GOVERNMENT OF NAIROBI CITY COUNTY

Paper laid on.
26/9/2023.

THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

THIRD ASSEMBLY

(SECOND SESSION)

NCCA/TJ/PL/2023(71) **26TH SEPTEMBER 2023**

PAPER LAID

SUBJECT: REVENUE AND EXPENDITURE REPORT

Pursuant to Section 166 of Public Finance Management Act, 2012, I beg to lay the following Paper on the Table of this Assembly, today Tuesday 26th September 2023:

— **NAIROBI CITY COUNTY REVENUE AND EXPENDITURE REPORT FOR THE PERIOD ENDED 30TH SEPTEMBER 2023.**

(The Leader of Majority Party)

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

NAIROBI CITY COUNTY
www.nairobi.go.ke

FINANCE AND ECONOMIC PLANNING AFFAIRS

Office of the County Executive Committee Member

① DCL
- Kindly share with the relevant committee
1/8/2023

RE: CECM(FEP)/CK/mwn/651/2023

31st July, 2023

NAIROBI CITY COUNTY ASSEMBLY
CLERK
01 AUG 2023
RECEIVED
P.O. BOX 45844-00100, NAIROBI

The Clerk
Nairobi City County Assembly
NAIROBI

Dear Sir,

RE: REVENUE AND EXPENDITURE REPORT FOR THE PERIOD ENDED 30TH JUNE 2023

The above matter refers.

In accordance with Section 166 of the Public Finance Management Act 2012, forwarded herewith are the Revenue and Expenditure Report for the period ended 30th June 2023.

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

(1) PFA
Kindly note the contents herein and share with the committee
DLS
1/8/2023

Cc: Controller of Budget
Bima House
Nairobi

County Budget Coordinator
City Hall
Nairobi

ALFA
File Away

O/FA
Work with Finance and prepare for the document
ALFA
2/8/2023

NAIROBI CITY COUNTY

2022/23FY 4TH QUARTER BUDGET IMPLEMENTATION REPORT

JULY 2023

Table of Contents

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

No	Revenue Stream	Approved Budget	Revised	Total Kshs	Variance (Kshs.)	Absorption Rate %	Remarks
					C=A-B		
	NATIONAL Transfers						
1	EQUITABLE SHARE	19,249,677,412	19,249,677,412	19,249,677,414	(2)	100	
2	IDA(World Bank)Transforming Health Systems for Universal Care Project	87,492,017					
3	DANIDAGrant-Primary Health Care in Devolved Context	35,272,875	51,211,688	-	51,211,688	-	
4	World Bank -Kenya Informal Settlememt Improvement Project II		100,000,000	100,000,000	-		
5	World Bank-to Finance Loccaly Led Climate Action Plans (FFLoCA)		22,000,000	-	22,000,000		
4	Sweden-Agricultural Sector Dev't Support Programme II	36,639,733	36,069,932	31,569,932	4,500,000	88	
6	Road Maintenance Levy	1,127,000,000	1,127,334,931	927,334,931	200,000,000	82	
7	**SUB TOTAL**	**20,536,082,037**	**20,586,293,963**	**20,308,582,277**	**277,711,686**	99	
8	OWN SOURCE REVENUE (OSR)						
9	Land Rates	5,625,000,000	5,102,177,321	2,866,376,226	2,235,801,095	56	
10	Parking fees (total)	3,025,000,000	3,025,000,000	1,861,601,275	1,163,398,725	62	
11	Single Business Permits	3,000,000,000	3,000,000,000	1,633,513,224	1,366,486,776	54	
12	Plans and Inspections (Building Permits)	1,750,000,000	1,750,000,000	963,349,767	786,650,233	55	
10	Billboards and advertisements	1,200,000,000	1,200,000,000	593,283,759	606,716,241	49	
11	House and Stall Rent	600,000,000	600,000,000	450,419,350	149,580,651	75	
12	Fire Inspection Certificates	450,000,000	450,000,000	202,611,108	247,388,892	45	
13	Food Handlers Certificates	250,000,000	250,000,000	132,717,178	117,282,822	53	
14	Markets	538,770,000	538,770,000	250,509,468	288,260,533	46	
16	Other Incomes	1,319,064,347	1,319,064,347	345,080,525	973,983,822	26	
15	Liquor licences	250,000,000	250,000,000	241,552,546	8,447,454	97	
17	Hospitals	270,000,000	270,000,000	937,801,901	(667,801,901)	347	
18	**SUB TOTAL**	**18,277,834,347**	**17,755,011,668**	**10,478,816,326**	**7,276,195,342**	57	
19	Adjustment to Cash-CRF	800,000,000	1,272,610,648	1,272,610,648	-		
20	**TOTAL**	**39,613,916,384**	**39,613,916,279**	**32,060,009,251**	**7,553,907,028**		
21	**EXPENDITURE**						
22	**RECURRENT**						
23	Transfer to County Assembly	1,624,288,302	2,275,288,302	1,728,651,942	546,636,360	76	
24	County Executive	20,590,493,987	23,337,442,637	19,614,259,764	3,723,182,873	84	
25	Liqour Board	200,000,000	200,000,000	198,679,992	1,320,008	99	
26	Transfer to Nairbobi Metropolitant Services	5,236,639,977	4,557,232,910	4,557,232,910	0	100	
27	**Sub-total (Recurrent)**	27,651,422,266	30,369,963,849	26,098,824,607	4,271,139,241	86	
28	**DEVELOPMENT**						
29	Transfer to County Assembly	1,861,000,000	134,000,000	20,158,456	113,841,544	15	
30	County Executive	10,051,494,012	9,059,952,431	4,564,946,791	4,495,005,640	50	
31	Liqour Board	50,000,000	50,000,000	25,352,963	24,647,037	51	
32	Transfer to Nairbobi Metropolitant Services						
33	**Sub-total (Development**	11,962,494,012	9,243,952,431	4,610,458,210	4,633,494,221	50	
34	**Total Expenditure**	39,613,916,278	39,613,916,280	30,709,282,818	8,904,633,462	78	
35	**Ratio Analysis**						
36	% Development Expenditure to total Revenues			14			
37	%Recurrent Expenditure to total Revenues			81			

REVENUE PERFORMANCE REPORT AS AT 30TH JUNE 2023

No	Revenue Stream	Approved Budget	Revised	Q1 Actual Revenue (Kshs.)	Q2 Actual Revenue (Kshs.)	Q3 Actual Revenue (Kshs.)	Q4 Actual Revenue Kshs	Total Kshs	Variance (Kshs.)	Remarks
				B					C=A-B	
	NATIONAL Transfers									
1	EQUITABLE SHARE	19,249,677,412	19,249,677,412	1,636,222,580	4,716,170,967	3,176,196,774	9,721,087,093	19,249,677,414	(2)	
2	IDA(World Bank)Transforming Health Systems for Universal Care Project	87,492,017						-	-	
3	DANIDAGrant-Primary Health Care in Devolved Context	35,272,875	51,211,688					-	51,211,688	
4	World Bank -Kenya Informal Settlememt Improvement Project II		100,000,000				**100,000,000**	100,000,000	-	
5	World Bank-to Finance Loccaly Led Climate Action Plans (FFLoCA)		22,000,000					-	22,000,000	
4	Sweden-Agricultural Sector Dev't Support Programme II	36,639,733	36,069,932			**31,569,932**		31,569,932	4,500,000	
6	Road Maintenance Levy	1,127,000,000	1,127,334,931		**927,334,931**			927,334,931	200,000,000	
7	**SUB TOTAL**	**20,536,082,037**	**20,586,293,963**	**1,636,222,580**	**5,643,505,898**	**3,207,766,706**	**9,821,087,093**	**20,308,582,277**	**277,711,686**	
8	OWN SOURCE REVENUE (OSR)									
9	Land Rates	5,625,000,000	5,102,177,321	151,827,225	150,480,203	1,878,189,117	685,879,681	2,866,376,226	2,235,801,095	
10	Parking fees (total)	3,025,000,000	3,025,000,000	373,976,829	424,698,163	619,934,660	442,991,623	1,861,601,275	1,163,398,725	
11	Single Business Permits	3,000,000,000	3,000,000,000	65,364,347	286,729,660	942,737,784	338,681,433	1,633,513,224	1,366,486,776	
12	Plans and Inspections (Building Permits)	1,750,000,000	1,750,000,000	259,746,878	199,766,267	229,655,843	274,180,779	963,349,767	786,650,233	
10	Billboards and advertisements	1,200,000,000	1,200,000,000	96,237,367	93,487,793	279,428,144	124,130,454	593,283,759	606,716,241	
11	House and Stall Rent	600,000,000	600,000,000	81,875,130	102,109,263	141,344,694	125,090,263	450,419,350	149,580,651	
12	Fire Inspection Certificates	450,000,000	450,000,000	5,443,620	23,652,266	134,841,822	38,673,400	202,611,108	247,388,892	
13	Food Handlers Certificates	250,000,000	250,000,000	17,344,642	23,295,955	58,915,481	33,161,100	132,717,178	117,282,822	
14	Markets	538,770,000	538,770,000	50,841,902	61,007,967	78,514,850	60,144,749	250,509,468	288,260,533	
16	Other Incomes	1,319,064,347	1,319,064,347	89,805,570	66,371,845	137,349,602	51,553,509	345,080,525	973,983,822	
15	Liquor licences	250,000,000	250,000,000	45,325,601	64,283,278	56,709,688	75,233,979	241,552,546	8,447,454	
17	Hospitals	270,000,000	270,000,000				937,801,901	937,801,901	16,799,930	
18	**SUB TOTAL**	**18,277,834,347**	**17,755,011,668**	**1,237,789,110**	**1,495,882,659**	**4,557,621,685**	**3,187,522,872**	10,478,816,326	7,276,195,342	
19	Adjustment to Cash-CRF	800,000,000	1,272,610,648					1,272,610,648	-	
20	**TOTAL**	**39,613,916,384**	**39,613,916,279**	**2,874,011,690**	**7,139,388,557**	**7,765,388,391**	**13,008,609,965**	**32,060,009,251**	**7,553,907,028**	

Recurrent Absorption as at 30th June 2023

HEAD	Approved Estimates 2022/2023	Revised Estimates I FY 2022/23 (Kshs.)	FY 2022-23 Actual Expenditure (Kshs.)	Variance	Absorption Rate %
5311000000 COUNTY PUBLIC SERVICE BOARD	121,339,056	102,896,587	70,666,626	32,229,961	69
5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	4,445,777,792	5,618,282,177	5,540,489,618	77,792,559	99
5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	143,136,785	155,826,481	109,091,223	46,735,258	70
5314000000 FINANCE & ECONOMIC PLANNING	1,948,893,823	3,885,399,374	2,884,043,552	1,001,355,822	74
5315000000 HEALTH	4,748,903,678	5,456,303,329	4,241,936,639	1,214,366,690	78
5316000000 URBAN PLANNING AND LANDS	227,847,815	286,281,534	212,749,309	73,532,225	74
5317000000 PUBLIC WORKS ,TRANSPORT & INFRASTRUCTURE	1,348,355,966	936,483,271	795,161,362	141,321,909	85
5318000000 EDUCATION, YOUTH AFFAIRS, SPORTS, CULTURE & SOCIAL SERVICES	2,261,307,927	2,335,794,273	2,126,694,943	209,099,330	91
5319000000 TRADE, COMMERCE, TOURISM & COOPERATIVES	362,030,976	576,440,558	531,001,829	45,438,729	92
5320000000 PUBLIC SERVICE MANAGEMENT	2,357,487,897	2,013,816,996	1,897,011,796	116,805,200	94
5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	292,725,877	238,426,989	212,467,048	25,959,941	89
5322000000 COUNTY ASSEMBLY	1,624,288,302	2,275,288,302	1,728,651,942	546,636,360	76
5323000000 ENVIROMENT, WATER, ENERGY & NATURAL RESOURCES	2,237,476,589	1,620,747,124	906,810,703	713,936,421	56
5324000000 URBAN RENEWAL AND HOUSING	22,431,551	17,476,156	9,418,833	8,057,323	54
5325000000 WARD DEVELOPMENT PROGRAMMES	68,698,256	93,267,787	76,716,282	16,551,505	82
5327000000 LIQOUR LICENSING BOARD	200,000,000	200,000,000	198,679,992	1,320,008	99
5328000000 NAIROBI METROPOLITAN SERVICES	5,236,639,977	4,557,232,910	4,557,232,910	0	100
TOTAL NET EXPENDITURE FOR VOTE R5310000000 NAIROBI CITY COUNTY	**26,023,053,965**	**28,094,675,546**	**26,098,824,607**	**1,995,850,939**	**93**

Development Absorption as at 30th June 2023

Approved Estimates 2022/2023	Revised Estimates I FY 2022/23 (Kshs.)	FY 2022-23 Actual Expenditure (Kshs.)	Variance	Absorption Rate %	Approved Estimates 2022/2023
5311000000 COUNTY PUBLIC SERVICE BOARD	10,000,000	10,000,000	-	10,000,000	0
5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	353,234,000	273,032,010	147,970,150	125,061,860	54
5313000000 ICT, E-GOVT & PUBLIC COMMUNICATIONS	195,782,184	316,402,000	1,045,815	315,356,185	0
5314000000 FINANCE & ECONOMIC PLANNING	24,000,000	1,362,291,570	1,006,660,446	355,631,124	74
5315000000 HEALTH	845,660,538	512,303,363	122,553,094	389,750,269	24
5316000000 URBAN PLANNING AND LANDS	207,000,000	87,200,000	-	87,200,000	0
5317000000 PUBLIC WORKS ,TRANSPORT & INFRASTRUCTURE	3,713,450,000	2,461,689,726	1,421,634,427	1,040,055,299	58
5318000000 EDUCATION,YOUTH AFFAIRS, SPORTS, CULTURE & SOCIAL SERVICES	812,244,374	610,685,243	113,791,660	496,893,584	19
5319000000 TRADE,COMMERCE,TOURISM & COOPERATIVES	403,500,000	226,000,000	77,596,706	148,403,294	34
5320000000 PUBLIC SERVICE MANAGEMENT	17,600,000	14,600,000	-	14,600,000	0
5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	76,805,000	9,000,000	-	9,000,000	0
5322000000 COUNTY ASSEMBLY	1,861,000,000	134,000,000	20,158,456	113,841,544	15
5323000000 ENVIROMENT,WATER,ENERGY & NATURAL RESOURCES	1,668,217,916	1,274,498,519	265,012,653	1,009,485,866	21
5324000000 URBAN RENEWAL AND HOUSING	231,500,000	209,750,000	67,035,403	142,714,597	32
5325000000 WARD DEVELOPMENT PROGRAMMES	1,492,500,000	1,692,500,000	1,341,646,437	350,853,563	79
5327000000 LIQOUR LICENSING BOARD	50,000,000	50,000,000	25,352,963	24,647,037	51
TOTAL NET EXPENDITURE FOR VOTE 5310000000 NAIROBI CITY COUNTY Kshs.	**11,962,494,012**	**9,243,952,431**	**4,610,458,210**	4,633,494,221	50