

GOVERNMENT OF NAIROBI CITY COUNTY



THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

THIRD ASSEMBLY
(SECOND SESSION)

NCCA/TJ/PL/2023(2)

14TH FEBRUARY 2023

PAPER LAID

SUBJECT: COUNTY EXECUTIVE QUARTERLY REPORT

Pursuant to Section 166 of the Public Finance Management Act, 2012, I beg to lay the following Paper on the Table of this Assembly, today Tuesday 13th February 2023.

— THE NAIROBI CITY COUNTY QUARTERLY REPORT AND FINANCIAL STATEMENTS FOR THE SECOND QUARTER OF FY 2022/2023.

(The Leader of Majority Party Party)

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

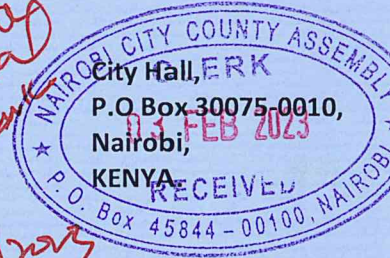
*Paper laid by the
Leader of the Majority
Party Hon Peter
Mwangi on 14th Feb 2023*
Al
14/02/2023

NAIROBI CITY COUNTY

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Twitter: @county_nairobi



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6/2/2023



FINANCE AND ECONOMIC PLANNING



NCC/FIN/DFR/005/2023

30th January, 2023

The Clerk,
County Assembly,
P.O. Box 45844 – 00100,
NAIROBI.

RE: SUBMISSION QUARTER 2 REPORTS AND FINANCIAL STATEMENTS
FY 2022-2023.

The above matter refers.

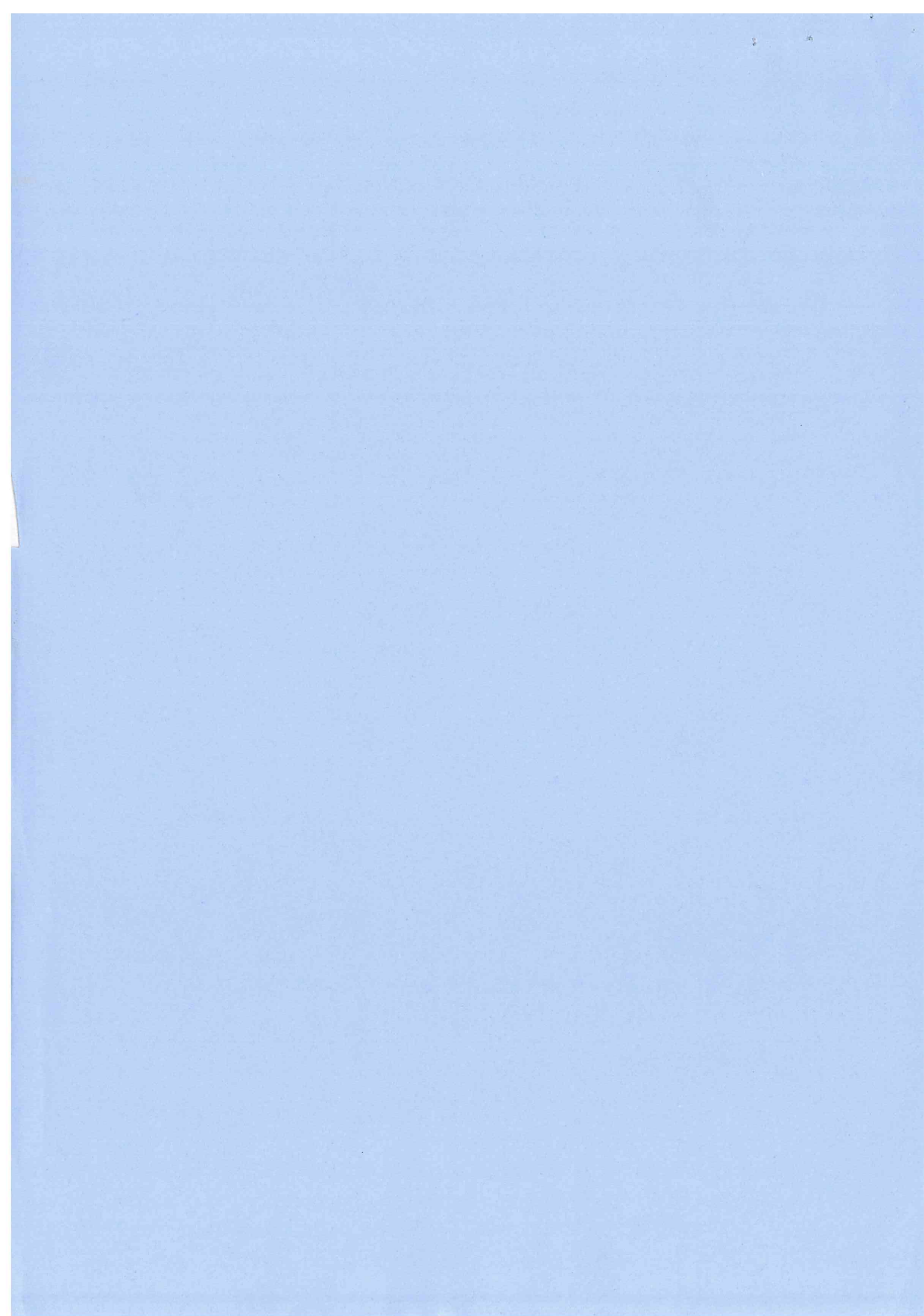
Enclosed please find the Quarter 2 Report and Financial Statements for the period ended 31st December, 2022.

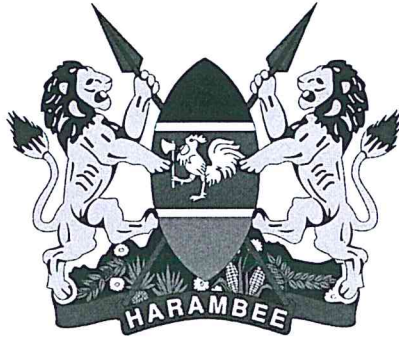
Handwritten signature: Charles K. Kerich

CHARLES K. KERICH
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING

Handwritten notes:
III SCA - Augustine
Kindly prepare papers for taking -
MPC
Per Chair
07/01/23

Handwritten notes:
II PCA (LSP)
Table when the
Assembly resumes and
submit/commit to
FBA
6/2/2023





COUNTY GOVERNMENT OF NAIROBI CITY

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

DECEMBER 31, 2022

**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 31st December 2022

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 31st December 2022

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The 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

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 31st December 2022

(c) Fiduciary Management

The key management personnel who held office during the quarter ended 31st December 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Lawrence Musyoka Wambua
2.	Accounting Officer-Adminstration,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

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 Reports and Financial Statements
 For the period ended 31st December 2022

No.	Designation	Name
16	Acting accounting officer-Education Services.	Ruth Penina Owuor
17	Acting accounting officer-Commerce, Trade and Industrialisation.	Elizabeth Njau
18	Accounting officer-Public Service Management.	Leboo Ole Moritant
19	Accounting officer-Food, Agriculture and Forestry.	Mary Kibira
20	Accounting officer-Environment, Water, Energy and Natural Resources.	Mario Kainga
21	Acting Accounting Officer-Urban Renewal and Housing.	Stephen G.Mwangi
22	Accounting officer-Tourism & Cooperative Development.	Mude Ibrahim Abdimutatip
23	Ward Development Programme	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) County Executive Headquarters

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

f) County Executive Contacts

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

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

COUNTY GOVERNMENT OF NAIROBI CITY
Reports and Financial Statements
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i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

2. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

The 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 31stDecember, 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.

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12. Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities and locations to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

For delivery of these functions within Nairobi County, various structures exist, with clearly defined roles. Nairobi City County Government is a product of devolution which was introduced by Article 6 and 174 of the constitution, and therefore a government exists as per article 176 (1), with both the County Assembly and the County Executive in existence. In the execution of the county mandate, it retains the constitutional responsibility for the performance of the fourteen functions, inclusive of the ones transferred to other agencies, as per article 187 (2, b). It was the sole organ for the delivery of all functions from 2013 before the formation of NMS in 2020. For efficient delivery of the functions, the county government has existing functional structure as guided by different legislation.

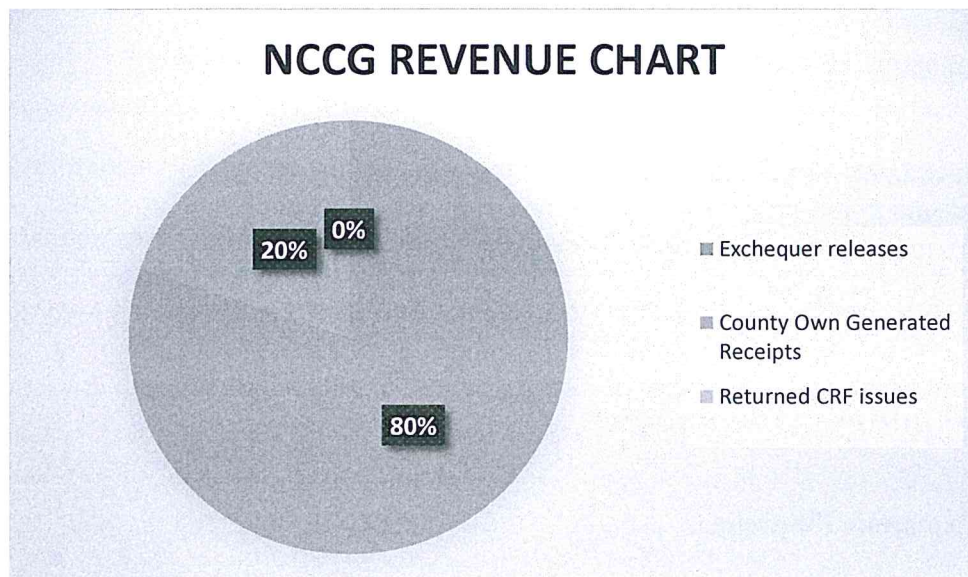
The Nairobi Metropolitan Services is a state agency that was commissioned by the president of Kenya to take charge of the functions that were handed over by the county government in 2020 as guided by article 187 of the constitution. The NMS was in charge of County Health Services, County Transport Services, County Planning and development services and County public works, utilities and ancillary services. The NMS actively took over the delivery of these functions from 6th March 2020. The existence of this institution was expected to improve efficiency, and create synergy with the already existing platforms for greater productivity and seamless delivery of services. The services offered by NMS have been reverted to Nairobi City County within the 1st quarter with transition process continuing to this quarter.

The Nairobi City Water and Sewerage Company Ltd. was incorporated in December 2003 under the Companies Act cap 486. It is a wholly owned subsidiary of Nairobi City County and its main responsibility is to provide water and sewerage services to the city, in a financially sustainable manner and within the government regulations and the Water Act 2016 (Previously Water Act 2002).

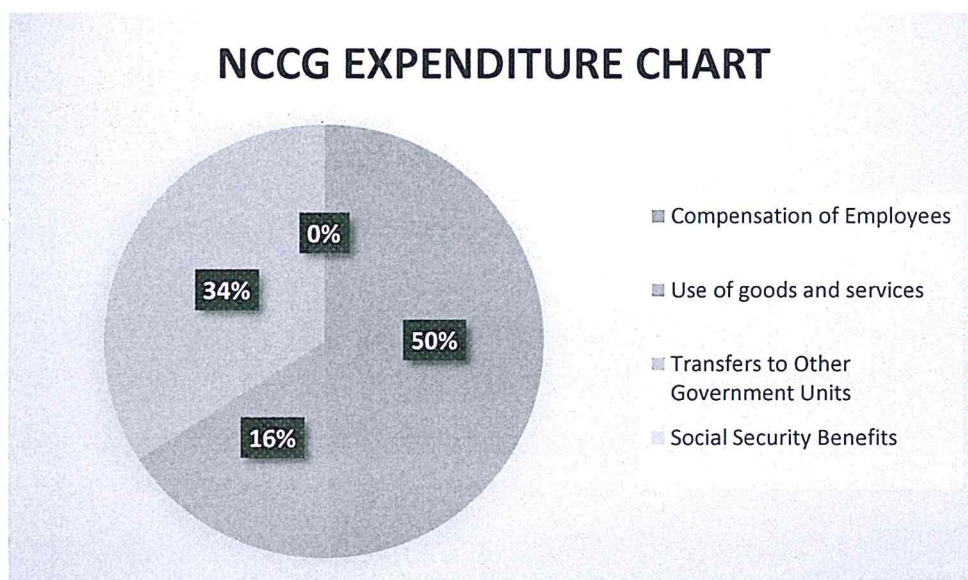
The Kenya Revenue Authority (KRA) under Gazette Notice no. 1609 of February 25, was designated as the principal agent for overall collection of revenue in Nairobi County. It was given full access to county revenue processes, information, data and systems. This was meant to enhance increased own- source revenue. The collection has reverted to Nairobi City County with the transition process in progress. Revenue enhancement strategies will be implemented to ensure optimum collection of Own Source Revenue.

The county remains committed, and continuously pursues the fulfilment of the fiscal responsibility principles as espoused in law. In the second quarter 2022/2023 the county had a revenue of Ksh 7.04 billion being 18.76% of approved revenue budget of Ksh 37.53 Billion., constituted by exchequer release amounting to Ksh. 5.64 Billion, and Ksh. 1.4 Billion from own source revenue.

Exchequer release constituted the larger portion of total county revenue actualized at 80%, while own source revenue accounted for 20%



Actual expenditure indicates that a larger proportion of county funds was utilized on employee compensation at 50%, transfers to other government units at 34% and use of goods and services at 16%.



The implementation of the development objectives in the CIDP 2018-2022 will be concluded in the current FY 2022/2023. Resources for implementing the development agenda in the 2022/23 amounts to Ksh. 38.33 Billion, with the priority being towards implementation of ongoing projects

COUNTY GOVERNMENT OF NAIROBI CITY
Reports and Financial Statements
For the period ended 31st December 2022

in order to accumulate the gains already achieved over the four years of implementation of the CIDP.

We look forward to achievements of the targets set out for this year. The successful transition in leadership at the National and County government has provided good environment for growth. The county leadership remains committed to ensure efficient collection and utilization of resources in the County.



.....
Charles K. Kerich

CECM – Finance and Economic Planning

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 31st December, 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 31st December, 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.

COUNTY GOVERNMENT OF NAIROBI CITY
Reports and Financial Statements
For the period ended 31st December 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 30th January 2023.



Charles K. Kerich

CECM – Finance and Economic Planning

COUNTY GOVERNMENT OF NAIROBI CITY

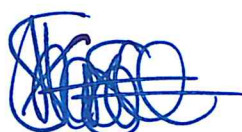
Reports and Financial Statements

For the period ended 31st December 2022

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST DECEMBER 2022

		Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	Note	KShs	KShs
RECEIPTS			
Exchequer releases	1	4,716,170,967	1,636,222,580
Transfer from Other Government Entities	2	927,334,931	
County Own Generated Receipts	3	1,398,137,956	1,192,454,472
Returned CRF issues	4	-	9,038
TOTAL RECEIPTS		7,041,643,854	2,828,686,090
PAYMENTS			
Compensation of Employees	5	2,237,759,712	894,351,530
Use of goods and services	6	835,785,924	241,666,985
Transfers to Other Government Units	7	1,745,555,136	2,360,001,188
Other grants and transfers	8	65,000,000	-
Social Security Benefits	9	415,748	
Acquisition of Assets	10	-	771,720
TOTAL PAYMENTS		4,884,516,520	3,496,791,423
SURPLUS/DEFICIT		2,157,127,334	(668,105,333)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th January 2023 and signed by:



Name: Asha Abdi

Chief Officer –Finance



Patrick Wanjohi Gitahi

Director Accounting Services


ICPAK M/No: 7283

COUNTY GOVERNMENT OF NAIROBI CITY
Reports and Financial Statements
For the period ended 31st December 2022

5. STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2022

		Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	11A	2,966,980,441	808,905,644
Cash Balances	11B	-	-
Total Cash and cash equivalents		2,966,980,441	808,905,644
Accounts receivables – Outstanding Imprests	12	20,153,502	21,100,965
TOTAL FINANCIAL ASSETS		2,987,133,943	830,006,609
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions		-	-
NET FINANCIAL ASSETS		2,987,133,943	830,006,609
REPRESENTED BY:			
Fund balance b/fwd.	13	830,006,609	1,497,540,645
Prior year adjustments	14	-	571,297
Surplus/Deficit for the year		2,157,127,334	(668,105,333)
NET FINANCIAL POSITION		2,987,133,943	830,006,609

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th January 2023 and signed by:



Name: Asha Abdi
Chief Officer –Finance



Patrick Wanjohi Gitahi
Director Accounting Services
ICPAK M/No: 7283

6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST DECEMBER 2022

		Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
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COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 31st December 2022

	Note	KShs	
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	4,716,170,967	1,636,222,580
County Own Generated Receipts	3	1,398,137,956	1,192,454,472
Transfer from Other Government Entities	2	927,334,931	
Returned CRF issues	4	-	9,038
Payments for operating expenses			
Compensation of Employees	5	(2,237,759,712)	(894,351,530)
Use of goods and services	6	(835,785,924)	(241,666,985)
Transfers to Other Government Units	7	(1,745,555,136)	(2,360,001,188)
Other grants and transfers	8	(65,000,000)	-
Social Security Benefits	9	(415,748)	-
Adjusted for:			
Changes in receivables	13	947,463	(12,726,585)
Changes in fund balance	15	-	571,297
Total Adjustments		947,463	(12,155,288)
Net cash flows from operating activities		2,158,074,797	(679,488,901)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	-	(771,720)
Net cash flows from investing activities		-	(771,720)
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings		-	-
Proceeds from Foreign Borrowings		-	-
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		2,158,074,797	(680,260,621)
Cash and cash equivalent at BEGINNING of the year	11A	808,905,644	1,489,166,265
Cash and cash equivalent at END of the year	11A	2,966,980,441	808,905,644
As per statement of assets		2,966,980,441	808,905,644

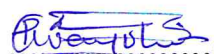
COUNTY GOVERNMENT OF NAIROBI CITY
Reports and Financial Statements
For the period ended 31st December 2022

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30th January 2023 and signed by:



.....
Name: Asha Abdi

Chief Officer –Finance



.....
Patrick Wanjohi Gitahi

Director Accounting Services

ICPAK M/No: 7283

Reports and Financial Statements

For the period ended 31st December 2022

6. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
Exchequer Releases	19,250,000,000	-	19,250,000,000	6,352,393,547	33%
Transfer from Other Government Entities	-	-	-	927,334,931	
County Own Generated Receipts	18,277,834,347	-	18,277,834,347	2,590,592,428	14%
Returned CRF issues	800,000,000	-	800,000,000	1,272,619,686	159%
TOTAL	38,327,834,347	-	38,327,834,347	11,142,940,592	
PAYMENTS					
Compensation to Employees	5,520,274,126	-	5,520,274,126	3,132,111,242	57%
Use of Goods and Services	3,916,713,531	-	3,916,713,531	1,077,452,909	28%
Other Transfers and Emergency Relief	746,052,462	-	746,052,462	65,000,000	9%
Social Security Benefits	83,305,230	-	83,305,230	415,748	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	4,105,556,324	0%
Liquor Board	250,000,000	-	250,000,000	-	0%
TOTAL	38,327,834,347	-	38,327,834,347	8,381,307,943	22%
Surplus/(Deficit)	-	-	-	2,761,632,649	

The entity financial statements were approved on 30th January 2023 and signed by:



 Name: Asha Abdi
 Chief Officer –Finance




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

COUNTY GOVERNMENT OF NAIROBI CITY
Reports and Financial Statements
For the period ended 31st December 2022

7. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
Exchequer Releases	13,475,000,000		13,475,000,000	4,446,675,483	33%
Transfer from Other Government Entities	-		-	-	
County Own Generated Receipts	12,794,484,043		12,794,484,043	1,813,414,700	14%
Returned CRF issues	560,000,000		560,000,000	890,833,780	
TOTAL	26,269,484,043	-	26,829,484,043	7,150,923,963	27%
PAYMENTS					
Compensation to Employees	5,520,274,126		5,520,274,126	3,132,111,242	57%
Use of Goods and Services	3,676,713,531		3,676,713,531	1,077,452,909	29%
Other Transfers and Emergency Relief	746,052,462		746,052,462	65,000,000	9%
Social Security Benefits	83,305,230		83,305,230	415,748	78%
Acquisition of Assets	309,329,142		309,329,142	-	0%
Transfers to other Government Entities	16,442,800,000		16,442,800,000	4,105,556,324	25%
Liquor Board	200,000,000		200,000,000	-	0%
TOTAL	26,978,474,491	-	26,978,474,491	8,380,536,223	31%
Surplus/(Deficit)	(708,990,448)	-	(148,990,448)	(604,500,274)	

The entity financial statements were approved on 30th January 2023 and signed by:

.....


Name: Asha Abdi
Chief Officer –Finance

.....


Patrick Wanjohi Gitahi
Director Accounting Services
ICPAK M/No: 7283

8. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	f=d/c %
RECEIPTS					
Exchequer Releases	5,775,000,000		5,775,000,000	1,905,718,064	33%
Transfer from Other Government Entities	-		-	927,334,931	-
County Own Generated Receipts	5,483,350,304		5,483,350,304	777,177,728	14%
Returned CRF issues	240,000,000		240,000,000	381,785,906	
TOTAL	11,498,350,304	-	11,498,350,304	2,761,627,608	24%
PAYMENTS					
Compensation to Employees	-		-	-	-
Use of Goods and Services	240,000,000		240,000,000	-	0%
Other Transfers and Emergency Relief			-		
Social Security Benefits			-	-	-
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	-	0%
Liquor Board	50,000,000		50,000,000		0%
TOTAL	11,349,359,856	-	11,349,359,856	771,720	0%
Surplus/(Deficit)	148,990,448	-	148,990,448	2,761,627,608	

The entity financial statements were approved on 30th January 2023 and signed by:

.....

 Name: Asha Abdi

.....

 Name: Patrick Wanjohi Gitahi

Chief Officer –Finance

Director Accounting Services

ICPAK M/No: 7283

COUNTY GOVERNMENT OF NAIROBI CITY
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9. 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)

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.

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 31st December 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

COUNTY GOVERNMENT OF NAIROBI CITY
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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)

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.

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.

COUNTY GOVERNMENT OF NAIROBI CITY

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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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Nairobi City County 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 xxx for the period 1st July 2022 to 30 June 2023 as required by law. There was one number of supplementary budgets passed in the quarter. A high-level assessment of the Nairobi City County 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
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10. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	Period ended 31st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Total Exchequer Releases for quarter 1		1,636,222,580
Total Exchequer Releases for quarter 2	4,716,170,967	-
Total Exchequer Releases for quarter 3		-
Total Exchequer Releases for quarter 4		-
Total	4,716,170,967	1,636,222,580

2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Period ended 31st Dec. 2022	Period ended 30th Sep. 2022
Description		
	KShs.	KShs.
Transfers from Central Government entities	-	-
Road maintenance levy fund	927,334,931	-
Covid-19 Fund	-	-
TOTAL	927,334,931	-

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 31st December 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. COUNTY OWN GENERATED RECEIPTS

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
RECEIPTS		
Business Permits	76,638,879	65,364,347
Cess	59,611,494	50,841,902
Poll Rates	178,015,522	151,827,225
Other Local Levies	111,017,133	94,685,132
Vehicle Parking Fees	439,078,803	374,484,849
Housing	95,997,566	81,875,130
Public Health Services	20,391,483	17,391,642
Technical Services Fees	304,549,966	259,746,878
External Services Fees	112,837,109	96,237,367
TOTAL	1,398,137,956	1,192,454,472

4. RETURNED CRF ISSUES

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
RECEIPTS		
Recurrent Account	-	288
Development Account	-	-
Commercial Banks (County Executive)	-	8,750
Total	-	9,038

5. COMPENSATION OF EMPLOYEES

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Basic salaries of permanent employees	1,232,704,308	500,386,488.00
Basic wages of temporary employees	1,956,516	-
Personal allowances paid as part of salary	777,017,267	300,696,043.00

COUNTY GOVERNMENT OF NAIROBI CITY

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Employer Contributions to Compulsory national social security schemes	226,081,621	93,268,999.00
Other personnel payments		
Total	2,237,759,712	894,351,530

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 USE OF GOODS AND SERVICES

	Period ended 31st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Utilities, supplies and services	100,000,000	50,000,000
Communication, supplies and services	2,495,000	-
Domestic travel and subsistence	27,992,890	2,692,580
Foreign travel and subsistence	69,714,240	84,550
Printing, advertising and information supplies & services	4,238,350	-
Training expenses	10,816,150	540,400
Hospitality supplies and services	7,302,521	382,400
Insurance costs	300,000,000	135,208,417
Specialized materials and services	20,886	-
Office and general supplies and services	22,472,123	1,516,000
Other operating expenses	165,591,651	14,893,017
Routine maintenance – vehicles and other transport equipment	4,179,972	-
Fuel Oil and Lubricants	78,965,434	24,503,121
Routine maintenance – other assets	100,000	
Other Creditors	15,601,255	11,846,500
Research, Studies, Project Preparation, Design & Supervision	26,295,452	
Total	835,785,924	241,666,985

COUNTY GOVERNMENT OF NAIROBI CITY

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7. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
Description	KShs	KShs
Transfer to Nairobi City County Assembly	252,706,784	126,783,100
Transfer to Nairobi Metropolitan Services (NMS)	1,492,848,352	2,233,218,088
TOTAL	1,745,555,136	2,360,001,188

8. OTHER GRANTS AND OTHER PAYMENTS

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
Description	KShs	KShs
Scholarships and other educational benefits	65,000,000	-
TOTAL	65,000,000	-

9. SOCIAL SECURITY BENEFITS

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Government pension and retirement benefits	415,748	
Total	415,748	-

10. ACQUISITION OF ASSETS

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Non-Financial Assets		
Construction of Buildings		771,720
Total	-	771,720

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 31st December 2022

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 CASH AND BANK BALANCES

11A. BANK BALANCES

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
Name of Bank, Account No. & Currency			Kshs	KShs	KShs
Central Bank of Kenya-ASDSP II A/C No: 1000367709	Kshs	Recurrent		-	-
Central Bank of Kenya-Development A/C No: 1000171413	Kshs	Development		397	397
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Kshs	Fund		934,693,252	7,358,321
Central Bank of Kenya-Recurrent A/C No: 1000171502	Kshs	Recurrent		1,167,770,430	41,424,242
Central Bank of Kenya-Revenue A/C No: 1000171863	Kshs	Revenue		653,017,810	495,401,420
Central Bank of Kenya-Special Purpose A/C No: 1000309741	Kshs	Recurrent		41,899,725	41,899,725
Central Bank of Kenya-Youth Poly PRJ Grant A/C No: 1000367431	Kshs	Recurrent		31,313,192	31,313,192

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Central Bank of Kenya-Kenya Devolution Support Programme A/C No: 1000458777	Kshs	Recurrent		31,442,137	31,442,137
Chase Bank-Nairobi Ward Development Fund A/C No: 0082120378001	Kshs	Recurrent		-	-
Cooperative Bank-Bursary Fund A/C No: 01141232396612	Kshs	Fund		-	-
Cooperative Bank-Bursary Fund A/C No: 01141232396613	Kshs	Fund		4,693	64,843,166
Cooperative Bank-Free Education Current Account A/C No: 01139232396601	Kshs	Recurrent		-	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		2,916,840	968,147
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				15,398,948	21,967,749

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 31st December 2022

Program A/C No: 01141232396614					
Cooperative Bank - Kenya Roads Board A/C No: 01136005723604	Kshs	Development		24,786,914	24,786,914
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		8,723,713	47,872
Cooperative Bank-Salary A/C No: 01692232396600	Kshs	Recurrent		16,250,470	11,307,549
Cooperative Bank-Waithaka Technical A/C No: 01141232396600	Kshs	Recurrent		-	-
Cooperative Bank-Waithaka Vocational Training Centre A/C No: 01139232396600	Kshs	Recurrent		178,580	178,580
Cooperative Bank - Nairobi City County - KRA Revenue Collection Account 1141709410000	Kshs	Recurrent		-	-
Equity Bank - Operations A/C 0810277333578	Kshs	Recurrent		-	-

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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		-	-
Equity Bank- County Bursary Account A/C No: 0810277333599	Kshs	Recurrent	Dormant	-	-
Equity Bank- County Development Account A/C No: 0810277333586	Kshs	Developme nt	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	Kshs	Trust Fund		36,972,025	34,349,658

COUNTY GOVERNMENT OF NAIROBI CITY

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A/C No: 1149229667					
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:01001031663 101	Kshs	Recurrent		-	-
National bank - Nairobi County Imprest Account A/C 01560202877200	Kshs	Recurrent		-	closed
National Bank - Pumwani Hospital A/C No:10210089540 0	Kshs	Recurrent		-	-
National Bank - Pumwani Maternity College A/C No: 01285123637400	Kshs	Recurrent		-	-
National Bank - UN Habitat A/C No:01001067824 200	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				6,800	6,800

COUNTY GOVERNMENT OF NAIROBI CITY
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HFC - Nairobi City County A/C No: 7040001513	Kshs	Recurrent		-	-
Total				2,966,980,441	808,905,644

11B: CASH IN HAND

	Period ended 31 st Dec 2022	Period ended 30th Sep 2022
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

12. ACCOUNTS RECEIVABLE

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Outstanding Imprests	20,153,502	21,100,965
Kenya Power		
Total	20,153,502	21,100,965

13. FUND BALANCE BROUGHT FORWARD

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Fund balance b/fwd.	830,006,609	1,497,540,645
Prior year adjustments	-	571,297
Surplus/Deficit for the year	2,157,127,334	(668,105,333)
NET FINANCIAL POSITION	2,987,133,943	830,006,609

COUNTY GOVERNMENT OF NAIROBI CITY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. PRIOR PERIOD QUARTER ADJUSTMENTS -

	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Fund balance	-	571,297
Total	-	571,297

COUNTY GOVERNMENT OF NAIROBI CITY

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. CHANGES IN RECEIVABLE

Description	Period ended 31 st Dec. 2022	Period ended 30th Sep. 2022
	KShs	KShs
Imprest and Advances at Beginning of period	21,100,965	8,374,380
Imprest and Advances as at end of period	20,153,502	21,100,965
Increase)/ Decrease in Imprest and Advances (C=(B-A))	947,463	(12,726,585)

9. OTHER IMPORTANT DISCLOSURES

1. Summary of Pending Bills

	Balance b/f 2022-2023	Additions for the period	Paid during the period	Balance 31-12-2022
	Kshs	Kshs	Kshs	Kshs
Pending Accounts Payable (Annex 1)	26,270,995,418	-	-	26,270,995,418
Pending Staff Payables (Annex 2)	222,411,928	-	-	222,411,928
Other Pending Payables (Annex 3)	72,878,965,572	-	-	72,878,965,572
Total	99,372,372,918	-	-	99,372,372,918

1. Pending Accounts Payable

	Balance b/f	Additions for the period	Paid during the year	Balance 31-12- 2022
	2022-2023			
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	893,755,715	-	-	893,755,715
Construction of Civil Works	825,483,866	-	-	825,483,866
Supply of Goods	1,622,502,916	-	-	1,622,502,916
Supply of Services	22,929,252,921	-	-	22,929,252,921
Total	26,270,995,418	-	-	26,270,995,418

COUNTY GOVERNMENT OF NAIROBI CITY

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Other Important Disclosures (Continued)

2. Pending Staff Payables

	Balance b/f	Additions for the period	Paid during the year	Balance 31-12-2022
	2022-2023			
Description	Kshs	Kshs	Kshs	Kshs
Others - Retirees and Deceased cases	222,411,928	-	-	222,411,928
Total	222,411,928	-	-	222,411,928

3. Other Pending Payables

	Balance b/f	Adjustment	Additions for the period	Paid during the year	Balance 31-12-2022
	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
Total	72,878,965,572	-	-	-	72,878,965,572

4. 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 31 st Dec 2022	Period ended 30th September 2022

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			KShs	KShs
National Bank, KRA-Nairobi City County Revenue Collection Account 01071225251100	Ksh	-	-	642,524
Cooperative Bank, KRA-Nairobi City County Revenue Collection Account 1141709410000	Ksh	-	38,169,287	16,168,908
Equity Bank, KRA-Nairobi City County Revenue Collection Account 1770279910476	Ksh	-	5,407,506	10,108,565
Total		-	43,576,793	26,919,997

COUNTY GOVERNMENT OF NAIKUBI CITY
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10. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Jun	Cumulative	Comparative
	Q1	Q2	Q3	Q4	Amount	Prior period 2021-2022
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	1,636,222,580	4,716,170,967	-	-	6,352,393,547	19,249,677,414
Transfer from Other Government Entities		927,334,931				
County Own Generated Receipts	1,192,454,472	1,398,137,956	-	-	2,590,592,428	8,958,551,070
Returned CRF issues	9,038	-	-	-	9,038	1,442,555
TOTAL RECEIPTS	2,828,686,090	7,041,643,854	-	-	8,942,995,013	28,209,671,039
PAYMENTS						
Compensation of Employees	894,351,530	2,237,759,712	-	-	3,132,111,242	4,982,191,769
Use of goods and services	241,666,985	835,785,924	-	-	1,077,452,909	7,687,236,726
Transfers to Other Government Units	2,360,001,188	1,745,555,136	-	-	4,105,556,324	13,105,856,599
Other grants and transfers	-	65,000,000	-	-	65,000,000	799,090,730
Social Security Benefits		415,748	-	-	415,748	9,844,106
Acquisition of Assets	771,720		-	-	771,720	1,053,902,033
Finance Costs, including Loan Interest			-	-	-	4,944,596
TOTAL PAYMENTS	3,496,791,423	2,237,759,712	-	-	8,381,307,943	27,643,066,558
SURPLUS/DEFICIT	(668,105,333)	835,785,924	-	-	561,687,070	566,604,481

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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	4,716,170,967	-	-	6,352,393,547
Total	1,636,222,580	4,716,170,967	-	-	6,352,393,547

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ANNEX 3 – NON- CURRENT ASSETS REGISTER

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 2022/2023
Land	-	-	-		-
Buildings and structures	5,592,959,817	-	-		5,592,959,817
Transport equipment	1,154,951,310		-		1,154,951,310
Office equipment, furniture and fittings	1,338,576,642		-		1,338,576,642
ICT Equipment, Software and Other ICT Assets	212,697,529		-		212,697,529
Other Machinery and Equipment	596,369,753		-		596,369,753
Heritage and cultural assets	112,432,000		-		112,432,000
Intangible assets	109,259,889		-		109,259,889
Purchase of certified seeds, breeding stock and live animals	38,843,630		-		38,843,630
Infrastructure	14,884,307,002		-		14,884,307,002
W.I.P	2,826,814,000		-		2,826,814,000
Total	26,867,211,572	-	-		26,867,211,572

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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT