 2019 and signed by:

Chief Officer
 Name: *Halkano Wago*

Head of Treasury Accounts
 Name: *Johnson Akong'o Abwori*
 ICPAK Member Number **7951**

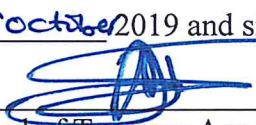
NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended September 30, 2019

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Budget Q1 2019-2020	Actual Q1 2019-2020	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
RECEIPTS						
Equitable Share (Exchequer releases)	2,785,991,250	1,939,049,910	846,941,340	2,785,991,250	1,939,049,910	846,941,340
Transfers from National Government Entities	79,423,251		79,423,251	79,423,251	-	79,423,251
Proceeds from Foreign Grants/Development Partners	38,097,132		38,097,132	38,097,132	-	38,097,132
County Own Generated Revenues	2,951,601,256	1,098,452,067	1,853,149,189	2,951,601,256	1,098,452,067	1,853,149,189
TOTAL	5,855,112,889	3,037,501,977	2,817,610,912	5,855,112,889	3,037,501,977	2,817,610,912
PAYMENTS						
Compensation of Employees	3,390,406,712	3,227,720,437	162,686,275	3,390,406,712	3,227,720,437	162,686,275
Use of goods and services	1,528,054,411	727,443,758	800,610,653	1,528,054,411	727,443,758	800,610,653
Other grants and transfers	3,000,000	2,300,000	700,000	3,000,000	2,300,000	700,000
Social Security Benefits	10,000,000	9,102,243	897,757	10,000,000	9,102,243	897,757
Other Payments	30,000	23,400	6,600	30,000	23,400	6,600
TOTAL	4,931,491,122	3,966,589,838	964,901,284	4,931,491,122	3,966,589,838	964,901,284

The entity financial statements were approved on 30th October 2019 and signed by:


 Chief Officer
 Name: *Halkano Wago*


 Head of Treasury Accounts
 Name: *Johnson Akong'o Abwori*
 ICPAK Member Number: **7951**

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended September 30, 2019

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Budget Q1 2019-2020	Actual Q1 2019-2020	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
RECEIPTS						
Equitable Share (Exchequer releases)	1,193,996,250	831,021,390	362,974,860	1,193,996,250	831,021,390	362,974,860
Proceeds from Foreign Grants/Development Partners	16,327,342		16,327,342	16,327,342	-	16,327,342
Fuel Levy Allocation	216,935,969		216,935,969	216,935,969	-	216,935,969
County Own Generated Revenues	1,264,971,967	470,765,171	794,206,795	1,264,971,967	470,765,171	794,206,795
Unspent Funds			-	-	-	-
TOTAL	2,692,231,528	1,301,786,561	1,390,444,966	2,692,231,528	1,301,786,561	1,390,444,966
PAYMENTS						
Acquisition of Assets	1,079,786,359	44,018,675	1,035,767,684	1,079,786,359	44,018,675	1,035,767,684
TOTAL	1,079,786,359	44,018,675	1,035,767,684	1,079,786,359	44,018,675	1,035,767,684

The entity financial statements were approved on 30th October 2019 and signed by:


 Chief Officer

Name: **Halkano Waqo**


 Head of Treasury Accounts

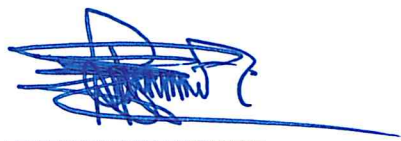
Name: **Johnson Akong'o Abwori**

ICPAK Member Number: **7951**

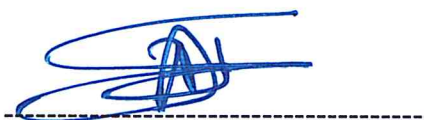
5.7. COUNTY OWN GENERATED REVENUE STATEMENT

	Original Estimates	Revised Estimates	Final/Approved Budget	% Realiz ed	Actual cumulative revenue (Q1 – Q4)
	Ksh	Ksh	Ksh	Ksh	Ksh
RECEIPTS					
Parking Fees	2,763,000,000	-	2,763,000,000	13	356,617,024
Rates	3,925,000,000		3,925,000,000	5	186,096,342
Single Business Permits	2,892,000,000		2,892,000,000	4	124,355,085
Other Revenues	7,736,295,889		7,736,295,889	11	848,829,081
TOTAL	17,316,295,889	-	17,316,295,889	9	1,515,897,532

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th October 2019 and signed by:



Chief Officer



Head of Treasury - Accounts

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the quarter ended September 30, 2019

5.8. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Sector	Program/Sub-Program	Approved Budget	Adjustments	Final Budget	Cumulative Expenditure Q1,	Budget Utilization Difference
5311000000 COUNTY PUBLIC SERVICE BOARD	0701000 P1 General Administration Planning and Support Services	52,214,502	-	52,214,502	6,025,476	46,189,026
	0701010 SP.1.1 General Administration Planning and Support Services	52,214,502		52,214,502	6,025,476	46,189,026
	Total 5311000000 COUNTY PUBLIC SERVICE BOARD	52,214,502	-	52,214,502	6,025,476	46,189,026
5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	0718005310 General Administrative Services	3,018,819,405	-	3,018,819,405	348,367,304	2,670,452,101
	0718015310 Sp1 General Administration & Support Services	491,292,312		491,292,312	56,694,408	434,597,904
	0718025310 Sp2 Sub County Administration	2,073,002,187		2,073,002,187	239,221,393	1,833,780,794
	0718075310 Sp7 County Executive	355,423,965		355,423,965	41,015,401	314,408,564
	0718095310 Sp9 Audit	99,100,942		99,100,942	11,436,102	87,664,839
	0724005310 P 24 Security and Safety Management	2,131,579,877	-	2,131,579,877	245,981,172	1,885,598,705
	0724055310 Inspectorate	2,040,682,476		2,040,682,476	235,491,746	1,805,190,730
	0724015310 sp 24.1 investigative Services	90,897,401		90,897,401	10,489,426	80,407,975
	P; 0726005310: Disaster Management Coordination	650,744,785	-	650,744,785	75,094,988	575,649,797
	072601510: Fire & Disaster Management	650,744,785		650,744,785	75,094,988	575,649,797
	0725005310 P 25 management of legal affairs	306,305,142	-	306,305,142	35,347,161	270,957,981
	0725015310 sp 25.1 legal services	306,305,142		306,305,142	35,347,161	270,957,981
	Total 5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	6,107,449,209	-	6,107,449,209	704,790,625	5,402,658,584
5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	0207000 P1: General Administration Planning and Support Services	107,011,357	-	107,011,357	12,348,953	94,662,404
	0207010 SP 1: General Administration, Planning And Support Services	107,011,357		107,011,357	12,348,953	94,662,404
	0208000 P2: Information And Communication Services	320,500,000	-	320,500,000	36,985,227	283,514,773
	0208010 SP 2.1: News And Information Services	82,500,000		82,500,000	9,520,378	72,979,622
	0208030 SP 2.3: ICT and Media Regulatory Services	9,500,000		9,500,000	1,096,286	8,403,714
	0208040 SP 2.4 E-Government Services	228,500,000		228,500,000	26,368,563	202,131,437
	0210005310 ICT Infrastructure Development	125,000,000	-	125,000,000	14,424,815	110,575,185
	0210010 SP1: ICT Infrastructure Connectivity	107,000,000		107,000,000	12,347,642	94,652,358
	0210035310 sp 3: Information	18,000,000		18,000,000	2,077,173	15,922,827

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	Security					
	Total 5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	552,511,357	-	552,511,357	63,758,995	488,752,362
5314000000 FINANCE & ECONOMIC PLANNING	0701005310 Public Financial Management	4,184,116,834	-	4,184,116,834	482,840,907	3,701,275,927
	0701015310 Assets Management Services	287,667,520		287,667,520	33,196,407	254,471,113
	0701065310 sp1.6 Accounting Services	3,251,694,840		3,251,694,840	375,240,785	2,876,454,055
	0701075310 sp1.7 Budget Formulation Coordination and mgt	181,599,010		181,599,010	20,956,258	160,642,752
	0701085310 sp1.8 Resource Mobilization	335,754,600		335,754,600	38,745,585	297,009,015
	070115310 Debt Management Services	13,949,500		13,949,500	1,609,752	12,339,748
	0718085310 Sp8 Supply Chain Management	113,451,364		113,451,364	13,092,120	100,359,244
	0718005310 General Administrative Services	999,314,417	-	999,314,417	115,319,409	883,995,008
	0718015310 Sp1 General Administration & Support Services	999,314,417		999,314,417	115,319,409	883,995,008
	0719000 P3: Economic and Financial Policy Formulation and Management	339,446,289	-	339,446,289	39,171,601	300,274,688
	0719010 SP 3.1 Fiscal Policy Formulation, Development and Management	339,446,289		339,446,289	39,171,601	300,274,688
	Total 5314000000 FINANCE & ECONOMIC PLANNING	5,522,877,540	-	5,522,877,540	637,331,916	4,885,545,624
5315000000 HEALTH	0401000 P.1 Preventive & Promotive Health Services	253,001,723	-	253,001,723	29,196,025	223,805,698
	0401115310 HIV/AIDS Prevention & Control Unit	4,440,402		4,440,402	512,416	3,927,986
	0401125310 TB Control	2,200,000		2,200,000	253,877	1,946,123
	0401135310 Malaria Control & Other Communicable Diseases	1,400,000		1,400,000	161,558	1,238,442
	0401145310 Reproductive Health & Maternal Health (RMNCAH)	148,661,321		148,661,321	17,155,297	131,506,024
	0401155310 Environmental / Public Health	96,300,000		96,300,000	11,112,878	85,187,122
	0402005310 Curative care	1,037,788,679	-	1,037,788,679	119,759,282	918,029,397
	0402065310 sp.2.6 County Referral Hospitals	732,450,000		732,450,000	84,523,649	647,926,351
	0402075310 sp.2.7 Health Centers & dispensaries	305,338,679		305,338,679	35,235,633	270,103,046
	0404005310 General administration, planning and support services	6,086,424,645	-	6,086,424,645	702,364,420	5,384,060,225
	0404015310 Sp4.1 Administration/Human Resource for Health	5,324,566,645		5,324,566,645	614,447,131	4,710,119,514
	0404025310 Sp4.2 Health Policy, Planning & Financing	49,900,000		49,900,000	5,758,386	44,141,614

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	0404035310 sp 4.3 Health Commodities	651,957,500		651,957,500	75,234,933	576,722,567
	0404045310 sp 4.4 Research, Quality assurance & standards unit	27,000,500		27,000,500	3,115,818	23,884,682
	0404055310 sp 4.5 Coroner services unit	33,000,000		33,000,000	3,808,151	29,191,849
	Total 5315000000 HEALTH	7,377,215,047	-	7,377,215,047	851,319,727	6,525,895,320
5316000000 URBAN PLANNING AND LANDS	0106000 P 6 General Administration Planning and Support Services	213,837,690	-	213,837,690	24,676,554	189,161,136
	0106010 SP.6.1 Administration, Planning & Support Services	213,837,690		213,837,690	24,676,554	189,161,136
	0114005310 P.8:Urban Planning, compliance & enforcement	197,700,000	-	197,700,000	22,814,288	174,885,712
	0114015310 sp 8.1 Urban planning	109,500,000		109,500,000	12,636,138	96,863,862
	0114025310 sp 8.2 Enforcement and compliance	88,200,000		88,200,000	10,178,150	78,021,850
	0115005310 P.9:Land management	244,937,595	-	244,937,595	28,265,437	216,672,158
	0115015310 sp 9.1 valuation services	56,500,000		56,500,000	6,520,017	49,979,983
	0115025310 sp 9.2 land survey	170,437,595		170,437,595	19,668,247	150,769,348
	0115035310 sp 9.3 Administrative services	18,000,000		18,000,000	2,077,173	15,922,827
	Total 5316000000 URBAN PLANNING AND LANDS	656,475,285	-	656,475,285	75,756,279	580,719,006
5317000000 PUBLIC WORKS ,TRANSPORT & INFRASTRUCTURE	0207000 P1: General Administration Planning and Support Services	1,078,097,938	-	1,078,097,938	124,410,911	953,687,027
	0207010 SP 1: General Administration, Planning And Support Services	1,078,097,938		1,078,097,938	124,410,911	953,687,027
	0211005310 P5:Roads,Drainage & Bridges	3,257,860,000	-	3,257,860,000	375,952,235	2,881,907,765
	0211015310 sp 5.1 Construction Roads & Drainages & Maintenance	3,257,860,000		3,257,860,000	375,952,235	2,881,907,765
	0212005310 P6:Road Safety Interventions	187,620,000	-	187,620,000	21,651,071	165,968,929
	0212015310 sp 6.1 Transport Facilities & Traffic Management	187,620,000		187,620,000	21,651,071	165,968,929
	0213005310 P7: Institutional Buildings & Maintenance	255,700,000	-	255,700,000	29,507,403	226,192,597
	0213015310 sp 7.1 Public street lighting Installations & Maintenances	230,000,000		230,000,000	26,541,661	203,458,339
	0213025310 sp 7.2 Motor Vehicle, Machinery & Plant Maintenance	11,200,000		11,200,000	1,292,463	9,907,537
	0213035310 sp 7.3 Institutional Buildings Maintenance	14,500,000		14,500,000	1,673,279	12,826,721

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	Total 5317000000 PUBLIC WORKS ,TRANSPORT & INFRASTRUCTURE	4,779,277,938	-	4,779,277,938	551,521,620	4,227,756,318
5318000000 EDUCATION, YOUTH AFFAIRS, SPORTS, CULTURE & SOCIAL SERVICES	0508005310 General administration, planning and support services	1,149,631,495	-	1,149,631,495	132,665,778	1,016,965,717
	0508025310 sp 8.2 General Administration & Support Services	1,149,631,495		1,149,631,495	132,665,778	1,016,965,717
	0509005310 P9 Education services	238,304,947	-	238,304,947	27,500,039	210,804,908
	0509015310 sp 9.1 Quality Assurance and Co-curriculum	1,000,000		1,000,000	115,399	884,601
	0509025310 sp 9.2 Early Childhood Development Centers	148,400,000		148,400,000	17,125,141	131,274,859
	0509035310 sp 9.3 Technical and Vocational Training	88,904,947		88,904,947	10,259,500	78,645,447
	0902005310 2.1 Social Services	588,523,531	-	588,523,531	67,914,747	520,608,784
	0902015310 General Administration & Support Services	178,773,531		178,773,531	20,630,202	158,143,329
	0902025310 Sp.2.2 Gender and Community Empowerment	30,800,000		30,800,000	3,554,275	27,245,725
	0902035310 Sp2.3 Development and promotion of culture/ heritage	38,150,000		38,150,000	4,402,454	33,747,546
	0902045310 Sp2.4 Development and promotion of sports	239,000,000		239,000,000	27,580,247	211,419,753
	0902055310 Sp2.5 Youth Empowerment and Promotion	26,300,000		26,300,000	3,034,981	23,265,019
	0902065310 Sp 2.6 Social welfare and care for the Aged	30,000,000		30,000,000	3,461,956	26,538,044
	0902075310 Sp 2.7 Promotion of Library and Information Services	4,300,000		4,300,000	496,214	3,803,786
	0902085310 Sp.2 8 Rescue and Rehabilitation of Children Services	41,200,000		41,200,000	4,754,419	36,445,581
	Total 5318000000 EDUCATION, YOUTH AFFAIRS, SPORTS, CULTURE & SOCIAL SERVICES	1,976,459,973	-	1,976,459,973	228,080,564	1,748,379,409
5319000000 TRADE, COMMERCE, TOURISM & COOPERATIVES	0301000 P.1 General Administration Planning and Support Services	428,123,278	-	428,123,278	49,404,794	378,718,483
	0301010 SP1 General Administration Planning and Support Services	428,123,278		428,123,278	49,404,794	378,718,483
	0310005310 P.10 Co-operative Development and Audit Services	46,281,300	-	46,281,300	5,340,794	40,940,506
	0310015310 sp 10.1 Cooperative Development Services	34,000,000		34,000,000	3,923,550	30,076,450
	0310025310 sp 10.2 Cooperative Audit Services	12,281,300		12,281,300	1,417,244	10,864,056

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	0311005310 P.11 Tourism Promotion and Marketing	43,000,000	-	43,000,000	4,962,137	38,037,863
	0311015310 sp 11.1 Tourism Development	43,000,000		43,000,000	4,962,137	38,037,863
	0312005310 P.12 Trade development and Market Services	450,000,000	-	450,000,000	51,929,336	398,070,664
	0312015310 sp 12.1 Trade Development	170,000,000		170,000,000	19,617,749	150,382,251
	0312025310 sp 12.2 Market Services	280,000,000		280,000,000	32,311,587	247,688,413
	0313005310 P.13 Licensing and Fair Trade Practices	118,000,000	-	118,000,000	13,617,026	104,382,974
	0313015310 sp 13.1 Liquor Licensing & Regulation	-		-	-	-
	0313025310 sp 13.2 Weights & Measures Services	62,000,000		62,000,000	7,154,709	54,845,291
	0313035310 sp 13.3 Trade Licensing Services	35,000,000		35,000,000	4,038,948	30,961,052
	0313045310 sp 13.4 Betting & Gaming Services	21,000,000		21,000,000	2,423,369	18,576,631
	Total 5319000000 TRADE, COMMERCE, TOURISM & COOPERATIVES	1,085,404,578	-	1,085,404,578	125,254,087	960,150,491
5320000000 PUBLIC SERVICE MANAGEMENT	0701000 P1 General Administration Planning and Support Services	290,662,603	-	290,662,603	33,542,035	257,120,568
	0701010 SP.1.1 General Administration Planning and Support Services	290,662,603		290,662,603	33,542,035	257,120,568
	0710000 P 5: Public Service Transformation	782,785,035	-	782,785,035	90,332,238	692,452,797
	0710010 S.P.5.1 Human Resource Management	701,000,000		701,000,000	80,894,366	620,105,634
	0710020 S.P.5.2 Human Resource Development	81,785,035		81,785,035	9,437,872	72,347,163
	0723005310 P 23 Performance Management and Public Service Delivery	44,000,000	-	44,000,000	5,077,535	38,922,465
	0723015310 sp 23.1 Performance Contracting management	10,000,000		10,000,000	1,153,985	8,846,015
	0723025310 sp 23.2 Governance Monitoring and Evaluation	25,000,000		25,000,000	2,884,963	22,115,037
	0723035310 sp 23.3 Quality Management Systems and ISO certification	9,000,000		9,000,000	1,038,587	7,961,413
	Total 5320000000 PUBLIC SERVICE MANAGEMENT	1,117,447,638	-	1,117,447,638	128,951,808	988,495,830
5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES &	0106000 P 6 General Administration Planning and Support Services	231,481,909	-	231,481,909	26,712,671	204,769,238
	0106010 SP.6.1 Administration, Planning & Support Services	231,481,909		231,481,909	26,712,671	204,769,238
	P;0119005310: Urban Agriculture Promotion & Regulation	148,564,210	-	148,564,210	17,144,091	131,420,119

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FORESTRY	019015310: Crop Development and Management	85,520,566		85,520,566	9,868,947	75,651,619
	0119025310: Fisheries Development and Mangement	31,509,644		31,509,644	3,636,167	27,873,477
	0119035310: Livestock Resources management and development	31,534,000		31,534,000	3,638,977	27,895,023
	0116005310 P.10:Animal Health, Safety and Quality Assurance	55,152,413	-	55,152,413	6,364,507	48,787,906
	0116015310 sp 10.1 Animal Research, Diseases, Pest Control & Quality Assurance	55,152,413		55,152,413	6,364,507	48,787,906
	0117005310 P.11:Aforestation	24,532,637	-	24,532,637	2,831,030	21,701,607
	0117015310 sp 11.1 Forestry Services	24,532,637		24,532,637	2,831,030	21,701,607
	0118015310 Food Systems and Surveillance	26,830,000	-	26,830,000	3,096,142	23,733,858
	0118015310 sp18:1 Food Systems and Surveillance Services	26,830,000		26,830,000	3,096,142	23,733,858
	Total 5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	486,561,169	-	486,561,169	56,148,441	430,412,727
5323000000 COUNTY ASSEMBLY	07220001 Legislation, Oversight and Representation	2,939,977,879	-	2,939,977,879	271,489,538	2,668,488,341
	07220001 Legislation, Oversight and Representation	2,939,977,879		2,939,977,879	271,489,538	2,668,488,341
	Total COUNTY ASSEMBLY	2,939,977,879	-	2,939,977,879	271,489,538	2,668,488,341
5323000000 ENVIROMENT, WATER, ENERGY & NATURAL RESOURCES	1001005310 P1 General Administration & Support Services	567,476,815	-	567,476,815	65,485,987	501,990,828
	1001015310 Sp1 General Administration & Support Services	567,476,815		567,476,815	65,485,987	501,990,828
	1002005310 P2 Environment Management and Protection.	1,063,324,999	-	1,063,324,999	122,706,134	940,618,865
	1002035310 sp 2.3 Solid waste management	992,237,878		992,237,878	114,502,785	877,735,093
	1002045310 sp 2.4 Beautification, Recreation and Greening Services	43,687,121		43,687,121	5,041,429	38,645,692
	1002055310 sp 2.5 Environment planning Management Services	27,400,000		27,400,000	3,161,920	24,238,080
	1004005310 P4 Water Resources Management	352,000,000	-	352,000,000	40,620,280	311,379,720
	1004055310 sp 4.5 Energy & Natural resources	352,000,000		352,000,000	40,620,280	311,379,720
	Total 5323000000 ENVIROMENT, WATER, ENERGY & NATURAL RESOURCES	1,982,801,814	-	1,982,801,814	228,812,401	1,753,989,413

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5324000000 URBAN RENEWAL AND HOUSING	0102000 P.2 Housing Development and Human Settlement	323,900,000	-	323,900,000	37,377,582	286,522,418
	0102045310 SP4 Urban Renewal	16,500,000		16,500,000	1,904,076	14,595,924
	0102055310 SP5 Management of Rental Housing	307,400,000		307,400,000	35,473,506	271,926,494
	0106000 P 6 General Administration Planning and Support Services	303,016,965	-	303,016,965	34,967,710	268,049,254
	0106010 SP.6.1 Administration, Planning & Support Services	303,016,965		303,016,965	34,967,710	268,049,254
	0113005310 P.7: Building Services	24,800,000	-	24,800,000	2,861,883	21,938,117
	0113015310 sp 7.1 Building services research and information	24,800,000		24,800,000	2,861,883	21,938,117
	Total 5324000000 URBAN RENEWAL AND HOUSING	651,716,965	-	651,716,965	75,207,176	576,509,789
5325000000 WARD DEVELOPM ENT PROGRAM MES	0214005310 P8:Ward Development	1,343,000,000	-	1,343,000,000	3,859,860	1,339,140,140
	0214015310 sp 8.1 Ward Development & Administration	1,343,000,000		1,343,000,000	3,859,860	1,339,140,140
	Total 5325000000 WARD DEVELOPMENT FUND	1,343,000,000	-	1,343,000,000	3,859,860	1,339,140,140
5326000000 EMERGENC Y FUND	0718005310 General Administrative Services	100,000,000	-	100,000,000	2,300,000	97,700,000
	0718015310 Sp1 General Administration & Support Services	100,000,000		100,000,000	2,300,000	97,700,000
	5326000000 EMERGENCY FUND	100,000,000	-	100,000,000	2,300,000	97,700,000
5327000000 LIQOUR LICENSING BOARD	0313015310 sp 13.1 Liquor Licensing & Regulation	250,000,000	-	250,000,000	-	250,000,000
	0313015310 sp 13.1 Liquor Licensing & Regulation	250,000,000		250,000,000	-	250,000,000
	Total 5327000000 LIQOUR LICENSING BOARD	250,000,000	-	250,000,000	-	250,000,000
	Total Voted Expenditure.... Ksh.	36,981,390,892	-	36,981,390,892	4,010,608,513	32,970,782,379

5.9. 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 quarters 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 County Government of Nairobi City. 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

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.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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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 30th September 2019, 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 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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

4. 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. There were no other restrictions on cash during the quarter

5. 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.

6. 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.

7. 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.

8. Pending bills

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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. Pending bill form a first charge to the subsequent quarter budget and when they are finally settled, such payments are included in the statement of receipts and payments in the quarter in which the payments are made.

9. 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. The original budget was approved by the County Assembly in June 2019 for the period 1st July 2019 to 30 June 2019 as required by law. There was one supplementary budget passed in the quarter. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial quarter under review has been included in an annex to these financial statements.

10. Comparative figures

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

11. Subsequent events

Events subsequent to submission of the financial quarter 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.

12. 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.

13. 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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6.0. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

Total Exchequer Releases for quarter 1	2,770,071,300
Total Exchequer Releases for quarter 2	-
Total Exchequer Releases for quarter 3	-
Total Exchequer Releases for quarter 4	-
Cumulative Amount	2,770,071,300

2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Q1	Cumulative amount	Comparative amount 2018- 2019
Description	Ksh	Ksh	Ksh
Transfers from Central government entities			
<i>Transfer from Ministry of Health</i>			
Abolishment of user fees in health centers and dispensaries	-	-	79,423,251
TOTAL	-	-	79,423,251

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3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Q1	Cumulative amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Grants Received from Multilateral Donors (International Organizations)		-	
<i>DANIDA</i>		-	51,637,500
<i>World Bank</i>		-	
ADSP II			9,341,920
Health Sector Support Project (HSSP)			32,562,789
TOTAL	-	-	93,542,209

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COUNTY OWN GENERATED RECEIPTS

	Q1	Cumulative amount	Comparative amount 2018-2019
RECEIPTS	Ksh	Ksh	Ksh
Business Permits	124,355,085	124,355,085	1,870,210,231
Cess	59,748,232	59,748,232	179,210,293
Poll Rates	180,096,342	180,096,342	1,873,196,052
Plot Rents	13,700,981	13,700,981	53,306,977
Other Local Levies	38,369,487	744,032	362,996,267
Administrative Services Fees	33,290,578	15,487,885	83,592,247
Various Fees	264,566,150	264,566,150	1,631,973,265
Council's Natural Resources Exploitation	9,815,702	9,815,702	40,307,258
Sales Of Council Assets	-	-	18,788
Lease / Rental Of Council's Infrastructure Assets	4,052,412		16,759,056
Other Miscellaneous Receipts	7,459,388	7,459,388	39,445,429
Insurance Claims Recovery		-	986,971
Long Term Loans (Over 3 Yr Repayment)	655,394	655,394	12,219,285
Market/Trade Centre Fee	35,809,860	35,809,860	102,106,372
Vehicle Parking Fees	356,617,024	356,617,024	1,841,483,948
Housing	135,312,850	135,312,850	507,818,368
Social Premises Use Charges	2,280,898	2,280,898	6,373,597
Other Education-Related Fees	22,884	22,884	256,718
Other Education Receipts	6,865	-	237,667
Public Health Services	59,739,864	59,739,864	279,011,179
Public Health Facilities Operations	7,545,132	7,545,132	26,315,007
Environment & Conservancy Administration	744,032	744,032	3,570,930
Other Health & Sanitation Revenues	8,191,856	8,191,856	543,496,910
Technical Services Fees	158,028,631	158,028,631	241,425,455
External Services Fees	15,487,885	15,487,885	327,061,789
TOTAL	1,515,897,532	1,515,897,532	10,043,380,059

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5. REFUNDS TO CRF ACCOUNT

	Q1	Cumulative Amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Recurrent Account	-	-	38,775,977
Total	-	-	38,775,977

6. UNSPENT FUNDS RE-APPROPRIATED

	Q1	Cumulative Amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Unspent balances re-appropriated	-	-	1,714,621,771
TOTAL	-	-	1,714,621,771

7. COMPENSATION OF EMPLOYEES

	Q1	Cumulative Amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Basic salaries of permanent employees	1,639,342,269	1,639,342,269	6,532,318,919
Basic wages of temporary employees	14,927,388	14,927,388	181,806,513
Personal allowances paid as part of salary	1,269,205,469	1,269,205,469	5,321,365,711
Personal allowances paid as reimbursements	60,266,994	60,266,994	6,792,000
Personal allowances provided in kind		-	29,332,346
Pension and other social security contributions	-	-	13,849,364
Compulsory national social security schemes	243,978,317	243,978,317	990,270,602
Total	3,227,720,437	3,227,720,437	13,075,735,455

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8. USE OF GOODS AND SERVICES

	Q1	Cumulative amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Utilities, supplies and services	74,103,498	74,103,498	244,970,717
Communication, supplies and services	3,460,480	3,460,480	27,584,231
Domestic travel and subsistence	84,474,891	84,474,891	568,268,883
Foreign travel and subsistence	37,995,834	37,995,834	175,703,877
Printing, advertising and information supplies & services	3,932,432	3,932,432	107,531,473
Rentals of produced assets	2,308,536	2,308,536	103,597,495
Training expenses	27,305,294	27,305,294	210,135,078
Hospitality supplies and services	16,319,692	16,319,692	152,595,967
Insurance costs	192,106,658	192,106,658	833,844,020
Specialized materials and services	53,063,946	53,063,946	705,215,758
Office and general supplies and services	9,662,167	9,662,167	145,247,332
Other operating expenses	181,668,735	181,668,735	3,150,234,359
Routine maintenance – vehicles and other transport equipment	11,204,934	11,204,934	38,483,041
Fuel Oil and Lubricants	21,926,799	21,926,799	145,671,700
Routine maintenance – other assets	2,194,087	2,194,087	234,027,788
Other Payments	5,715,775	5,715,775	1,335,804,192
Construction of Buildings		-	41,720
Construction and Civil Works		-	5,890,000
Overhaul and Refurbishment of Construction and Civil Works		-	12,000
Purchase of Office Furniture and General Equipment		-	10,087,458
Purchase of Specialized Plant, Equipment and Machinery		-	2,717,342
Purchase of Certified Seeds, Breeding Stock and Live Animals		-	4,000,000
Research, Studies, Project Preparation, Design & Supervision		-	19,638,815
Total	727,443,758	727,443,758	8,221,303,245

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9. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Q1	Cumulative amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Transfer to Kenya Urban Roads Authority (KURA)		-	800,000,000
Transfers to Kenya Medical Supplies Agency (KEMSA)		-	75,000,000
Transfers of DANIDA FUNDS to Health Centers and Dispensaries			51,637,500
TOTAL	-	-	926,637,500

10. OTHER GRANTS AND OTHER PAYMENTS

	Q1	Cumulative amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Scholarships and other educational benefits		-	402,499,394
Current Grants to Government agencies and other levels of Government		-	79,575,000
Emergency relief and refugee assistance- Civil Contingency Reserves	2,300,000		27,384,680
Transfer to CBK Account			1,558,992
Subsidies to small businesses, cooperatives, and self employed			-
Total	2,300,000	-	511,018,066

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11. SOCIAL SECURITY BENEFITS

	Q1	Cumulative amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Government pension and retirement benefits	9,102,243	9,102,243	58,488,756
Total	9,102,243	9,102,243	58,488,756

12. ACQUISITION OF ASSETS

	Q1	Cumulative amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Construction of Buildings	12,207,902	12,207,902	37,973,116
Refurbishment of Buildings		-	88,431,045
Construction of Roads		-	1,673,417,839
Construction and Civil Works	23,613,533	23,613,533	708,739,337
Overhaul and Refurbishment of Construction and Civil Works		-	573,168,753
Purchase of Vehicles and Other Transport Equipment		-	27,668,921
Overhaul of Vehicles and Other Transport Equipment		-	-
Purchase of Household Furniture and Institutional Equipment		-	18,767,600
Purchase of Office Furniture and General Equipment	3,740,690	3,740,690	27,558,982
Purchase of ICT Equipment		-	1,340,000
Purchase of Specialized Plant, Equipment and Machinery		-	114,169,172
Rehabilitation and Renovation of Plant, Machinery and Equip.		-	10,067,674
Purchase of Certified Seeds, Breeding Stock and Live Animals		-	4,000,000

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Research, Studies, Project Preparation, Design & Supervision	4,456,550	4,456,550	43,428,970
Total	44,018,675	44,018,675	3,328,731,408

13. FINANCE COSTS

	Q1	Cumulative Amount	Comparative amount 2018-2019
	Ksh	Ksh	
Bank Charges		-	17,406
Exchange Rate Losses		-	-
Other Finance Costs		-	-
Total	-	-	17,406

14. OTHER PAYMENTS

	Q1	Cumulative amount	Comparative amount 2018-2019
	Ksh	Ksh	Ksh
Other expenses - bank charges	23,400	23,400	212,055,434
Other expenses - Debt Repayment (KRA Agency Notice)		-	120,000,000
Total	23,400	23,400	332,055,434

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15. BANK BALANCES

Name of Bank, Account No. &	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	Q1 Ksh	Comparative amount 2018-2019 Ksh
Central Bank of Kenya- ASDSPII A/C No: 1000367709	Recurrent		11,000,000
Central Bank of Kenya- Development A/C No: 1000171413	Development		-
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Fund		3,637,460
Central Bank of Kenya- Recurrent A/C No: 1000171502	Recurrent	10,264,747	113,599
Central Bank of Kenya- Revenue A/C No: 1000171863	Revenue	3,694,773,242	2,447,994,749
Central Bank of Kenya- Special Purpose A/C No: 1000309741	Recurrent		18,571,152
Central Bank of Kenya-Youth Poly PRJ Grant A/C No: 1000367431	Recurrent		30,654,947
Chase Bank- Nairobi Ward Development Fund A/C No: 0082120378001	Recurrent		-
Cooperative Bank-Bursary Fund A/C No: 01141232396612	Fund		13,503,516
Cooperative Bank-Bursary Fund A/C No: 01141232396613	Fund		304,495,474
Cooperative Bank-Free Education Current Account A/C No: 01139232396601	Recurrent		13,557,370
Cooperative Bank- Development A/C No: 01141232396602	Development	2,603,458	-
Cooperative Bank-Imprest A/C No: 01141232396601	Recurrent		18,362,157
Cooperative Bank-Kenya Roads Board A/C No:	Development		-

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01141232396604			
Cooperative Bank - Kenya Roads Board A/C No: 01136005723604	Development		24,815,078
Cooperative Bank-Loan call A/C No: 01150232396600	Loan		-
Cooperative Bank - University of Maryland Health Services 01141232396611	Recurrent		151,648,604
Cooperative Bank-Revenue A/C No: 01141232396600	Revenue	5,111,201	680,435
Cooperative Bank-Salary A/C No: 01692232396600	Recurrent	(0)	-
Cooperative Bank-Solid waste management A/C No: 01141232396606	Development		43,900
Cooperative Bank-Waithaka Technical A/C No: 01141232396600	Recurrent		578,413
Equity Bank - Operations A/C 0810277333578	Recurrent		1,137,488
Equity Bank-County Imprest collection A/C No: 0810278212344	Recurrent		-
Equity Bank-General collection A/C No: 0810263520904	Revenue		-
Equity Bank-County Revenue collection A/C No: 0810264036845	Revenue		- 27
Equity Bank-County Bursary Account A/C No: 0810277333599	Recurrent		-
Equity Bank-County Development Account A/C No: 0810277333586	Development		-
Equity Bank-General collection A/C No: 0810271586663	Revenue		495,087
KCB - Embakasi District Hospital Ac No 1122416512			18,898,101
KCB Loan Ac No MG 1424500930 A/C 105991342			-

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Kenya Commercial Bank - Mama Lucy Hospital A/C- 1133233864	Recurrent		48,237,895
Kenya Commercial Bank- current A/C No: 1159076065	Recurrent		- 542,465
Kenya Commercial Bank- Trust fund A/C No: 1149229667	Trust Fund	51,045,551	45,563,891
Kenya Commercial Bank- Mutuini A/C No: 1122980027	Recurrent		1,535,056
National Bank - Revenue A/C No: 01060217197400	Revenue		90,630,284
National Bank - Mbagathi Hospital A/C No:01001031663101	Recurrent		26,791,996
National bank - Nairobi County Imprest Account A/C 01560202877200	Recurrent		-
National Bank - Pumwani Hospital A/C No:102100895400	Recurrent	303,356	22,863,240
National Bank - Pumwani Maternity College A/C No: 01285123637400	Recurrent	2,061,571	5,326,894
National Bank -UN Habitat A/C No:01001067824200	Recurrent		2,861
National Bank-Emergency fund A/C No: 01001091113700	Emergency Fund		1,614,778
NCCA Cooperative Bank A/C NO: 0114123417500	Imprest Account	1,329,076	4,161,148
NCCA Central Bank of Kenya A/C NO: 1000286587	Development	-	760
NCCA Central Bank of Kenya A/C NO: 1000193538	Recurrent	1,876,245	4,049,886
NCCA Central Bank of Kenya A/C NO:	Deposits	17,954	852,195
NCCA Cooperative Bank A/C NO:	Recurrent	54,444	10,502
TOTAL		3,766,163,126	3,311,286,426

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

	Q1	Comparative amount 2018-2019
	Ksh	Ksh
Outstanding Imprests	47,882,544	187,958,235
Staff Advances		646,759
Total	47,882,544	188,604,994

17. ACCOUNTS PAYABLE

	Q1	Comparative amount 2018-2019
	Ksh	Ksh
Deposits and Retentions	17,954	17,954
Total	17,954	17,954

18. FUND BALANCE BROUGHT FORWARD

	Q1	Comparative amount 2018-2019
	Ksh	Ksh
Bank accounts	3,311,286,426	1,859,962,077
Accounts Receivables	188,604,994	78,385,142
Total	3,499,891,420	1,938,347,219

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19. PRIOR YEAR ADJUSTMENTS

	Q1	Comparative amount 2018-2019
	Ksh	Ksh
Adjustments on bank account balances	9,074,492	(10,985,207)
Adjustments on cash in hand		-
Adjustments on payables	17,954	(17,954)
Adjustments on receivables	166,976,332	166,994,288
Others (<i>specify</i>)	(47,882,544)	-
Total	119,111,742	155,991,127

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PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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Reference No. on the external audit report	Issue	Observations from the Auditor	Management Comments	Focal person(s) to resolve the issue
1	Cash and Cash Equivalents			
1.1	Unaccounted for Cash Withdrawals - Ksh. 209,385,752	Cash withdrawal by cashier-206M Cash bails-3M	<p>The county government operated an imprest system managed by the County chief cashier who withdrew cash, made payments and accounted for funds given before being reimbursed.</p> <p>It is unfortunate that the County Treasury delayed in providing documentation and payment vouchers in support of the said expenditure. This was occasioned by suspension of County Treasury officers responsible for coordinating issuance of requested documents and the fact that some of the documents had been forwarded for scrutiny by investigation agencies.</p> <p>Approved, serialized supporting documentation for imprests issued to County Cashier been submitted for audit verification.</p> <p>The Kshs. 3,000,000.00 was withdrawn by County officer who was responsible for managing cash bail</p>	Chief Officer- Finance/ Head of County Treasury (Accounting) County Chief Cashier Court bails cashier In charge Bank Reconciliation

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			<p>refunds for clients who had deposited their cash bail to our Nairobi City County Trust Account at KCB Bank, Account No. 1149229667 and who, after court judgment, were refunded their deposits from cash withdrawn by the said cashier.</p> <p>We provided payments vouchers for requesting for refunds with supporting bail receipts, court judgment and court payment summary sheets to the auditors.</p>	
2	Irregular Payment of Suppliers Through Cash - Ksh. 381,841,224	Payments made below the budget line pending supplementary budget.	<p>These payments, due to various budgetary challenges, were initially invoiced and processed in IFMIS as a below the budget line item. When supplementary budget was passed, the said expenditures were regularized and an IFMIS adjustment journal made accordingly.</p> <p>IFMIS journal entries made were submitted for verification by auditor.</p>	Chief Officer- Finance/ Head of County Treasury (Accounting) Sector Accountant Finance Sector Accountant Trade
1.3	Overdrawn Accounts- Ksh. 3,794,555 - KCB Bank Current Account No. 1159076065 was overdrawn by Ksh. 3,794,555 on 30 June 2018.	Loan interest carried forward	The overdraft of KCB Current account resulted from non-payment of KCB Loan interest in the financial	Chief Officer- Finance/ Head of County Treasury (Accounting) In charge- Bank Reconciliation Director Debt Mgt.

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			<p>year 2016/2017 which was carried forward to financial year 2017/2018. The loan was initially taken from Equity Bank but was later transferred to Kenya Commercial Bank as per the attached agreement.</p> <p>We recall that the loan was initially taken on understanding that the National Government will honour its (Contribution In Lieu Of Rates) CILOR remittance to County Government which will then be used to retire the loan. The National Government has not honoured its obligation.</p> <p>The above status notwithstanding, the County is engaging the National Treasury on how best to retire the KCB loan and related interest which will cause the account not to be overdrawn.</p> <p>We have availed to the Auditors correspondences between County Government and National Treasury.</p>	
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1.4	Un-disclosed Bank Account Balances - Ksh. 3,045,914,596	Provide bank statements	The error was corrected by restating Financial Statements and resubmission done to Auditor General. Attached is a copy of the restated financial statements for the FY 2018-2019. (Refer to note 13A on page 39.)	Chief Officer- Finance/ Head of County Treasury (Accounting) In charge- Bank Reconciliation
1	Irregular Withdrawals from Revenue Account - Ksh. 6,022,896,123 - at the Co-operative Bank of Kenya, Account No. 01141232396600,	Unexplained debits in the revenue a/c	<p>The reported irregular withdrawals indicated in the Audit Report of Kshs. 6,022,896,123 were daily sweeping of County Revenue from Nairobi City County Revenue (Collection) Account No. 01141232396600 at Co-operative Bank to Nairobi City County Revenue Fund Account No. 1000171863 at Central Bank of Kenya (CBK).</p> <p>Nairobi City County still has an arrangement with Co-operative Bank to automatically sweep all daily revenue collected at our Co-operative Revenue Account to CBK Revenue Account at stroke of mid-night in compliance with Section 109 (2) of the Public Finance Management Act, 2012.</p> <p>It should be noted that</p>	Chief Officer- Finance Head of County Revenue

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			<p>Nairobi City County Government is one of the first Counties to sweep all its revenue collected to CBK Revenue Fund Account and expend the same by applying for approval for withdraw from the CBK revenue account (Form A, B and C).</p> <p>We submitted the bank statement and supporting schedules for Audit.</p>	
2.2	<p>Unexplained Cash Receipts - Ksh. 5,353,171,175 - a bank statement for the Revenue Account Number 01141232396600 at Co-operative Bank of Kenya.</p>	<p>Exchequer receipts in LAIFOMS</p>	<p>The figure of Ksh. 5,393,110,716 was extracted by auditors from County's LAIFOMS Direct Banking Report which was erroneously captured as a direct banking to Nairobi City County's Co-operative Bank Revenue Account though this was actually part of the National Treasury's Exchequer Receipts paid directly to County Revenue Fund account at CBK.</p> <p>The errors were inadvertently done by our LAIFOMS receipting cashiers.</p> <p>It is worth noting that no revenue was lost in the process, County Cashiers have been sensitized of the</p>	<p>Chief Officer- Finance Head of County Revenue</p>

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			<p>errors and daily reconciliations are done now to avoid recurrence of the same.</p> <p>We have availed to the auditors Central Bank of Kenya (CBK) bank statement supporting the corresponding entries made by the county cashier.</p>	
3	<p>KRB Road Maintenance Levy Fund Receipts - The statement of receipts and payments reflects Transfer to Other Government Entities of Ksh. 481,080,657 for the year ended 30 June, 2018.</p>	Understated receipts	<p>It is true that we had understated, through omission, the amount stated by auditors.</p> <p>The county government has rectified the omission by reinstating the financial statements with understated amount of Ksh. 152,543,953.00</p> <p>The error was rectified in the restated Financial Statements. (Refer to note 3 on page 31.)</p>	<p>Chief Officer- Finance/ Head of County Treasury (Accounting)</p> <p>Assistant Director Financial Reporting</p>

CEC, County Treasury

Sign.....

Date.....November 05th 2019.

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	K D S P	World Bank– Youth Polytechnics	World Bank- Health	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	2,770,071,300	-	-	-	-	2,770,071,300
Exchequer Releases for quarter 2		-	-	-	-	-
Exchequer Releases for quarter 3		-	-	-	-	-
		-	-	-	-	-
Exchequer Releases for quarter 4		-	-	-	-	-
Total	2,770,071,300	-	-	-	-	2,770,071,300

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5.7. OTHER IMPORTANT DISCLOSURES

SUMMARY OF PENDING ACCOUNTS PAYABLES

	Q1 Ksh	2018-2019 Ksh
Pending Merchants Payables (Annex 1)	7,155,323,236	7,155,323,236
Pending Staff Payables (Annex 2)	171,662,290	171,662,290
Other Pending Bills (Annex 3)	59,014,825,645	59,014,825,645
Outstanding Loan (Annex 4)	4,310,087,246	4,310,087,246
	70,651,898,417	70,651,898,417

PENDING ACCOUNTS PAYABLE - Annex 1

	Q1 Ksh	2018 – 2019 Ksh
Construction of buildings	451,521,243	451,521,243
Construction of civil works	1,114,169,326	1,114,169,326
Supply of goods	1,843,359,440	1,843,359,440
Supply of services	3,746,273,227	3,746,273,227
Total	7,155,323,236	7,155,323,236

PENDING STAFF PAYABLES - Annex 2

	Q1 Ksh	2017 – 2018 Ksh
Retirees	171,662,290	171,662,290
Total	171,662,290	171,662,290

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OTHER IMPORTANT DISCLOSURES (CONTINUED)

OTHER PENDING PAYABLES - Annex 3

	Q1	2017 – 2018
	Ksh	Ksh
Amounts due to National Government entities	4,139,567,364	4,139,567,364
Amounts due to County Government entities	381,536,111	381,536,111
Amounts due to third parties	19,143,925,000	19,143,925,000
Others (<i>specify</i>)	35,349,797,170	35,349,797,170
	59,014,825,645	59,014,825,645

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Q1	Outstanding Balance 2018/2019	Comments
	A	B	c	d=a-c	d=a-c	
Construction of buildings				451,521,243	451,521,243	
Sub-Total				451,521,243	451,521,243	
Construction of civil works				1,114,169,326	1,114,169,326	
Sub-Total				1,114,169,326	1,114,169,326	
Supply of goods				1,843,359,440	1,843,359,440	
Sub-Total				1,843,359,440	1,843,359,440	
Supply of services						
10. Pumwani Maternity and other Hospitals				302,265,325	302,265,325	
11. Supply Of Services				1,074,193,739	1,074,193,739	
12. LEGAL CREDITORS				1,559,548,405	1,559,548,405	
13. KPLC				575,268,699	575,268,699	
14. WATER BILLS				234,997,059	234,997,059	
Sub-Total				3,746,273,227	3,746,273,227	
Grand Total				7,155,323,236	7,155,323,236	

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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	Outstanding Balance	Comments
					Q1	2018/2019	
		a	b	c	d=a-c	d=a-c	
10. Retirees and Deceased cases Terminal Dues					171,662,290	171,662,290	
Total					171,662,290	171,662,290	

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
		a	b	c	Q1	2018/2019	
		a	b	c	d=a-c	d=a-c	
Amounts due to National Government Entities							
1. KRA(PAYE)					3,715,743,107	3,715,743,107	
2. KRAPAYE-PENALTIES&INTEREST							
3. KRA(VAT)					423,824,257	423,824,257	
Sub-Total					4,139,567,364	4,139,567,364	
Amounts due to County Government Entities							
4. NSSF					381,536,111	381,536,111	
Sub-Total					381,536,111	381,536,111	
Amounts due to Third Parties							
5. GOVT GUARANTEED LOANS					15,328,285,000	15,328,285,000	
6. ONLENT WATER (FOREIGNLOANS)					3,815,640,000	3,815,640,000	
Sub-Total					19,143,925,000	19,143,925,000	
Others (specify)							

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7. LAPTRUST PRINCIPAL					6,574,420,864	6,574,420,864	
8. LAPTRUST PENALTIES					6,342,172,826	6,342,172,826	
9. LAPFUND PRINCIPAL					2,111,706,421	2,111,706,421	
10. LAPFUND PENALTIES					17,697,124,486	17,697,124,486	
11. LAPTRUST (ACTUARIAL DEFICIT)					2,624,372,573	2,624,372,573	
Sub-Total					35,349,797,170	35,349,797,170	
Grand Total					59,014,825,645	59,014,825,645	

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ANNEX 4 OUTSTANDING LOAN

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					Q1	2018/2019	
		a	b	c	d=a-c	d=a-c	
Amounts due to Third Parties							
12. KCB LOAN				=	4,310,087,246	3,024,371,706	
Sub-Total				-	4,310,087,246	3,024,371,706	

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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost c/f	Additions during the year	Disposals during the quarter	Historical Cost c/f
	(Ksh)	(Ksh)	(Ksh)	(Ksh)
	2018-2019			2019-2020
Land	-	-	-	-
Buildings and structures	5,223,656,551	12,207,902	-	5,235,864,453
Transport equipment	1,047,023,310	23,613,533	-	1,047,023,310
Office equipment, furniture and fittings	877,207,112	3,740,690	-	877,207,112
ICT Equipment, Software and Other ICT Assets	111,039,747		-	111,039,747
Other Machinery and Equipment	577,107,684		-	577,107,684
Heritage and cultural assets	112,432,000		-	112,432,000
Intangible assets	109,259,889	4,456,550	-	109,259,889
Purchase of certified seeds, breeding stock and live animals	38,843,630		-	38,843,630
Infrastructure	12,188,032,838		-	12,188,032,838
W.I.P	2,826,814,000		-	2,826,814,000
Total	23,111,416,761	44,018,675	-	23,123,624,663

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ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
	County Assembly	223,829,108				223,829,108	223,829,108	-	
	Total	223,829,108				223,829,108	223,829,108	-	



Director of Finance
County Executive



Director of Finance
County Assembly

(NB: This appendix must be agreed and signed by the issuing and receiving party)

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ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)