

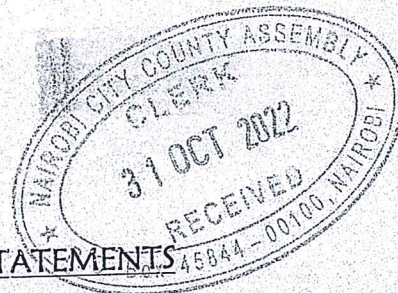


## FINANCE AND ECONOMIC PLANNING SECTOR

REF: NCC/FIN/PWG/261/2022

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

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




RE: SUBMISSION OF QUARTERLY REPORTS AND FINANCIAL STATEMENTS

FY 2022/2023

The above matter refers.

Enclosed please find the Quarterly Report and Financial Statements for the financial period ended 30<sup>th</sup> September, 2022

  
LAWRENCE MUSYOKA WAMBUA  
COUNTY EXECUTIVE COMMITTEE MEMBER  
FINANCE AND ECONOMIC PLANNING

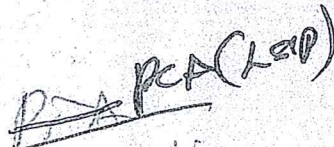

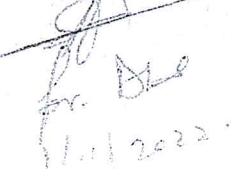
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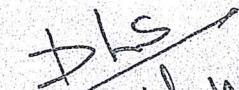
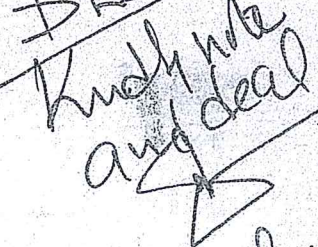
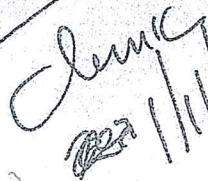
Cc. H.E. the Governor  
Nairobi City County

H.E. Deputy Governor  
Nairobi City County

Ag. County Secretary  
Nairobi City County

Chief Officer Finance  
Nairobi City County

  
  
  
Tabled on 21/11/22  
by P. N. N. leader  
21/11/22



GOVERNMENT OF NAIROBI CITY COUNTY



THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

THIRD ASSEMBLY  
(FIRST SESSION)



NCCA/TJ/PL/2022(15)

PAPER LAID

SUBJECT: QUARTERLY REPORTS

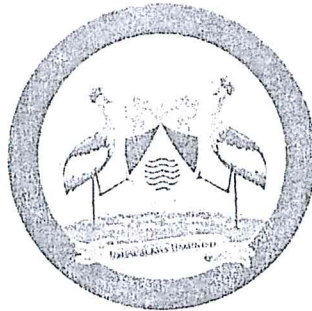
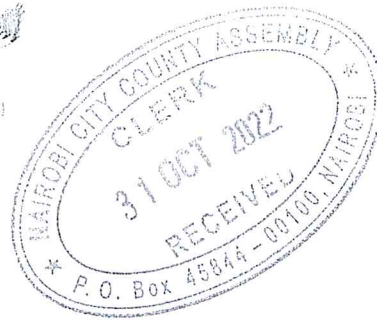
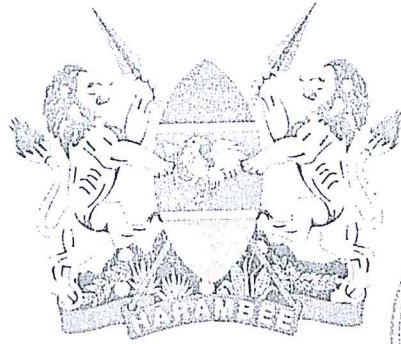
Pursuant to Section 166 of Public Finance Management Act, 2012, I beg to lay the following Papers on the Table of this Assembly, today Wednesday 2<sup>nd</sup> November 2022.

- 1) QUARTERLY REPORTS AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER FY 2022/2023; and
- 2) REVENUE AND EXPENDITURE REPORT AS AT 30<sup>TH</sup> SEPTEMBER 2022

*(The leader of Majority Party)*

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

*Tabled by Hon. Majority  
on 2<sup>nd</sup> November 2022  
at 2.30 pm sitting  
W. Lillie  
By Hon. C.A  
2/11/2022*



**COUNTY GOVERNMENT OF NAIROBI CITY**

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**SEPTEMBER 30, 2022**

---

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

*Tabled on  
21/11/2022 by  
Hon Majority  
Opposition  
AGSCA*

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 30<sup>th</sup> September 2022

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(c) Fiduciary Management

The key management personnel who held office during the quarter ended 30<sup>th</sup> September 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Lawrence Musyoka Wambua
2.	Accounting Officer-Administration, County Executive, Research and Policy	Dr. Jairus Musumba
3.	Accounting Officer-County Public Service Board Department	-Nyamwaya Nyagara
4.	Acting Accounting Officer-Disaster Management and Coordination	-Brian Kisali
5.	Accounting officer-Security and Compliance	-Dr. Mark Leleruk
6.	Accounting officer-Director of devolution & Sub county Administration	-Joel Muli
7.	Acting accounting officer-Legal Affairs.	-Erick Odhiambo Abwao
8.	Acting accounting officer-Internal audit and Risk Management.	-Francis Njoroge Ndungu
9.	Acting accounting officer-ICT, Infrastructure and E-government.	-Peter Makokha Mukenya
10	Acting accounting officer-Finance and Economic Planning.	- Joseph Murigi Gathiaka
11	Accounting officer-Supply Chain Management.	-Joshua Kimeu
12	Accounting officer-Health services.	- Mohammed Abdi Sahal
13	Accounting officer-Urban Planning and Lands.	-Stephen G. Mwangi
14	Acting accounting officer-Roads, Transport and Public Works.	- Peter Makokha Mukenya
15	Acting accounting officer-Youth Sports (Social Services).	Daniel Mwangi Ngari

**g) County Executive Bankers**

**1. Central Bank of Kenya**

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA**

**2. Other Commercial Banks**

**(i) Equity Bank,**

Equity Centre Branch,

P.O Box 75104-00200,

**NAIROBI, KENYA**

**(ii) National Bank,**

Kenyatta Avenue Branch,

P.O Box 30645 -00100,

**NAIROBI, KENYA.**

**(iii) Kenya Commercial Bank**

Moi Avenue Branch

P.O Box 30081 – 00100

**NAIROBI, KENYA**

**(iv) Co-operative Bank**

City Hall Branch

P.O Box 44805 - 00100

**NAIROBI, KENYA**

**h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

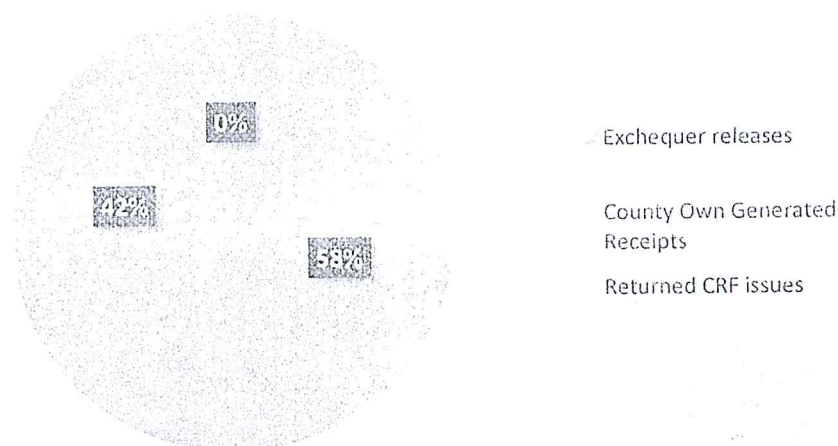
GPO 00100

**NAIROBI, KENYA**



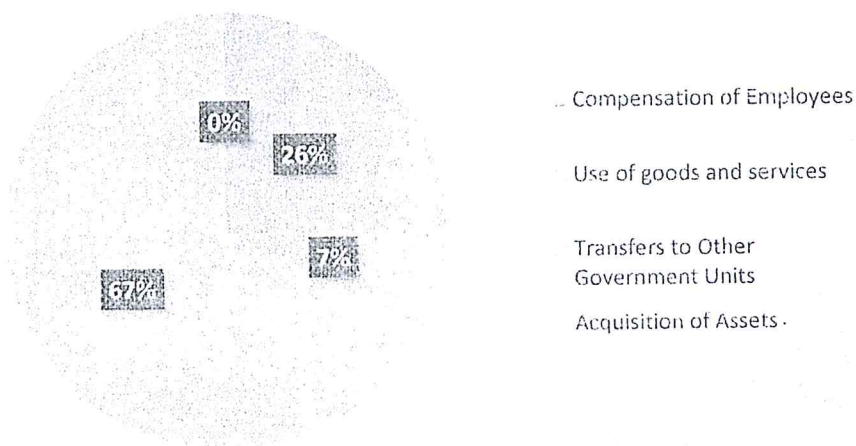
revenue is attributed to not receiving total exchequer allocation for the quarter and reduced Own Source Revenue due to reduced economic activities during General Elections and transition period. Exchequer release constituted the larger portion of total county revenue actualized at 58%, while own source revenue accounted for 42%

### NCCG REVENUE CHART



On the expenditure side, the statements depict a 9% (Ksh. 3.5 B) absorption of the approved budget. In absolute figures, the actual expenditure indicates that a larger proportion of county funds was utilized for transfers to other government agencies at 67%, use of goods and services at 7% and employee compensation at 26%.

### NCCG EXPENDITURE CHART



## 2. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

The financial statements have been prepared pursuant to sections 163, 164 and 165 of the PFMA, 2012, a requirement that the county has consistently obliged to since the onset of devolution. The Reports and Financial Statements for the year have been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. These financial statements are for three months period ended 30<sup>th</sup> September, 2022. Other than being a conformation to regulatory requirements, these statements provide the county an opportunity for self-assessment in all financial matters, as a process of learning and continuous improvement in management of public resources.

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

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



### 3. 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 30<sup>th</sup> September, 2022. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county government; (v) selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.


The CEC member for Finance and Economic planning accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for Finance and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended 30<sup>th</sup> September, 2022, 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.

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER 2022

		Period ended 30 <sup>th</sup> September 2022	Comparative Period 2021-2022
	Notes	KShs	KShs
<b>RECEIPTS</b>			
Exchequer releases	1	1,636,222,580	19,249,677,414
County Own Generated Receipts	2	1,192,454,472	8,958,551,070
Returned CRF issues	3	9,038	1,442,555
<b>TOTAL RECEIPTS</b>		2,828,686,090	28,209,671,039
<b>PAYMENTS</b>			
Compensation of Employees	4	894,351,530	4,982,191,769
Use of goods and services	5	241,666,985	7,688,764,293
Transfers to Other Government Units	6	2,360,001,188	13,105,856,599
Other grants and transfers	7	-	799,090,730
Social Security Benefits	8		9,844,106
Acquisition of Assets	9	771,720	1,053,902,033
Finance Costs, including Loan Interest	10		3,417,029
<b>TOTAL PAYMENTS</b>		3,496,791,423	27,643,066,558
<b>SURPLUS/DEFICIT</b>		(668,105,333)	566,604,481

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> October 2022 and signed by:

  
.....  
Name: Joseph M. Gathiaka  
Ag. Chief Officer –Finance

  
.....  
Name: Patrick W. Gitahi  
Director Accounting Services  
ICPAK M/No: 7283



6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> SEPTEMBER 2022

	Notes	Period ended September 2022	Prior year audited 2021- 2022
		KShs	KShs
<b>Receipts from operating income</b>			
Exchequer releases	1	1,636,222,580	19,249,677,414
County Own Generated Receipts	2	1,192,454,472	8,958,551,070
Returned CRF issues	3	9,038	1,442,555
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(894,351,530)	(4,982,191,769)
Use of goods and services	5	(241,666,985)	(7,688,764,293)
Transfers to Other Government Units	6	(2,360,001,188)	(13,105,856,599)
Other grants and transfers	7	0	(799,090,730)
Social Security Benefits	8	0	(9,844,106)
Finance Costs, including Loan Interest	10	0	(3,417,029)
Adjusted for:			
Changes in receivables	12	(12,726,585)	24,873,048
Changes in fund balance	14	571,297	-
Total Adjustments		(12,155,288)	24,873,048
<b>Net cash flows from operating activities</b>		<b>(679,488,901)</b>	<b>1,645,379,561</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	9	(771,720)	(1,053,902,033)
<b>Net cash flows from investing activities</b>		<b>(771,720)</b>	<b>(1,053,902,033)</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>

# COUNTY GOVERNMENT OF NAIROBI CITY

## Reports and Financial Statements

For the period ended 30<sup>th</sup> September 2022

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis *	% of Utilization
	a	b	C=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	%
<b>RECEIPTS</b>					
Exchequer Releases	19,250,000,000	-	19,250,000,000	1,636,222,580	8%
Returned CRF issues	-	-	-	9,038	0%
Unspent portion June 2022 Equitable share	-	-	-	-	0%
County Own Generated Receipts	18,277,834,347	-	18,277,834,347	1,192,454,472	7%
<b>TOTAL</b>	<b>37,527,834,347</b>	<b>-</b>	<b>37,527,834,347</b>	<b>2,828,686,090</b>	<b>8%</b>
<b>PAYMENTS</b>					
Compensation to Employees	5,520,274,126	-	5,520,274,126	894,351,530	16%
Use of Goods and Services	3,916,713,531	-	3,916,713,531	241,666,985	6%
Other Transfers and Emergency Relief	746,052,462	-	746,052,462	-	0%
Social Security Benefits	83,305,230	-	83,305,230	-	0%
Acquisition of Assets	4,107,688,998	-	4,107,688,998	771,720	0%
Transfers to other Government Entities	23,703,800,000	-	23,703,800,000	2,360,001,188	3%
Liquor Board	250,000,000	-	250,000,000	-	0%
Finance Costs, including Loan Interest	-	-	-	-	-
<b>TOTAL</b>	<b>38,327,834,347</b>	<b>-</b>	<b>38,327,834,347</b>	<b>3,496,791,423</b>	<b>9%</b>



GOVERNMENT OF NAIROBI CITY

Financial Statements

ended 30<sup>th</sup> September 2022

ENT

Account Item	Original Budget a	Adjustments b	Final Budget C=(a+b)	Actual on Comparable Basis* d	% of Utilization d/c
	Kshs	Kshs	Kshs	Kshs	
Assets	13,475,000,000		13,475,000,000	1,145,355,806	8%
Liabilities	-		-	9,038	0%
Generated Receipts	12,794,484,043		12,794,484,043	834,718,130	7%
	26,269,484,043	-	26,269,484,043	1,980,082,974	8%
Employees	5,520,274,126		5,520,274,126	894,351,530	16%
Services	3,676,713,531		3,676,713,531	241,666,985	7%
and Emergency Relief	746,052,462		746,052,462		0%
Benefits	83,305,230		83,305,230		0%
Grants	309,329,142		309,329,142		0%
Government Entities	16,442,800,000		16,442,800,000	1,652,000,832	10%
	200,000,000		200,000,000		0%
including Loan Interest			0		0%
	26,978,474,491	-	26,978,474,491	2,788,019,347	10%
(t)	(708,990,448)	0	(708,990,448)	(807,936,372)	

COUNTY GOVERNMENT OF NAIROBI CITY  
 Reports and Financial Statements  
 For the period ended 30<sup>th</sup> September 2022

9. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget a Kshs	Adjustment b Kshs	Final Budget C=(a+b) Kshs	Actual on Comparable Basis d Kshs	% of Utilization d/c
<b>RECEIPTS</b>					
Exchequer releases					
Exchequer Releases	5,775,000,000		5,775,000,000	490,866,774	8%
Returned CRF issues			0		-
Unspent portion June 2022 Equitable share			0		-
County Own Generated Receipts	5,483,350,304		5,483,350,304	357,736,342	7%
<b>TOTAL</b>	<b>11,258,350,304</b>	<b>-</b>	<b>11,258,350,304</b>	<b>848,603,116</b>	<b>8%</b>
<b>PAYMENTS</b>					
Compensation to Employees	-	-	-	-	-
Use of Goods and Services	240,000,000		240,000,000		0%
Other Transfers and Emergency Relief			0		0%
Social Security Benefits			0		-
Acquisition of Assets	3,798,359,856		3,798,359,856	771,720	0%
Transfers to other Government Entities	7,261,000,000		7,261,000,000	708,000,356	10%
Liquor Board	50,000,000		50,000,000		0%
Finance Costs, including Loan Interest			0		-
<b>TOTAL</b>	<b>11,349,359,856</b>	<b>0</b>	<b>11,349,359,856</b>	<b>708,772,076</b>	<b>6%</b>
<b>Surplus/(Deficit)</b>	<b>(91,009,552)</b>	<b>0</b>	<b>(91,009,552)</b>	<b>139,831,039</b>	



## **10. 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.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**iii) County Own Generated Receipts**

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

**iv) Returns to CRF Issues**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**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.



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

### **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.

### **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.

11. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
1. EXCHEQUER RELEASES		
Total Exchequer Releases for quarter 1	1,636,222,580	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	-	9,721,087,095
Total	1,636,222,580	19,249,677,414



NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 RETURNED CRF ISSUES

	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
Recurrent Account	288	211,252
Development Account	-	1,231,303
Commercial Banks (County Executive)	8750	-
<b>Total</b>	<b>9,038</b>	<b>1,442,555</b>

4 COMPENSATION OF EMPLOYEES

	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
Basic salaries of permanent employees	500,386,488.00	2,756,946,580
Basic wages of temporary employees	-	1,322,998
Personal allowances paid as part of salary	300,696,043.00	1,673,950,526
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	74,162,950
Pension and other social security contributions	-	-
Employer Contributions to Compulsory national social security schemes	93,268,999.00	475,808,716
Employer Contributions to Compulsory national health	-	-

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 30<sup>th</sup> September 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
Transfer to Nairobi City County Assembly	126,783,100	1,302,938,136
Transfer to Nairobi Metropolitan Services (NMS)	2,233,218,088	11,802,918,463.00
<b>TOTAL</b>	<b>2,360,001,188</b>	<b>13,105,856,599</b>

7 OTHER GRANTS AND OTHER PAYMENTS

	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
Scholarships and other educational benefits	-	641,260,040
Current Grants to Government agencies and other levels of Government	-	-
Emergency relief and refugee assistance- Civil Contingency Reserves	-	157,830,690
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>TOTAL</b>	<b>-</b>	<b>799,090,730</b>

8 SOCIAL SECURITY BENEFITS

	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
Government pension and retirement benefits	-	9,844,106
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	<b>-</b>	<b>9,844,106</b>



## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 10 FINANCE COSTS, INCLUDING LOAN INTEREST

	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
Other expenses bank charges	-	3,417,029
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non- Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	3,417,029

## Reports and Financial Statements

For the period ended 30<sup>th</sup> September 2022

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	1,542,247	1,542,247
Cooperative Bank-Imprest A/C No: 01141232396601	Kshs	Recurrent	968,147	973,647
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			21,967,749	1,986,313
Cooperative Bank - Kenya Roads Board A/C No: 01136005723604	Kshs	Development	24,786,914	24,791,594
Cooperative Bank-Loan call A/C No: 01150232396600	Kshs	Loan	-	-
Cooperative Bank - University of Maryland Health Services 01141232396611	Kshs	Recurrent	-	-
Cooperative Bank-Revenue A/C No: 01141232396600	Kshs	Revenue	47,872	-
Cooperative Bank-Salary A/C No: 01692232396600	Kshs	Recurrent	11,307,549	3,921,700
Cooperative Bank-Solid waste management A/C No: 01141232396606	Kshs	Development	-	-
Cooperative Bank-Waithaka Technical A/C No: 01141232396600	Kshs	Recurrent	-	(3)
Cooperative Bank-Waithaka Vocational Training Centre A/C No: 01139232396600	Kshs	Recurrent	178,580	178,580



COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 30<sup>th</sup> September 2022

<i>National Bank - Salary A/C No: 01098202877200</i>	Kshs	Recurrent	-	-
<i>National Bank - Mbagathi Hospital A/C No:01001031663101</i>	Kshs	Recurrent	-	-
<i>National bank - Nairobi County Imprest Account A/C 01560202877200</i>	Kshs	Recurrent	closed	closed
<i>National Bank - Pumwani Hospital A/C No:102100895400</i>	Kshs	Recurrent	-	-
<i>National Bank - Pumwani Maternity College A/C No: 01285123637400</i>	Kshs	Recurrent	-	-
<i>National Bank -UN Habitat A/C No:01001067824200</i>	Kshs	Recurrent	47,850	47,850
<i>National Bank-Emergency fund A/C No: 01001091113700</i>	Kshs	Emergency Fund	14,418	14,418
<i>National Bank- Operations A/C No: 01071202877200</i>			6,800	6,800
<i>HFC - Nairobi City County A/C No: 7040001513</i>	Kshs	Recurrent	-	-
<b>Total</b>			<b>808,905,644</b>	<b>1,489,166,265</b>

**11B: CASH IN HAND**

	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 30<sup>th</sup> September 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. CHANGES IN RECEIVABLE

Description	Period ended 30 <sup>th</sup> Sep 2022	Comparative Period 2021-2022
	KShs	KShs
Imprest and Advances As At 1 <sup>st</sup> July (A)	8,374,380	33,247,428
Imprest and Advances As At 30 <sup>th</sup> June (B)	21,100,965	8,374,380
Increase)/ Decrease In Imprest and Advances (C=(B-A))	12,726,585	(24,873,048)



## Other Important Disclosures (Continued)

## 2. Pending Staff Payables

	Balance b/f	Additions for the period	Paid during the year	Balance 30-9-2022
	2022-2023			
Description	Kshs	Kshs	Kshs	Kshs
Others - Retirees and Deceased cases	222,411,928	-	-	222,411,928
<b>Total</b>	<b>222,411,928</b>	<b>-</b>	<b>-</b>	<b>222,411,928</b>

## 3. Other Pending Payables

	Balance b/f	Adjustment	Additions for the period	Paid during the year	Balance 30-9-2022
	2022-2023				
Description	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	986,734,337	-	-	-	986,734,337
Amounts due to County Government Entities	282,821,839	-	-	-	282,821,839
Amounts due to Third Parties	71,609,409,396	-	-	-	71,609,409,396
<b>Total</b>	<b>72,878,965,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,878,965,572</b>

10. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
	Kshs	Kshs	Kshs	Kshs	Kshs	2021-2022
RECEIPTS						Kshs
Exchequer releases	1,636,222,580	-	-	-	1,636,222,580	19,249,677,414
County Own Generated Receipts	1,192,454,472	-	-	-	1,192,454,472	8,958,551,070
Returned CRF issues	9,038	-	-	-	9,038	1,442,555
<b>TOTAL RECEIPTS</b>	<b>2,828,686,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,828,686,090</b>	<b>28,209,671,039</b>
PAYMENTS						
Compensation of Employees	894,351,530	-	-	-	894,351,530	4,982,191,769
Use of goods and services	241,666,985	-	-	-	241,666,985	7,687,236,726
Transfers to Other Government Units	2,360,001,188	-	-	-	2,360,001,188	13,105,856,599
Other grants and transfers	-	-	-	-	-	799,090,730



# COUNTY GOVERNMENT OF NAIROBI CITY

## Reports and Financial Statements

For the period ended 30<sup>th</sup> September 2022

### ANNEX 2 - ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,636,222,580	-	-	-	1,636,222,580
Total	1,636,222,580	-	-	-	1,636,222,580