

GOVERNMENT OF NAIROBI CITY COUNTY



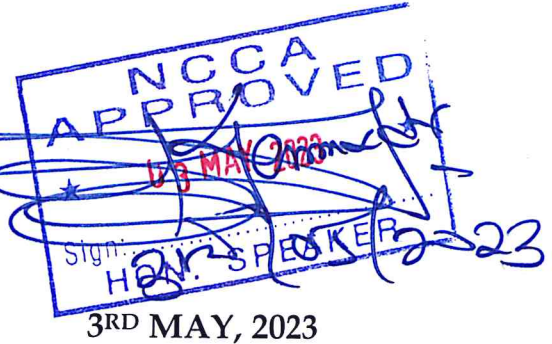
Laid by Leader of  
Minority Party on  
3rd May, 2023  
H. S. P.

THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

THIRD ASSEMBLY

(SECOND SESSION)



NCCA/TJ/PL/2023(25)

PAPER LAID

SUBJECT: 3<sup>RD</sup> QUARTER BUDGET IMPLEMENTATION REPORT

Pursuant to the provisions of Section 166(4) of the Public Finance Management Act, 2012, I beg to lay the following Paper on the Table of the Assembly, today Wednesday, 3<sup>rd</sup> May, 2023.

— 3<sup>RD</sup> QUARTER BUDGET IMPLEMENTATION REPORT FOR THE  
FINANCIAL YEAR 2022/23

*(The Leader of Majority Party)*

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





NAIROBI CITY COUNTY

www.nairobi.go.ke

## OFFICE OF THE GOVERNOR

County Secretary and Head of County Public Service

*Handwritten:*  
Kusinyi  
Clerk  
2/5/23

RRE: CECM(FEP)/CK/ran/585/2023

28<sup>th</sup> April, 2023

The Clerk  
Nairobi City County Assembly  
City Hall Building  
**NAIROBI**



**RE: REVENUE AND EXPENDITURE REPORT FOR THE PERIOD ENDED  
31<sup>ST</sup> MARCH 2023**

Pursuant to Section 166 of the Public Finance Management Act, 2012 forwarded herewith please find the Revenue and Expenditure Estimates of the Nairobi City County Government for the period ended 31<sup>st</sup> March 2023.

**PATRICK ANALO AKIVAGA, Regd. Physical Planner**  
**AG. COUNTY SECRETARY AND HEAD OF COUNTY PUBLIC SERVICE**

- Cc.
- Controller of Budget  
Office of Controller of Budget  
Bima House  
**NAIROBI**
  - County Budget Coordinator  
Nairobi City County  
City Hall, **NAIROBI**

*Handwritten:*  
PCA (LSP)  
Kusinyi full and  
count to FBAL  
@ PTA  
d-DHS  
2/5/23

LET'S MAKE **NAIROBI** WORK







# **NAIROBI CITY COUNTY**



## **2022/23FY 3RD QUARTER BUDGET IMPLEMENTATION REPORT**

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**APRIL 2023**

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## **LEGAL BASIS FOR THE BUDGET IMPLEMENTATION REPORT**

**The Budget Implementation report is published pursuant to Section 166 of the Public Finance Management Act 2012.**

1. Section 166. (1) An accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity.
  - (2) In preparing a quarterly report for a county government entity, the accounting officer shall ensure that the report;
    - (a). Contains information on the financial and non-financial performance of the entity; and
    - (b). Is in a form determined by the Accounting Standards Board
  - (3). Not later than fifteen days after the end of each quarter, the accounting officer shall submit the quarterly report to the County Treasury.
  - (4). Not later than one month after the end of each of quarter, the County Treasury shall,
    - (a). Consolidate the quarterly reports and submit them to the county assembly.
    - (b). Deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation; and
    - (c). Publish and publicise them
  - (5). In the case of an entity that is a county corporation the accounting officer for the corporation shall also submit a copy of the quarterly report to the County Executive Committee member responsible for the corporation ,who, upon approving it shall submit a copy to the County Treasury





**VOTE R5310000000 NAIROBI CITY COUNTY**

**EXECUTIVE SUMMARY**

ITEM	Approved Budget 2022/23	Revised Budget 2022/23	Quarter 3	Total	Performance
<b>EXTERNAL SOURCES</b>					
Equitable Share	19,249,677,412	19,249,677,412	3,176,196,774	11,068,564,516	0.58
WORLD BANK-THS	87,492,017	87,492,017		-	-
DANIDA-UHC	35,272,875	51,211,688		-	-
ASDSPIL	36,639,733	36,069,932	31,569,932	31,569,932	0.88
CLIMATE CHANGE		22,000,000			-
KISIPIL		100,000,000			-
RMF	1,127,000,000	1,127,334,931		927,334,931	0.82
<b>SUB-TOTAL</b>	<b>20,536,082,037</b>	<b>20,673,765,980</b>	<b>3,207,766,706</b>	<b>12,027,469,379</b>	<b>0.58</b>
<b>OWN SOURCE REVENUE (OSR)</b>					
Land Rates	5,625,000,000	5,487,296,057	1,878,189,117	2,180,496,545	0.40
Parking fees (total)	3,025,000,000	3,025,000,000	619,934,660	1,418,609,652	0.47
Single Business Permits	3,000,000,000	3,000,000,000	942,737,784	1,294,831,791	0.43
Plans and Inspections (Building Permits)	1,750,000,000	1,750,000,000	229,655,843	689,168,988	0.39
Billboards and advertisements	1,200,000,000	1,200,000,000	279,428,144	469,153,304	0.39
House and Stall Rent	600,000,000	600,000,000	141,344,694	325,329,087	0.54
Fire Inspection Certificates	450,000,000	450,000,000	134,841,822	163,937,708	0.36
Food Handlers Certificates	250,000,000	250,000,000	58,915,481	99,556,078	0.40
Markets	538,770,000	538,770,000	78,514,850	190,364,719	0.35
Liquor licences	250,000,000	250,000,000	56,709,688	166,318,567	0.67
Other Incomes	1,589,064,347	1,589,064,347	137,349,602	293,527,016	0.18

TOTAL (OSR)	18,277,834,347	18,140,130,404	4,557,621,685	7,291,293,454	0.40
TOTAL REVENUE	38,813,916,384	38,813,916,384	7,765,388,391	19,318,762,833	0.50
Opening Cash balances FY 2022/23	800,000,000			-	
Sub-total ( Cash balances)			0	0	
Total Cash Available Resources			7,765,388,391	19,318,762,833	
EXPENDITURE				-	
RECURRENT				-	
Transfer to County Assembly	1,624,288,302	2,275,288,302	848,902,022	1,228,391,906	0.54
County Executive	20,590,493,987	20,696,882,747	5,541,944,362	10,126,771,991	0.49
Liquor Board	200,000,000	200,000,000	32,786,286	105,147,113	0.53
Transferred functions	5,236,639,977	4,557,232,910	-	4,557,232,909	1.00
Sub-total (Recurrent)	27,651,422,266	27,729,403,959	6,423,632,670	16,017,543,918	0.58
DEVELOPMENT				-	
Transfer to County Assembly	1,861,000,000	1,210,000,000	14,078,142	14,078,142	0.01
County Executive	10,051,494,012	10,624,512,320	365,339,641	1,292,674,572	0.12
Liquor Board	50,000,000	50,000,000		-	-
Transferred functions			-	-	
Sub-total ( Development)	11,962,494,012	11,884,512,320	379,417,783	1,306,752,714	0.11
Total Expenditure	39,613,916,278	39,613,916,279	6,803,050,453	17,324,296,633	0.44



**VOTE R5310000000 NAIROBI CITY COUNTY**

**REVENUE PERFORMANCE REPORT AS AT 31ST MARCH 2023**

No	Revenue Stream	Approved Budget	Revised	Q3 Actual Revenue (Kshs.)	Total Kshs	Variance (Kshs.) C=A-B	Remarks
	<b>NATIONAL Transfers</b>						
1	EQUITABLE SHARE	19,249,677,412	19,249,677,412	3,176,196,774	9,528,590,321	9,721,087,091	
2	Equitable Share for 2021/2022		-		1,539,974,195	(1,539,974,195)	
3	WORLD BANK-THS	87,492,017	87,492,017		-	87,492,017	
4	DANIDA-UHC	35,272,875	51,211,688		-	51,211,688	
5	KISIP II		100,000,000		-	100,000,000	
6	Flocca-Climate Change		22,000,000		-	22,000,000	
7	ASDSP II	36,639,733	36,069,932	31,569,932	31,569,932	4,500,000	
8	RMF	1,127,000,000	1,127,334,931		927,334,931	200,000,000	
	<b>SUB TOTAL</b>	<b>20,536,082,037</b>	<b>20,673,785,980</b>	<b>3,207,766,706</b>	<b>12,027,469,379</b>	<b>8,646,316,601</b>	
	<b>OWN SOURCE REVENUE (OSR)</b>						
9	Land Rates	5,625,000,000	5,487,296,057	1,878,189,117	2,180,496,545	3,306,799,512	
10	Parking fees (total)	3,025,000,000	3,025,000,000	619,934,660	1,418,609,652	1,606,390,348	
11	Single Business Permits	3,000,000,000	3,000,000,000	942,737,784	1,294,831,791	1,705,168,209	
12	Plans and Inspections (Building Permits)	1,750,000,000	1,750,000,000	229,655,843	689,168,988	1,060,831,012	
13	Billboards and advertisements	1,200,000,000	1,200,000,000	279,428,144	469,153,304	730,846,696	
14	House and Stall Rent	600,000,000	600,000,000	141,344,694	325,329,087	274,670,914	
15	Fire Inspection Certificates	450,000,000	450,000,000	134,841,822	163,937,708	286,062,292	
16	Food Handlers Certificates	250,000,000	250,000,000	58,915,481	99,556,078	150,443,922	
17	Markets	538,770,000	538,770,000	78,514,850	190,364,719	348,405,282	
18	Liquor licences	250,000,000	250,000,000	56,709,688	166,318,567	83,681,433	
19	Other Incomes	1,589,064,347	1,589,064,347	137,349,602	293,527,016	1,295,537,331	
	<b>SUB TOTAL</b>	<b>18,277,834,347</b>	<b>18,140,130,404</b>	<b>4,557,621,685</b>	<b>7,291,293,454</b>	<b>10,848,836,950</b>	
	Opening Cash balances FY 2022/23	800,000,000	800,000,000				
	<b>Total</b>	<b>39,613,916,384</b>	<b>39,613,916,384</b>	<b>7,765,388,391</b>	<b>19,318,762,833</b>	<b>19,495,153,551</b>	



## BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES REPORT AS AT 31ST MARCH, 2023 (FY 2022/23)

Programme	Sub-Programme	Revised Estimates FY 2022/23 (Kshs.)			Q3 Actual Expenditure (Kshs.)			CUMMULATIVE EXPENDITURE - 1st July to 31st March 2023	Variance (Kshs.)	Absorption Rate (% Total Expenditure to Approved Estimates)
		Recurrent	Development	A. Total	Recurrent	Development	B. Total			
5311000000 COUNTY PUBLIC SERVICE BOARD	0701000 P1 General Administration Planning and Support Services	111,442,556	10,000,000	121,442,556	28,315,957		28,315,957	55,118,661	76,220,395	45
	Total 5311000000 COUNTY PUBLIC SERVICE BOARD	111,442,556	10,000,000	121,442,556	28,315,957	-	28,315,957	55,118,661	76,220,395	45
5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	0718005310 General Administrative Services	424,553,666		507,487,666	60,741,671		60,741,671	282,351,966	276,135,700	56
			82,934,000							
	0718025310 Sp2 Sub County Administration	1,377,957,996	80,000,000	1,457,957,996	251,601,525		251,601,525	982,816,454	420,864,342	67
	0718075310 Sp7 County Executive	469,818,383		469,818,383	77,283,845		77,283,845	98,079,308	209,277,029	21
	0718095310 Sp9 Audit	58,073,068	10,000,000	68,073,068	8,892,388		8,892,388	35,996,270	33,341,898	53
	5312001400 Research Policy & Development	2,340,733		2,340,733			-	-	2,340,733	-
	5312001500 Records Management		4,000,000	4,000,000			-	-	4,000,000	-
	5312001600 Donor Coordination and Stakeholders Engagement	65,550,800		65,550,800	3,035,399		3,035,399	3,035,399	76,964,601	5
0724005310 P 24 Security and Safety Management	0724055310 Inspectorate	1,514,781,714		1,536,781,714	466,515,492		466,515,492	1,084,789,941	454,456,873	71
	0724015310 sp 24.1 Investigative Services	32,431,881	15,000,000	47,431,881	8,404,294		8,404,294	20,143,839	27,913,142	42
P: 0726005310:Disaster Management Coordination	072601510: Fire & Disaster Management	557,769,680		685,269,680	118,330,034		118,330,034	258,251,315	230,192,065	38
0725005310 P 25 management of legal affairs	0725015310 sp 25.1 legal services	266,551,417	15,000,000	281,551,417	55,727,691		55,727,691	119,426,510	178,632,407	42
	Total 5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	4,769,829,338	356,434,000	5,126,263,338	1,050,532,338	-	1,050,532,338	2,884,893,002	1,914,118,790	56



5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	0207000 P1: General Administration Planning and Support Services	0207010 SP 1: General Administration, Planning And Support Services	85,797,148	16,423,342	85,797,148	16,423,342	63,739,740	23,034,308	74
	0208000 P2: Information And Communication Services	0208010 SP 2.1: News And Information Services	36,448,518	2,000,000	36,448,518	5,411,434	6,592,802	32,818,616	17
		0208030 SP 2.3: ICT and Media Regulatory Services	6,366,201		6,366,201	2,176,487	2,176,487	15,677,814	34
		0208040 SP 2.4 E-Government Services	3,840,489	5,000,000	8,840,489	133,600	133,600	9,360,189	2
	0210005310 ICT Infrastructure Development	0210010 SP1: ICT Infrastructure Connectivity	2,312,364	129,902,000	132,214,364		100,000	175,781,048	0
		0210035310 sp 3: Information Security	2,750,665	5,900,000	8,650,665		-	9,504,365	-
		Total 5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	137,515,385	142,802,000	280,317,385	24,144,863	72,742,629	286,176,340	26
5314000000 FINANCE & ECONOMIC PLANNING	0701005310 Public Financial Management	0701015310 Assets Management Services	378,588,568		378,588,568	304,600	135,613,017	27,529,251	36
		0701065310 sp1.6 Accounting Services	3,773,430		3,773,430	821,970	13,907,103	(9,469,973)	369
		0701075310 sp1.7 Budget Formulation Coordination and mgt	183,641,159		183,641,159	35,461,437	52,365,837	87,395,722	29
		0701085310 sp1.8 Resource Mobilisation	325,049,597		325,049,597	90,858,100	237,226,498	83,729,199	73
		070115310 Debt Management Services	792,840,266	819,291,570	1,612,131,836	89,950,662	327,160,972	127,413,595	20
		0718065310 Sp8 Supply Chain Management	205,139,091		205,139,091	37,161,509	106,862,882	123,018,209	52
	0718015310 Sp1 General Administration & Support Services	0718015310 Sp1 General Administration & Support Services	469,429,615		469,429,615	176,946,280	352,144,571	145,767,740	75
	0719000 P3: Economic and Financial Policy Formulation and	0719010 SP 3.1 Fiscal Policy Formulation, Development and	171,581,496		171,581,496	42,918,663	97,621,930	64,607,270	57
		Total 5314000000 FINANCE & ECONOMIC PLANNING	2,530,043,222	819,291,570	3,349,334,792	474,423,221	1,322,902,810	649,991,013	39
					-		-	-	-
	0401115310 HIV/AIDS Prevention & Control Unit	531500900 HIV/AIDS prevention and control unit	1,220,957		1,220,957		-	1,600,057	-
	0401125310 TB Control Unit	5315001000 TB control unit	915,642		915,642		-	1,200,042	-
	0401135310 Malaria Control & Other	5315001100 Malaria control & Other	915,642		915,642		-	1,200,042	-
	0401145310 Reproductive Health & Maternal Health (RMNCAH)	5315001200 Reproductive Health, Maternal Health (RMNCAH)	86,395,317		86,395,317	58,326,740	58,326,740	40,665,277	68
	0401155310 Environmental / Public Health	5315001300 Environmental Public Health	94,947,906		94,947,906	11,653,400	11,653,400	87,446,606	12
		5315000300 Mbagathi District Hospital	66,655,899	81,000,000	147,655,899		-	155,680,299	-

5315000000 HEALTH	0402065310 sp 2.6 County Referral Hospitals	5315000400 Pumwani Maternity Hospital	67,512,747	121,142,814	188,655,561		25,000,000	25,000,000	25,000,000	170,523,761	13
		Pumwani Nursing School	12,131,400	5,000,000	17,131,400					20,400,000	-
		5315000500 Mama Lucy Hospital	140,236,800	272,724,895	412,961,695	37,289,000		37,289,000	37,289,000	402,435,895	9
		5315000600 Hospital	39,996,000	25,000,000	64,996,000					71,900,000	-
		5315001600 Health centres & dispensaries	509,572,197	227,392,385	736,964,582			142,588,400	142,588,400	706,495,113	19
		5315001800 Administration/Human Resource for Health	3,590,072,013		3,590,072,013			1,433,249,970	1,856,117,946	1,735,623,267	52
		5315001700 Health policy, planning and Commodities	18,575,500		18,575,500			6,558,800	6,558,800	16,041,200	35
		5315002100 Coronar Services unit	18,699,471	20,000,000	38,699,471					41,818,371	-
		5315002200 Nairobi County Covid-19 Response	3,289,600		3,289,600	964,400		964,400	964,400	3,035,600	29
		Total 5315000000 HEALTH	4,651,137,091	752,260,094	5,403,397,185	1,690,630,710	25,000,000	1,715,630,710	2,138,498,686	3,456,065,530	40
5316000000 URBAN PLANNING AND LANDS	0106010 SP 6.1 Administration, Planning & Support Services	5316000100 Headquarters	180,540,438		180,540,438	70,279,227		70,279,227	91,553,210	90,442,928	51
		5316000200 Physical Planning	19,929,275	32,000,000	51,929,275	9,811,381		9,811,381	9,811,381	96,161,694	19
		5316000500 Survey and GIS Department	34,043,802	57,500,000	91,543,802	7,447,500		7,447,500	7,447,500	104,431,102	8
		5316000400 Valuation			-					35,000,000	
		Total 5316000000 URBAN PLANNING AND LANDS	234,513,515	89,500,000	324,013,515	87,538,108		87,538,108	108,812,091	326,035,724	34
	5317000000 PUBLIC WORKS, TRANSPORT & INFRASTRUCTURE	5317000100 Headquarters	950,734,302		950,734,302	215,493,849		215,493,849	319,655,202	695,056,200	34
		5317000200 Roads Drainages & Maintenance	4,579,209	1,777,566,211	1,782,145,420	930,000		930,000	930,000	1,682,636,420	0
		5317000300 Transport Facilities & Traffic Management	304,675,725	545,478,519	850,154,244	101,834,290		101,834,290	141,834,205	618,888,239	17
		5317000400 Public Works		62,218,517	62,218,517					62,218,517	-
		5317000800 Electrical	4,579,108	378,000,000	382,579,108					384,000,208	-
		5317000900 Vehicle/Machinery & Plant Maintenance	2,136,897	13,000,000	15,136,897					15,800,097	-
		5317001000 Building Works	2,747,525	10,186,753	12,934,278					13,786,878	-
		53170013310 sp 7.1 Public streetlighting Installations & Maintenance									
		53170025310 sp 7.2 Motor Vehicle, Machinery & Plant Maintenance									
		53170035310 sp 7.3 Institutional Buildings Maintenance									



		5317001200 Road Maintenance Levy				1,127,000,000	1,127,000,000	1,127,000,000	-	927,334,931	199,665,069	82
		Total 5317000000 PUBLIC WORKS		1,269,452,766		3,913,450,000	3,913,450,000	5,182,902,766	318,258,139	1,389,754,338	3,672,051,628	27
5318000000 EDUCATION,YOUTH AFFAIRS, SPORTS,	0508005310 General administration, planning and support services	0508025310 sp 8.2 TRANSPORT & General Administration & Support Services		1,909,942,709				1,909,942,709	793,579,479	1,274,795,309	634,829,900	67
	0509005310 P9 Education services	0509015310 sp 9.1 Quality Assurance and Co-curriculum	282,328					282,328	146,300	146,300	192,928	52
		0509025310 sp 9.2 Early Childhood Development Centres	111,472,000		334,841,331			446,313,331	111,817,283	111,817,283	338,024,048	25
		0509035310 sp 9.3 Technical and Vocational Training	3,291,243		37,361,765			40,653,008	1,139,700	1,139,700	74,865,745	3
	0902005310 2.1 Social Services	0902015310 General Administration & Support Services	177,969,409					177,969,409	34,285,360	127,902,201	53,041,608	72
		0902025310 Sp 2.2 Gender and Community Empowerment	580,126					580,126	-	-	760,026	-
		0902035310 Sp2.3 Development and promotion of culture/				-		-	-	-	-	
		0902045310 Sp2.4 Development and promotion of sports	37,209,331		411,749,447			448,958,778	94,647,045	94,647,045	255,516,634	21
		0902055310 Sp2.5 Youth Empowerment and Promotion	3,136,624		40,250,553			43,387,177	1,367,800	1,367,800	42,587,277	3
		0902065310 Sp 2.6 Social welfare and care for the Aged	3,588,201		31,253,041			34,841,242	2,185,700	2,185,700	33,393,442	6
		0902075310 Sp 2.7 Promotion of Library and Information Services	810,590		2,000,000			2,810,590	-	-	2,999,990	-
		0902085310 Sp 2.8 Rescue and Rehabilitation of Children Services	4,812,366		20,000,000			24,812,366	1,948,842	1,948,842	21,390,524	8
		Total 5318000000 EDUCATION,YOUTH AFFAIRS, SPORTS,	2,253,094,927		877,456,137			3,130,551,064	1,041,117,509	1,615,950,179	1,457,602,122	52
5319000000 TRADE,COMMERCE,TO URISM & COOPERATIVES	0301000 P.1 General Administration Planning and Support Services	0301010 SP1 General Administration Planning and Support Services	222,114,543					222,114,543	51,069,480	200,283,317	22,779,226	90
		0310015310 sp 10.1 Cooperative Development Services	3,587,526					3,587,526	1,028,000	1,606,400	2,685,926	45
		0310025310 sp 10.2 Cooperative Audit Services	2,053,019					2,053,019	90,000	90,000	2,330,819	4
	0311005310 P.11 Tourism Promotion and Marketing	0311015310 sp 11.1 Tourism Development	5,320,312					5,320,312	805,300	1,085,300	5,070,212	20
	0312005310 P.12 Trade development and Market Services	0312015310 sp 12.1 Trade Development	95,990,857		80,000,000			175,990,857	32,160,764	33,031,544	189,083,813	19
		0312025310 sp 12.2 Market Services	5,880,058		218,500,000			224,380,058	1,350,100	1,887,300	223,952,458	1
		0313025310 sp 13.2 Weights & Measures Services	3,684,844		30,000,000			33,684,844	223,900	223,900	34,285,144	1









**Recurrent Absorption as at 31st March 2023**

Programme	Approved Estimates FY 2022/23 (Kshs.)	Revised Estimates FY 2022/23 (Kshs.)	Q3 Actual Expenditure (Kshs.)	CUMMULATIVE EXPENDITURE -	Variance (Kshs.)	Absorption Rate (% Total Expenditure to Approved Estimates)
COUNTY PUBLIC SERVICE BOARD	121,339,056	111,442,556	28,315,957	55,118,661	56,323,895	49
OFFICE OF GOVERNOR & DEPUTY GOVERNOR	4,445,777,792	4,769,829,338	1,050,532,338	2,884,893,002	1,884,936,336	60
ICT, E-GOVT & PUBLIC COMMUNICATIONS	143,136,785	137,515,385	24,144,863	72,742,629	64,772,756	53
FINANCE & ECONOMIC PLANNING	1,948,893,823	2,530,043,222	474,423,221	1,222,902,810	1,307,140,412	48
HEALTH	4,748,903,678	4,651,137,091	1,690,630,710	2,113,498,686	2,537,638,405	45
URBAN PLANNING AND LANDS	227,847,815	234,513,515	87,538,108	108,812,091	125,701,424	46
PUBLIC WORKS ,TRANSPORT & INFRASTRUCTURE	1,348,355,966	1,269,452,766	318,258,139	462,419,407	807,033,359	36
EDUCATION,YOUTH AFFAIRS, SPORTS, CULTURE & SOCIAL SERVICES	2,261,307,927	2,253,094,927	964,303,245	1,539,135,915	713,959,012	68
TRADE,COMMERCE,TOURISM & COOPERATIVES	362,030,976	348,370,976	87,721,944	239,302,161	109,068,815	69
PUBLIC SERVICE MANAGEMENT	2,357,487,897	1,777,510,098	546,667,627	970,575,559	806,934,539	55
AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	292,725,877	286,977,277	56,793,074	139,204,846	147,772,431	49
ENVIRONMENT,WATER,ENERGY & NATURAL RESOURCES	2,237,476,589	2,230,615,089	187,628,628	286,424,283	1,944,190,806	13
URBAN RENEWAL AND HOUSING	22,431,551	22,118,551	582,320	582,320	21,536,231	3
WARD DEVELOPMENT PROGRAMMES	72,778,256	74,261,956	24,404,190	31,159,621	43,102,335	42
LIQUOR LICENSING BOARD	200,000,000	200,000,000	32,786,286	105,147,114	94,852,886	53
COUNTY ASSEMBLY	1,624,288,302	2,275,288,302	848,902,022	1,228,391,906	1,046,896,396	54
NAIROBI METROPOLITAN SERVICES	5,236,639,977	4,557,232,910	-	4,557,232,910	(0)	100
<b>TOTAL</b>	<b>27,651,422,267</b>	<b>27,729,403,959</b>	<b>6,423,632,670</b>	<b>16,017,543,919</b>	<b>11,711,860,040</b>	<b>58</b>



Development Absorption as at 31st March 2023

Programme	Approved Estimates FY 2022/23 (Kshs.)	Revised Estimates FY 2022/23 (Kshs.)	Q1 Actual Expenditure (Kshs.)	Q2 Actual Expenditure (Kshs.)	Q3 Actual Expenditure (Kshs.)	CUMMULATIVE EXPENDITURE -	Variance (Kshs.)	Absorption Rate % Total Expenditure
COUNTY PUBLIC SERVICE BOARD	10,000,000	10,000,000	-	-	-	-	10,000,000	0
OFFICE OF GOVERNOR & DEPUTY GOVERNOR	353,234,000	356,434,000	-	-	-	-	356,434,000	0
ICT, E-GOVT & PUBLIC COMMUNICATIONS	195,782,184	142,802,000	-	-	-	-	142,802,000	0
FINANCE & ECONOMIC PLANNING	24,000,000	819,291,570	-	-	100,000,000	100,000,000	719,291,570	12
HEALTH	845,660,538	752,260,094	-	-	25,000,000	25,000,000	727,260,094	3
URBAN PLANNING AND LANDS	207,000,000	89,500,000	-	-	-	-	89,500,000	0
PUBLIC WORKS ,TRANSPORT & INFRASTRUCTURE	3,713,450,000	3,913,450,000	-	927,334,931	-	927,334,931	2,986,115,069	24
EDUCATION,YOUTH AFFAIRS, SPORTS, CULTURE & SOCIAL SERVICES	812,244,374	877,456,137	-	-	76,814,265	76,814,265	800,641,873	9
TRADE,COMMERCE,TOURISM & COOPERATIVES	403,500,000	345,500,000	-	-	-	-	345,500,000	0
PUBLIC SERVICE MANAGEMENT	17,600,000	24,600,000	-	-	-	-	24,600,000	0
AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	76,805,000	38,000,000	-	-	-	-	38,000,000	0
ENVIROMENT,WATER,ENERGY & NATURAL RESOURCES	1,668,217,916	1,457,218,519	-	-	-	-	1,457,218,519	0
URBAN RENEWAL AND HOUSING	231,500,000	305,500,000	-	-	-	-	305,500,000	0
WARD DEVELOPMENT PROGRAMMES	1,492,500,000	1,492,500,000	-	-	163,525,376	163,525,376	1,328,974,624	11
LIQUOR LICENSING BOARD	50,000,000	50,000,000	-	-	-	-	50,000,000	0
COUNTY ASSEMBLY	1,861,000,000	1,210,000,000	-	-	14,078,142	14,078,142	1,195,921,858	1
NAIROBI METROPOLITAN SERVICES	-	-	-	-	-	-	-	0
<b>TOTAL</b>	<b>11,962,494,012</b>	<b>11,884,512,320</b>	<b>-</b>	<b>927,334,931</b>	<b>379,417,783</b>	<b>1,306,752,714</b>	<b>10,577,759,606</b>	<b>11</b>

NAIROBI CITY COUNTY

Telephone: +254 20 2221349  
Website: www.nairobi.go.ke



City Hall,  
P. O. Box 30075- 00100  
Nairobi,  
Kenya.

FINANCE AND ECONOMIC PLANNING

NCC/FIN/DAS/PWG/082/2023

26<sup>TH</sup> APRIL, 2023

The Clerk,  
County Assembly,  
P. O. BOX 45844-00100  
NAIROBI



RE : SUBMISSION OF QUARTER 3 REPORTS AND FINANCIAL  
STATEMENT FY 2022-2023

The above matter refers.

Enclosed please find the Quarter 3 Reports and Financial statements for the period ended 31<sup>st</sup> March 2023.

A blue ink signature of Charles K. Kerich.

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

*I. DAS*  
*Kindly refer*  
*Clem*  
*28/4/2023*

*II. PCA (LAD)*  
*Kindly refer and*  
*refer to P.A.*  
*PCA*  
*for DAS*  
*2/5/2023.*







**COUNTY GOVERNMENT OF NAIROBI CITY**

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**MARCH 31, 2023**

---

**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 31<sup>st</sup> March, 2023

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# COUNTY GOVERNMENT OF NAIROBI CITY

## Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

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COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

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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;**

- Finance and Economic Planning
- Innovation and Digital Economy
- Talents, Skills Development and Care
- Mobility and Works
- Built Environment and Urban Planning
- Boroughs Administration and Personnel
- Business and Hustler Opportunities
- Health Wellness and Nutrition
- Green Nairobi (Environment, Food and Agriculture)
- Inclusivity, Public Participation and Customer Care

COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

**(c) Fiduciary Management**

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

No.	Designation	Name
1	CECM Finance and Economic Planning	Charles K. Kerich
2	Accounting officer Finance	Asha Abdi
3	Accounting Officer Office of the Governor	Priscilla Muthoni Mahinda
4	Accounting Officer Mobility	Boniface Karimi Nyamu
5	Accounting officer Works	Eng. Geoffrey Kimutai Tirop
6	Accounting Officer Environment	Hibrahim Otieno Nyakach
7	Accounting Officer Water and sewerage	Oscar Omoke Ocholla
8	Accounting Officer Lands	Cecilia Koigu
9	Accounting Officer Urban Development and Planning	Patrick Analo Akivaga.
10	Accounting Officer Housing and Urban Renewal	Marion Nyawira Rono
11	Accounting Officer ECD and Vocational Training	Ahmed Mohamed Abdi
12	Accounting Officer Youth Talent and Sports	Oscar Mufunga Igaida
13	Accounting Officer Social services	George Mutiso Musembi
14	Accounting Officer Public service	Janet Omollo Opiata
15	Ag. Accounting Officer Boroughs and subcounty Administration	Lydia Wambui Mathia
16	Accounting Officer Business and Hustler Opportunities	Zipporah Njeri Mwangi
17	Accounting Officer Cooperatives	Godfrey Akumali Atiel
18	Accounting Officer Health Facilities	Geoffrey Omatoke Mosiria
19	Accounting Officer Public Health	Tom Michira Nyakaba
20	Accounting Officer Medical services	Dr. Irene Njeri Muchoki
21	Accounting officer ICT Infrastructure	John Murungi Lintari

COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

22	Accounting officer Digital Economy and Startups	Victor Otieno Ogolla
23	Accounting officer Smart Nairobi	Tiras Wainaina Njoroge
24	Accounting Officer Revenue Administration	Wilson Njoroge Gakuya
25	Accounting Officer Security and compliance	Tony Michael Kimani
26	Ag. Accounting Officer Food ,Agriculture and Natural Resources	Hibrahim Otieno Nyakach
27	Ag. Accounting Officer Markets and Trade	Godfrey Akumali Atiel
28	Ag. Accounting officer Economic Planning	Asha Abdi
29	Accounting Officer City Culture, Arts and Tourism	Clement Rapundo Sijenye
30	Accounting Officer Gender and Inclusivity	Maryan Dubow Dahir
31	Accounting Officer Disaster Management and Coordination	Bramwell Wesangula Simiyu
32	Accounting Officer Public Engagement, Citizen Engagement and Customer Service	Lydia Wambui Mathia
33	Ag. Accounting officer Wellness Nutrition and School Feeding	Dr. Irene Njeri Muchoki

**(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**



COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

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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) 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

COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

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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 31<sup>st</sup> March, 2023

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### **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 31<sup>st</sup> March, 2023. 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.



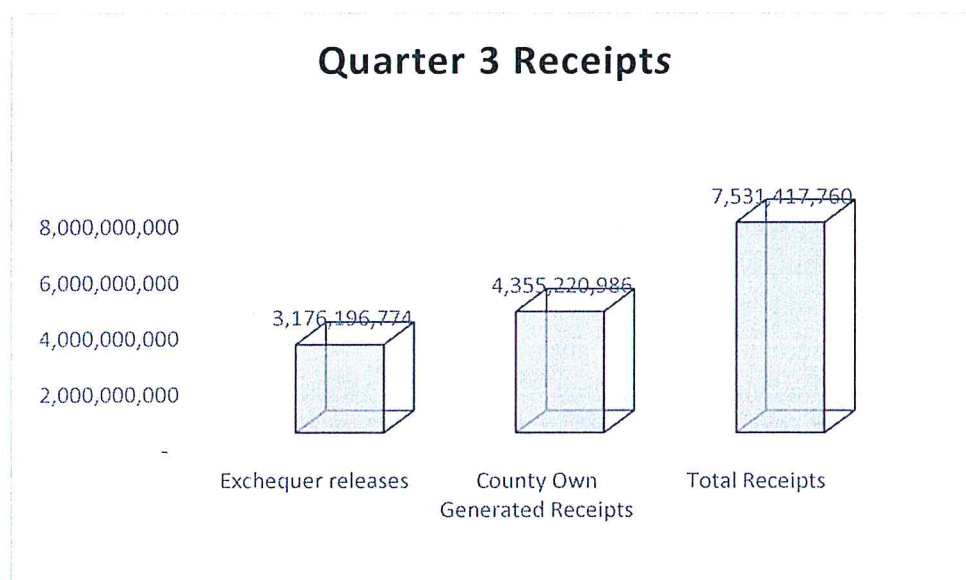
**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the period ended 31<sup>st</sup> March, 2023**

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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.

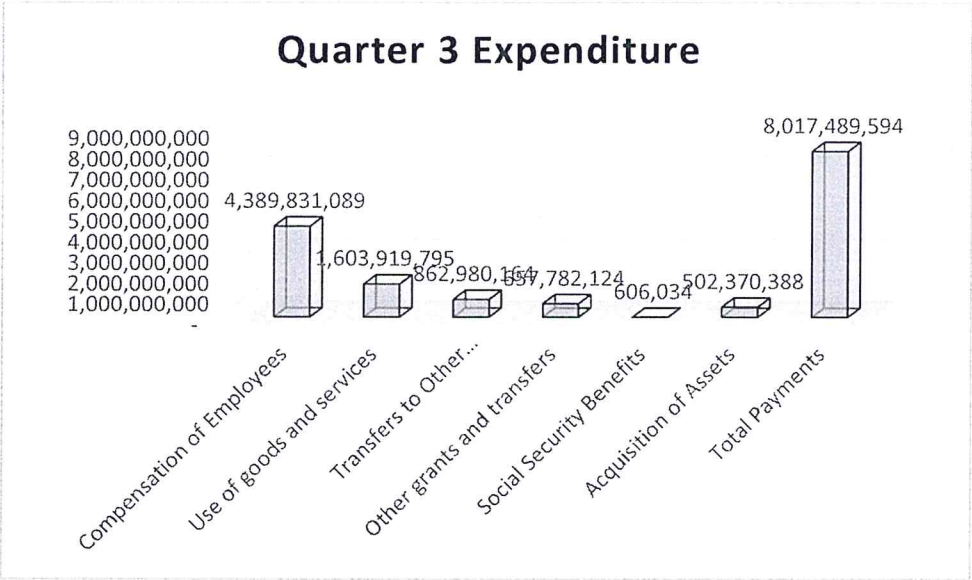
For delivery of these functions within Nairobi County, various structures exist, with clearly defined roles. Nairobi City County Government is a product of devolution which was introduced by Article 6 and 174 of the constitution, and therefore a government exists as per article 176 (1), with both the 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).

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 7.56 Billion being 20% of approved revenue budget of Ksh 38.33 Billion, constituted by exchequer releases amounting to Ksh. 3.21 Billion, and Ksh. 4.36 Billion from own source revenue. Own source revenue constituted the larger portion of total county revenue actualized at 58%, while Exchequer releases accounted for 42%



Actual expenditure indicates that a larger proportion of county funds was utilized on employee compensation at 55%, transfers to other government units at 11% and use of goods and services at 20%.

COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023



Charles K. Kerich

CECM – Finance and Economic Planning

COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

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**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 31<sup>st</sup> March, 2023. 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 31<sup>st</sup> March, 2023, 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 31<sup>st</sup> March, 2023

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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 26th April, 2023.

**Charles K. Kerich**

**CECM – Finance and Economic Planning**

COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

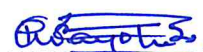
**4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH, 2023**

		Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Note	Kshs	Kshs	Kshs
<b>RECEIPTS</b>				
Equitable Shares	1	3,176,196,774	4,716,170,967	1,636,222,580
Other Grants	2	31,569,932	-	-
Transfer from Other Government Entities	3	-	927,334,931	
County Own Generated Receipts	4	4,355,220,986	1,398,137,956	1,192,454,472
Returned CRF issues	5	-	-	9,038
<b>TOTAL RECEIPTS</b>		<b>7,562,987,692</b>	<b>7,041,643,854</b>	<b>2,828,686,090</b>
<b>PAYMENTS</b>				
Compensation of Employees	6	4,389,831,089	2,237,759,712	894,351,530
Use of goods and services	7	1,603,919,795	835,785,924	241,666,985
Transfers to Other Government Units	8	862,980,164	1,745,555,136	2,360,001,188
Other grants and transfers	9	657,782,124	65,000,000	-
Social Security Benefits	10	606,034	415,748	
Acquisition of Assets	11	502,370,388	-	771,720
<b>TOTAL PAYMENTS</b>		<b>8,017,489,594</b>	<b>4,884,516,520</b>	<b>3,496,791,423</b>
<b>SURPLUS/DEFICIT</b>		<b>(454,501,902)</b>	<b>2,157,127,334</b>	<b>(668,105,333)</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 26<sup>th</sup> April, 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

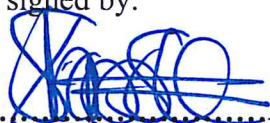
Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

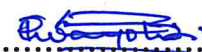
**5. STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> MARCH, 2023**

		Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
<b>FINANCIAL ASSETS</b>	<b>Note</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Cash and Cash Equivalents</b>				
Bank Balances	12A	2,526,518,737	2,966,980,441	808,905,644
Cash Balances	12B	-	-	-
<b>Total Cash and cash equivalents</b>		<b>2,526,518,737</b>	<b>2,966,980,441</b>	<b>808,905,644</b>
Accounts receivables – Outstanding Imprests	13	6,113,303	20,153,502	21,100,965
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,532,632,040</b>	<b>2,987,133,943</b>	<b>830,006,609</b>
<b>FINANCIAL LIABILITIES</b>				
Accounts Payables – Deposits and retentions		-	-	-
<b>NET FINANCIAL ASSETS</b>		<b>2,532,632,040</b>	<b>2,987,133,943</b>	<b>830,006,609</b>
<b>REPRESENTED BY</b>				
<b>Fund balance b/fwd</b>	14	2,987,133,943	830,006,609	1,497,540,645
<b>Prior year adjustments</b>	15		-	571,297
<b>Surplus/Deficit for the year</b>		(454,501,902)	2,157,127,334	(668,105,333)
<b>NET FINANCIAL POSITION</b>		<b>2,532,632,040</b>	<b>2,987,133,943</b>	<b>830,006,609</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 26th April, 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 31<sup>st</sup> March, 2023

**6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31<sup>st</sup> MARCH, 2023**

		Period ended 31 <sup>st</sup> Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30 <sup>th</sup> Sep. 2022
	Note	Kshs	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
<b>Receipts from operating income</b>				
Exchequer releases	1	3,176,196,774	4,716,170,967	1,636,222,580
Other grants	2	31,569,932	-	-
County Own Generated Receipts	3	4,355,220,986	1,398,137,956	1,192,454,472
Transfer from Other Government Entities	4	-	927,334,931	
Returned CRF issues	5	-	-	9,038
<b>Payments for operating expenses</b>				
Compensation of Employees	6	(4,389,831,089)	(2,237,759,712)	(894,351,530)
Use of goods and services	7	(1,603,919,795)	(835,785,924)	(241,666,985)
Transfers to Other Government Units	8	(862,980,164)	(1,745,555,136)	(2,360,001,188)
Other grants and transfers	9	(657,782,124)	(65,000,000)	-
Social Security Benefits	10	(606,034)	(415,748)	-
<b>Adjusted for:</b>				
Changes in receivables	13	14,040,199	947,463	(12,726,585)
Changes in fund balance	14			571,297
<b>Total Adjustments</b>		14,040,199	947,463	(12,155,288)
<b>Net cash flows from operating activities</b>		<b>61,908,684</b>	<b>2,158,074,797</b>	<b>(679,488,901)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>				
Acquisition of Assets	11	(502,370,388)	-	(771,720)
<b>Net cash flows from investing activities</b>		<b>(502,370,388)</b>	<b>-</b>	<b>(771,720)</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>				
Repayment of principal on Domestic and Foreign borrowing		-	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>- 440,461,703</b>	<b>2,158,074,797</b>	<b>(680,260,621)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	<b>12A</b>	<b>2,966,980,441</b>	<b>808,905,644</b>	<b>1,489,166,265</b>
<b>Cash and cash equivalent at END of the year</b>	<b>12A</b>	<b>2,526,518,737</b>	<b>2,966,980,441</b>	<b>808,905,644</b>

# COUNTY GOVERNMENT OF NAIROBI CITY

## Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

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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 26th April, 2023 and signed by:



.....  
**Name: Asha Abdi**

**Chief Officer –Finance**



.....  
**Patrick Wanjohi Gitahi**

**Director Accounting Services**

**ICPAK M/No: 7283**

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 %
<b>RECEIPTS</b>					
Exchequer Releases	19,250,000,000	-	19,250,000,000	9,528,590,321	49%
Transfer from Other Government Entities	-	-	-	927,334,931	-
County Own Generated Receipts	18,277,834,347	-	18,277,834,347	6,945,813,413	38%
Returned CRF issues	800,000,000	-	800,000,000	9,038	0%
<b>TOTAL</b>	<b>38,327,834,347</b>	<b>-</b>	<b>38,327,834,347</b>	<b>17,401,747,703</b>	
<b>PAYMENTS</b>					
Compensation to Employees	5,520,274,126	-	5,520,274,126	7,521,942,331	136%
Use of Goods and Services	3,916,713,531	-	3,916,713,531	2,681,372,704	68%
Other Grants and Transfers	746,052,462	-	746,052,462	722,782,124	97%
Social Security Benefits	83,305,230	-	83,305,230	1,021,782	1%
Acquisition of Assets	4,107,688,998	-	4,107,688,998	503,142,108	12%
Transfers to other Government Entities	23,703,800,000	-	23,703,800,000	4,968,536,488	0%
Liquor Board	250,000,000	-	250,000,000	-	0%
<b>TOTAL</b>	<b>38,327,834,347</b>	<b>-</b>	<b>38,327,834,347</b>	<b>16,398,797,537</b>	<b>43%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,002,950,167</b>	

The entity financial statements were approved on 26th April, 2023 and signed by:

  
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Name: Asha Abdi

Chief Officer –Finance

  
.....

Patrick Wanjohi Gitahi

Director Accounting Services

ICPAK M/No: 7283



Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

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 %
<b>RECEIPTS</b>					
Exchequer Releases	13,475,000,000		13,475,000,000	6,670,013,225	49%
Transfer from Other Government Entities	-		-	-	
County Own Generated Receipts	12,794,484,043		12,794,484,043	4,862,069,389	38%
Returned CRF issues	560,000,000		560,000,000	9,038	0%
<b>TOTAL</b>	<b>26,269,484,043</b>	<b>-</b>	<b>26,829,484,043</b>	<b>11,532,091,652</b>	<b>43%</b>
<b>PAYMENTS</b>					
Compensation to Employees	5,520,274,126		5,520,274,126	7,521,942,331	136%
Use of Goods and Services	3,676,713,531		3,676,713,531	2,681,372,704	73%
Other Grants and Transfers	746,052,462		746,052,462	722,782,124	97%
Social Security Benefits	83,305,230		83,305,230	1,021,782	868%
Acquisition of Assets	309,329,142		309,329,142	-	0%
Transfers to other Government Entities	16,442,800,000		16,442,800,000	4,968,536,488	30%
Liquor Board	200,000,000		200,000,000	-	0%
<b>TOTAL</b>	<b>26,978,474,491</b>	<b>-</b>	<b>26,978,474,491</b>	<b>15,895,655,429</b>	<b>59%</b>
<b>Surplus/(Deficit)</b>	<b>(708,990,448)</b>	<b>-</b>	<b>(148,990,448)</b>	<b>(604,500,274)</b>	

The entity financial statements were approved on 26th April, 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 31<sup>st</sup> March, 2023

8. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget Kshs a	Adjustments Kshs b	Final Budget Kshs c=a+b	Actual on Comparable Basis Kshs d	% of Utilization Kshs f=d/c %
<b>RECEIPTS</b>					
Exchequer Releases	5,775,000,000		5,775,000,000	2,858,577,096	49%
Transfer from Other Government Entities	-		-	927,334,931	-
County Own Generated Receipts	5,483,350,304		5,483,350,304	2,083,744,024	38%
Returned CRF issues	240,000,000		240,000,000	381,785,906	
<b>TOTAL</b>	<b>11,498,350,304</b>	<b>-</b>	<b>11,498,350,304</b>	<b>6,251,441,957</b>	<b>54%</b>
<b>PAYMENTS</b>					
Compensation to Employees	-	-	-	-	-
Use of Goods and Services	240,000,000		240,000,000	-	0%
Other Grants and Transfers			-		
Social Security Benefits			-	-	-
Acquisition of Assets	3,798,359,856		3,798,359,856	503,142,108	13%
Transfers to other Government Entities	7,261,000,000		7,261,000,000	-	0%
Liquor Board	50,000,000		50,000,000		0%
<b>TOTAL</b>	<b>11,349,359,856</b>	<b>-</b>	<b>11,349,359,856</b>	<b>503,142,108</b>	<b>4%</b>
<b>Surplus/(Deficit)</b>	<b>148,990,448</b>	<b>-</b>	<b>148,990,448</b>	<b>5,748,299,849</b>	

The unity financial statements were approved on 26th April, 2023 and signed by:

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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 March, 2023

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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.



COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

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**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 31<sup>st</sup> 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

## Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

### SIGNIFICANT ACCOUNTING POLICIES (Continued)

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#### **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.

## COUNTY GOVERNMENT OF NAIROBI CITY

### Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

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#### **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

## Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

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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.

## COUNTY GOVERNMENT OF NAIROBI CITY

### Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

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#### **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 10<sup>th</sup> November, 2022 for the period 1<sup>st</sup> 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

Reports and Financial Statements

For the period ended 31st March, 2023

10. NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
Total Equitable share for quarter 1	-	-	4,716,170,967
Total Equitable share for quarter 2	-	1,636,222,580	-
Total Equitable share for quarter 3	3,176,196,774	-	-
Total Equitable share for quarter 4	-	-	-
<b>Total</b>	<b>3,176,196,774</b>	<b>1,636,222,580</b>	<b>4,716,170,967</b>

2. OTHER GRANTS

Description	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs.	Kshs.	Kshs.
World Bank-ASDSPII	31,569,932	-	-
	-	-	-
<b>TOTAL</b>	<b>31,569,932</b>	<b>-</b>	<b>-</b>

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs.	Kshs.	Kshs.
Road maintenance levy fund	-	927,334,931	-
<b>TOTAL</b>	<b>-</b>	<b>927,334,931</b>	<b>-</b>



COUNTY GOVERNMENT OF NAIROBI CITY  
Reports and Financial Statements  
For the period ended 31<sup>st</sup> March, 2023

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

**4. COUNTY OWN GENERATED RECEIPTS**

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
<b>RECEIPTS</b>			
Business Permits	912,222,097	76,638,879	65,364,347
Cess	75,973,386	59,611,494	50,841,902
Poll Rates	1,817,393,600	178,015,522	151,827,225
Plot Rents	-	-	-
Other Local Levies	132,903,702	111,017,133	94,685,132
Vehicle Parking Fees	599,867,858	439,078,803	374,484,849
Housing	136,769,476	95,997,566	81,875,130
Public Health Services	57,008,433	20,391,483	17,391,642
Technical Services Fees	492,605,336	304,549,966	259,746,878
External Services Fees	130,477,097	112,837,109	96,237,367
<b>TOTAL</b>	<b>4,355,220,986</b>	<b>1,398,137,956</b>	<b>1,192,454,472</b>

**5. RETURNED CRF ISSUES**

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
Recurrent Account	-	-	288
Development Account	-	-	-
Commercial Banks (County Executive)	-	-	8750
<b>Total</b>	<b>-</b>	<b>-</b>	<b>9,038</b>

**6. COMPENSATION OF EMPLOYEES**

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
Basic salaries of permanent employees	2,111,923,413	1,232,704,308	500,386,488
Basic wages of temporary employees	87,124,500	1,956,516	
Personal allowances paid as part of salary	1,865,743,889	777,017,267	300,696,043

COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

Personal allowances provided in kind	13,464,981	-	-
Employer Contributions to Compulsory national social security schemes	311,574,305	226,081,621	93,268,999
<b>Total</b>	<b>4,389,831,089</b>	<b>2,237,759,712</b>	<b>894,351,530</b>

COUNTY GOVERNMENT OF NAIROBI CITY  
 Reports and Financial Statements  
 For the period ended 31<sup>st</sup> March, 2023

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

**7. USE OF GOODS AND SERVICES**

	<b>Period ended 31st Mar. 2023</b>	<b>Period ended 31<sup>st</sup> Dec. 2022</b>	<b>Period ended 30th Sep. 2022</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	113,693,995	100,000,000	50,000,000
Communication, supplies and services	39,256,093	2,495,000	
Domestic travel and subsistence	210,136,206	27,992,890	2,692,580
Foreign travel and subsistence	25,592,192	69,714,240	84,550
Printing, advertising and information supplies & services	6,492,597	4,238,350	-
Training expenses	58,694,264	10,816,150	540,400
Hospitality supplies and services	41,820,006	7,302,521	382,400
Insurance costs	348,856,505	300,000,000	135,208,417
Specialized materials and services	148,267,284	20,886	-
Office and general supplies and services	6,248,236	22,472,123	1,516,000
Other operating expenses	332,866,464	165,591,651	14,893,017
Routine maintenance – vehicles and other transport equipment	20,137,845	4,179,972	
Fuel Oil and Lubricants	79,211,100	78,965,434	24,503,121
Routine maintenance – other assets		100,000	
Other Creditors	137,591,758	15,601,255	11,846,500
Research, Studies, Project Preparation, Design & Supervision	35,055,252	26,295,452	
<b>Total</b>	<b>1,603,919,795</b>	<b>835,785,924</b>	<b>241,666,985</b>



COUNTY GOVERNMENT OF NAIROBI CITY

Reports and Financial Statements

For the period ended 31<sup>st</sup> March, 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. TRANSFER TO OTHER GOVERNMENT ENTITIES

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
Description	Kshs	Kshs	Kshs
Transfer to Nairobi City County Assembly	862,980,164	252,706,784	126,783,100
Transfer to Nairobi Metropolitan Services (NMS)	-	1,492,848,352	2,233,218,088
<b>TOTAL</b>	<b>862,980,164</b>	<b>1,745,555,136</b>	<b>2,360,001,188</b>

9. OTHER GRANTS AND OTHER PAYMENTS

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
Description	Kshs	Kshs	Kshs
Scholarships and other educational benefits	601,750,000	65,000,000	-
Emergency relief and refugee assistance- Civil Contingency Reserves	56,032,124	-	-
<b>TOTAL</b>	<b>657,782,124</b>	<b>65,000,000</b>	<b>-</b>

10. SOCIAL SECURITY BENEFITS

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
Government pension and retirement benefits	606,034	415,748	-
<b>Total</b>	<b>606,034</b>	<b>415,748</b>	<b>-</b>

11. ACQUISITION OF ASSETS

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
<b>Non-Financial Assets</b>			
Construction of Buildings	2,592,350	-	771,720

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Construction of Roads	340,025,920	-	-
Construction and Civil Works	137,685,762	-	-
Purchase of Office Furniture and General Equipment	21,551,355	-	-
Purchase of Specialized Plant, Equipment and Machinery	515,000	-	-
<b>Total</b>	<b>502,370,388</b>	<b>-</b>	<b>771,720</b>

## 12 CASH AND BANK BALANCES

### 12A. BANK BALANCES

	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	Period ended 31 <sup>st</sup> Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
<b>Name of Bank, Account No. &amp; Currency</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya-ASDSP II A/C No: 1000367709	Recurrent		-	-	-
Central Bank of Kenya-Development A/C No: 1000171413	Development		1,531,863	397	397
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Fund		818,197,395	934,693,252	7,358,321
Central Bank of Kenya-Recurrent A/C No: 1000171502	Recurrent		7,603,385	1,167,770,430	41,424,242
Central Bank of Kenya-Revenue A/C No: 1000171863	Revenue		1,445,741,334	653,017,810	495,401,420

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Central Bank of Kenya-Special Purpose A/C No: 1000309741	Recurrent		41,899,725	41,899,725	41,899,725
Central Bank of Kenya-Youth Poly PRJ Grant A/C No: 1000367431	Recurrent		31,313,192	31,313,192	31,313,192
Central Bank of Kenya-Kenya Devolution Support Programme A/C No: 1000458777	Recurrent		31,442,137	31,442,137	31,442,137
Chase Bank- Nairobi Ward Development Fund A/C No: 0082120378001	Recurrent				
Cooperative Bank-Bursary Fund A/C No: 01141232396612	Fund				
Cooperative Bank-Bursary Fund A/C No: 01141232396613	Fund			4,693	64,843,166
Cooperative Bank-Free Education Current Account A/C No: 01139232396601	Recurrent		5,260	-	5,260
Cooperative Bank-Development A/C No: 01141232396602	Develop ment		1,542,247	1,542,247	1,542,247
Cooperative Bank-Imprest A/C No: 01141232396601	Recurrent		8,458,413	2,916,840	968,147
Cooperative Bank SPA- Urban Development Grant A/C No: 01141232396616	Develop ment				
Cooperative Bank SPA- County Urban Institution Grant A/C No: 01141232396615	Develop ment				-



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Cooperative Bank SPA- Commercial A/C for ASDSP II Program A/C No: 01141232396614			38,145,308	15,398,948	21,967,749
Cooperative Bank - Kenya Roads Board A/C No: 01136005723604	Development		24,786,914	24,786,914	24,786,914
Cooperative Bank- Loan call A/C No: 01150232396600	Loan				-
Cooperative Bank - University of Maryland Health Services A/C No: 01141232396611	Recurrent				-
Cooperative Bank- Revenue A/C No: 01141232396600	Revenue		42,686,795	8,723,713	47,872
Cooperative Bank- Salary A/C No: 01692232396600	Recurrent			16,250,470	11,307,549
Cooperative Bank- Waithaka Technical A/C No: 01141232396600	Recurrent				-
Cooperative Bank- Waithaka Vocational Training Centre A/C No: 01139232396600	Recurrent		178,580	178,580	178,580
Cooperative Bank - Nairobi City County - KRA Revenue Collection Account 1141709410000	Recurrent				-
Equity Bank - Operations A/C 0810277333578	Recurrent				
Equity Bank-County Imprest collection A/C No: 0810278212344	Recurrent				

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Equity Bank-County Revenue collection A/C No: 0810264036845	Revenue				
Equity Bank-County Bursary Account A/C No: 0810277333599	Recurrent	Dormant			
Equity Bank-County Development Account A/C No: 0810277333586	Develop ment	Dormant			
Equity Bank- General collection A/C No: 0810271586663	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	Recurrent				
Kenya Commercial Bank-current A/C No: 1159076065	Recurrent				
Kenya Commercial Bank-Trust fund A/C No: 1149229667	Trust Fund		32,917,123	36,972,025	34,349,658
Kenya Commercial Bank- Mutuini A/C No: 1122980027	Recurrent				
National Bank - Salary A/C No: 01098202877200	Recurrent				
National Bank - Mbagathi Hospital A/C No:0100103166310 1	Recurrent				

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National Bank - Pumwani Hospital A/C No:102100895400	Recurrent				
National Bank - Pumwani Maternity College A/C No: 01285123637400	Recurrent				
National Bank -UN Habitat A/C No:0100106782420 0	Recurrent		47,850	47,850	47,850
National Bank- Emergency fund A/C No: 01001091113700	Emergen cy Fund		14,418	14,418	14,418
National Bank- Operations A/C No: 01071202877200			6,800	6,800	6,800
HFC - Nairobi City County A/C No: 7040001513	Recurrent				
<b>Total</b>			<b>2,526,518,737</b>	<b>2,966,980,441</b>	<b>808,905,644</b>

**12B: CASH IN HAND**

	<b>Period ended 31st Mar. 2023</b>	<b>Period ended 31<sup>st</sup> Dec. 2022</b>	<b>Period ended 30th Sep. 2022</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Cash in Hand – Held in domestic currency		-	-
Cash in Hand – Held in foreign currency		-	-
<b>Total</b>		-	-



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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. ACCOUNTS RECEIVABLE

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
Outstanding Imprests	6,113,303	20,153,502	21,100,965
<b>Total</b>	<b>21,100,965</b>	<b>20,153,502</b>	<b>21,100,965</b>

14. FUND BALANCE BROUGHT FORWARD

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
Fund balance b/fwd.	2,987,133,943	830,006,609	1,497,540,645
Prior year adjustments	-	-	571,297
Surplus/Deficit for the year	(454,501,902)	2,157,127,334	(668,105,333)
<b>NET FINANCIAL POSITION</b>	<b>2,532,632,040</b>	<b>2,987,133,943</b>	<b>830,006,609</b>

15. PRIOR PERIOD QUARTER ADJUSTMENTS -

	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
Fund balance	-	-	571,297
<b>Total</b>	<b>-</b>	<b>-</b>	<b>571,297</b>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. CHANGES IN RECEIVABLE

Description	Period ended 31st Mar. 2023	Period ended 31 <sup>st</sup> Dec. 2022	Period ended 30th Sep. 2022
	Kshs	Kshs	Kshs
Imprest and Advances at Beginning of period	20,153,502	21,100,965	8,374,380
Imprest and Advances as at end of period	6,113,303	20,153,502	21,100,965
Increase)/ Decrease in Imprest and Advances (C=(B-A))	14,040,199	947,463	(12,726,585)

17. 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
<b>Total</b>	<b>99,372,372,918</b>	<b>-</b>	<b>-</b>	<b>99,372,372,918</b>

1. Pending Accounts Payable

	Balance b/f 2022-2023	Additions for the period	Paid during the year	Balance 31-12- 2022
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
<b>Total</b>	<b>26,270,995,418</b>	<b>-</b>	<b>-</b>	<b>26,270,995,418</b>

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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
<b>Total</b>	<b>222,411,928</b>	<b>-</b>	<b>-</b>	<b>222,411,928</b>

#### 3. Other Pending Payables

	Balance b/f	Adjustment	Additions for the period	Paid during the year	Balance 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
<b>Total</b>	<b>72,878,965,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,878,965,572</b>

#### 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 <sup>st</sup> Dec 2022	Period ended 30th September 2022
			<b>KShs</b>	<b>KShs</b>
National Bank, KRA-Nairobi City County Revenue Collection	Ksh	-	-	642,524



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Account 01071225251100				
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
<b>Total</b>		-	<b>43,576,793</b>	<b>26,919,997</b>

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10. ANNEXES

ANNEX 1 – BREAKDOWN OF RECEIPTS AND PAYMENTS PER QUARTER

	Sep	Dec	Mar	Cumulative	Comparative
	Q1	Q2	Q3	Amount	Prior period 2021-2022
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>					
Exchequer releases	1,636,222,580	4,716,170,967	3,176,196,774	9,528,590,321	19,249,677,414
Transfer from Other Government Entities	-	927,334,931	-	927,334,931	
County Own Generated Receipts	1,192,454,472	1,398,137,956	4,355,220,986	6,945,813,414	8,958,551,070
Returned CRF issues	9,038	-	-	9,038	1,442,555
<b>TOTAL RECEIPTS</b>	<b>2,828,686,090</b>	<b>7,041,643,854</b>	<b>7,531,417,760</b>	<b>17,401,747,704</b>	<b>28,209,671,039</b>
<b>PAYMENTS</b>					
Compensation of Employees	894,351,530	2,237,759,712	4,389,831,089	7,521,942,331	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	657,782,124	722,782,124	799,090,730
Social Security Benefits	-	415,748	606,034	1,021,782	9,844,106
Acquisition of Assets	771,720		502,370,388	503,142,108	1,053,902,033
Finance Costs, including Loan Interest	-		-	-	4,944,596

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TOTAL PAYMENTS	3,496,791,423	4,884,516,520	5,550,589,635	13,931,897,578	27,643,066,558
SURPLUS/DEFICIT	(668,105,333)	2,157,127,334	1,980,828,125	3,469,850,126	566,604,481



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

	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Total (Kshs)
Equitable Share	1,636,222,580	4,716,170,967	3,176,196,774	9,528,590,321
<b>Total</b>	<b>1,636,222,580</b>	<b>4,716,170,967</b>	<b>3,176,196,774</b>	<b>9,528,590,321</b>

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**ANNEX 3 – NON- CURRENT ASSETS REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f 2021/2022</b>	<b>Additions during the period</b>	<b>Disposals during the period</b>	<b>Transfers in/(out) during the period</b>	<b>Historical Cost c/f 2022/2023</b>
	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>		<b>(Kshs)</b>
Land	-	-	-		-
Buildings and structures	5,592,959,817	2,592,350	-		5,592,959,817
Transport equipment	1,154,951,310		-		1,154,951,310
Office equipment, furniture and fittings	1,338,576,642	21,551,355	-		1,338,576,642
ICT Equipment, Software and Other ICT Assets	212,697,529	515,000	-		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	477,711,682	-		14,884,307,002
W.I.P	2,826,814,000		-		2,826,814,000
<b>Total</b>	<b>26,867,211,572</b>	<b>502,370,388</b>	<b>-</b>	<b>-</b>	<b>26,867,211,572</b>

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**ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT**



