

**GOVERNMENT OF NAIROBI CITY COUNTY**



**THE NAIROBI CITY COUNTY ASSEMBLY**

**OFFICE OF THE CLERK**

**SECOND ASSEMBLY  
(SIXTH) SESSION)**

*Paper laid  
by Hon. Peter  
Wingoike  
D/Majority leader  
PCA  
8/2/2022*

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

**8<sup>th</sup> February 2022**

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**PAPER LAID**

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Hon. Speaker, Pursuant to Section 166 of the Public Finance Management Act, 2012, I beg to lay the following Paper on the Table of the Assembly today, Tuesday 8<sup>th</sup> February 2022:

— **THE NAIROBI CITY COUNTY QUARTERLY REPORT AND  
FINANCIAL STATEMENTS FOR THE 2<sup>ND</sup> QUARTER OF 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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City Hall,  
P.O. Box 30075-0010,  
Nairobi,  
KENYA.

## FINANCE AND ECONOMIC PLANNING

CFO/MAS/023/2/2021/E

19<sup>th</sup> January, 2022

The Clerk,  
Nairobi City County Assembly,  
**NAIROBI.**



**RE: SUBMISSION OF 2<sup>ND</sup> QUARTER REPORT AND FINANCIAL STATEMENTS – FINANCIAL YEAR 2021/2022**

The above matter refers.

Enclosed please find the 2<sup>nd</sup> Quarterly Report and Financial Statements 2021/2022 for the period ended 31<sup>st</sup> December, 2021.

**ALLAN ESABWA IGAMBI**  
**CECM, FINANCE AND ECONOMIC PLANNING**

**Encl.**

*P/CA (LSP)*  
*Prep for table*  
*for A. Clerk*  
*26/01/2022*

*CA - Austin*

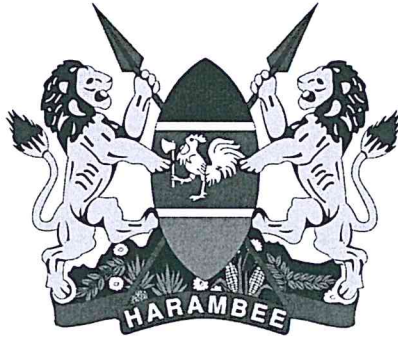
*Prepare for tabling on*  
*08/02/2022.*

*Mfor*  
*PCA ChSP*  
*31/01/2022*





Paper issued by  
Hon. D. Mwangi  
Leader  
PCA  
8/2/22



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**COUNTY GOVERNMENT OF NAIROBI CITY**

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED  
DECEMBER 31, 2021**

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

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

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# COUNTY GOVERNMENT OF NAIROBI CITY

## Reports and Financial Statements

For the period ended December 31, 2021

### 1. KEY ENTITY INFORMATION AND MANAGEMENT

#### (a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

#### (b) Key Management

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

Office of the Governor and Deputy Governor;

County Government's Sectors;

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

#### (c) Fiduciary Management

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

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

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

<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	Halkano Waqo
19.	Environment, Water, Energy and Natural Resources	Abdirhman Mohamed Abdi
20.	Acting Accounting Officer – Urban Renewal and Housing	Stephen G. Mwangi
21	Ward Development Programmes	Josephine Kithu



**(d) Fiduciary Oversight Arrangements**

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

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

Telephone: (254) 20 224281, (254) 20 2216151  
E-mail: [info@nairobi.go.ke](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 December 31, 2021**

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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 December 31, 2021

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

The first Quarter financial report has been prepared pursuant to the PFMA, 2012, a requirement that the county has consistently obliged to the onset of devolution. The Reports has been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. The report is for the 3 months period ended 31<sup>st</sup> December, 2021. 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 7.1 Billion in revenues, comprising of exchequer releases amounting to Kshs 4.8 Billion, and Kshs. 2.3 Billion from own source revenues. In the same period the county the County had an expenditure of KSH. 3.1Billion.

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

Sign:



Name: Allan Esambwa Igambi

CECM Finance and Economic Planning

Nairobi City County Government



## **COUNTY GOVERNMENT OF NAIROBI CITY**

### **Reports and Financial Statements**

**For the period ended December 31, 2021**

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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 December 31, 2021**

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**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 **20th January, 2022.**



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**Name: Allan Esambwa Igambi**

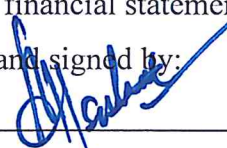
**County Executive Committee member – Finance and Economic Planning**

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

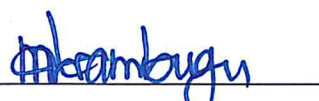
**3. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED  
DECEMBER 31, 2021**

		Period ended Dec. 2021	Period ended Sep. 2021
	Note	Kshs	Kshs
<b>RECEIPTS</b>			
Exchequer releases	1	4,812,419,353	3,176,196,773
County Own Generated Receipts	2	2,279,204,681	1,391,466,714
Returned CRF issues	3	-	3,579,834
<b>TOTAL RECEIPTS</b>		<b>7,091,624,034</b>	<b>4,571,243,321</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	1,647,978,288	762,521,684
Use of goods and services	5	1,661,058,648	548,088,845
Transfers to Other Government Units	6	4,583,522,941	1,085,829,687
Other grants and transfers	7	-	139,559,000
Social Security Benefits	8	40,000	-
Acquisition of Assets	9	136,158,084	577,464,462
<b>TOTAL PAYMENTS</b>		<b>8,028,757,961</b>	<b>3,113,463,678</b>
<b>SURPLUS/DEFICIT</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 **20th January, 2022** and signed by:

  
**Chief Officer**

**Name: Mohamed Abdi Sahal**

  
**Head of Accounting Services**

**Name: Martha Wambugu**

**ICPAK Member Number: 5435**

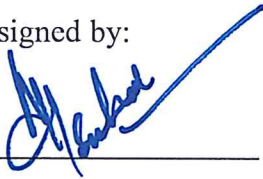


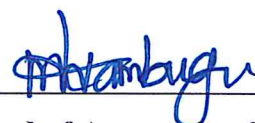
**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended December 31, 2021**

**4. STATEMENT OF ASSETS AND LIABILITIES AS AT DECEMBER 31, 2021**

		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	<b>10A</b>	1,391,961,393	2,346,240,901
Cash Balances	<b>10B</b>	-	-
<b>Total Cash and cash equivalents</b>		<b>1,391,961,393</b>	<b>2,346,240,901</b>
Accounts receivables – Outstanding Imprests	<b>11</b>	59,620,486	42,474,905
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,451,581,879</b>	<b>2,388,715,806</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables		-	-
<b>NET FINANCIAL ASSETS</b>		<b>1,451,581,879</b>	<b>2,388,715,806</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd.</b>	<b>13</b>	2,388,715,806	930,936,164
<b>Surplus/Deficit for the year</b>		(937,133,927)	1,457,779,642
<b>NET FINANCIAL POSITION</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 *20th January, 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**

**6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED DECEMBER 31, 2021**

		Period ended Dec. 2021	Period ended Sep. 2021
	Note	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Exchequer releases	1	4,812,419,353	3,176,196,773
County Own Generated Receipts	2	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	(1,647,978,288)	(762,521,684)
Use of goods and services	5	(1,661,058,648)	(548,088,845)
Transfers to Other Government Units	6	(4,583,522,941)	(1,085,829,687)
Other grants and transfers	7	-	(139,559,000)
Social Security Benefits	8	(40,000)	-
<b>Adjusted for:</b>			
Changes in receivables		(17,145,581)	(9,227,477)
Changes in payables			
<b>Total Adjustments</b>		<b>(17,145,581)</b>	<b>(9,227,477)</b>
<b>Net cash flows from operating activities</b>		<b>(818,121,424)</b>	<b>2,026,016,628</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	9	(136,158,084)	(577,464,462)
<b>Net cash flows from investing activities</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>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(954,279,509)</b>	<b>1,448,552,165</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>2,346,240,901</b>	<b>897,688,736</b>
<b>Cash and cash equivalent at END of the year</b>	10	<b>1,391,961,393</b>	<b>2,346,240,901</b>

**COUNTY GOVERNMENT OF NAIROBI CITY**

**Reports and Financial Statements**

**For the period ended December 31, 2021**

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 *20th January, 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**

**5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer Releases	19,417,000,000	-	19,417,000,000	7,988,616,126	11,428,383,874	41%
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	3,670,671,395	15,940,328,605	19%
<b>TOTAL</b>	<b>39,031,579,834</b>	<b>-</b>	<b>39,031,579,834</b>	<b>11,662,867,355</b>	<b>27,368,712,479</b>	<b>30%</b>
<b>PAYMENTS</b>						
Compensation to Employees	6,020,783,248	-	6,020,783,248	2,410,499,972	3,610,283,276	40%
Use of Goods and Services	5,075,259,108	-	5,075,259,108	2,209,147,493	2,866,111,615	44%
Current Grants to Government Agencies and other levels of government	200,000,000	-	200,000,000	139,559,000	60,441,000	70%
Scholarships and other Educational Benefits	592,500,000	-	592,500,000	-	592,500,000	0%
Social Security Benefits	92,201,635	-	92,201,635	-	92,201,635	0%
Civil Contingency Reserves	140,000,000	-	140,000,000	-	140,000,000	0%
Acquisition of Assets	3,666,889,664	-	3,666,889,664	713,622,547	2,953,267,117	19%
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	5,669,352,628	17,470,549,717	25%
Finance Costs, including Loan Interest	150,000,000	-	150,000,000	-	150,000,000	0%



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

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>11,142,181,640</b>	<b>28,135,354,360</b>	<b>28%</b>
<b>Surplus/(Deficit)</b>	<b>(345,956,166)</b>	<b>-</b>	<b>(245,956,166)</b>	<b>520,685,715</b>	<b>(766,641,881)</b>	

The entity financial statements were approved on *20th January, 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**

**6. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer Releases	13,591,900,000	-	13,591,900,000	5,592,031,288	7,999,868,712	41%
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	2,569,469,976	11,158,230,024	19%
<b>TOTAL</b>	<b>27,322,105,884</b>	<b>-</b>	<b>27,322,105,884</b>	<b>8,164,007,149</b>	<b>19,158,098,735</b>	<b>30%</b>
<b>PAYMENTS</b>						
Compensation to Employees	6,020,783,248	-	6,020,783,248	2,410,499,972	3,610,283,276	40%
Use of Goods and Services	4,973,809,108	-	4,973,809,108	2,209,147,493	2,764,661,615	44%
Current Grants to Government Agencies and other levels of government	200,000,000	-	200,000,000	139,559,000	60,441,000	70%
Scholarships and other Educational Benefits	592,500,000	-	592,500,000	-	592,500,000	0%
Social Security Benefits	92,201,635	-	92,201,635	-	92,201,635	0%
Civil Contingency Reserves	140,000,000	-	140,000,000	-	140,000,000	0%
Acquisition of Assets	381,353,223	-	381,353,223	-	381,353,223	0%
Liquor Licensing Board	200,000,000	-	200,000,000	-	200,000,000	0%
Transfers to other Government Entities	13,615,049,470	-	13,615,049,470	3,968,546,840	9,646,502,630	29%
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 December 31, 2021


TOTAL	26,465,696,684	-	26,365,696,684	8,727,753,305	17,637,943,379	33%
Surplus/(Deficit)	856,409,200	-	956,409,200	(563,746,156)	1,520,155,356	

The entity financial statements were approved on 20th January, 2022 and signed by:



Chief Officer

Name: Mohamed Abdi Sahal



Head of Accounting Services

Name: Martha Wambugu

ICPAK Member Number: 5435

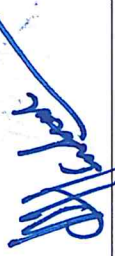


**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended December 31, 2021**

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Exchequer Releases	5,825,100,000	-	5,825,100,000	2,396,584,838	3,428,515,162	41%
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	1,101,201,418	4,782,098,582	19%
<b>TOTAL</b>	<b>11,709,473,950</b>	<b>-</b>	<b>11,709,473,950</b>	<b>3,498,860,206</b>	<b>8,210,613,744</b>	<b>30%</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	713,622,547	2,571,913,894	22%
Transfers to other Government Entities	9,524,852,875	-	9,524,852,875	1,700,805,788	7,824,047,087	18%
<b>TOTAL</b>	<b>12,911,839,316</b>	<b>-</b>	<b>12,911,839,316</b>	<b>2,414,428,335</b>	<b>10,497,410,981</b>	<b>19%</b>
<b>Surplus/(Deficit)</b>	<b>(1,202,365,366)</b>	<b>-</b>	<b>(1,202,365,366)</b>	<b>1,084,431,871</b>	<b>(2,286,797,237)</b>	

The entity financial statements were approved on *20th January, 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 –  
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**8. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

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

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

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

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

**2. Reporting entity**

The financial statements are for the Nairobi City County Government. The financial statements encompass the reporting entity as specified under section 166 of the PFM Act 2012.

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**i) Transfers from the Exchequer**

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

**ii) External Assistance**

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



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

### **Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

### **Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the quarter of receipt.

### **Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the quarter ended 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**

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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 December 31, 2021

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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.

## **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  
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**9. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHQUER RELEASES**

Description	Period ended Dec. 2021	Period ended Sep. 2021
	<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	-	-
Total Exchequer Releases for quarter 4	-	-
<b>Total</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**

Description	Period ended Dec. 2021	Period ended Sep. 2021
	<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	-	-
Total Equitable Share for quarter 4	-	-
<b>Total</b>	<b>4,812,419,353</b>	<b>3,176,196,773</b>

**1B: Level 5 Hospitals Allocation**

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



**COUNTY GOVERNMENT OF NAIROBI CITY****Reports and Financial Statements****For the period ended December 31, 2021****NOTES TO THE FINANCIAL STATEMENTS (Continued)****2. COUNTY OWN GENERATED RECEIPTS**

Description	Period ended Dec. 2021	Period ended Sep. 2021
	Kshs	Kshs
<b>RECEIPTS</b>		
Business Permits	411,444,462	251,189,056
Cess	81,094,695	49,508,748
Poll Rates	652,880,153	398,586,844
Plot Rents	24,879,275	15,188,931
Other Local Levies	29,355,529	17,921,708
Administrative Services Fees	15,082,542	9,207,973
Various Fees	122,851,446	75,001,469
Council's Natural Resources Exploitation	2,569,112	1,568,457
Sales Of Council Assets	-	-
Lease / Rental Of Council's Infrastructure Assets	4,320,309	2,637,572
Other Miscellaneous Receipts	56,226,019	34,326,287
Insurance Claims Recovery	-	-
Long Term Loans (Over 3 Year Repayment)	1,270,647	775,737
Market/Trade Centre Fee	87,545,044	53,446,720
Vehicle Parking Fees	364,710,299	222,657,599
Housing	156,978,791	95,836,396
Social Premises Use Charges	519,254	317,007
School Fees	-	-
Other Education-Related Fees	4,694	2,866
Other Education Receipts	721,050	440,205
Public Health Services	42,415,615	25,894,961
Public Health Facilities Operations	8,890,577	5,427,745
Environment & Conservancy Administration	333,042	203,324
Other Health & Sanitation Revenues	6,247,226	3,813,965
Technical Services Fees	181,907,444	111,055,473
External Services Fees	26,957,457	16,457,672
<b>TOTAL</b>	<b>2,279,204,681</b>	<b>1,391,466,714</b>

**COUNTY GOVERNMENT OF NAIROBI CITY**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**3. RETURNED CRF ISSUES**

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

**4. COMPENSATION OF EMPLOYEES**

Description	Period ended Dec. 2021	Period ended Sep. 2021
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	939,596,637	459,357,294
Personal allowances paid as part of salary	551,181,113	223,958,007
Personal allowances paid as reimbursements	-	
Personal allowances provided in kind	177,957	41,000
Employer Contributions to Compulsory national social security schemes	157,022,581	79,165,383
<b>Total</b>	<b>1,647,978,288</b>	<b>762,521,684</b>

**5. USE OF GOODS AND SERVICES**

Description	Period ended Dec. 2021	Period ended Sep. 2021
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	35,000,000	-
Communication, supplies and services	350,000	-
Domestic travel and subsistence	26,402,969	980,000
Foreign travel and subsistence	64,360,721	44,959,402
Printing, advertising and information supplies & services	31,020,000	-
Rentals of produced assets	253,000	-
Training expenses	15,314,498	4,090,444
Hospitality supplies and services	30,900,811	4,028,918
Insurance costs	100,000,000	-
Specialized materials and services	2,500,000	38,392,000
Office and general supplies and services	9,425,000	9,565,177
Other operating expenses	446,087,633	341,737,608
Fuel Oil and Lubricants	22,500,000	10,999,946
Routine maintenance – other assets	600,000	-



**COUNTY GOVERNMENT OF NAIROBI CITY**  
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Other Creditors	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>1,661,058,648</b>	<b>548,088,845</b>

**6. TRANSFER TO OTHER GOVERNMENT ENTITIES**

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

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

**7. OTHER GRANTS AND OTHER PAYMENTS**

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

**COUNTY GOVERNMENT OF NAIROBI CITY**  
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**8. SOCIAL SECURITY BENEFITS**

Description	Period ended Dec. 2021	Period ended Sep. 2021
	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	40,000	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	<b>40,000</b>	<b>-</b>

**9. ACQUISITION OF ASSETS**

Description	Period ended Dec. 2021	Period ended Sep. 2021
	<b>Kshs</b>	<b>Kshs</b>
<b>Non-Financial Assets</b>		
Other Creditors	-	172,302,835
Construction of Buildings	63,722,748	-
Refurbishment of Buildings	5,907,356	-
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	-	11,398,000
Purchase of specialized Plant, Equipment and Machinery	17,206,000	-
<b>Total</b>	<b>136,158,084</b>	<b>577,464,462</b>



**COUNTY GOVERNMENT OF NAIROBI CITY**

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**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 Dec. 2021	Period ended Sep. 2021
Name of Bank, Account No. & Currency			Kshs	Kshs	Kshs
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		468,509	-
Central Bank of Kenya- KRB RMLF A/C No: 1000248106	Kshs	Fund		154,432,659	154,432,659
Central Bank of Kenya- Recurrent A/C No: 1000171502	Kshs	Recurrent		16,985,149	13,368,730
Central Bank of Kenya- Revenue A/C No: 1000171863	Kshs	Revenue		786,021,444	1,727,608,652
Central Bank of Kenya- Special Purpose A/C No: 1000309741	Kshs	Recurrent		144,815,852	144,815,852
Central Bank of Kenya- Youth Poly PRJ Grant A/C No: 1000367431	Kshs	Recurrent		31,313,192	31,313,192
Central Bank of Kenya- Kenya Devolution Support Programme A/C No: 1000458777	Kshs	Recurrent		58,222,771	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

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Cooperative Bank- Development A/C No: 01141232396602	Kshs	Development		-	-
Cooperative Bank- Imprest A/C No: 01141232396601	Kshs	Recurrent		-	-
Cooperative Bank SPA- Urban Development Grant A/C No: 01141232396616	Kshs	Development		-	-
Cooperative Bank SPA- County Urban Institution Grant A/C No: 01141232396615	Kshs	Development		-	-
Cooperative Bank SPA- Commercial A/C for ASDSP II Program A/C No: 01141232396614				8,051,855	8,051,855
Cooperative Bank - Kenya Roads Board A/C No: 01136005723604	Kshs	Development		24,806,714	24,806,714
Cooperative Bank-Loan call A/C No: 01150232396600	Kshs	Loan		-	-
Cooperative Bank - University of Maryland Health Services 01141232396611	Kshs	Recurrent		28,947,198	28,947,198
Cooperative Bank- Revenue A/C No: 01141232396600	Kshs	Revenue		-	-
Cooperative Bank-Salary A/C No: 01692232396600	Kshs	Recurrent		23,347,345	23,347,345
Cooperative Bank-Solid waste management A/C No: 01141232396606	Kshs	Development		-	-
Cooperative Bank- Waithaka Technical A/C No: 01141232396600	Kshs	Recurrent		-	-
Cooperative Bank- Waithaka Vocational Training Centre A/C No: 01139232396600	Kshs	Recurrent		3,133,002	3,133,002
Cooperative Bank - Nairobi City County - KRA Revenue Collection Account 1141709410000	Kshs	Recurrent		-	-

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Equity Bank - Operations A/C 0810277333578	Kshs	Recurrent		-	-
Equity Bank-County Imprest collection A/C No: 0810278212344	Kshs	Recurrent		-	-
Equity Bank-General collection A/C No: 0810263520904	Kshs	Revenue	Closed	-	-
Equity Bank-County Revenue collection A/C No: 0810264036845	Kshs	Revenue		(21)	(21)
Equity Bank-County Bursary Account A/C No: 0810277333599	Kshs	Recurrent	Dormant	-	-
Equity Bank-County Development Account A/C No: 0810277333586	Kshs	Development	Dormant	-	-
Equity Bank-General collection A/C No: 0810271586663	Kshs	Revenue		-	-
KCB - Embakasi District Hospital Ac No 1122416512				-	-
KCB Loan Ac No MG 1424500930 A/C 105991342				-	-
Kenya Commercial Bank - Mama Lucy Hospital A/C- 1133233864	Kshs	Recurrent		-	-
Kenya Commercial Bank-current A/C No: 1159076065	Kshs	Recurrent		-	-
Kenya Commercial Bank-Trust fund A/C No: 1149229667	Kshs	Trust Fund		34,321,338	34,321,338
Kenya Commercial Bank- Mutuini A/C No: 1122980027	Kshs	Recurrent		-	-
National Bank - Revenue A/C No: 01060217197400	Kshs	Revenue	Closed	-	-
National Bank - Salary A/C No: 01098202877200	Kshs	Recurrent		-	-
National Bank - Mbagathi Hospital A/C No:01001031663101	Kshs	Recurrent		-	-



**COUNTY GOVERNMENT OF NAIROBI CITY**

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National bank - Nairobi County Imprest Account A/C 01560202877200	Kshs	Recurrent		-	-
National Bank - Pumwani Hospital A/C No:102100895400	Kshs	Recurrent		-	-
National Bank - Pumwani Maternity College A/C No: 01285123637400	Kshs	Recurrent		-	-
National Bank -UN Habitat A/C No:01001067824200	Kshs	Recurrent		47,850	47,850
National Bank- Emergency fund A/C No: 01001091113700	Kshs	Emergency Fund		14,418	14,418
National Bank- Operations A/C No: 01071202877200				-	-
HFC - Nairobi City County A/C No: 7040001513	Kshs	Recurrent		-	-
<b>Total</b>				<b>1,391,961,393</b>	<b>2,346,240,901</b>

**10B: CASH IN HAND**

	<b>Period ended Dec. 2021</b>	<b>Period ended Sep. 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**11. ACCOUNTS RECEIVABLE**

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

**COUNTY GOVERNMENT OF NAIROBI CITY****Reports and Financial Statements****For the period ended December 31, 2021****NOTES TO THE FINANCIAL STATEMENTS (Continued)****12. BREAKDOWN OF ACCOUNTS RECEIVABLE**

<b>Breakdown of Imprest per Department</b>	<b>Period ended Dec. 2021</b>	<b>Period ended Sep. 2021</b>
<b>Department</b>	<b>Ksh</b>	<b>Ksh</b>
Fleet Management	3,204,689	2,154,750
Education, Youth Affairs and Sports	2,555,818	840,300
Governor and Deputy Governor	13,394	7,066,460
Legal Affairs	744,215	574,000
Roads, Public Works and Transport	-	200,000
Trade, Industrialization	1,287,000	2,592,000
Procurement	-	-
Investigation and Information Analysis	159,000	100,000
City Inspectorate	2,250,500	400,000
Sub-County administration	12,521,713	9,415,730
Public Service Management	3,180,000	2,065,000
County Public Service Board	3,527,608	1,703,940
E-Government and Public Communication	3,187,978	1,365,750
Agriculture, Livestock Development	2,352,590	1,809,950
Finance and Economic Planning	19,512,331	8,160,125
Culture and Social Services	-	208,900
Ward Development Fund	200,000	100,000

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Health	-	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	3,121,800	680,000
<b>TOTAL</b>	<b>59,620,486</b>	<b>42,474,905</b>

**13. FUND BALANCE BROUGHT FORWARD**

Description	Period ended Dec. 2021	Period ended Sep. 2021
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	897,688,736	920,449,033
Surplus during the year	1,457,779,642	(28,125,617)
Accounts Receivables	33,247,428	38,612,748
Accounts Payables	-	-
<b>Total</b>	<b>2,388,715,806</b>	<b>930,936,164</b>

**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>



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**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>

**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.

Name of Bank, Account No. & currency	Amount in bank account currency	Ex. rate (if in foreign currency)	Period ended Sep. 2021	2020-2021 audited
National Bank, KRA-Nairobi City County Revenue	Ksh	-	5,576,876	-

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Collection Account 01071225251100				
Cooperative Bank, KRA- Nairobi City County Revenue Collection Account 1141709410000	Ksh	-	-	-
Equity Bank, KRA-Nairobi City County Revenue Collection Account 1770279910476	Ksh	-	3,385,940	-
<b>Total</b>		-	<b>15,420,222</b>	-

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**18. ANNEXES**

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

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	74,527,819
Exchequer releases	3,176,196,773	4,812,419,353	-	-	7,988,616,126	19,500,070,511
Transfers from Other Government Entities	-	-	-	-	-	100,200,000
Reimbursements and Refunds	3,579,834	-	-	-	3,579,834	168,031,327
Other Receipts	1,391,466,714	2,279,204,681	-	-	3,670,671,395	9,711,076,181
<b>TOTAL RECEIPTS</b>	<b>4,571,243,321</b>	<b>7,091,624,034</b>	<b>-</b>	<b>-</b>	<b>11,662,867,355</b>	<b>29,553,905,838</b>
PAYMENTS						
Compensation of Employees	762,521,684	1,647,978,288	-	-	2,410,499,972	6,430,283,158
Use of goods and services	548,088,845	1,661,058,648	-	-	2,209,147,493	9,165,422,362
Transfers to Other Government Units	1,085,829,687	4,583,522,941	-	-	5,669,352,628	11,903,451,498
Other grants and transfers	139,559,000	-	-	-	139,559,000	936,521,551



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Social Security Benefits	-	40,000	-	-	40,000	10,895,603
Acquisition of Assets	577,464,462	136,158,084	-	-	713,622,546	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>-</b>	<b>-</b>	<b>11,142,221,639</b>	<b>29,582,031,455</b>
<b>SURPLUS/DEFICIT</b>	<b>1,457,779,643</b>	<b>(937,133,927)</b>	<b>-</b>	<b>-</b>	<b>520,645,716</b>	<b>(28,125,617)</b>

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**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	-	-	7,988,616,126
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>-</b>	<b>-</b>	<b>7,988,616,126</b>

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**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>	



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**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>	

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**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>						

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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 (<i>specify</i>)</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>	



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

Asset class	Historical Cost c/f Sep. 2021/2022 (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period (Kshs)	Historical Cost c/f Dec. 2021/2022 (Kshs)
Land	-	-	-	-	-
Buildings and structures	5,430,275,722	69,630,104	-	-	5,499,905,826
Transport equipment	1,118,951,310	16173259	-	-	1,135,124,569
Office equipment, furniture and fittings	981,713,607	-	-	-	981,713,607
ICT Equipment	212,697,529	-	-	-	212,697,529
Machinery and Equipment	577,107,684	17,206,000	-	-	594,313,684
Biological assets	112,432,000	-	-	-	112,432,000
Infrastructure Assets- Roads, Rails	675,326,351	33,148,721	-	-	708,475,072
Heritage and cultural assets	38,843,630	-	-	-	38,843,630
Intangible assets	14,415,840,448	-	-	-	14,415,840,448
Work in Progress	2,826,814,000	-	-	-	2,826,814,000
<b>Total</b>	<b>26,390,002,281</b>	<b>136,158,084</b>	<b>-</b>	<b>-</b>	<b>26,526,160,365</b>