GOVERNMENT OF NAIROBI CITY COUNTY

Paper laid by Deputy Majority leader Hon. Wangoike on 9/11/2021

THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

SECOND ASSEMBLY
(FIFTH SESSION)

NCCA/TJ/PL/2021(34) **9th November 2021**

PAPER LAID

Hon. Speaker, Pursuant to Section 166 of the Public Finance Management Act, 2012, I beg to lay the following Paper on the Table of the Assembly today, Tuesday 9th November 2021:

— **THE NAIROBI CITY COUNTY REVENUE AND EXPENDITURE REPORT; AND THE QUARTERLY REPORT AND FINANCIAL STATEMENTS FOR FIRST QUARTER FY 2021/2022.**

(The Leader of Majority Party)

Approved
09/11/2021

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

NAIROBI CITY COUNTY

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City Hall,
P.O Box 30075-0010,
Nairobi,
KENYA.

FINANCE AND ECONOMIC PLANNING

CFO/MAS/473/2021/E **28th October, 2021**

NAIROBI CITY COUNTY ASSEMBLY
CLERK
29 OCT 2021
RECEIVED
P.O. Box 45844 - 00100, NAIROBI

Clerk,
Nairobi City County Assembly,
NAIROBI.

RE: SUBMISSION OF QUARTERLY REPORT AND FINANCIAL STATEMENTS

The above matter refers.

Enclosed please find the Quarterly report and Financial Statements F/Y 2021/2022 for the quarter ended 30th September, 2021.

ALLAN IGAMBI ESABWA
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING

Encl.

P/C:A L&P
Kindly prepare for tabling.
Ag. Clerk
29/10/21

COUNTY GOVERNMENT OF NAIROBI CITY

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED
SEPTEMBER 30, 2021

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

TABLE OF CONTENTS

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

Office of the Governor and Deputy Governor;

County Government's Sectors;

- Devolution and Public Service Management
- Communication and Information Technology
- Finance and Economic Planning
- Health Services
- Lands, Urban Planning, Urban Renewal, Housing and Project Management
- Roads, Infrastructure and Transport
- Education, Social services, Gender, Sports and Youth
- Commerce, Tourism, Culture and Cooperatives
- Food, Agriculture and Forestry; and
- Environment, Water, Energy and Natural Resources

(c) Fiduciary Management

The key management personnel who held office during the financial period ended xx 20XX and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Allan Esabwa Igambi
2.	Accounting Officer – County Public Service Board	Nyamwaya Nyagara
3.	Acting Accounting Officer - Disaster Management and Coordination	Mohamed Abdi Sahal
4.	Accounting Officer - Security and Compliance	Dr. Mark Leleruk
5.	Accounting Officer - Administration	Dominic Odera

No.	Designation	Name
6.	Acting Accounting Officer - Legal Affairs	Erick Odhiambo Abwao
7.	Acting Accounting Officer - Internal Audit and Risk Management	Francis Njoroge Ndungu
8.	Accounting Officer – ICT, Infrastructure and E-Government	Peter Makoha Mukenya
9.	Accounting Officer – Finance and Economic Planning	Halkano Waqo
10.	Accounting Officer – Supply Chain Management	Joshua Kimeu
11.	Accounting Officer – Health Services	Mohamed Abdi Sahal
12.	Accounting Officer – Urban Planning and Lands	Stephen G. Mwangi
13.	Acting Accounting Officer – Roads, Transport and Public Works	Peter Makoha Mukenya
14.	Accounting Officer – Youth, Sports (Social Services)	Daniel Mwangi Ngari
15.	Acting Accounting Officer Education Services	Ruth Peninah Owour
16.	Acting Accounting Officer – Commerce, Trade and Industrialisation	Mude Ibrahim Abdimutalib
17.	Public Service Management	Leboo Ole Morintant
18.	Food Agriculture and Forestry	Justus Kathenge
19.	Environment, Water, Energy and Natural Resources	Abdirhman Mohamed Abdi
20.	Acting Accounting Officer – Urban Renewal and Housing	Stephen G. Mwangi
21	Ward Development Programmes	Josephine Kithu

(d) Fiduciary Oversight Arrangements

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

(e) Entity Headquarters

P.O. Box 30037 -01000,
City Hall Building,
City Hall Way,
NAIROBI, KENYA

(f) Entity Contacts

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

(g) Entity Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   NAIROBI, KENYA

2. Other Commercial Banks

   (i) Equity Bank,
   Equity Centre Branch,
   P.O Box 75104-00200,
   NAIROBI, KENYA

   (ii) National Bank,
   Kenyatta Avenue Branch,
   P.O Box 30645 -00100,
   NAIROBI, KENYA.

   (iii) Kenya Commercial Bank
   Moi Avenue Branch
   P.O Box 30081 – 00100
   NAIROBI, KENYA

   (iv) Co-operative Bank
   City Hall Branch
   P.O Box 44805 - 00100
   NAIROBI, KENYA…

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

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

2. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

The first Quarter financial report has been prepared pursuant to the PFMA, 2012, a requirement that the county has consistently obliged to the onset of devolution. The Reports has been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. The report is for the 3 months period ended 30th September, 2020. Other than meeting the regulatory requirements, these statements provide the county an opportunity for self-assessment in all financial matters, as a process of learning and continuous improvement in management of public resources.

The county remains committed, and continuously pursues the fulfilment of the fiscal responsibility principles as espoused in law. This has been a slow but steady endeavour, as these statements portray a significant adherence to the fiscal responsibility principles, which was remarkable given the difficult and unprecedented times that persisted from early 2020, after Covid19 hit the country leading to closure of businesses and thus reduced revenue collection.

In mobilization of resources, the county met 12% of the revenue target (Ksh.4.5B), constituted by exchequer release amounting to KSH. 3.17 Billion, and KSH. 1.1 Billion From own source revenue. In the same period the county the County had an expenditure of KSH. 3.1Billion.

The county has instituted measures aimed at enforcing prudent financial management such as issuing of specific guidelines to Accounting officers to safeguard public funds: Constitute Budget implementation Committees, Prepare Annual Work Plans, Preparation of cash flow projections in order to make realistic procurement plans, Adherence to the Public Procurement & Asset Disposal Act, 2015, manage pending bills as well as commitment to undertake Development projects.

Sign:

Name: Allan Esambwa Igambi

CECM Finance and Economic Planning

Nairobi City County Government

STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended September 30, 2021. This responsibility includes:

(i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;

(ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government;

(iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud;

(iv) Safeguarding the assets of the county government; (v) selecting and applying appropriate accounting policies; and

(vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic planning accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for Finance and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended September 30, 2021, and of its financial position as at that date.

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

STATEMENT OF MANAGEMENT RESPONSIBILITIES (Continued)

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on ***28th October 2021***

Name: Allan Esambwa Igambi

County Executive Committee member – Finance and Economic Planning

3. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED SEPTEMBER 30, 2021

		Period ended Sep. 2021	2020/2021
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	3,176,196,773	19,500,070,511
Proceeds from Domestic and Foreign Grants	2	-	74,527,819
Transfers from Other Government Entities	3	-	100,200,000
County Own Generated Receipts	4	1,391,466,714	9,711,076,181
Returned CRF issues	5	3,579,834	168,031,327
TOTAL RECEIPTS		**4,571,243,321**	**29,553,905,838**
PAYMENTS			
Compensation of Employees	6	762,521,684	6,430,283,158
Use of goods and services	7	548,088,845	9,165,422,362
Transfers to Other Government Units	8	1,085,829,687	11,903,451,498
Other grants and transfers	9	139,559,000	936,521,551
Social Security Benefits	10	-	10,895,603
Acquisition of Assets	11	577,464,462	1,097,460,707
Finance Costs, including Loan Interest	12	-	37,996,576
TOTAL PAYMENTS		**3,113,463,678**	**29,582,031,455**
SURPLUS/DEFICIT		**1,457,779,642**	**(28,125,617)**

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 ***28th October 2021*** and signed by:

Chief Officer

Name: Mohamed Abdi Sahal

Head of Accounting Services

Name: Martha Wambugu

ICPAK Member Number: 5435

4. STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

		Period ended Sep. 2021	2020/2021
FINANCIAL ASSETS	**Note**	**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	13A	2,346,240,901	897,688,736
Cash Balances	13B	-	-
Total Cash and cash equivalents		**2,346,240,901**	**897,688,736**
Accounts receivables – Outstanding Imprests	14	42,474,905	33,247,428
TOTAL FINANCIAL ASSETS		**2,388,715,806**	**930,936,164**
FINANCIAL LIABILITIES		-	-
NET FINANCIAL ASSETS		**2,388,715,806**	**930,936,164**
REPRESENTED BY			
Fund balance b/fwd.	15	930,936,164	959,061,781
Surplus/Deficit for the year		1,457,779,642	(28,125,617)
NET FINANCIAL POSITION		**2,388,715,806**	**930,936,164**

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 ***28th October 2021*** and signed by:

Chief Officer

Name: Mohamed Abdi Sahal

Head of Accounting Services

Name: Martha Wambugu

ICPAK Member Number: 5435

6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2021

		Period ended Sep. 2021	2020/2021
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	3,176,196,773	19,500,070,511
Proceeds from Domestic and Foreign Grants	2	-	74,527,819
Transfers from Other Government Entities	3	-	100,200,000
County Own Generated Receipts	4	1,391,466,714	9,711,076,181
Returned CRF issues	5	3,579,834	168,031,327
			-
Payments for operating expenses			-
Compensation of Employees	6	(762,521,684)	(6,430,283,158)
Use of goods and services	7	(548,088,845)	(9,165,422,362)
Transfers to Other Government Units	8	(1,085,829,687)	(11,903,451,498)
Other grants and transfers	9	(139,559,000)	(936,521,551)
Social Security Benefits	10	-	(10,895,603)
Finance Costs, including Loan Interest	12	-	(37,996,576)
Adjusted for:			-
Changes in receivables		-	5,665,320
Changes in payables			-
Total Adjustments		-	5,665,320
Net cash flows from operating activities		2,035,244,105	1,075,000,410
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(577,464,462)	(1,097,460,707)
Net cash flows from investing activities			**(1,097,460,707)**
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings		-	-

Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		2,035,244,105	(22,460,297)
Cash and cash equivalent at BEGINNING of the year	**15**	897,688,736	920,449,033
Cash and cash equivalent at END of the year		**2,346,240,901**	**897,688,736**

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 ***28th October 2021*** and signed by:

Chief Officer

Name: Mohamed Abdi Sahal

Head of Accounting Services

Name: Martha Wambugu

ICPAK Member Number: 5435

5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer Releases	19,417,000,000	-	19,417,000,000	3,176,196,773	16,240,803,227	16%
Returned CRF issues	3,579,834	-	3,579,834	3,579,834	- 0	100%
County Own Generated Receipts	19,611,000,000	-	19,611,000,000	-	19,611,000,000	0%
TOTAL	**39,031,579,834**	-	**39,031,579,834**	**3,179,776,607**	**35,851,803,227**	**8%**
PAYMENTS						
Compensation to Employees	6,020,783,248	-	6,020,783,248	762,521,684	5,258,261,564	13%
Use of Goods and Services	5,075,259,108	-	5,075,259,108	548,088,845	4,527,170,263	11%
Current Grants to Government Agencies and other levels of government	200,000,000	-	200,000,000	139,559,000	60,441,000	70%
Scholarships and other Educational Benefits	592,500,000	-	592,500,000	-	592,500,000	0%
Social Security Benefits	92,201,635	-	92,201,635	-	92,201,635	0%
Civil Contingency Reserves	140,000,000	-	140,000,000	-	140,000,000	0%
Acquisition of Assets	3,666,889,664	-	3,666,889,664	577,464,462	3,089,425,202	16%
Liquor Licensing Board	200,000,000	-	200,000,000	-	200,000,000	0%

Transfers to other Government Entities	23,139,902,345	-	23,139,902,345	1,085,829,687	22,054,072,658	5%
Finance Costs, including Loan Interest	150,000,000	-	150,000,000	-	150,000,000	0%
Repayment of Loans on Domestic Borrowing	100,000,000	-	100,000,000	-	100,000,000	0%
TOTAL	**39,377,536,000**	**-**	**39,277,536,000**	**3,113,463,678**	**36,164,072,322**	**8%**
Surplus/(Deficit)	**(345956166)**	**-**	**(245956166)**	**66312929**	**(312269095)**	

The entity financial statements were approved on ***28th October 2021*** and signed by:

Chief Officer

Name: Mohamed Abdi Sahal

Head of Accounting Services

Name: Martha Wambugu

ICPAK Member Number: 5435

6. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer Releases	13,591,900,000	-	13,591,900,000	2,223,337,741	11,368,562,259	16%
Returned CRF issues	2,505,884	-	2,505,884	2,505,884	-	100%
County Own Generated Receipts	13,727,700,000	-	13,727,700,000	-	13,727,700,000	0%
TOTAL	**27,322,105,884**	**-**	**27,322,105,884**	**2,225,843,625**	**25,096,262,259**	**8%**
PAYMENTS						
Compensation to Employees	6,020,783,248	-	6,020,783,248	762,521,684	5,258,261,564	13%
Use of Goods and Services	4,973,809,108	-	4,973,809,108	548,088,845	4,425,720,263	11%
Current Grants to Government Agencies and other levels of government	200,000,000	-	200,000,000	139,559,000	60,441,000	70%
Scholarships and other Educational Benefits	592,500,000	-	592,500,000	-	592,500,000	0%
Social Security Benefits	92,201,635	-	92,201,635	-	92,201,635	0%

Civil Contingency Reserves	140,000,000	-	140,000,000	-	140,000,000	0%
Acquisition of Assets	381,353,223	-	381,353,223	-	381,353,223	0%
Liquor Licensing Board	200,000,000	-	200,000,000	-	200,000,000	0%
Transfers to other Government Entities	13,615,049,470	-	13,615,049,470	760,080,781	12,854,968,689	6%
Finance Costs, including Loan Interest	150,000,000.0	-	150,000,000	-	150,000,000	0%
Repayment of Loans on Domestic Borrowing	100,000,000.0	-	100,000,000	-	100,000,000	0%
TOTAL	**26,465,696,684**	**-**	**26,365,696,684**	**2,210,250,310**	**24,155,446,374**	**8%**
Surplus/(Deficit)	**856,409,200**	**-**	**956,409,200**	**15,593,315**	**940,815,885**	

The entity financial statements were approved on ***28th October 2021*** and signed by:

Chief Officer

Name: Mohamed Abdi Sahal

Head of Accounting Services

Name: Martha Wambugu

ICPAK Member Number: 5435

7. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer Releases	5,825,100,000	-	5,825,100,000	952,859,032	4,872,240,968	16%
Returned CRF issues	1,073,950	-	1,073,950	1,073,950	-	100%
County Own Generated Receipts	5,883,300,000	-	5,883,300,000	-	5,883,300,000	0%
TOTAL	**11,709,473,950**	**-**	**11,709,473,950**	**953,932,982**	**10,755,540,968**	**8%**
PAYMENTS						
Use of Goods and Services	101,450,000	-	101,450,000	-	101,450,000	**0%**
Acquisition of Assets	3,285,536,441	-	3,285,536,441	577,464,462	2,708,071,979	**18%**
Transfers to other Government Entities	9,524,852,875	-	9,524,852,875	325,748,906	9,199,103,969	**3%**
TOTAL	**12,911,839,316**	**-**	**12,911,839,316**	**903,213,368**	**12,008,625,948**	**7%**
Surplus/(Deficit)	**(1,202,365,366)**	**-**	**(1,202,365,366)**	**50,719,614**	**(1,253,084,980)**	

The entity financial statements were approved on ***28th October 2021*** and signed by:

Chief Officer

Name: Mohamed Abdi Sahal

Head of Accounting Services

Name: Martha Wambugu

ICPAK Member Number: 5435

8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

The financial statements comply with and conform to the form of presentation prescribed by 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 166 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 September 30, 2021 there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

iii) County Own Generated Receipts

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

iv) Returns to CRF Issues

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

b) Recognition of payments

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

i) Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non -current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on June 28, 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There were no supplementary budgets 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 these financial statements.

11. Related party transactions

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

9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

Description	Period ended Sep. 2021	2020-2021
	KShs	KShs
Total Exchequer Releases for quarter 1	3,176,196,773	-
Total Exchequer Releases for quarter 2	-	2,626,791,750
Total Exchequer Releases for quarter 3	-	2,626,791,750
Total Exchequer Releases for quarter 4	-	14,246,487,011
Total	**3,176,196,773**	**19,500,070,511**

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals.)

1A. Equitable Share

Description	Period ended Sep. 2021	2020-2021
	KShs	KShs
Total Equitable Share for quarter 1	-	-
Total Equitable Share for quarter 2	-	2,626,791,750
Total Equitable Share for quarter 3	-	2,626,791,750
Total Equitable Share for quarter 4	-	14,167,063,760
Total	-	**19,420,647,260**

1B: Level 5 Hospitals Allocation

Description	Period ended Sep. 2021	2020-2021
	KShs	KShs
Transfers for level 5 hospitals		79,423,251
Total	-	**79,423,251**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	Period ended Sep. 2021	2020-2021
	KShs	Kshs
Proceeds from Domestic and foreign grants received through exchequer	-	
DANIDA - Universal Healthcare in Devolved Units Programme	-	-
Youth Polytechnic support grant	-	16,009,894
Kenya Devolution Support Programme	-	45,000,000
World Bank-Loan for Health	-	-
World Bank-ADSPII	-	13,517,925
TOTAL	-	**74,527,819**

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	Period ended Sep. 2021	2020-2021
	Kshs	Kshs
Transfers from Central government entities	-	
Ministry of Health - Free maternity	-	-
KRB - Roads Maintenance Levy Fund	-	-
User Fees foregone	-	-
Nairobi Metropolitan Services	-	100,200,000
Total	-	**100,200,000**

4. COUNTY OWN GENERATED RECEIPTS

	Period ended Sep. 2021	2020-2021
	KShs	Kshs
RECEIPTS		
Business Permits	251,189,056	1,753,053,837
Cess	49,508,748	345,522,616
Poll Rates	398,586,844	2,781,746,174

Plot Rents	15,188,931	106,003,879
Other Local Levies	17,921,708	125,075,988
Administrative Services Fees	9,207,973	64,262,640
Various Fees	75,001,469	523,436,866
Council's Natural Resources Exploitation	1,568,457	10,946,295
Lease / Rental of Council's Infrastructure Assets	2,637,572	18,407,669
Other Miscellaneous Receipts	34,326,287	239,563,897
Long Term Loans (Over 3 Years Repayment)	775,737	5,413,886
Market/Trade Centre Fee	53,446,720	373,005,811
Vehicle Parking Fees	222,657,599	1,553,932,178
Housing	95,836,396	668,844,274
Social Premises Use Charges	317,007	2,212,400
Other Education-Related Fees	2,866	20,000
Other Education Receipts	440,205	3,072,200
Public Health Services	25,894,961	180,721,492
Public Health Facilities Operations	5,427,745	37,880,348
Environment & Conservancy Administration	203,324	1,419,000
Other Health & Sanitation Revenues	3,813,965	26,617,743
Technical Services Fees	111,055,473	775,058,537
External Services Fees	16,457,672	114,858,451
TOTAL	**1,391,466,714**	**9,711,076,181**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. RETURNED CRF ISSUES

Description	Period ended Sep. 2021	2020-2021
	KShs	Kshs
Recurrent account	3,579,834	168,031,327
Total	**3,579,834**	**168,031,327**

6. COMPENSATION OF EMPLOYEES

	Period ended Sep. 2021	2020-2021
	KShs	Kshs
Basic salaries of permanent employees	459,357,294	2,958,133,677
Basic wages of temporary employees		2,574,194
Personal allowances paid as part of salary	223,958,007	1,927,198,567
Personal allowances paid as reimbursements		
Personal allowances provided in kind	41,000	173,342,823
Pension and other social security contributions		
Employer Contributions to Compulsory national social security schemes	79,165,383	1,369,033,897
Total	**762,521,684**	**6,430,283,158**

7. USE OF GOODS AND SERVICES

	Period ended Sep. 2021	2020-2021
	KShs	Kshs
Utilities, supplies and services	-	200,000,000
Communication, supplies and services	-	10,266,230
Domestic travel and subsistence	980,000	323,281,087
Foreign travel and subsistence	44,959,402	166,768,849
Printing, advertising and information supplies & services	-	108,934,249
Rentals of produced assets	-	5,599,283

Training expenses	4,090,444	164,645,324
Hospitality supplies and services	4,028,918	174,474,979
Insurance costs	-	989,658,544
Specialized materials and services	38,392,000	140,341,451
Office and general supplies and services	9,565,177	115,881,450
Other operating expenses	341,737,608	2,477,851,520
Routine maintenance – vehicles and other transport equipment	-	22,608,812
Fuel Oil and Lubricants	10,999,946	65,015,000
Routine maintenance – other assets	-	915,380
Other Creditors	93,335,350	4,016,865,337
Refurbishment of Buildings	-	9,144,971
Purchase of Household Furniture and Institutional Equipment	-	970,320
Purchase of Office Furniture and General Equipment	-	124,557,679
Purchase of Specialized Plant, Equipment and Machinery	-	7,207,080
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	40,434,817
Research, Studies, Project Preparation, Design & Supervision	-	-
Total	**548,088,845**	**9,165,422,362**

8. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Period ended Sep. 2021	**2020-2021**
Description	**KShs**	**Kshs**
Transfer to Nairobi City County Assembly	162,175,263	1,822,585,639
Transfer to Nairobi Metropolitan Services (NMS)	923,654,424	10,080,865,859
TOTAL	**1,085,829,687**	**11,903,451,498**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. OTHER GRANTS AND OTHER PAYMENTS

	Period ended Sep. 2021	2020-2021
Description	**KShs**	**Kshs**
Scholarships and other educational benefits	-	505,000,000
Current Grants to Government agencies and other levels of Government	-	131,026,491
Emergency relief and refugee assistance- Civil Contingency Reserves	139,559,000	300,495,060
Subsidies to small businesses, cooperatives, and self employed	-	-
TOTAL	**139,559,000**	**936,521,551**

10. SOCIAL SECURITY BENEFITS

	Period ended Sep. 2021	2020-2021
	KShs	**Kshs**
Government pension and retirement benefits	-	10,895,603
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	**10,895,603**

11. ACQUISITION OF ASSETS

	Period ended Sep. 2021	2020-2021
	KShs	**Kshs**
Non-Financial Assets		
Routine Maintenance – Other assets	-	101,657,782
Other Creditors	172,302,835	251,101,757
Construction of Buildings	-	23,530,400
Refurbishment of Buildings	-	60,245,569
Construction and Civil Works	-	578,343,644
Overhaul and Refurbishment of Construction and Civil Works	393,763,627	-

Purchase of Vehicles and Other Transport Equipment	-	71,928,000
Purchase of Office Furniture and General Equipment	11,398,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	10,653,555
Total	**577,464,462**	**1,097,460,707**

12. FINANCE COSTS, INCLUDING LOAN INTEREST

	Period ended Sep. 2021	**2020-2021**
	KShs	**Kshs**
Other expenses bank charges	-	37,996,576
Interest on Borrowings from Other Government Units	-	-
Total	-	**37,996,576**

13. CASH AND BANK BALANCES

13A: BANK BALANCES

Name of Bank, Account No. & Currency	**Amount in bank account currency**	**Indicate whether recurrent or development, deposits, receipts, etc.**	**Ex. rate (if in foreign currency)**	**Period ended Sep. 2021**	**2020-2021**
			Kshs	**Kshs**	**Kshs**
Central Bank of Kenya-ASDSPII A/C No: 1000367709	Kshs	Recurrent		22,683,840	22,683,840
Central Bank of Kenya-Development A/C No: 1000171413	Kshs	Development		-	298,456,294
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Kshs	Fund		154,432,659	178,148,985
Central Bank of Kenya-Recurrent A/C No: 1000171502	Kshs	Recurrent		13,368,730	211,224
Central Bank of Kenya-Revenue A/C No: 1000171863	Kshs	Revenue		1,727,608,652	1,044,617
Central Bank of Kenya-Special Purpose A/C No: 1000309741	Kshs	Recurrent		144,815,852	144,815,852

Central Bank of Kenya-Youth Poly PRJ Grant A/C No: 1000367431	Kshs	Recurrent		31,313,192	309,947
Central Bank of Kenya-Kenya Devolution Support Programme A/C No: 1000458777	Kshs	Recurrent		75,000,000	75,000,000
Chase Bank- Nairobi Ward Development Fund A/C No: 0082120378001	Kshs	Recurrent		-	-
Cooperative Bank-Bursary Fund A/C No: 01141232396612	Kshs	Fund		13,541,051	13,541,051
Cooperative Bank-Bursary Fund A/C No: 01141232396613	Kshs	Fund		40,801,966	40,801,966
Cooperative Bank-Free Education Current Account A/C No: 01139232396601	Kshs	Recurrent		5,260	5,260
Cooperative Bank-Development A/C No: 01141232396602	Kshs	Development		-	-
Cooperative Bank-Imprest A/C No: 01141232396601	Kshs	Recurrent		-	-
Cooperative Bank SPA- Urban Development Grant A/C No: 01141232396616	Kshs	Development		-	-
Cooperative Bank SPA- County Urban Institution Grant A/C No: 01141232396615	Kshs	Development		-	-
Cooperative Bank SPA-Commercial A/C for ASDSP II Program A/C No: 01141232396614				8,051,855	8,051,855
Cooperative Bank - Kenya Roads Board A/C No: 01136005723604	Kshs	Development		24,806,714	24,806,714
Cooperative Bank-Loan call A/C No: 01150232396600	Kshs	Loan		-	-
Cooperative Bank - University of Maryland Health Services 01141232396611	Kshs	Recurrent		28,947,198	28,947,198
Cooperative Bank-Revenue A/C No: 01141232396600	Kshs	Revenue		-	-
Cooperative Bank-Salary A/C No: 01692232396600	Kshs	Recurrent		23,347,345	23,347,345
Cooperative Bank-Solid waste management A/C No: 01141232396606	Kshs	Development		-	-

Cooperative Bank-Waithaka Technical A/C No: 01141232396600	Kshs	Recurrent		-	-
Cooperative Bank-Waithaka Vocational Training Centre A/C No: 01139232396600	Kshs	Recurrent		3,133,002	3,133,002
Cooperative Bank - Nairobi City County - KRA Revenue Collection Account 1141709410000	Kshs	Recurrent		-	-
Equity Bank - Operations A/C 0810277333578	Kshs	Recurrent		-	-
Equity Bank-County Imprest collection A/C No: 0810278212344	Kshs	Recurrent		-	-
Equity Bank-General collection A/C No: 0810263520904	Kshs	Revenue	Closed	-	-
Equity Bank-County Revenue collection A/C No: 0810264036845	Kshs	Revenue		(21)	(21)
Equity Bank-County Bursary Account A/C No: 0810277333599	Kshs	Recurrent	Dormant	-	-
Equity Bank-County Development Account A/C No: 0810277333586	Kshs	Developm ent	Dormant	-	-
Equity Bank-General collection A/C No: 0810271586663	Kshs	Revenue		-	-
KCB - Embakasi District Hospital Ac No 1122416512				-	-
KCB Loan Ac No MG 1424500930 A/C 105991342				-	-
Kenya Commercial Bank - Mama Lucy Hospital A/C-1133233864	Kshs	Recurrent		-	-
Kenya Commercial Bank-current A/C No: 1159076065	Kshs	Recurrent		-	-
Kenya Commercial Bank-Trust fund A/C No: 1149229667	Kshs	Trust Fund		34,321,338	34,321,338
Kenya Commercial Bank-Mutuini A/C No: 1122980027	Kshs	Recurrent		-	-
National Bank - Revenue A/C No: 01060217197400	Kshs	Revenue	Closed	-	-
National Bank - Salary A/C No: 01098202877200	Kshs	Recurrent		-	-
National Bank - Mbagathi Hospital A/C No:01001031663101	Kshs	Recurrent		-	-

National bank - Nairobi County Imprest Account A/C 01560202877200	Kshs	Recurrent		-	-
National Bank - Pumwani Hospital A/C No:102100895400	Kshs	Recurrent		-	-
National Bank - Pumwani Maternity College A/C No: 01285123637400	Kshs	Recurrent		-	-
National Bank -UN Habitat A/C No:01001067824200	Kshs	Recurrent		47,850	47,850
National Bank-Emergency fund A/C No: 01001091113700	Kshs	Emergency Fund		14,418	14,418
National Bank- Operations A/C No: 01071202877200	Kshs			-	-
HFC - Nairobi City County A/C No: 7040001513	Kshs	Recurrent		-	-
Total				**2,346,240,901**	**897,688,736**

13B: CASH IN HAND

	Period ended Sep. 2021	**2020-2021**
	Kshs	**Kshs**
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	**-**	-

14. ACCOUNTS RECEIVABLE

	Period ended Sep. 2021	**2020-2021**
	Kshs	**Kshs**
Outstanding Imprests	42,474,905	33,247,428
Total	**42,474,905**	**33,247,428**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14A. BREAKDOWN OF ACCOUNTS RECEIVABLE

Breakdown of Imprest per Department	**Period ended Sep. 2021**	**2020 - 2021**
Department	**Ksh**	**Ksh**
Fleet Management	2,154,750	2,422,689
Education, Youth Affairs and Sports	840,300	1,722,702
Governor and Deputy Governor	7,066,460	7,026,655
Legal Affairs	574,000	315,000
Roads, Public Works and Transport	200,000	-
Trade, Industrialization	2,592,000	180,000
Procurement	-	265,000
Investigation and Information Analysis	100,000	159,000
City Inspectorate	400,000	962,500
Sub-County administration	9,415,730	4,758,880
Public Service Management	2,065,000	1,080,145
County Public Service Board	1,703,940	1,922,455
E-Government and Public Communication	1,365,750	1,738,728
Agriculture, Livestock Development	1,809,950	1,262,400
Finance and Economic Planning	8,160,125	9,431,274
Culture and Social Services	208,900	-
Ward Development Fund	100,000	-
Health	580,000	-
Urban Planning	550,000	-
Water and Energy	1,086,000	-

Urban Renewal	100,000	-
Audit	722,000	-
Fire Rescue Management	680,000	-
TOTAL	**42,474,905**	**33,247,428**

15. FUND BALANCE BROUGHT FORWARD

	Period ended Sep. 2021	2020-2021
	Kshs	Kshs
Bank accounts	920,449,033	3,302,211,934
Surplus during the year	(28,125,617)	-
Accounts Receivables	38,612,748	21,610,708
Total	**930,936,164**	**3,323,822,642**

16. OTHER IMPORTANT DISCLOSURES

1: PENDING ACCOUNTS PAYABLE

	Balance b/f For year 2020/2021	Additions for the period	Paid during the period	Balance c/f In the period
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Pending Merchants Payables (Annex 1)	5,901,206,837	-	50,000,000	5,851,206,837
Pending Staff Payables (Annex 2)	138,208,116	-	-	138,208,116
Other Pending Bills (Annex 3)	67,859,948,682	952,140,965	1,110,437,766	67,701,651,881
Total	**73,899,363,635**	**952,140,965**	**1,160,437,766**	**73,691,066,834**

2: PENDING STAFF PAYABLES

	Balance b/f For year 2020/2021	Additions for the period	Paid during the period	Balance c/f In the period
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Retirees and Deceased cases Terminal Dues	138,208,116	-	-	138,208,116
Total	**138,208,116**	**-**	**-**	**138,208,116**

3: OTHER PENDING PAYABLES

	Balance b/f For year 2020/2021	Additions for the period	Paid during the period	Balance c/f In the period
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	751,105,635	172,489,967	109,375,934	814,219,669
Amounts due to County Government entities	381,157,936	-	-	381,157,936
Amounts due to third parties	19,143,925,000	-	-	19,143,925,000
Others	47,583,760,110	779,650,998	1,001,061,832	47,362,349,276
Total	**67,859,948,682**	**952,140,965**	**1,110,437,766**	**67,701,651,881**

17. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS

County Government Own source revenue is recognized in the financial statements when it has be swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency	Ex. rate (if in foreign currency)	Period ended Sep. 2021	2020-2021 audited
National Bank, KRA-Nairobi City County Revenue Collection Account 01071225251100	Ksh	-	5,576,876	-
Cooperative Bank, KRA-Nairobi City County Revenue Collection Account 1141709410000	Ksh	-	6,457,406	-
Equity Bank, KRA-Nairobi City County Revenue Collection Account 1770279910476	Ksh	-	3,385,940	-
Total		-	**15,420,222**	-

18. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
RECEIPTS	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	74,527,819
Exchequer releases	3,176,196,773	-	-	-	3,176,196,773	19,500,070,511
Transfers from Other Government Entities	-	-	-	-	-	100,200,000
Reimbursements and Refunds	3,579,834	-	-	-	3,579,834	168,031,327
Other Receipts	1,391,466,714				1,391,466,714	9,711,076,181
TOTAL RECEIPTS	**4,571,243,321**	**-**	**-**	**-**	**4,571,243,321**	**29,553,905,838**
PAYMENTS						
Compensation of Employees	762,521,684	-	-	-	762,521,684	6,430,283,158
Use of goods and services	548,088,845	-	-	-	548,088,845	9,165,422,362
Transfers to Other Government Units	1,085,829,687	-	-	-	1,085,829,687	11,903,451,498
Other grants and transfers	139,559,000	-	-	-	139,559,000	936,521,551
Social Security Benefits	-	-	-	-	-	10,895,603
Acquisition of Assets	577,464,462	-	-	-	577,464,462	1,097,460,707
Finance Costs, including Loan Interest	-	-	-	-	-	37,996,576
TOTAL PAYMENTS	**3,113,463,678**	**-**	**-**	**-**	**3,113,463,678**	**29,582,031,455**
SURPLUS/DEFICIT	**1,457,779,642**	**-**	**-**	**-**	**1,457,779,642**	**(28,125,617)**

ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Equitable Share	3,176,196,773				3,176,196,773
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	-	-
Total	**3,176,196,773**	-	-	-	**3,176,196,773**

ANNEX 3 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Additions To-Date	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
	a	b	c	d=a-c	d=a-c	
Construction of buildings	609,803,277	-	-	609,803,277	609,803,277	
Sub-Total	**609,803,277**	**-**	**-**	**609,803,277**	**609,803,277**	
Construction of civil works	331,521,150	-	-	331,521,150	331,521,150	
Sub-Total	**331,521,150**	**-**	**-**	**331,521,150**	**331,521,150**	
Supply of goods	982,343,492	-	-	982,343,492	982,343,492	
Sub-Total	**982,343,492**	**-**	**-**	**982,343,492**	**982,343,492**	
Supply of services						
1. Pumwani Maternity and other Hospitals	-	-	-	-	-	
2. Supply of Services	734,532,757	-	-	734,532,757	734,532,757	
3.Legal Creditors	2,530,237,830	-	50,000,000	2,480,237,830	2,530,237,830	
4. Kenya Power	477,771,272	-	-	477,771,272	477,771,272	
5.Water Bills	234,997,059	-	-	234,997,059	234,997,059	
Sub-Total	**3,977,538,918**	**-**	**50,000,000**	**3,927,538,918**	**3,977,538,918**	
Grand Total	**5,901,206,837**	**-**	**50,000,000**	**5,851,206,837**	**5,901,206,837**	

ANNEX 4 - ANALYSIS OF STAFF PENDING PAYABLES

Name of Staff	Original Amount	Additions To-Date	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
	a	b	c	d=a-c	d=a-c	
Others (*specify*)						
Retirees and Deceased cases Terminal Dues	138,208,116	-	-	138,208,116	138,208,116	
Sub-Total	**138,208,116**	**-**	**-**	**138,208,116**	**138,208,116**	
Grand Total	**138,208,116**	**-**	**-**	**138,208,116**	**138,208,116**	

ANNEX 5- ANALYSIS OF 0THER PENDING PAYABLES

Name	Original Amount	Additions To-Date	Amount Paid To-Date	Outstanding Balance for the period	Outstanding Balance prior year audited	Comments
	a	b	c	d=a-c	d=a-c	
Amounts due to National Government Entities						
1. KRA (PAYE)	526,754,010	172,489,967	109,375,934	589,868,044	526,754,010	
2. KRA PAYE-Penalties & Interest	105,797,983	-	-	-	105,797,983	
3. KRA (VAT)	118,553,642	-			118,553,642	
Sub-Total	**751,105,635**	**172,489,967**	**109,375,934**	**589,868,044**	**751,105,635**	
Amounts due to County Government Entities						
1. NSSF	381,157,936	-	-	381,157,936	381,157,936	
Sub-Total	**381,157,936**	**-**	**-**	**381,157,936**	**381,157,936**	
Amounts due to Third Parties						

1. Government Guaranteed Loans	15,328,285,000	-	-	15,328,285,000	15,328,285,000	
2. On Lent Water (Foreign Loans)	3,815,640,000	-	-	3,815,640,000	3,815,640,000	
Sub-Total	**19,143,925,000**	**-**	**-**	**19,143,925,000**	**19,143,925,000**	
Others (*specify*)						
1. Laptrust Principal	6,570,318,711	182,616,238	122,605,197	6,630,329,752	6,570,318,711	
2. Laptrust Penalties	10,839,659,604	661,846,957	-	11,501,506,561	10,839,659,604	
3. Lapfund Principal	771,810,079	25,414,694	878,456,635	(81,231,862)	771,810,079	
4. Lapfund Penalties	22,327,942,955	(90,226,891)	-	22,237,716,064	22,327,942,955	
5. Laptrust (Actuarial Deficit)	2,624,372,573	-	-	2,624,372,573	2,624,372,573	
6. Kenya Commercial Bank Loan	4,449,656,189	-	-	4,449,656,189	4,449,656,189	
Sub-Total	**47,583,760,110**	**779,650,998**	**1,001,061,832**	**47,362,349,276**	**47,583,760,110**	
Grand Total	**67,859,948,682**	**952,140,965**	**1,110,437,766**	**67,477,300,256**	**67,859,948,682**	

ANNEX 6 – NON- CURRENT ASSETS REGISTER

Asset class	Historical Cost b/f 2020/2021	Additions during the period	Disposals during the period	Transfers in/(out) during the period	Historical Cost c/f 2021/2022
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land	-	-	-	-	-
Buildings and structures	5,430,275,722	-	-	-	5,430,275,722
Transport equipment	1,118,951,310	-	-	-	1,118,951,310
Office equipment, furniture and fittings	970,315,607	11,398,000	-	-	981,713,607
ICT Equipment	212,697,529	-	-	-	212,697,529
Machinery and Equipment	577,107,684	-	-	-	577,107,684
Biological assets	112,432,000	-	-	-	112,432,000
Infrastructure Assets-Roads, Rails	109,259,889	566,066,462	-	-	675,326,351
Heritage and cultural assets	38,843,630	-	-	-	38,843,630
Intangible assets	14,415,840,448	-	-	-	14,415,840,448
Work in Progress	2,826,814,000	-	-	-	2,826,814,000
Total	**25,812,537,819**	**577,464,462**	-	-	**26,390,002,281**