

**GOVERNMENT OF NAIROBI CITY COUNTY**



**THE NAIROBI CITY COUNTY ASSEMBLY**

**OFFICE OF THE CLERK**

**SECOND ASSEMBLY  
(SIXTH SESSION)**

**NCCA/TJ/PL/2022(15)**

**26<sup>th</sup> May 2022**

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**PAPER LAID**

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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 26<sup>th</sup> May, 2022:

— **THE 3<sup>RD</sup> QUARTER REPORT AND FINANCIAL STATEMENTS FOR  
FY 2021/2022.**

**(The Leader of Majority Party)**

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



# NAIROBI CITY COUNTY

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Twitter: @county\_nairobi



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



## FINANCIAL AND ECONOMIC PLANNING

NCC/FIN/DFR/015/2022

28<sup>th</sup> April, 2022

**The Clerk**  
**Nairobi City County Assembly**  
**P.O. Box 45844 - 00100**  
**NAIROBI.**



### RE : SUBMISSION OF 3<sup>RD</sup> QUARTER REPORTS AND FINANCIAL STATEMENTS FY 2021/2022

The above matter refers.

Enclosed please find the 3<sup>rd</sup> Quarter 2021/2022 consolidated reports and financial statements

A handwritten signature in black ink.

**ALLAN IGAMBI**  
**CECM, FINANCIAL AND ECONOMIC PLANING**

Encl.

*Mr. Manji*  
*Kindly prepare this*  
*for tabling and*  
*Committee to the*  
*Committee.*  
*DLS*  
*9/5/2022*

*DLS*  
*Kindly deal*  
*in*  
*clerk*  
*9/5/22*

## COUNTY GOVERNMENT OF NAIROBI CITY

### Reports and Financial Statements

*For the period ended March 31, 2022*

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#### TABLE OF CONTENTS

1. KEY ENTITY INFORMATION AND MANAGEMENT .....	2
2. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING .....	6
STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	7
3. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED DECEMBER 31, 2021.....	9
4. STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 2021 .....	10
6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED DECEMBER 31, 2021 .....	11
5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	13
6. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT .....	15
7. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	17
8. SIGNIFICANT ACCOUNTING POLICIES .....	18
9. NOTES TO THE FINANCIAL STATEMENTS .....	23
1. EXCHQUER RELEASES.....	23
18. ANNEXES.....	39



## COUNTY GOVERNMENT OF NAIROBI CITY

### Reports and Financial Statements

For the period ended March 31, 2022

#### 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

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

<b>No.</b>	<b>Designation</b>	<b>Name</b>
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	Mohamed Abdi Sahal
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 Justus Kathenge
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	Mohamed Abdi Sahal
17.	Public Service Management	Leboo Ole Morintant
18.	Food Agriculture and Forestry	Mary Kibira
19.	Environment, Water, Energy and Natural Resources	Mario Kainga
20.	Acting Accounting Officer – Urban Renewal and Housing	Stephen G. Mwangi
21	Ward Development Programmes	Josephine Kithu

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

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**(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](mailto:info@nairobi.go.ke)  
Website: [www.nairobi.go.ke](http://www.nairobi.go.ke)

**(g) Entity Bankers**

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

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

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**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**



## **COUNTY GOVERNMENT OF NAIROBI CITY**

### **Reports and Financial Statements**

**For the period ended March 31, 2022**

#### **FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING**

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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 31<sup>st</sup> March, 2022. 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 realised Kshs 5.2 Billion in revenues, comprising of exchequer releases amounting to Kshs 1.5 Billion, and Kshs. 3,7 Billion from own source revenues. In the same period the county the County had an expenditure of KSH.5.6 Billion.

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**



## **COUNTY GOVERNMENT OF NAIROBI CITY**

### **Reports and Financial Statements**

**For the period ended March 31, 2022**

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#### **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 December 31, 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 December 31, 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.

**COUNTY GOVERNMENT OF NAIROBI CITY**

**Reports and Financial Statements**

**For the period ended March 31, 2022**

**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 28<sup>th</sup> April, 2022.



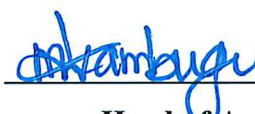
**Name: Allan Esambwa Igambi**

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

**COUNTY GOVERNMENT OF NAIROBI CITY****Reports and Financial Statements****For the period ended March 31, 2022****STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED MARCH 31, 2022**

		Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Note		Kshs	Kshs
<b>RECEIPTS</b>				
Exchequer releases	1	1,539,974,193	4,812,419,353	3,176,196,773
County Own Generated Receipts	2	3,714,174,416	2,279,204,681	1,391,466,714
Returned CRF issues	3	-	-	3,579,834
<b>TOTAL RECEIPTS</b>		<b>5,254,148,609</b>	<b>7,091,624,034</b>	<b>4,571,243,321</b>
<b>PAYMENTS</b>				
Compensation of Employees	4	762,327,815	1,647,978,288	762,521,684
Use of goods and services	5	1,649,172,449	1,661,058,648	548,088,845
Transfers to Other Government Units	6	2,415,225,902	4,583,522,941	1,085,829,687
Other grants and transfers	7	661,140,668	-	139,559,000
Social Security Benefits	8	186,020	40,000	-
Acquisition of Assets	9	147,727,442	136,158,084	577,464,462
<b>TOTAL PAYMENTS</b>		<b>5,635,780,296</b>	<b>8,028,757,961</b>	<b>3,113,463,678</b>
<b>SURPLUS/DEFICIT</b>		<b>(381,631,687)</b>	<b>(937,133,927)</b>	<b>1,457,779,642</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **28th April, 2022** and signed by

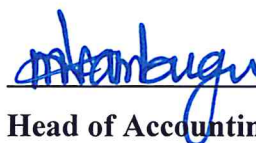
**Chief Officer****Name: Mohamed Abdi Sahal**

**Head of Accounting Services****Name: Martha Wambugu****ICPAK Member Number: 5435**



**COUNTY GOVERNMENT OF NAIROBI CITY****Reports and Financial Statements****For the period ended March 31, 2022****STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2022**

		Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
<b>FINANCIAL ASSETS</b>	<b>Note</b>		<b>Kshs</b>	<b>Kshs</b>
<b>Cash and Cash Equivalents</b>				
Bank Balances	10A	1,055,535,772	1,391,961,393	2,346,240,901
Cash Balances	10B	-	-	-
<b>Total Cash and cash equivalents</b>		<b>1,055,535,772</b>	<b>1,391,961,393</b>	<b>2,346,240,901</b>
Accounts receivables – Outstanding Imprests	11	14,414,420	59,620,486	42,474,905
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,069,950,192</b>	<b>1,451,581,879</b>	<b>2,388,715,806</b>
<b>FINANCIAL LIABILITIES</b>				
Accounts Payables – Deposits and retentions	13	-	-	-
<b>NET FINANCIAL ASSETS</b>		<b>1,069,950,192</b>	<b>1,451,581,879</b>	<b>2,388,715,806</b>
<b>REPRESENTED BY</b>				
Fund balance b/fwd	14	1,451,581,879	2,388,715,806	930,936,164
<b>Surplus/Deficit for the year</b>		<b>(381,631,687)</b>	<b>(937,133,927)</b>	<b>1,457,779,642</b>
<b>NET FINANCIAL POSITION</b>		<b>1,069,950,192</b>	<b>1,451,581,879</b>	<b>2,388,715,806</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **28<sup>th</sup> April, 2022** and signed by:


**Chief Officer****Name: Mohamed Abdi Sahal**

**Head of Accounting Services****Name: Martha Wambugu****ICPAK Member Number: 5435**

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED MARCH 31, 2022**

		Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Note	Kshs	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>Receipts from operating income</b>				
Exchequer releases	1	1,539,974,193	4,812,419,353	3,176,196,773
County Own Generated Receipts	2	3,714,174,416	2,279,204,681	1,391,466,714
Returned CRF issues	3	-	-	3,579,834
<b>Payments for operating expenses</b>				
Compensation of Employees	4	(762,327,815)	(1,647,978,288)	(762,521,684)
Use of goods and services	5	(1,649,172,449)	(1,661,058,648)	(548,088,845)
Transfers to Other Government Units	6	(2,415,225,902)	(4,583,522,941)	(1,085,829,687)
Other grants and transfers	7	(661,140,668)	-	(139,559,000)
Social Security Benefits	8	(186,020)	(40,000)	-
<b>Adjusted for:</b>				
Changes in receivables		45,206,067	(17,145,581)	(9,227,477)
Changes in payables				
<b>Total Adjustments</b>		45,206,067	(17,145,581)	(9,227,477)
<b>Net cash flows from operating activities</b>		<b>(188,698,178)</b>	<b>(818,121,424)</b>	<b>2,026,016,628</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Acquisition of Assets	9	(147,727,442)	(136,158,084)	(577,464,462)
<b>Net cash flows from investing activities</b>		<b>(147,727,442)</b>	<b>(136,158,084)</b>	<b>(577,464,462)</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>				
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(336,425,620)</b>	<b>(954,279,509)</b>	<b>1,448,552,165</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>1,391,961,393</b>	<b>2,346,240,901</b>	<b>897,688,736</b>
<b>Cash and cash equivalent at END of the year</b>		<b>1,055,535,773</b>	<b>1,391,961,393</b>	<b>2,346,240,901</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on **28<sup>th</sup> April, 2022** and signed by:



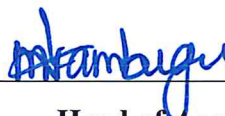
**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

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**Chief Officer**

**Name: Mohamed Abdi Sahal**



**Head of Accounting Services**

**Name: Martha Wambugu**

**ICPAK Member Number: 5435**

**COUNTY GOVERNMENT OF NAIROBI CITY –**  
**Reports and Financial Statements**  
**For the period ended December 31, 2021**

**1. 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 (a)	Kshs (b)	Kshs (c=a+b)	Kshs (d)	Kshs (e=c-d)	Kshs (f=d/c%)
<b>RECEIPTS</b>						
Exchequer Releases	19,417,000,000	-	19,417,000,000	9,528,590,319	9,888,409,681	49%
Returned CRF issues	3,579,834	-	3,579,834	3,579,834	-	100%
County Own Generated Receipts	19,611,000,000	-	19,611,000,000	7,384,845,811	12,226,154,189	38%
<b>TOTAL</b>	<b>39,031,579,834</b>	<b>-</b>	<b>39,031,579,834</b>	<b>16,917,015,964</b>	<b>22,114,563,870</b>	<b>43%</b>
<b>PAYMENTS</b>						
Compensation to Employees	6,020,783,248	-	6,020,783,248	3,172,827,787	2,847,955,461	53%
Use of Goods and Services	5,075,259,108	-	5,075,259,108	3,858,319,942	1,216,939,166	76%
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	590,000,000	2,500,000	100%
Social Security Benefits	92,201,635	-	92,201,635	226,020	91,975,615	0%
Civil Contingency Reserves	140,000,000	-	140,000,000	71,140,668	68,859,332	51%
Acquisition of Assets	3,666,889,664	-	3,666,889,664	861,349,989	2,805,539,675	23%
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	8,084,578,530	15,055,323,815	35%
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%
<b>TOTAL</b>	<b>39,377,536,000</b>	<b>-</b>	<b>39,277,536,000</b>	<b>16,778,001,936</b>	<b>22,499,534,064</b>	<b>43%</b>

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

The entity financial statements were approved on *28<sup>th</sup> April, 2022* and signed by:



**Chief Officer**

**Name: Mohamed Abdi Sahal**



**Head of Accounting Services**

**Name: Martha Wambugu**

**ICPAK Member Number: 5435**



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**2. 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 %
<b>RECEIPTS</b>						
Exchequer Releases	13,591,900,000	-	13,591,900,000	6,670,013,223	6,921,886,777	49%
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	5,169,392,068	8,558,307,932	38%
<b>TOTAL</b>	<b>27,322,105,884</b>	<b>-</b>	<b>27,322,105,884</b>	<b>11,841,911,175</b>	<b>15,480,194,709</b>	<b>43%</b>
<b>PAYMENTS</b>						
Compensation to Employees	6,020,783,248	-	6,020,783,248	3,172,827,787	2,847,955,461	53%
Use of Goods and Services	4,973,809,108	-	4,973,809,108	3,858,319,942	1,115,489,166	78%
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	590,000,000	2,500,000	100%
Social Security Benefits	92,201,635	-	92,201,635	226,020	91,975,615	0%
Civil contingency Reserves	140,000,000	-	140,000,000	71,140,668	68,859,332	51%
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	5,659,204,971	7,955,844,499	42%
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%

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

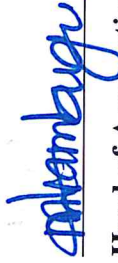
<b>TOTAL</b>	26,465,696,684	-	26,465,696,684	13,491,278,388	12,974,418,296	51%
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The entity financial statements were approved on *28<sup>th</sup> April, 2022* and signed by:



**Chief Officer**

**Name: Mohamed Abdi Sahal**



**Head of Accounting Services**

**Name: Martha Wambugu**

**ICPAK Member Number: 5435**



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**3. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs a	Kshs b	Kshs c=a+b	Kshs d	Kshs e=c-d	Kshs f=d/c %
<b>RECEIPTS</b>						
Exchequer Releases	5,825,100,000	-	5,825,100,000	2,858,577,096	2,966,522,904	49%
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	2,215,453,743	3,667,846,257	38%
<b>TOTAL</b>	<b>11,709,473,950</b>	<b>-</b>	<b>11,709,473,950</b>	<b>5,075,104,789</b>	<b>6,634,369,161</b>	<b>43%</b>
<b>PAYMENTS</b>						
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	861,349,989	2,424,186,452	26%
Transfers to other Government Entities	9,524,852,875	-	9,524,852,875	2,425,373,559	7,099,479,316	25%
<b>TOTAL</b>	<b>12,911,839,316</b>	<b>-</b>	<b>12,911,839,316</b>	<b>3,286,723,548</b>	<b>9,625,115,768</b>	<b>25%</b>
<b>Surplus/(Deficit)</b>	<b>(1,202,365,366)</b>	<b>-</b>	<b>(1,202,365,366)</b>	<b>1,788,381,241</b>	<b>(2,990,746,607)</b>	

The entity financial statements were approved on *28<sup>th</sup> April, 2022* and signed by:



**Chief Officer**

**Name: Mohamed Abdi Sahal**



**Head of Accounting Services**

**Name: Martha Wambugu**

**ICPAK Member Number: 5435**

**COUNTY GOVERNMENT OF NAIROBI CITY –  
Reports and Financial Statements  
For the period ended December 31, 2021**

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**4. 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.



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

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**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 December 31, 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.

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

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**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.



## **COUNTY GOVERNMENT OF NAIROBI CITY**

### **Reports and Financial Statements**

**For the period ended March 31, 2022**

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#### **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.



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

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**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 1<sup>st</sup> 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

**COUNTY GOVERNMENT OF NAIROBI CITY –**  
**Reports and Financial Statements**  
**For the period ended December 31, 2021**

**5. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHQUER RELEASES**

<b>Description</b>	<b>Period ended Mar. 2022</b>	<b>Period ended Dec. 2021</b>	<b>Period ended Sep. 2021</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Total Exchequer Releases for quarter 1			3,176,196,773
Total Exchequer Releases for quarter 2		4,812,419,353	-
Total Exchequer Releases for quarter 3	1,539,974,193		-
Total Exchequer Releases for quarter 4			-
<b>Total</b>	<b>1,539,974,193</b>	<b>4,812,419,353</b>	<b>3,176,196,773</b>

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

**1A. Equitable Share**

<b>Description</b>	<b>Period ended Mar. 2022</b>	<b>Period ended Dec. 2021</b>	<b>Period ended Sep. 2021</b>
		<b>Kshs</b>	<b>Kshs</b>
Total Equitable Share for quarter 1		-	3,176,196,773
Total Equitable Share for quarter 2		4,812,419,353	-
Total Equitable Share for quarter 3	1,539,974,193	-	-
Total Equitable Share for quarter 4		-	-
<b>Total</b>	<b>1,539,974,193</b>	<b>4,812,419,353</b>	<b>3,176,196,773</b>

**1B: Level 5 Hospitals Allocation**

<b>Description</b>	<b>Period ended Mar. 2022</b>	<b>Period ended Dec. 2021</b>	<b>Period ended Sep. 2021</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Transfers for level 5 hospitals	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**2. COUNTY OWN GENERATED RECEIPTS**

Description	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs	Kshs
<b>RECEIPTS</b>			
Business Permits	670,486,730	411,444,462	251,189,056
Cess	132,151,292	81,094,695	49,508,748
Poll Rates	1,063,928,475	652,880,153	398,586,844
Plot Rents	40,543,076	24,879,275	15,188,931
Other Local Levies	47,837,544	29,355,529	17,921,708
Administrative Services Fees	24,578,394	15,082,542	9,207,973
Various Fees	200,197,772	122,851,446	75,001,469
Council's Natural Resources Exploitation	4,186,606	2,569,112	1,568,457
Lease / Rental Of Council's Infrastructure Assets	7,040,342	4,320,309	2,637,572
Other Miscellaneous Receipts	91,625,488	56,226,019	34,326,287
Long Term Loans (Over 3 Years Repayment)	2,070,637	1,270,647	775,737
Market/Trade Centre Fee	142,662,730	87,545,044	53,446,720
Vehicle Parking Fees	594,329,097	364,710,299	222,657,599
Housing	255,811,431	156,978,791	95,836,396
Social Premises Use Charges	846,172	519,254	317,007
Other Education-Related Fees	7,649	4,694	2,866
Other Education Receipts	1,175,018	721,050	440,205
Public Health Services	69,120,160	42,415,615	25,894,961
Public Health Facilities Operations	14,488,015	8,890,577	5,427,745
Environment & Conservancy Administration	542,722	333,042	203,324
Other Health & Sanitation Revenues	10,180,431	6,247,226	3,813,965

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

Technical Services Fees	296,434,971	181,907,444	111,055,473
External Services Fees	43,929,665	26,957,457	16,457,672
<b>TOTAL</b>	<b>3,714,174,416</b>	<b>2,279,204,681</b>	<b>1,391,466,714</b>



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. RETURNED CRF ISSUES**

Description	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs	Kshs
Recurrent account	-	-	3,579,834
<b>Total</b>	-	-	<b>3,579,834</b>

**4. COMPENSATION OF EMPLOYEES**

Description	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs	Kshs
Basic salaries of permanent employees	393,164,205	939,596,637	459,357,294
Basic wages of temporary employees	180,000	-	-
Personal allowances paid as part of salary	285,076,951	551,181,113	223,958,007
Personal allowances provided in kind	1,462,523	177,957	41,000
Employer Contributions to Compulsory national social security schemes	82,444,136	157,022,581	79,165,383
<b>Total</b>	<b>762,327,815</b>	<b>1,647,978,288</b>	<b>762,521,684</b>

**5. USE OF GOODS AND SERVICES**

Description	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
		Kshs	Kshs
Utilities, supplies and services	50,000,000	35,000,000	-
Communication, supplies and services	265,000	350,000	-
Domestic travel and subsistence	60,684,228	26,402,969	980,000
Foreign travel and subsistence	45,032,279	64,360,721	44,959,402
Printing, advertising and information supplies & services	13,955,172	31,020,000	-

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

Rentals of produced assets		253,000	-
Training expenses	34,420,479	15,314,498	4,090,444
Hospitality supplies and services	40,033,492	30,900,811	4,028,918
Insurance costs	72,828,222	100,000,000	-
Specialized materials and services	187,303,916	2,500,000	38,392,000
Office and general supplies and services	41,480,117	9,425,000	9,565,177
Other operating expenses	540,615,493	446,087,633	341,737,608
Routine maintenance – vehicles and other transport equipment	6,324,985	-	-
Fuel Oil and Lubricants	11,012,000	22,500,000	10,999,946
Routine maintenance – other assets	9,631,035	600,000	-
Other Creditors	535,586,030	861,806,056	93,335,350
Purchase of Office Furniture and General Equipment		5,367,660	-
Purchase of Specialized Plant, Equipment and Machinery		2,000,000	-
Research, Studies, Project Preparation, Design & Supervision		7,170,300	-
<b>Total</b>	<b>1,649,172,449</b>	<b>1,661,058,648</b>	<b>548,088,845</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>Period ended Mar. 2022</b>	<b>Period ended Dec. 2021</b>	<b>Period ended Sep. 2021</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Transfer to Nairobi City County Assembly	157,016,920	566,642,296	162,175,263
Transfer to Nairobi Metropolitan Services (NMS)	2,258,208,982	4,016,880,645	923,654,424
<b>TOTAL</b>	<b>2,415,225,902</b>	<b>4,583,522,941</b>	<b>1,085,829,687</b>

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7. OTHER GRANTS AND OTHER PAYMENTS**

Description	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
			KShs
Scholarships and other educational benefits	590,000,000	-	-
Current Grants to Government agencies and other levels of Government	71,140,668	-	-
Emergency relief and refugee assistance- Civil Contingency Reserves		-	139,559,000
Subsidies to small businesses, cooperatives, and self employed		-	-
<b>TOTAL</b>	<b>661,140,668</b>	<b>-</b>	<b>139,559,000</b>

**8. SOCIAL SECURITY BENEFITS**

Description	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs	Kshs
Government pension and retirement benefits	186,020	40,000	-
<b>Total</b>	<b>186,020</b>	<b>40,000</b>	<b>-</b>

**9. ACQUISITION OF ASSETS**

Description	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs	Kshs
<b>Non-Financial Assets</b>			
Other Creditors	-	-	172,302,835
Construction of Buildings	200,206	63,722,748	-
Refurbishment of Buildings		5,907,356	-



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

Construction and Civil Works	-	33,148,721	-
Overhaul and Refurbishment of Construction and Civil Works	-	-	393,763,627
Purchase of Vehicles and Other Transport Equipment	-	16,173,259	-
Purchase of Office Furniture and General Equipment	34,025,167	-	11,398,000
Purchase of Specialized Plant, Equipment and Machinery	76,000,000	17,206,000	-
Research, Studies, Project Preparation, Design & Supervision	37,502,069	-	-
<b>Total</b>	<b>147,727,442</b>	<b>136,158,084</b>	<b>577,464,462</b>

**10. CASH AND BANK BALANCES**

**10A: BANK BALANCES**

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	Period ended Sep. 2021
<b>Name of Bank, Account No. &amp; Currency</b>			<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya-ASDSP II A/C No: 1000367709	Kshs	Recurrent	22,683,840	22,683,840
Central Bank of Kenya-Development A/C No: 1000171413	Kshs	Development	268,303	-
Central Bank of Kenya-KRB	Kshs	Fund	154,432,659	154,432,659



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

RMLF A/C No: 1000248106				
Central Bank of Kenya-Recurrent A/C No: 1000171502	Kshs	Recurrent	123,842,216	13,368,730
Central Bank of Kenya-Revenue A/C No: 1000171863	Kshs	Revenue	418,551,998	1,727,608,652
Central Bank of Kenya-Special Purpose A/C No: 1000309741	Kshs	Recurrent	87,273,852	144,815,852
Central Bank of Kenya-Youth Poly PRJ Grant A/C No: 1000367431	Kshs	Recurrent	31,313,192	31,313,192
Central Bank of Kenya-Kenya Devolution Support Programme A/C No: 1000458777	Kshs	Recurrent	40,151,737	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	Developmen t	-	-

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

Cooperative Bank- Imprest A/C No: 01141232396601	Kshs	Recurrent	-	-
Cooperative Bank SPA- Urban Development Grant A/C No: 01141232396616	Kshs	Developmen t	-	-
Cooperative Bank SPA- County Urban Institution Grant A/C No: 01141232396615	Kshs	Developmen t	-	-
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	Developmen t	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	Developmen t	-	-
Cooperative Bank- Waithaka Technical A/C No: 01141232396600	Kshs	Recurrent	-	-

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

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	-	-
Equity Bank- County Revenue collection A/C No: 0810264036845	Kshs	Revenue	- 21	(21)
Equity Bank- County Bursary Account A/C No: 0810277333599	Kshs	Recurrent	-	-
Equity Bank- County Development Account A/C No: 0810277333586	Kshs	Developmen t	-	-
Equity Bank- General collection A/C No: 0810271586663	Kshs	Revenue	-	-
KCB - Embakasi District Hospital Ac No 1122416512			-	-



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

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	-	-
National Bank - Salary A/C No: 01098202877200	Kshs	Recurrent	-	-
National Bank - Mbagathi Hospital A/C No:010010316631 01	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	-	-

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

National Bank - UN Habitat A/C No:010010678242 00	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			-	-
HFC - Nairobi City County A/C No: 7040001513	Kshs	Recurrent	-	-
<b>Total</b>			<b>1,055,535,772</b>	<b>2,346,240,901</b>

**10B: CASH IN HAND**

	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs	Kshs
Location 1			
Location 2			
Location 3			
<b>Total</b>	-	-	-

**11. ACCOUNTS RECEIVABLE**

	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs	Kshs
Outstanding Imprests	14,414,420	59,620,486	42,474,905
<b>Total</b>	<b>14,414,420</b>	<b>59,620,486</b>	<b>42,474,905</b>

**12. ACCOUNTS PAYABLES**

	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs	Kshs
Deposits and Retentions	-	-	-
<b>Total</b>	-	-	-

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. BREAKDOWN OF ACCOUNTS RECEIVABLE**

<b>Breakdown of Imprest per Department</b>	<b>Period ended Mar. 2022</b>	<b>Period ended Dec. 2021</b>	<b>Period ended Sep. 2021</b>
<b>Department</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Fleet Management	-	3,204,689	2,154,750
Education, Youth Affairs and Sports	213,030	2,555,818	840,300
Governor and Deputy Governor	730,000	13,394	7,066,460
Legal Affairs	400,000	744,215	574,000
Roads, Public Works and Transport	-	-	200,000
Trade, Industrialization	693,000	1,287,000	2,592,000
Procurement	-	-	-
Investigation and Information Analysis	314,500	159,000	100,000
City Inspectorate	-	2,250,500	400,000
Sub-County administration	3,200,000	12,521,713	9,415,730
Public Service Management	650,000	3,180,000	2,065,000
County Public Service Board	2,140,390	3,527,608	1,703,940
E-Government and Public Communication	2,335,500	3,187,978	1,365,750



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

Agriculture, Livestock Development	713,200	2,352,590	1,809,950
Finance and Economic Planning	2,074,800	19,512,331	8,160,125
Culture and Social Services	-	-	208,900
Ward Development Fund	-	200,000	100,000
Health	400,000	-	580,000
Urban Planning	-	-	550,000
Water and Energy	-	-	1,086,000
Urban Renewal	-	201,000	100,000
Audit	-	1,600,850	722,000
Fire Rescue Management	550,000	3,121,800	680,000
<b>TOTAL</b>	<b>14,414,420</b>	<b>59,620,486</b>	<b>42,474,905</b>

**14. FUND BALANCE BROUGHT FORWARD**

Description	Period ended Mar. 2022	Period ended Dec. 2021	Period ended Sep. 2021
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	2,346,240,901	897,688,736	920,449,033
Surplus during the year	(937,133,927)	1,457,779,642	(28,125,617)
Accounts Receivables	59,620,486	42,474,905	33,247,428
Accounts Payables	-	-	-
<b>Total</b>	<b>1,468,727,460</b>	<b>2,397,943,283</b>	<b>925,570,844</b>

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**14. 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
<b>Total</b>	<b>73,899,363,635</b>	<b>952,140,965</b>	<b>1,160,437,766</b>	<b>73,691,066,834</b>

**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
<b>Total</b>	<b>138,208,116</b>	<b>-</b>	<b>-</b>	<b>138,208,116</b>

**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
<b>Total</b>	<b>67,859,948,682</b>	<b>952,140,965</b>	<b>1,110,437,766</b>	<b>67,701,651,881</b>

**COUNTY GOVERNMENT OF NAIROBI CITY****Reports and Financial Statements****For the period ended March 31, 2022****15. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

County Government Own source revenue is recognized in the financial statements when it has been 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.

<b>Name of Bank, Account No. &amp; currency</b>	<b>Amount in bank account currency</b>	<b>Ex. rate (if in foreign currency)</b>	<b>Period ended Mar. 2022</b>	<b>2020-2021 audited</b>
National Bank, KRA-Nairobi City County Revenue Collection Account 01071225251100	Ksh	-	-	-
Cooperative Bank, KRA-Nairobi City County Revenue Collection Account 1141709410000	Ksh	-	-	-
Equity Bank, KRA-Nairobi City County Revenue Collection Account 1770279910476	Ksh	-	-	-
<b>Total</b>		-	-	-



**COUNTY GOVERNMENT OF NAIROBI CITY –  
Reports and Financial Statements  
For the period ended December 31, 2021**

**18. ANNEXES**

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

	Sep Q1	Dec Q2	Mar Q3	Jun Q4	Cumulative Amount	Comparative Prior period
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	74,527,819
Exchequer releases	3,176,196,773	4,812,419,353	1,539,974,193	-	9,528,590,319.00	19,500,070,511
Transfers from Other Government Entities	-	-	-	-	-	100,200,000
Reimbursements and Refunds	3,579,834	-	-	-	3,579,834.00	168,031,327
Other Receipts	1,391,466,714	2,279,204,681	3,714,174,416		7,384,845,811.00	9,711,076,181
<b>TOTAL RECEIPTS</b>	<b>4,571,243,321</b>	<b>7,091,624,034</b>	<b>5,254,148,609</b>	-	<b>16,917,015,964</b>	<b>29,553,905,838</b>
<b>PAYMENTS</b>						
Compensation of Employees	762,521,684	1,647,978,288	762,327,815	-	3,172,827,787	6,430,283,158
Use of goods and services	548,088,845	1,661,058,648	1,649,172,449	-	3,858,319,942	9,165,422,362
Transfers to Other Government Units	1,085,829,687	4,583,522,941	2,415,225,902	-	8,084,578,530	11,903,451,498
Other grants and transfers	139,559,000	-	661,140,668	-	800,699,668	936,521,551

**COUNTY GOVERNMENT OF NAIROBI CITY**

**Reports and Financial Statements**

**For the period ended March 31, 2022**

Social Security Benefits	-	40,000	186,020	-	226,020	10,895,603
Acquisition of Assets	577,464,462	136,158,084	147,727,442	-	861,349,988	1,097,460,707
Finance Costs, including Loan Interest	-	-	-	-	-	37,996,576
<b>TOTAL PAYMENTS</b>	<b>3,113,463,678</b>	<b>8,028,757,961</b>	<b>5,635,780,296</b>	<b>-</b>	<b>16,778,001,935</b>	<b>29,582,031,455</b>
<b>SURPLUS/DEFICIT</b>	<b>1,457,779,643</b>	<b>(937,133,927)</b>	<b>(381,631,687)</b>	<b>-</b>	<b>139,014,029</b>	<b>(28,125,617)</b>

**COUNTY GOVERNMENT OF NAIROBI CITY –**  
**Reports and Financial Statements**  
**For the period ended December 31, 2021**

**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	4,812,419,353	1,539,974,193	-	9,528,590,319
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)	-	-	-	-	-
<b>Total</b>	<b>3,176,196,773</b>	<b>4,812,419,353</b>	<b>1,539,974,193</b>	<b>-</b>	<b>9,528,590,319</b>



**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**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	
<b>Sub-Total</b>	<b>609,803,277</b>	<b>-</b>	<b>-</b>	<b>609,803,277</b>	<b>609,803,277</b>	
Construction of civil works	331,521,150	-	-	331,521,150	331,521,150	
<b>Sub-Total</b>	<b>331,521,150</b>	<b>-</b>	<b>-</b>	<b>331,521,150</b>	<b>331,521,150</b>	
Supply of goods	982,343,492	-	-	982,343,492	982,343,492	
<b>Sub-Total</b>	<b>982,343,492</b>	<b>-</b>	<b>-</b>	<b>982,343,492</b>	<b>982,343,492</b>	
<b>Supply of services</b>						
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	
<b>Sub-Total</b>	<b>3,977,538,918</b>	<b>-</b>	<b>50,000,000</b>	<b>3,927,538,918</b>	<b>3,977,538,918</b>	
<b>Grand Total</b>	<b>5,901,206,837</b>	<b>-</b>	<b>50,000,000</b>	<b>5,851,206,837</b>	<b>5,901,206,837</b>	

**COUNTY GOVERNMENT OF NAIROBI CITY –**  
**Reports and Financial Statements**  
**For the period ended December 31, 2021**

**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
	<b>a</b>	<b>b</b>	<b>c</b>	<b>d=a-c</b>	<b>d=a-c</b>	
<b>Others (<i>specify</i>)</b>						
Retirees and Deceased cases Terminal Dues	138,208,116	-	-	138,208,116	138,208,116	
<b>Sub-Total</b>	<b>138,208,116</b>	<b>-</b>	<b>-</b>	<b>138,208,116</b>	<b>138,208,116</b>	
<b>Grand Total</b>	<b>138,208,116</b>	<b>-</b>	<b>-</b>	<b>138,208,116</b>	<b>138,208,116</b>	

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**ANNEX 5- ANALYSIS OF OTHER 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	
<b>Amounts due to National Government Entities</b>						
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	
<b>Sub-Total</b>	<b>751,105,635</b>	<b>172,489,967</b>	<b>109,375,934</b>	<b>589,868,044</b>	<b>751,105,635</b>	
<b>Amounts due to County Government Entities</b>						
1. NSSF	381,157,936	-	-	381,157,936	381,157,936	
<b>Sub-Total</b>	<b>381,157,936</b>	<b>-</b>	<b>-</b>	<b>381,157,936</b>	<b>381,157,936</b>	
<b>Amounts due to Third Parties</b>						



**COUNTY GOVERNMENT OF NAIROBI CITY**

**Reports and Financial Statements**

**For the period ended March 31, 2022**

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	
<b>Sub-Total</b>	<b>19,143,925,000</b>	<b>-</b>	<b>-</b>	<b>19,143,925,000</b>	<b>19,143,925,000</b>	
<b>Others (specify)</b>						
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	
<b>Sub-Total</b>	<b>47,583,760,110</b>	<b>779,650,998</b>	<b>1,001,061,832</b>	<b>47,362,349,276</b>	<b>47,583,760,110</b>	
<b>Grand Total</b>	<b>67,859,948,682</b>	<b>952,140,965</b>	<b>1,110,437,766</b>	<b>67,477,300,256</b>	<b>67,859,948,682</b>	

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended March 31, 2022**

**ANNEX 6 – NON- CURRENT ASSETS REGISTER**

Asset class	Historical Cost b/f December 2021	Additions during the period	Disposals during the period	Transfers in/(out) during the period	Historical Cost c/f March 2022
	(Kshs)	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land	-	-	-	-	-
Buildings and structures	5,430,275,722	200,206	-	-	5,430,475,928
Transport equipment	1,118,951,310	-	-	-	1,118,951,310
Office equipment, furniture and fittings	981,713,607	34,025,167	-	-	1,015,738,774
ICT Equipment	212,697,529	-	-	-	212,697,529
Machinery and Equipment	577,107,684	76,000,000	-	-	653,107,684
Biological assets	112,432,000	-	-	-	112,432,000
Infrastructure Assets- Roads, Rails	675,326,351	-	-	-	675,326,351
Heritage and cultural assets	38,843,630	37,502,069	-	-	76,345,699
Intangible assets	14,415,840,448	-	-	-	14,415,840,448
Work in Progress	2,826,814,000	-	-	-	2,826,814,000
<b>Total</b>	<b>26,390,002,281</b>	<b>147,727,442</b>	<b>-</b>	<b>-</b>	<b>26,537,729,723</b>

***COUNTY GOVERNMENT OF NAIROBI CITY –***  
**Reports and Financial Statements**  
**For the period ended December 31, 2021**

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