

GOVERNMENT OF NAIROBI CITY COUNTY



Paper laid by
Leader of Majority
Party on
25/2/24
H.M.

THE NAIROBI CITY COUNTY ASSEMBLY

OFFICE OF THE CLERK

THIRD ASSEMBLY

(THIRD SESSION)



NCCA/TJ/PL/2024(18)

2ND MAY, 2024

PAPER LAID

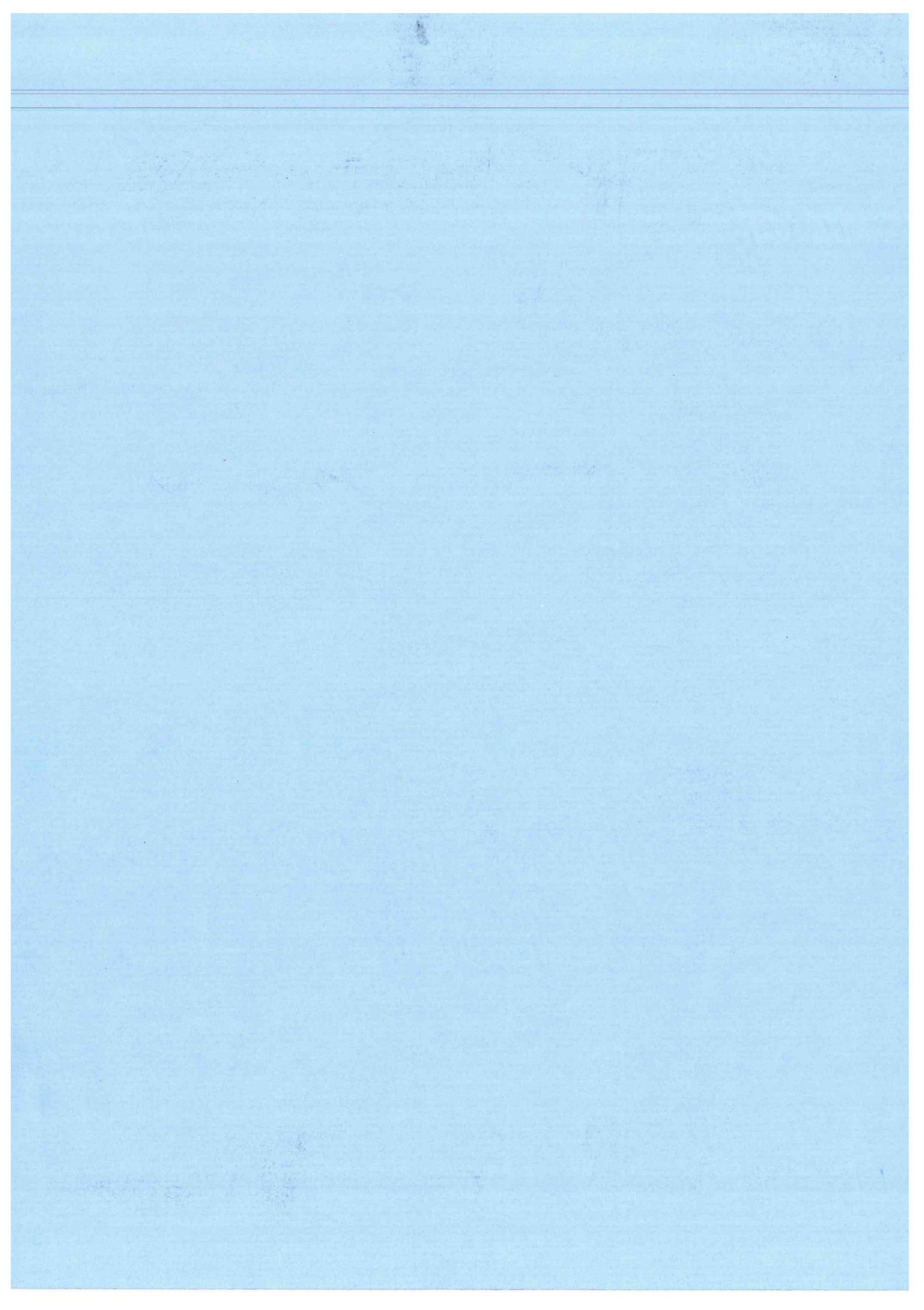
SUBJECT: REVENUE AND EXPENDITURE REPORT

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, Thursday, 2nd May, 2024: -

— THE REVENUE AND EXPENDITURE REPORT FOR THE PERIOD ENDED 31ST MARCH, 2024.

(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

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20/4/24*

RE: CECM(FEP)/CKK/ran/997/2024

30th April, 2024



The Clerk
Nairobi City County Assembly
Nairobi

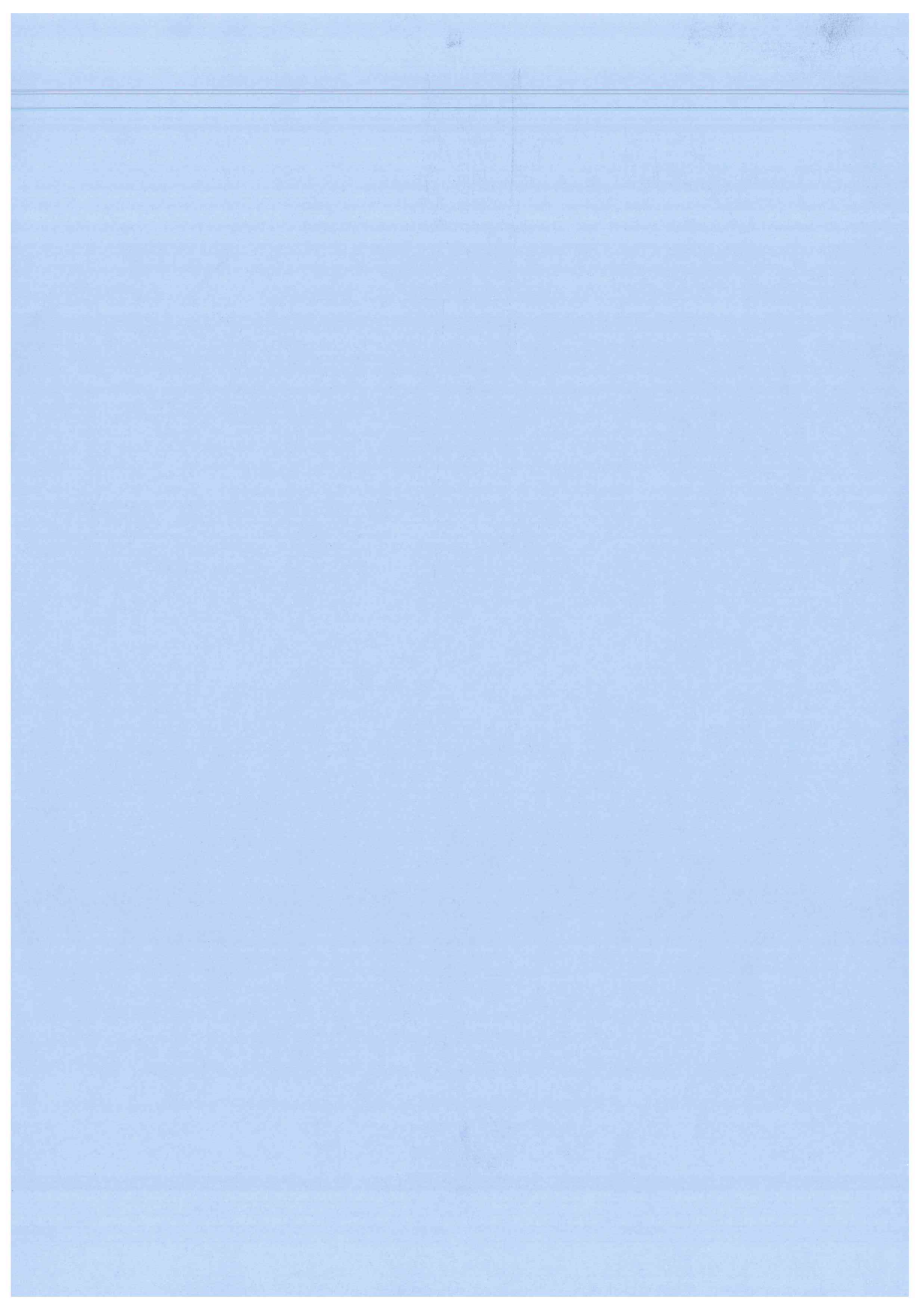
RE: REVENUE AND EXPENDITURE REPORT FOR THE PERIOD ENDED 31ST MARCH, 2024.

In accordance with section 166 of the Public Finance Management Act 2012, attached herewith is the Revenue and Expenditure Report for the period ended 31st March, 2024.

CHARLES KERICH
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE AND ECONOMIC PLANNING



LET'S MAKE **NAIROBI** WORK





NAIROBI CITY COUNTY

www.nairobi.go.ke

FINANCE AND ECONOMIC PLANNING AFFAIRS

Office of the County Executive Committee Member

REF: NCC/F&EP/BUDGET/017/2024

29th April, 2024

The Clerk
Nairobi City County Assembly
City Hall Building
NAIROBI



RE: **REVENUE AND EXPENDITURE REPORT FOR THE PERIOD ENDED 31ST MARCH, 2024**

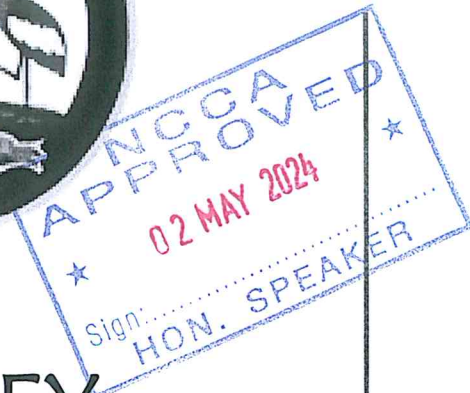
In accordance with section 166 of the Public Finance Management Act 2012, attached herewith is the Revenue and Expenditure Report for the period ended 31st March, 2024.

CHARLES KERICH
COUNTY EXECUTIVE COMMITTEE MEMBER
FINANCE & ECONOMIC PLANNING AFFAIRS



LET'S MAKE **NAIROBI** WORK

NAIROBI CITY COUNTY



2023/24FY QUARTER 3 BUDGET IMPLEMENTATION REPORT

MARCH 2024

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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

Summary of 3rd Quarter FY2023/24 Budget implementation report

The County's approved FY 2023/24 budget was Kshs.42.33 billion, comprising Kshs.14.01 billion (33.1 per cent) and Kshs.28.32 billion (66.9 per cent) allocation for development and recurrent programmes respectively.

The approved budget estimates represented an increase of 10.4 per cent compared to the previous financial year when the approved budget was Kshs.38.33 billion and comprised of Kshs.11.35 billion towards development expenditure and Kshs.26.98 billion for recurrent expenditure.

To finance the budget, the County expects to receive Kshs.20.07 billion (47.4 per cent) as the equitable share of revenue raised Nationally, Kshs.570 million (1.3 per cent) as Appropriations-in-Aid (A-I-A). The A-I-A includes the Department of Health's Facility Improvement Fund – FIF collections. Other expected revenues were Kshs.606.56 million as conditional grants, a cash balance of Kshs.1.66 billion (3.9 per cent) was brought forward from FY 2022/23 and generate Kshs.19.42 billion (45.9 per cent) as ordinary own-source revenue. A breakdown of the conditional grants is provided in Table 1.0 below.

Revenue Performance

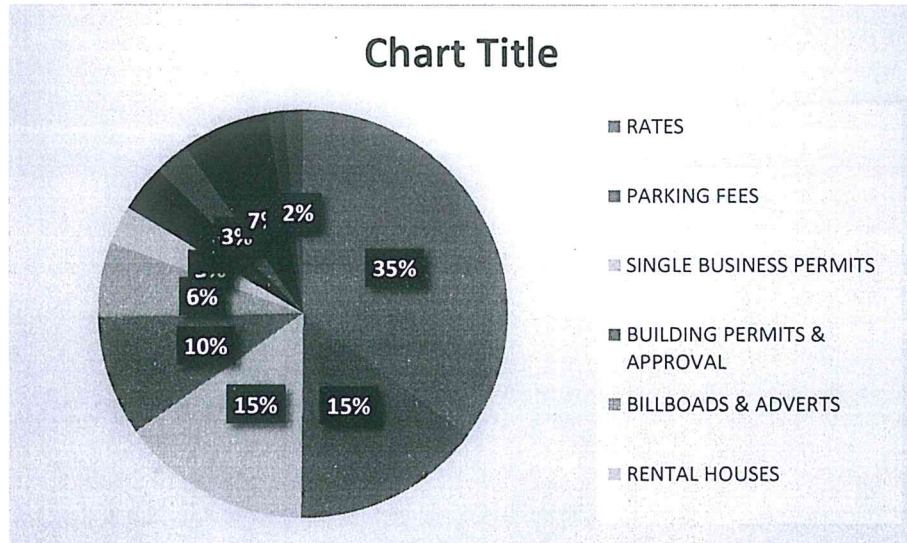
In the nine months of FY 2023/24, the County received Kshs.13.347 billion as the equitable share of the revenue raised nationally, kshs 6.5 million from Grants, had a cash balance of Kshs.1.21 billion from FY 2022/23, and raised Kshs.9.340 billion as own-source revenue. The total funds available for budget implementation during the period amounted to Kshs.23.998 billion, as shown in Table 1.

**VOTE R531000000 NAIROBI CITY COUNTY
REVENUE PERFORMANCE**

No	Revenue Stream	ACTUAL REVENUES				TOTAL E=(B+C+D)	VARIANCE F:=(E-A)
		TARGET ANNUAL A	QUARTER 1 B	QUARTER 2 C	QUARTER 3 D		
1	Equitable Share	20,072,059,113	3,311,889,754	5,018,014,779	5,018,014,780	13,347,919,313	0
2	Sweden-Agricultural Sector Dev't Support Programme II	5,507,770	0	3,000,000	3,507,770	6,507,770	1,000,000
3	World Bank-to Finance Locally Led Climate Action Plans (FFLoCA)	22,000,000	0			-	22,000,000
4	DANIDAGrant-Primary Health Care in Devolved Context	29,048,250	0			-	29,048,250
5	World Bank -Kenya Informal Settlement Improvement Project II	550,000,000	0			-	550,000,000
	Sub-total	20,678,615,133	3,311,889,754	5,021,014,779	5,021,522,550	13,354,427,083	(7,324,188,050)
6	OWN SOURCE REVENUE (OSR)	7,030,000,000	192,974,441	432,835,538.73	2,013,623,748.01	2,639,433,728	4,390,566,272
7	PARKING FEES	3,000,000,000	413,509,949	459,182,244.00	595,640,770.05	1,468,332,963	1,531,667,037
8	SINGLE BUSINESS PERMITS	3,000,000,000	173,703,599	253,183,886.00	1,364,145,539.00	1,791,033,024	1,208,966,976
9	BUILDING PERMITS & APPROVAL	1,900,000,000	260,498,335	280,860,246.00	376,242,680.00	917,601,261	982,398,739
10	BILLBOARDS & ADVERTS	1,200,000,000	68,658,463	176,087,225.00	227,115,140.00	471,860,828	728,139,172
11	RENTAL HOUSES	605,400,000	116,175,941	116,956,767.10	134,044,929.00	367,177,637	238,222,363
12	FIRE INSPECTION CERT	453,000,000	17,534,987	20,793,250.00	15,343,920.00	53,672,157	399,327,843
13	FOOD HANDLERS CERT	300,000,000	24,958,812	27,035,785.00	24,450,559.00	76,445,156	223,554,844
14	MARKETS	560,000,000	43,507,847	56,851,140.35	58,046,982.40	158,405,970	401,594,030
15	OTHER INCOMES	1,371,672,415	216,334,731	210,750,469.22	300,615,798.79	727,700,999	643,971,416
16	HOSPITALS/CITY MORTUARY	270,000,000	126,702,816	205,257,485	228,391,305	560,351,606	290,351,606
17	LIQUOR FEES	300,000,000	68,964,568	56,018,747	73,297,760	198,281,075	101,718,925
18	SUB TOTAL	19,990,072,415	1,723,524,489	2,295,812,783	5,410,959,131	9,430,296,403	(10,559,776,012)
	Unutilized Balances from FY 2022/2023					-	
19	Road Maintenance Levy Fund-unutilized cash	667,491,356	818,197,395			818,197,395	
20	COUNTY REVENUE FUND	994,291,212	395,404,941			395,404,941	
	Total	42,330,470,116	6,249,016,579	7,316,827,562	10,432,481,681	23,998,325,823	(17,883,964,062)

Table 1 Nairobi County Revenue Performance in FY 2023/24

Figure 1. Top streams of Own Source Revenue in the 3rd Quarter of FY 2023/24



COUNTY EXPENDITURE REVIEW

During the reporting period, the County Executive committed Kshs. 17.138 billion on recurrent programmes and kshs. 1.255 billion on Development Programmes.

Expenditure by Economic Classification

Analysis of expenditure by economic classification indicates that the County Executive committed Kshs.12.445 billion on employee compensation, Kshs.5.748billion on operations and maintenance and kshs 1.255 billion on development as shown in table 2.

Recurrent Budget Absorption Per Sector

VOTE	Approved Estimates		Actual Payments		Variance
	A	B	C	D=(B+C)	
5311000000 COUNTY PUBLIC SERVICE BOARD	127,315,242	25,013,711	35,549,213	60,562,924	66,752,318
5314000000 FINANCE & ECONOMIC PLANNING	2,418,363,422	991,861,034	459,791,234	1,451,652,268	966,711,154
5320000000 PUBLIC SERVICE MANAGEMENT	2,209,440,799	1,099,850,466	775,704,156	1,875,554,622	333,886,177
5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	293,909,062	70,013,162	85,740,578	155,753,740	138,155,322
5322000000 COUNTY ASSEMBLY	2,024,000,000	986,296,275	379,813,374	1,366,109,649	657,890,351
5323000000 ENVIRONMENT, WATER, ENERGY & NATURAL RESOURCES	2,388,039,622	579,417,247	1,350,261,804	1,929,679,051	458,360,571
5325000000 WARD DEVELOPMENT P	92,375,466	3,913,015	-	3,913,015	88,462,451
5326000000 EMERGENCY FUND	200,000,000	185,374,000	14,626,000	200,000,000	-
5327000000 LIQUOR BOARD	220,571,299	103,143,925	35,440,838	138,584,763	81,986,536
5329000000 BOROUGHS AND PUBLIC ADMINISTRATION	4,437,245,194	1,746,826,459	1,173,167,696	2,919,994,155	1,517,251,039
5330000000 COUNTY ATTORNEY	252,622,287	46,332,289	45,693,991	92,026,280	160,596,007
5331000000 INNOVATION AND DIGITAL ECONOMY	228,763,659	50,844,471	40,237,314	91,081,785	137,681,874
5332000000 HEALTH WELLNESS & NUTRITION	7,071,303,336	2,961,243,040	2,129,323,709	5,090,566,749	1,980,736,587
5333000000 BUILT ENVIRONMENT & URBAN PLANNING	449,120,278	171,483,703	105,561,448	277,045,151	172,075,127
5334000000 MOBILITY AND WORKS	1,100,720,962	510,162,331	229,879,442	740,041,773	360,679,189
5335000000 TALENT SKILLS DEVT & CARE	2,085,604,156	478,717,738	760,278,153	1,238,995,891	846,608,265
5336000000 Business and Hustlers Opportunities	612,498,302	252,028,540	195,926,067	447,954,607	164,543,695
5337000000 INCLUSIVITY PUBLIC PARTICIPATION, & CITIZEN ENGAGEMENT	1,653,705,565	34,685,956	298,405,304	333,091,260	1,320,614,305
5338000000 NAIROBI REVENUE AUTHORITY	450,000,000	52,946,286	38,991,477	91,937,763	358,062,237
TOTAL	28,315,598,651	10,350,153,648	8,154,391,799	18,504,545,447	9,811,053,204

Development Budget Absorption Per Sector

VOTE	Approved Estimates		Actual Payments			Variance	
	A	B	July-Dec B	Jan-Mar C	Total D=(B+C)	E	E
5311000000 COUNTY PUBLIC SERVICE BOARD	10,000,000	-	-	-	-	10,000,000	
5314000000 FINANCE & ECONOMIC PLANNING	800,000,000	-	-	298,770,055	298,770,055	501,229,945	
5320000000 PUBLIC SERVICE MANAGEMENT	30,000,000	-	-	-	-	30,000,000	
5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	123,960,000	-	-	-	-	123,960,000	
5322000000 COUNTY ASSEMBLY	1,215,000,000	-	-	-	-	1,215,000,000	
5323000000 ENVIRONMENT, WATER, ENERGY & NATURAL RESOURCES	421,040,000	-	-	65,304,000	65,304,000	355,736,000	
5325000000 WARD DEVELOPMENT FUND	1,955,000,000	-	-	-	-	1,955,000,000	
5326000000 EMERGENCY FUND	-	-	-	-	-	-	
5327000000 LIQUOR BOARD	70,000,000	3,543,650	-	9,734,235	13,277,885	56,722,115	
5329000000 BOROUGH AND PUBLIC ADMINISTRATION	1,186,000,000	-	-	24,525,925	24,525,925	1,161,474,075	
5330000000 COUNTY ATTORNEY	15,000,000	-	-	-	-	15,000,000	
5331000000 INNOVATION AND DIGITAL ECONOMY	200,000,000	-	-	-	-	200,000,000	
5332000000 HEALTH WELLNESS & NUTRITION	1,129,000,000	-	-	-	-	1,129,000,000	
5333000000 BUILT ENVIRONMENT & URBAN PLANNING	625,000,000	-	-	-	-	625,000,000	
5334000000 MOBILITY AND WORKS	3,300,269,460	227,967,901	-	301,469,288	529,437,189	2,770,832,271	
5335000000 TALENT SKILLS DEVT & CARE	829,383,024	34,533,882	-	88,132,964	122,666,846	706,716,178	
5336000000 Business and Hustlers Opportunities	1,445,000,000	-	-	2,095,900	2,095,900	1,442,904,100	
5337000000 INCLUSIVITY PUBLIC PARTICIPATION & CITIZEN ENGAGEMENT	560,000,000	198,995,725	-	-	198,995,725	361,004,275	
5338000000 NAIROBI REVENUE AUTHORITY	100,000,000	-	-	-	-	100,000,000	
TOTAL	14,014,652,484	465,041,158	10,815,194,806	790,032,367	1,255,073,524	12,759,578,960	
TOTAL	42,330,251,135			8,944,424,166	19,759,618,972	22,570,632,163	

BUDGET PERFORMANCE BY PROGRAM AND SUB-PROGRAMME

The table below gives a summary of approved budget allocation, expenditure and absorption rate by departments in the 3rd Quarter of FY 2023/24

Vote	Programme	Sub-Programme	Delivery Unit	Approved Estimates FY 2023/24 (Kshs.)		Actual Expenditure (Kshs.)		Variance (Kshs.) C=A-B	Absorption Rate (%) D=B/A*100	Remarks		
				Recurrent	Development	A. Total	Recurrent Actual Payment				Development Actual Payment	B. Total
531100000 COUNTY PUBLIC SERVICE BOARD	0701010 SP.1.1 General Administration Planning and Support Services	5311000100 County Public Service Board		127,315,242	10,000,000	137,315,242	60,562,924	76,752,318	44			
		Total 531100000 COUNTY PUBLIC SERVICE BOARD		127,315,242	10,000,000	137,315,242	60,562,924	76,752,318	44			
531400000 FINANCE & ECONOMIC PLANNING	070105310 Public Financial Management	5314000600 Asset Management Department		217,500,000		217,500,000	77,680,986	139,819,014	36			
		5314000200 Accounting Department		213,000,000	25,000,000	238,000,000	46,156,671	186,843,329	21			
		5314001200 Debt Management		576,000,000	775,000,000	1,351,000,000	238,346,855	818,653,145	39			
		5314000600 Procurement		128,318,757		128,318,757	90,455,096	37,863,661	70			
		5314000100 Headquarters		975,044,718		975,044,718	887,340,483	87,704,235	91			
		5314000300 Budget & Expenditure Department: 531400100 County Coordination and mgmt		133,499,947		133,499,947	61,933,248	71,566,699	46			
		5314000700 Economic Planning Formulation and Management		175,000,000		175,000,000	49,738,929	125,261,071	28			
		Total 531400000 FINANCE & ECONOMIC PLANNING		2,418,383,422	800,000,000	3,218,383,422	1,451,652,268	1,766,731,154	1,467,941,069	54	299,770,055	
		532000000 PUBLIC SERVICE MANAGEMENT	070105310 General Administrative Services	5320000400 PSM Administration Support Services		522,797,530		522,797,530	389,320,122	133,477,408	74	
				5320000200 Human Resource Management (HRM)		1,599,470,762		1,599,470,762	1,478,354,000	121,116,762	92	
532000000 PUBLIC SERVICE MANAGEMENT	070105310 Sp. 29.2 Human Resource Development	5320000300 Human Resource Development (HRD)		87,172,507	30,000,000	117,172,507	7,880,500	109,292,007	7			
		Total 532000000 PUBLIC SERVICE MANAGEMENT		2,209,440,799	30,000,000	2,239,440,799	1,875,554,622	363,886,177	84			
016005310 P.6 General Administration Planning and Support Services	016015310 Sp.6.1 Administration, Planning & Support Services	5321000100 Headquarters		186,450,937	18,960,000	205,410,937	107,983,285	97,427,652	52			
		5321000900 Agriculture Committees Development Support Project		2,551,000		2,551,000		2,551,000	-			
532100000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	011905310 P.19 Urban Agriculture Promotion & Regulation	5321000800 Agricultural Development Support Project		5,507,770		5,507,770	3,000,000	2,507,770	54			
		5321000200 Agriculture Department		9,093,928	21,000,000	30,093,928	767,860	29,326,068	3			
0116005310 P.10:Animal Health, Safety and Quality Assurance	0116015310 sp. 10.1 Animal Research, Diseases, Pest Control & Quality Assurance	5321000500 Fisheries Department		7,300,130	20,000,000	27,300,130	684,660	26,615,470	3			
		5321000300 Livestock Production Department		7,392,192	20,000,000	27,392,192	1,263,910	26,128,282	5			
0117005310 P.11:Afforestation Systems and Surveillance	0117015310 sp. 11.1 Forestry Services	5321000400 Veterinary Services Department		8,171,991	20,000,000	28,171,991	1,086,825	27,085,166	4			
		5321000700 Forestry Department		58,000,000	10,000,000	68,000,000	40,291,800	27,708,200	59			
0118005310 P.18:Food Systems and Surveillance	0118015310 Sp. 18.1: Food Systems and Surveillance Services	5321000600 Food Systems		7,441,114	14,000,000	21,441,114	675,400	20,765,714	3			

Vote	Programme	Sub-Programme	Delivery Unit	Approved Estimates FY 2023/24 (Kshs.)			Actual Expenditure (Kshs.)			Variance (Kshs.)	Absorption Rate (%)	Remarks	
				Recurrent	Development	A. Total	Recurrent Actual Payment	Development Actual Payment	B. Total				C=A-B
5323000000 ENVIRONMENT, WATER ENERGY & NATURAL RESOURCES	1001005310 P1 General Administration & Support Services	Total 5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES & FORESTRY	293,909,062	123,960,000	417,869,062	155,753,740	-	262,115,322	182			
				1,095,039,622	-	1,095,039,622	954,590,662	-	954,590,662	141,448,940	87		
				30,000,000	-	30,000,000	-	-	30,000,000	-	-	-	
				1,100,000,000	206,040,000	1,306,040,000	959,259,022	65,304,000	1,024,563,022	281,476,978	78		
				20,000,000	-	20,000,000	1,000,000	-	1,000,000	19,000,000	5		
				100,000,000	215,000,000	315,000,000	14,829,347	-	14,829,347	300,170,653	5		
				42,000,000	-	42,000,000	-	-	42,000,000	-	-	-	
				2,388,039,622	421,040,000	2,809,079,622	1,929,679,051	65,304,000	1,994,983,051	814,096,571	71	65,304,000	
				92,375,466	1,955,000,000	2,047,375,466	391,3015	-	3,913,015	2,043,462,451	0		
				92,375,466	1,955,000,000	2,047,375,466	3,913,015	-	3,913,015	2,043,462,451	0		
5326000000 EMERGENCY DEVELOPMENT PROGRAMMES	0718015310 P8 Ward Development	Total 5325000000 WARD DEVELOPMENT FUND	5325000000 WARD DEVELOPMENT PROGRAMMES	200,000,000	-	200,000,000	200,000,000	-	-	100			
				200,000,000	-	200,000,000	200,000,000	-	200,000,000	-	-	100	
				335,031,862	491,000,000	826,031,862	210,776,341	10,234,738	221,011,079	605,020,783	27		
				11,511,004	20,000,000	31,511,004	1,980,870	-	1,980,870	29,530,134	6		
				5,348,942	-	5,348,942	628,700	-	628,700	4,720,242	12		
				1,124,914,947	400,000,000	1,524,914,947	815,699,391	14,291,187	830,190,578	694,724,369	54		
				289,589,837	-	289,589,837	156,683,815	-	156,683,815	132,906,022	54		
				12,984,171	-	12,984,171	933,000	-	933,000	12,051,171	7		
				8,197,171	-	8,197,171	348,000	-	348,000	7,849,171	4		
				166,906,726	-	166,906,726	34,709,849	-	34,709,849	132,196,877	21		
R5328 BOROUGH AND PUBLIC ADMINISTRATION	072005310 P32 Coordination of executive services	Total 5329000000 EXECUTIVE MANAGEMENT SERVICES	5329000000 EXECUTIVE MANAGEMENT SERVICES	30,454,686	-	30,454,686	774,000	-	29,720,686	3			
				22,836,895	-	22,836,895	365,515	-	22,471,380	465,515	2		
				87,564,522	-	87,564,522	1,599,700	-	1,599,700	85,964,822	2		
				1,883,318,724	105,000,000	1,988,318,724	1,427,220,536	-	1,427,220,536	561,098,188	72		
				66,921,747	-	66,921,747	33,545,768	-	33,545,768	33,375,979	50		
				288,083,045	120,000,000	408,083,045	192,836,028	-	192,836,028	215,247,017	47		
				4,805,969	-	4,805,969	161,800	-	161,800	4,644,169	3		
				1,124,914,947	-	1,124,914,947	815,699,391	-	815,699,391	309,215,556	72		
				8,197,171	-	8,197,171	348,000	-	348,000	7,849,171	4		
				166,906,726	-	166,906,726	34,709,849	-	34,709,849	132,196,877	21		
072005310 P23 Performance Management and Public Service Delivery	072005310 P23 Performance Management and Public Service Delivery	Total 5329000000 EXECUTIVE MANAGEMENT SERVICES	5329000000 EXECUTIVE MANAGEMENT SERVICES	30,454,686	-	30,454,686	774,000	-	29,720,686	3			
				22,836,895	-	22,836,895	365,515	-	22,471,380	465,515	2		
				87,564,522	-	87,564,522	1,599,700	-	1,599,700	85,964,822	2		
				1,883,318,724	105,000,000	1,988,318,724	1,427,220,536	-	1,427,220,536	561,098,188	72		
				66,921,747	-	66,921,747	33,545,768	-	33,545,768	33,375,979	50		
				288,083,045	120,000,000	408,083,045	192,836,028	-	192,836,028	215,247,017	47		
				4,805,969	-	4,805,969	161,800	-	161,800	4,644,169	3		
				1,124,914,947	-	1,124,914,947	815,699,391	-	815,699,391	309,215,556	72		
				8,197,171	-	8,197,171	348,000	-	348,000	7,849,171	4		
				166,906,726	-	166,906,726	34,709,849	-	34,709,849	132,196,877	21		
0726005310 P26 Disaster Management & Coordination	0726005310 P26 Disaster Management & Coordination	Total 5329000000 EXECUTIVE MANAGEMENT SERVICES	5329000000 EXECUTIVE MANAGEMENT SERVICES	30,454,686	-	30,454,686	774,000	-	29,720,686	3			
				22,836,895	-	22,836,895	365,515	-	22,471,380	465,515	2		
				87,564,522	-	87,564,522	1,599,700	-	1,599,700	85,964,822	2		
				1,883,318,724	105,000,000	1,988,318,724	1,427,220,536	-	1,427,220,536	561,098,188	72		
				66,921,747	-	66,921,747	33,545,768	-	33,545,768	33,375,979	50		
				288,083,045	120,000,000	408,083,045	192,836,028	-	192,836,028	215,247,017	47		
				4,805,969	-	4,805,969	161,800	-	161,800	4,644,169	3		
				1,124,914,947	-	1,124,914,947	815,699,391	-	815,699,391	309,215,556	72		
				8,197,171	-	8,197,171	348,000	-	348,000	7,849,171	4		
				166,906,726	-	166,906,726	34,709,849	-	34,709,849	132,196,877	21		

Vote	Programme	Sub-Programme	Delivery Unit	Approved Estimates FY 2023/24 (Kshs.)			Actual Expenditure (Kshs.)			Variance (Kshs.)	Absorption Rate (%) D=BA/100	Remarks
				Recurrent	Development	A. Total	Recurrent Actual Payment	Development Actual Payment	B. Total			
R5330 OFFICE OF COUNTY ATTORNEY	0726045310 P 26.4 Disaster Risk Reduction	0726045310 P 26.4 Disaster Risk Reduction	Disaster Risk Reduction	2,093,913	45,000,000	47,093,913	492,800	492,800	46,601,113	1		
				59,641,013	5,000,000	64,641,013	41,038,044	41,038,044	23,602,969	40		
				4,437,245,194	1,186,000,000	5,623,245,194	2,919,994,155	24,525,925	2,944,520,081	2,678,725,113	52	
				252,622,287	15,000,000	267,622,287	92,026,280	-	92,026,280	175,596,007	34	
				252,622,287	15,000,000	267,622,287	92,026,280	-	92,026,280	175,596,007	34	
				98,443,659	-	98,443,659	67,448,184	-	67,448,184	30,995,475	69	
				18,745,000	-	18,745,000	790,500	-	790,500	17,954,500	4	
				11,000,000	-	11,000,000	-	-	-	11,000,000	-	
				10,275,000	-	10,275,000	110,800	-	110,800	10,164,200	1	
				40,000,000	200,000,000	240,000,000	2,401,700	-	2,401,700	237,598,300	1	
R5331 INNOVATION & DIGITAL ECONOMY	0217015310 SP17.1 Digital Economy	0217015310 SP17.1 Digital Economy	Digital Economy	6,715,000	-	6,715,000	-	-	-	-		
				43,585,000	-	43,585,000	20,330,601	-	20,330,601	23,254,399	47	
				228,763,659	200,000,000	428,763,659	91,081,785	-	91,081,785	330,986,874	21	
				1,000,000	-	1,000,000	98,400	-	98,400	901,600	10	
				900,000	-	900,000	127,500	-	127,500	772,500	14	
				900,000	-	900,000	-	-	-	900,000	-	
				10,000,000	-	10,000,000	657,800	-	657,800	9,342,200	7	
				10,000,000	45,000,000	55,000,000	1,987,000	-	1,987,000	53,013,000	4	
				15,000,000	69,000,000	84,000,000	-	-	-	84,000,000	-	
				7,200,000	73,000,000	80,200,000	-	-	-	80,200,000	-	
R5332 HEALTH, WELLNESS AND NUTRITION	0405015310 P5 Public Health	0405015310 P5 Public Health	Health	5,000,000	100,000,000	105,000,000	-	-	105,000,000	-		
				6,800,000	70,000,000	76,800,000	-	-	-	76,800,000	-	
				6,000,000	190,000,000	196,000,000	-	-	-	196,000,000	-	
				5,000,000	5,000,000	10,000,000	-	-	-	10,000,000	-	
				2,200,000	42,000,000	44,200,000	-	-	-	44,200,000	-	
				31,165,000	77,000,000	108,165,000	206,400	-	206,400	107,958,600	10	
				72,228,250	433,000,000	505,228,250	-	-	-	505,228,250	-	
				5,655,000	30,000,000	35,655,000	-	-	-	35,655,000	-	
				400,000,000	-	400,000,000	53,493,648	-	53,493,648	346,506,352	13	

Vote	Programme	Sub-Programme	Delivery Unit	Approved Estimates FY 2023/24 (Kshs.)		Actual Expenditure (Kshs.)		Variance (Kshs.)	Absorption Rate (%) D=B/A*100	Remarks		
				Recurrent	Development	A. Total	Recurrent Actual Payment				Development Actual Payment	B. Total
RS333 BUILT ENVIRONMENT & URBAN PLANNING	040705310 P7 medical services	0407015310 Spr7.1 Primary Health Care	5332001900 Primary Health Care	22,635,000		22,635,000	1,910,800	20,724,200	8			
		0407025310 Spr7.2 Nairobi Medical Insurance	5332002000 Nairobi Medical Insurance	50,000,000		50,000,000	-	50,000,000	-			
		0407035310 Spr7.3 Reproductive Health & Maternal Health (RMNCAH)	5332021000 Reproductive Health, Maternal Health (RMNCAH)	7,765,000		7,765,000	335,400	7,429,600	4			
		0407045310 Spr7.4 Clinical Services	5332002200 Clinical Services	5,700,000		5,700,000	1,515,400	4,184,600	27			
		0407055310 Spr7.5 Research, Quality assurance & standards unit	5332002300 Non-communicable diseases	4,900,000		4,900,000	-	4,900,000	-			
		0408005310 P8 Wellness and Nutrition	5332002400 Health Research	4,000,000		4,000,000	-	4,000,000	-			
		0404015310 General administration, planning and support services	5332002500 Nutrition Program Promotion	12,250,000		12,250,000	105,700	12,144,300	1			
		0408025310 Sp8.2 Wellness	5332002600 Wellness	9,000,000		9,000,000	52,850	8,947,150	1			
		0404015310 Sp4.1 Administration/Human Resource for Health	5332002800 Health, Wellness & Nutrition Headquarters	6,376,005,086		6,376,005,086	5,030,095,851	1,345,909,235	79			
				5332000000 HEALTH WELLNESS & NUTRITION	5332000000 HEALTH WELLNESS & NUTRITION	7,071,303,336	1,129,000,000	8,200,303,336	5,090,566,749	3,109,736,587	62	
RS334 MOBILITY AND WORKS	0216005310 P16:General Administration, Planning And Support Services	0106015310 Sp 6.1 Administration, Planning & Support Services	5333000100 Built Environment and Planning Headquarters	367,120,278		367,120,278	270,252,751	96,867,527	74			
		0121015310 P21 Urban Development & Planning	5333000200 Urban Planning Compliance & Enforcement	26,000,000	45,000,000	71,000,000	661,600	70,338,400	1			
		0115015310 P 9:Land management	5333000500 Land Survey, GIS and Mapping Services	26,000,000		26,000,000	4,501,800	21,498,200	17			
		0123005310 P23 Housing Development and Building Services	5333000700 Urban Renewal and Housing Hq	20,000,000	580,000,000	600,000,000	1,629,000	598,371,000	0			
				0123025310 Sp23.2 Building services	5333000900 Building Services Department	10,000,000		10,000,000	-	10,000,000	-	
				5333000000 BUILT ENVIRONMENT & URBAN PLANNING	5333000000 BUILT ENVIRONMENT & URBAN PLANNING	448,120,278	625,000,000	1,074,120,278	277,045,151	797,075,127	26	
				5334000101 Mobility and Works Headquarters	5334000100 Mobility and Works Headquarters	914,650,962		914,650,962	634,570,153	280,080,809	69	
				5334000201 Roads	5334000200 Roads	15,200,000	2,269,184,460	2,284,384,460	407,659,169	1,876,725,271	18	
				5334000301 Electrical	5334000300 Electrical	6,000,000	400,000,000	406,000,000	83,790,000	322,210,000	21	
				5334000401 Building Works	5334000400 Building Works	3,160,000	8,000,000	11,160,000	400,000	10,760,000	4	
RS335 TALENT SKILLS DEVT & CARE	0220005310 P20 Mobility services	0220015310 Sp20.1 Transportation Management Services 668,735,000	5334000500 Transport	154,700,000	488,735,000	643,435,000	105,071,620	505,363,380	21			
		0220025310 Sp20.2 Carage/Transportation	5334000601 Carage/Transportation	7,000,000	134,350,000	141,350,000	-	136,352,000	4			
			5334000000 MOBILITY AND WORKS	5334000000 MOBILITY AND WORKS	1,100,720,962	3,300,269,460	4,400,990,422	740,041,773	3,131,511,460	29	529,437,189	
			0508025310 sp 8.2 General Administration & Support Services	5335000100 Education Headquarters	1,752,420,205		1,752,420,205	994,304,538	758,115,667	57		
			0509025310 sp 9.2 Early Childhood Development Centres	5335000200 Early Childhood Development Centers	100,000,000	130,950,000	230,950,000	100,000,000	130,950,000	43		
			0509035310 sp 9.3 Technical and Vocational Training	5335000300 Vocational Training	5,500,000	38,933,024	44,433,024	1,037,800	43,395,224	2		
			0509015310 sp 9.1 Quality Assurance and Co-curriculum	5335000400 Advisory	400,000		400,000	-	400,000	-		
					400,000		400,000	-	400,000	-		

Vote	Programme	Sub-Programme	Delivery Unit	Approved Estimates FY 2023/24 (Kshs.)			Actual Expenditure (Kshs.)			Variance (Kshs.)	Absorption Rate (%) D= B/A-100	Remarks
				Recurrent	Development	A. Total	Recurrent Actual Payment	Development Actual Payment	B. Total			
RS338 BUSINESS & HUSTLER OPPORTUNITIES	0902005310 2.1 Social Services	0902015310 General Administration & Support Services 0902025310 Sp 2.2 Gender and Community Empowerment 0902065310 Sp 2.5 Social welfare and care for the Aged 0902085310 Sp 2.8 Rescue and Rehabilitation of Children Services 0903015310 Sp3.1 Control of Drugs and Pornography 0903025310 Sp3.2 General Administration & support Services 0903035310 Sp3.3 Youth Empowerment and Promotion 0903045310 Sp3.4 Recreational Services 0903055310 Sp3.5 Development and promotion of sports 0903065310 Sp3.6 Promotion of Library and Information Services 5335000000 TALENT SKILLS DEVT & CARE 5336000100 Business & Hustler Opportunities Headquarters 5336000200 Co-operative Development 5336000300 Co-operative Audit 5336000401 Markets Department Headquarters 5336000700 Trade Development Department 5336000500 Weights & Measures Services 5336000601 Trade Licensing 0313045310 sp 13.4 Betting & Gaming Services 25,000,000; 0316026310 P16.2 Betting & Gaming Services 29,000,000 0316015310 P16.1 Micro, Small and Medium Enterprises development OPPORTUNITIES	5335000500 Social Services Headquarters 5335000600 Community Development 5335000700 Family Welfare 5335000800 Children Services 5335000900 Control of Drugs and Pornography 5335001000 Youth, Talent & Sport 5335001100 Youth Affairs 5335001200 Recreation Services 5335001300 Sports 5335001400 Library Services 5335000000 TALENT SKILLS DEVT & CARE 5336000100 Business & Hustler Opportunities Headquarters 5336000200 Co-operative Development 5336000300 Co-operative Audit 5336000401 Markets Department headquarters 5336000700 Trade Development Department 5336000500 Weights & Measures Services 5336000600 Trade Licensing 5336000900 Betting & Gaming Department 5336000600 Micro, Small and Medium Enterprises Development 5336000000 BUSINESS & HUSTLER OPPORTUNITIES 5337000100 Inclusivity Public participation & Citizen Engagement Headquarters 5337000200 Public Communications 5337000300 Public participation & Citizen Engagement 5337000400 Customer Care Services 5337000500 City Culture, Arts and Tourism 5337000600 School Feeding 5337000700 Gender Mainstreaming & PIDWD	122,348,766	110,201,354	122,348,766	110,201,354	12,147,412	50			
				2,750,000	-	2,750,000	-	2,750,000	-			
				6,050,000	357,600	6,050,000	357,600	5,692,400	6			
				5,000,000	-	15,000,000	-	15,000,000	-			
				3,950,000	-	3,950,000	-	3,950,000	-			
				47,185,185	27,551,705	47,185,185	27,551,705	19,633,480	48			
				6,000,000	392,000	6,000,000	392,000	5,608,000	7			
				4,000,000	-	104,000,000	-	104,000,000	-			
				28,000,000	5,150,895	573,000,000	5,150,895	122,666,846	22			
				2,000,000	4,500,000	6,500,000	-	6,500,000	-			
				2,085,604,156	829,383,024	2,914,987,180	1,238,995,891	1,22,666,846	47	122,666,846		
				472,498,302	-	472,498,302	438,997,687	33,500,615	43			
				18,500,000	-	18,500,000	1,533,900	16,966,100	8			
				11,500,000	-	11,500,000	617,400	10,882,600	5			
				15,000,000	991,000,000	1,006,000,000	972,900	1,005,027,100	0			
15,000,000	260,000,000	275,000,000	342,300	272,561,800	1							
6,000,000	30,000,000	36,000,000	-	36,000,000	-							
9,000,000	35,000,000	44,000,000	951,800	43,048,200	2							
25,000,000	29,000,000	54,000,000	1,842,220	52,157,780	3							
40,000,000	100,000,000	140,000,000	2,696,400	137,303,600	2							
612,498,302	1,445,000,000	2,057,498,302	447,954,607	1,607,447,795	22	2,095,900						
99,455,565	40,000,000	139,455,565	81,022,392	58,433,173	58							
33,000,000	33,000,000	33,000,000	361,200	32,638,800	1							
34,945,000	34,945,000	34,945,000	1,983,900	32,961,100	6							
32,555,000	793,500	32,555,000	793,500	31,761,500	2							
130,000,000	4,807,100	130,000,000	4,807,100	125,192,900	4							
1,223,750,000	500,000,000	1,723,750,000	240,703,668	1,98,955,725	26							
100,000,000	20,000,000	120,000,000	3,419,300	116,580,700	3							

Vote	Programme	Sub-Programme	Delivery Unit	Approved Estimates FY 2023/24 (Kshs.)			Actual Expenditure (Kshs.)			Variance (Kshs.) C=A-B	Absorption Rate (%) D=B/A*100	Remarks
				Recurrent	Development	A. Total	Recurrent Actual Payment	Development Actual Payment	B. Total			
R5338 NAIROBI REVENUE AUTHORITY	0735005310 P35 Nairobi Revenue Authority	5337000000 INCLUSIVITY PUBLIC PARTICIPATION & CITIZEN ENGAGEMENT	5337000000 INCLUSIVITY PUBLIC PARTICIPATION & CITIZEN ENGAGEMENT	1,655,705,565	560,000,000	2,213,705,565	333,091,260	198,995,725	1,661,618,560	24	198,995,725	
		0735015310 Sp.35.1 Nairobi Revenue Authority Services	5338000100 Nairobi Revenue Authority	450,000,000	100,000,000	550,000,000	91,937,763		458,062,237	17		
		5338000000 NAIROBI REVENUE AUTHORITY	5338000000 NAIROBI REVENUE AUTHORITY	450,000,000	100,000,000	550,000,000	91,937,763		458,062,237	17		
		0313005310 P.13 Licensing and Fair Trade Practices	5327000200 Liquor Board and Sub-Committees	220,571,299	70,000,000	290,571,299	138,584,763	13,277,885	138,709,651	52		
		R5327 LIQUOR LICENSING BOARD	5327000000 LIQUOR LICENSING BOARD	220,571,299	70,000,000	290,571,299	138,584,763	13,277,885	138,709,651	52		
		0730015310 Sp.30.1 Legislation and Representation; 0730025310 Sp.30.2 Oversight; 0730035310 Sp.30.3 General Administration and Support Services	R5322 COUNTY ASSEMBLY	2,024,000,000	1,215,000,000	3,239,000,000	1,366,109,649		1,872,890,351	42		
COUNTY ASSEMBLY	0730005310 P30:Legislation, Oversight and Representation	R5322 COUNTY ASSEMBLY	R5322 COUNTY ASSEMBLY	2,024,000,000	1,215,000,000	3,239,000,000	1,366,109,649		1,872,890,351	42		
		Total Voted Expenditure ... KShs.	Total Voted Expenditure ... KShs.	28,315,598,651	14,014,652,484	42,330,251,135	18,504,545,447	1,255,073,524	22,563,917,164	47		

VOTE R531000000 NAIROBI CITY COUNTY

OWN SOURCE REVENUE ARREAS

REPORT AS AT 31ST MARCH 2024

No	Revenue Stream	Arrears as at 30th JUNE 2023 (Kshs)	Interest and Penalties on arrears (Kshs)	Waiver (kshs)	Arrears paid in the Financial year (Kshs)	OSR Arrears as at 31st December 2023 (Kshs)
		A	B	C	D	E=(A+B-C)-D
			Monthly Debt(June- Dec23)			
1	SUNDRY DEBTORS	860,063,437		N/A		860,063,437
2	RENTAL HOUSES-EOTE	162,668,356	136,262,400	N/A	74,075,400	224,855,356
3	RENTAL HOUSES- EASTLANDS	355,684,458	120,656,400	N/A	72,227,264	404,113,594
4	RENTAL MARKET STALLS/TPS	95,114,719.00	75,999,999	N/A	27,362,325	143,752,393
5	LAND RATES	1,367,601,363,158		N/A	233,263,278	1,367,601,363,158
6	LOADING ZONES- PRIVATE	16,740,000		N/A		16,740,000
7	LOADING ZONES-GOK	813,920,000		N/A		813,920,000
8	OA& BILLBOARDS	378,782,982		N/A		378,782,982
9	SINGLE BUSINESS PERMITS	396,366,900		N/A		396,366,900
10	OUTSTANDING IMPRESTS	-		N/A		-
11	WAY LEAVES	143,919,190		N/A		143,919,190
12	KPLC	-				-
	TOTAL	1,370,824,623,200	332,918,799	0	406,928,267	1,370,983,877,010

