



*Paper laid on the
table of the Assembly
by the Leader of
Majority Hon. J. Hassen
on Thu. 3/5/2018*

*AAOmpf
DLK
3/5/18*

NAIROBI CITY COUNTY GOVERNMENT

CONSOLIDATED REPORTS AND FINANCIAL STATEMENTS

**FOR THE QUARTER ENDED
MARCH 31, 2018**

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

NAIROBI CITY COUNTY GOVERNMENT
 Reports and Financial Statements
 For the Quarter ended
 March 31, 2018

Table of Contents	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	2
II. FORWARD BY THE CEC.....	4
III. STATEMENT OF MANAGEMENT RESPONSIBILITIES	5
I. STATEMENT OF RECEIPTS AND PAYMENTS	6
II. STATEMENT OF ASSETS.....	8
III. STATEMENT OF CASH FLOWS	9
IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	11
V. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT	14
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT	17
VII. COUNTY OWN GENERATED REVENUE STATEMENT	20
VIII. SIGNIFICANT ACCOUNTING POLICIES.....	22
IX. NOTES TO THE FINANCIAL STATEMENTS	26
13B. CASH IN HAND	37
RELATED PARTY DISCLOSURES.....	40

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

I. 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 Nairobi City County Government day-to-day management is under the following key organs:

- Governor;
- Deputy Governor; and
- County Executive Committee members;

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 31st March, 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC Member	Veska Kangogo / Danvas Makori
2.	Chief Officer	Ekaya Alumasi
3.	HOCT- Acct.	Stephen Mutua
4.	HOCT-Budget	James Ngunjiri
5.	HOCT-Revenue	Agnes Kisaka
6.	Clerk of NCCA	Jacob Ngwele
7.	Principal Accountant NCCA	Philomena Nzuki

(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 established the audit committee which will strengthen the independence and the processes around internal auditing.

(e) Entity Headquarters

P.O. Box 30037
City Hall Building
City Hall way
Nairobi, KENYA

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

(f) Entity Contacts

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

(g) Entity Bankers

- | | | | |
|----|---|----|---|
| 1. | Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya | 2. | Kenya Commercial Bank
Moi Avenue Branch
P.O Box 30081-00100
Nairobi, Kenya |
| 3. | Equity Bank
Equity Centre Branch
P.O Box 75104-00200
Nairobi, Kenya | 4. | Co-operative Bank
City Hall Branch
P.O. Box 44805-00100
Nairobi. |
| 5. | National Bank
Kenyatta Avenue Branch
P.O Box 3
Nairobi. | 6. | Chase Bank
City Centre Branch
P.O Box
Nairobi. |

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

II. FORWARD BY THE CEC

The Reports and Financial Statements for the quarter have been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. These financial statements are for the 3 months period ended 31st March 2018.

These financial statements are for the Consolidated County for the 3rd Quarter ending on 31st, March 2018.

The County did relatively well in revenue collection. The County's new revenue collection strategy paid off with a total of Kshs. 4.5B being realised in the period ending 31st March, 2018. However, the large debt portfolio inherited from the defunct City Council of Nairobi continues to be a big impediment in the full realisation of the budget objectives.

During this period, the County continued with the process of improving financial management through;

- (I) Making all payments via National Treasury prescribed Integrated Financial Management Information System (IFMIS).
- (II) Sweeping of all revenue to Central Bank of Kenya on a daily basis.
- (III) Automation of revenue collection (where 85 new revenue streams were automated).
- (IV) Payment of all employee emoluments to avoid accumulation of statutory debts.
- (V) Seeking approval from the Controller of Budgets before making any payments.

The County intends to continue implementing systems at all levels and continuously improve on budget execution and monitoring.

It is also worth noting that H.E the Governor has established a Pending Bills Committee via gazette notice no.2101 of 2018 which is mandated inter-alia to advice County Government on how best to manage the perennial pending bills problem.



Mr. Charles Kerich
County Executive Committee Member- Finance and Economic Planning

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts 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 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 financial year ending on June 30, 2018. 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 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 is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during 3rd Quarter of the financial year ending on June 30, 2018, 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 its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance 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 year under audit 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 _____ 2018.



County Executive Committee member – Finance

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep	Dec	Mar	Jun	Cumulative
		Q1	Q2	Q3	Q4	Amount
		Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1	2,878,140,000	3,914,579,120	3,452,519,120		10,245,238,240
Transfers from National Government Entities	2	325,607,500				325,607,500
Proceeds from Foreign Grants / Development Partners	3		-	67,009,120		67,009,120
Proceeds from Domestic Borrowings						-
Proceeds from Foreign Borrowings						-
Proceeds from Sale of Assets						-
Conditional Additional Allocations to County Governments						-
Conditional Allocation to Level 5 Hospitals						-
Fuel Levy allocation						-
County Own Generated Revenues	4	1,483,153,474	1,916,322,260	4,572,493,059		7,971,968,793
Unspent Funds						-
						-
						-
TOTAL RECEIPTS		4,686,900,974	5,830,901,380	8,092,021,299	-	18,609,823,653
PAYMENTS						
Compensation of Employees	5	3,237,939,413	3,250,802,065	3,199,173,876		9,687,915,354
Use of goods and services	6	1,163,439,070	1,470,018,553	2,405,622,639		5,039,080,262
Interest payments						-
Subsidies						-
Transfers to Other Government Entities	7	250,000,000	352,417,852	369,492,000		971,909,852
Other grants and transfers	8					-

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

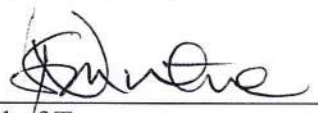
Social Security Benefits	9		-			-
Acquisition of Assets	10	5,900,000				5,900,000
Finance Costs	11	4,593,778	3,174,489	-		7,768,267
Repayment of principal on Domestic and Foreign borrowing	12		889,825,511	-		889,825,511
Other Payments						-
TOTAL PAYMENTS		4,661,872,261	5,966,238,470	5,974,288,515	-	16,602,399,246
SURPLUS/DEFICIT		25,028,713	-	2,117,732,784	-	2,007,424,407

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 _____ 2018 and signed by:

Chief Officer
Name:


Ekaya AG

Head of Treasury

Name: 
ICPAK Member Number:

12683

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

II. STATEMENT OF ASSETS

	Note	Sep	Dec	Mar	Comparative
		Q1	Q2	Q3	Period 2017
FINANCIAL ASSETS		Kshs	Kshs	Kshs	Kshs
Non –Financial Assets					55,016,385
Cash and Cash Equivalents					
Bank Balances	13A	(345,626,412)	459,069,969	1,523,485,956	(445,104,088)
Cash Balances	13B	29,854,631	-		29,854,631
					-
Total Cash and cash equivalents		(315,771,781)	459,069,969	1,523,485,956	(415,249,457)
					-
Accounts receivables – Outstanding Imprests	14	212,987,314	26,683,753	40,209,971	82,762,769
					-
TOTAL FINANCIAL ASSETS		(102,784,467)	485,753,722	1,563,695,927	(277,470,303)
					-
FINANCIAL LIABILITIES					-
					-
Accounts Payables – Deposits and retentions	15	(32,998,696)	(109,683,136)	(131,330,596)	9,693,566
NET FINANCIAL ASSETS		(69,785,772)	595,436,857	1,695,026,523	(267,776,737)
REPRESENTED BY					
Fund balance b/fwd	16	(94,814,485)	730,773,947	(422,706,261)	(1,127,550,424)
Prior Year adjustments					(35,597,407)
Surplus/Deficit for the year		25,028,713	(135,337,090)	2,117,732,784	895,371,095
NET FINANCIAL POSITION		(69,785,772)	595,436,857	1,695,026,523	(267,776,736)

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 _____ 2018 and signed by:

Chief Officer
Name: *Ekanja AG*

Head of Treasury
Name: *STEPHAN MURCIA*

ICPAK Member Number

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

III. STATEMENT OF CASH FLOWS

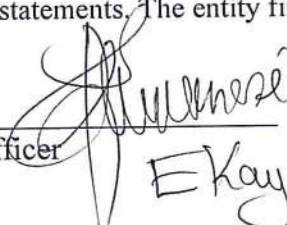
	Note	Sep	Dec	Mar	Comparative
		Q1	Q2	Q3	Period 2018
		Kshs	Kshs	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts from operating income					
Equitable Share (Exchequer releases)	1	2,878,140,000	3,914,579,120	3,452,519,120	10,245,238,240
Transfers from National Government Entities	2	325,607,500			325,607,500
Proceeds from Foreign Grants / Development Partners	3		0	67,009,120	67,009,120
Conditional Additional Allocation to County Governments					0
Conditional Allocation to Level 5 Hospitals					0
Fuel Levy allocation					0
County Own Generated Revenues	4	1,483,153,474	1,916,322,260	4,572,493,059	7,971,968,793
Unspent Funds					0
Payments for operating expenses					0
Compensation of Employees	5	(3,237,939,413)	(3,250,802,065)	(3,199,173,876)	(9,687,915,354)
Use of goods and services	6	(1,163,439,070)	(1,470,018,553)	(2,405,622,639)	(5,039,080,262)
Interest payments					0
Subsidies					0
Transfers to Other Government Entities	7	250,000,000	352,417,852	369,492,000	971,909,852
Other grants and transfers	8				0
Social Security Benefits					0
Finance Costs, including Loan Interest	10	(4,593,778)	(3,174,489)	0	(7,768,267)
Other Payments					0
					0
Adjusted for:					0
Adjustments during the year					0
					0
Net cash flows from operating activities		280,928,713	1,106,906,273	2,420,215,664	3,808,050,650
					0
CASHFLOW FROM INVESTING ACTIVITIES					0
Proceeds from Sale of Assets		-			0

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Acquisition of Assets	9	(5,900,000)	-	-	(5,900,000)
					0
Net cash flows from investing activities		(5,900,000)	-	-	(5,900,000)
					0
CASHFLOW FROM FINANCING ACTIVITIES					0
Proceeds from Domestic Borrowings			-		0
Proceeds from Foreign Borrowings			-		0
Repayment of principal on Domestic and Foreign borrowing	11		889,825,511	-	(889,825,511)
Net cash flow from financing activities					
NET INCREASE IN CASH AND CASH EQUIVALENT		275,028,713	217,080,762	2,420,215,664	2,912,325,139
Cash and cash equivalent at BEGINNING of the quarter		- 450,841,692	- 315,771,781	459,069,969	307,543,504
Cash and cash equivalent at END of the quarter		- 315,771,781	459,069,969	1,523,485,956	1,666,784,144
As per statement of assets		- 315,771,781	459,069,969	1,523,485,956	1,666,784,144


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 _____ 2018 and signed by:

Chief Officer
Name:


EKaya AG

Head of Treasury Accounting
Name:

ICPAK Member Number


STEPHAN RWUA
12683

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2017

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget Q3 2018 Kshs	Actual Q3 2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	3,850,500,000	3,452,519,120	397,980,880	11,551,500,000	10,245,238,240	
Transfers from National Government Entities	7,663,737	-	7,663,737	22,991,210	325,607,500	
Proceeds from Foreign Grants/Development Partners	21,142,817	67,009,120	(45,866,303)	63,428,452	67,009,120	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Conditional Additional Allocations to County Governments	-	-	-	-	-	
Conditional Allocation to Level 5 Hospitals	19,855,813	-	19,855,813	59,567,439	-	
Fuel Levy Allocation	138,436,382	-	138,436,382	415,309,145	-	
County Own Generated Revenues	4,307,366,190	4,572,493,059	(265,126,870)	12,922,098,569	7,971,968,793	
Unspent Funds	-	-	-	-	-	
TOTAL						

For the Quarter ended

March 31, 2018

	8,344,964,938	8,092,021,299	252,943,639	25,034,894,815	18,609,823,653
PAYMENTS					
Compensation of Employees	3,801,323,133	3,199,173,876	602,149,257	11,403,969,398	9,687,915,354
Use of goods and services	2,443,469,226	2,405,622,639	37,846,587	7,330,407,678	5,039,080,262
Interest payments	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	369,492,000	(369,492,000)	-	971,909,852
Other grants and transfers	13,225,000	-	13,225,000	39,675,000	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	2,091,347,573	-	2,091,347,573	6,274,042,719	389,877,626
Finance Costs	-	-	-	-	7,768,267
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	889,825,511
Other Payments	-	-	-	-	-
TOTAL	8,349,364,932	5,974,288,515	2,375,076,417	25,048,094,795	16,986,376,872
					-

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

The entity financial statements were approved on _____ 2018 and signed by:



Chief Officer
Name: Ekoyi AG



Head of Treasury Accounting
Name: Stephen Muta
ICPAK Member Number
12683

For the Quarter ended
March 31, 2018

V. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget Q3 2018	Actual Q3 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	3,850,500,000	3,452,519,120	397,980,880	11,551,500,000	10,245,238,240	1,306,261,760
Transfers from National Government Entities	7,663,737	-	7,663,737	22,991,210	325,607,500	(302,616,290)
Proceeds from Foreign Grants/Development Partners	21,142,817	67,009,120	(45,866,303)	63,428,452	67,009,120	(3,580,668)
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	19,855,813	-	19,855,813	59,567,439	-	59,567,439
Fuel Levy						

NAIROBI CITY COUNTY GOVERNMENT
 Consolidated Reports and Financial Statements


For the Quarter ended
 March 31, 2018

Allocation	138,436,382	-	138,436,382	415,309,145	-	415,309,145
KSDP Allocation	19,477,724					
County Own Generated Revenues	4,307,366,190	4,572,493,059	(265,126,870)	12,922,098,569	7,971,968,793	4,950,129,776
Unspent Funds		-	-	-	-	-
TOTAL	8,364,442,663	8,092,021,299	252,943,639	25,034,894,815	18,609,823,653	6,425,071,162
PAYMENTS						
Compensation of Employees	3,801,323,133	3,199,173,876	602,149,257	11,403,969,398	9,687,915,354	1,716,054,044
Use of goods and services	2,443,469,226	2,405,622,639	37,846,587	7,330,407,678	5,039,080,262	2,291,327,416
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	-	369,492,000	(369,492,000)	-	971,909,852	(971,909,852)
Other grants and transfers	13,225,000	-	13,225,000	39,675,000	-	39,675,000
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-	-
Finance Costs	-	-	-	-	7,768,267	(7,768,267)
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	889,825,511	(889,825,511)
Other Payments						


For the Quarter ended
March 31, 2018

	-	-	-	-	-
TOTAL	6,258,017,359	5,974,288,515	283,728,844	18,774,052,076	16,596,499,246
					2,177,552,830

The entity financial statements were approved on _____ 2018 and signed by:



 Chief Officer _____
 Name: **Eka Aji**



 Head of Treasury Accounts
 Name: **Stephen Murtah**
 ICPAK Member Number: **12653**

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Budget Q3 2018 Kshs	Actual Q3 2018 Kshs	Budget utilization difference Kshs	Budget cumulative to date Kshs	Actual cumulative to date Kshs	Budget utilization difference Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	-	-	-			-
Transfers from National Government Entities	-	-	-			-
Proceeds from Foreign Grants/Development Partners	-	-	-			-
Proceeds from Domestic Borrowings	-	-	-			-
Proceeds from Foreign Borrowings	-	-	-			-
Proceeds from Sale of Assets	-	-	-			-
Conditional Additional Allocations to County Governments	-	-	-			-
Conditional Allocation to Level 5 Hospitals	-	-	-			-
Fuel Levy Allocation	-	-	-			-
County Own Generated Revenues	-	-	-			-


For the Quarter ended
March 31, 2018

Unspent Funds	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	-	-
PAYMENTS	-	-	-	-	-	-	-	-
Compensation of Employees	-	-	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-	-	-
Interest payments	-	-	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-	-	-	-
Other grants and transfers	-	-	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-	-	-
Acquisition of Assets	2,091,347,573	-	2,091,347,573	6,274,042,719	389,877,626	5,884,165,093	-	-
Finance Costs	-	-	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-	-	-
TOTAL	2,091,347,573	-	2,091,347,573	6,274,042,719	389,877,626	5,884,165,093	-	-


The entity financial statements were approved on _____ 2018 and signed by:

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements

For the Quarter ended
March 31, 2018


EKAYJA AG

Chief Officer
Name:


Head of Treasury Accounts
Name: STEPHAN MUTUA
ICPAK Member Number
12683

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2017

VII. COUNTY OWN GENERATED REVENUE STATEMENT

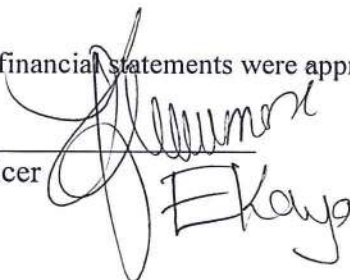
	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Interest Received	300,000	180,000	211,400	691,400	
Profits and Dividends				-	
Rents				-	
Other Property Income/Rates	118,226,780	77,960,020	1,227,838,099	1,424,024,899	
Sales of Market Establishments				-	
Receipts from Administrative Fees and Charges	27,402,384	18,518,899	21,895,835	67,817,118	
Receipts from Administrative Fees and Charges - Collected as AIA				-	
Receipts from Incidental Sales by Non-Market Establishments				-	
Receipts from Sales by Non-Market Establishments				-	
Receipts from Sale of Incidental Goods				-	
Current Grants from International NGOs paid through Exchequer				-	
Capital Grants from International NGOs paid through Exchequer				-	
Current Grants from International NGOs collected as AIA				-	
Capital Grants from International NGOs collected as AIA				-	
Other Voluntary Transfers for Current purposes				-	
Paid to Exchequer/CRF				-	
Business Permits / Cesses	127,040,015	379,806,695	1,119,091,435	1,625,938,145	1,772,705,925
Poll Rates				-	2,252,892,175
Plot Rents	14,197,669	28,408,739	123,135,266	165,741,674	61,625,706
Other Local Levies	52,574,496	65,378,681		117,953,177	407,037,640
Administrative Service Fees	14,501,359	68,710,264	280,122,202	363,333,825	156,027,794
Various Fees	421,114,880	317,521,751	594,203,520	1,332,840,151	1,065,506,338
Natural Resources Exploitation	10,548,655	9,710,437	12,950,177	33,209,269	53,560,128
Lease/Rental of Infrastructure Assets	794,164	721,240	316,414	1,831,818	
Other miscellaneous revenues	31,666,980	15,349,373	112,497,712	159,514,065	241,798,437
Insurance claims recovery				-	

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

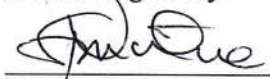
Transfers from reserve funds				-	
Donations				-	
Fund raising events				-	
Other revenues from fixed assets loans	4,837,662	22,525,719	51,432,235	78,795,616	26,101,288
Market/Trade Centre fees	22,772,743	20,147,668	31,876,674	74,797,085	103,600,897
Vehicle Parking Fees	399,762,155	394,547,310	633,424,509	1,427,733,974	2,025,471,174
Housing	130,677,750	138,238,456	156,721,422	425,637,628	578,528,131
Social Premise Use Charges	1,870,900	1,880,700	1,963,300	5,714,900	9,037,200
School Fees	1,091,200	833,300	33,450	1,957,950	4,160,310
Other Education Related Fees	52,400	140,100	85,000	277,500	102,000
Other Education Revenues	292,000	162,000	84,000	538,000	3,890,000
Public Health Services	49,731,150	47,055,700	105,736,980	202,523,830	309,082,734
Public Health Facilities Operations	2,724,054	2,022,150	3,079,600	7,825,804	17,560,218
Environment and Conservancy Administration	1,515,500	978,000	1,874,000	4,367,500	9,329,430
Slaughter Houses Administration				-	
Water Supply Administration				-	
Sewerage Administration				-	
Other Health and Sanitation Revenues	12,645,350	25,986,460	39,394,590	78,026,400	104,202,560
Technical Service Fees	36,813,228	21,247,400	54,525,239	112,585,867	983,799,181
External Service Fees				-	438,350,674
Fines Penalties and Forfeitures				-	29,000
Receipts from Voluntary transfers other than grants	-	-	-	-	-
Other Receipts Not Classified Elsewhere	-	37,419	-	37,419	308,831,535
TOTAL	1,483,153,474	1,658,068,481	4,572,493,059	7,713,715,014	10,933,230,475

The entity financial statements were approved on _____ 2018 and signed by:

Chief Officer
Name:


EKAYA AG.

2018 and signed by:


Head of Treasury Accounts
Name: STEPHEN MURUA
ICPAK Member Number

12683

VIII. SIGNIFICANT ACCOUNTING POLICIES

The principle 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 years 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 164 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.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

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.

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.

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 year 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 3rd Quarter of the year ending 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year 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 expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

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.

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

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.

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 *Nairobi City County* 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 *Nairobi City County* 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 year.

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.

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 year 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.

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 year arising from contracted goods or services during the year or in past years. 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 *Nairobi City County* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

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 for the period 1st July 2017 to 30 June 2018 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the *Nairobi City County's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

12. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

IX. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

	2017 - 2018
	Kshs
Total Exchequer Releases for quarter 1	2,878,140,000
Total Exchequer Releases for quarter 2	3,914,579,120
Total Exchequer Releases for quarter 3	3,452,519,120
Total Exchequer Releases for quarter 4	-
Total	10,245,238,240

2 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
Description	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities					
Transfer from Ministry of Health					
Leasing of medical equipment				-	
Free maternity healthcare				-	
Financing for level 5 hospitals				-	
Abolishment of user fees in health centers and dispensaries				-	
Transfer from Ministry of Transport and Infrastructure					
Rehabilitation of class C roads				-	
Nairobi Missing Link Roads and Non-Motorized Transport Facilities				-	
TOTAL				-	

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 PROCEEDS FROM FOREIGN GRANTS/ DEVELOPMENT PARTNERS

Name of Donor	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)			67,009,120	67,009,120	
TOTAL	-	-	67,009,120	67,009,120	-

4 COUNTY'S OWN REVENUE

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Interest Received	300,000	180,000	211,400	691,400	
Profits and Dividends				-	
Rents				-	
Other Property Income/Rates	118,226,780	77,960,020	1,227,838,099	1,424,024,899	
Sales of Market Establishments				-	
Receipts from Administrative Fees and Charges	27,402,384	18,518,899	21,895,835	67,817,118	
Receipts from Administrative Fees and Charges - Collected as AIA				-	
Receipts from Incidental Sales by Non-Market Establishments				-	
Receipts from Sales by Non-Market Establishments				-	
Receipts from Sale of Incidental Goods				-	
Current Grants from International NGOs paid through Exchequer				-	
Capital Grants from International NGOs paid through Exchequer				-	
Current Grants from International NGOs collected as AIA				-	
Capital Grants from International NGOs collected as AIA				-	
Other Voluntary Transfers for Current purposes				-	
Paid to Exchequer/CRF				-	

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Business Permits / Cesses	127,040,015	379,806,695	1,119,091,435	1,625,938,145	1,772,705,925
Poll Rates				-	2,252,892,175
Plot Rents	14,197,669	28,408,739	123,135,266	165,741,674	61,625,706
Other Local Levies	52,574,496	65,378,681		117,953,177	407,037,640
Administrative Service Fees	14,501,359	68,710,264	280,122,202	363,333,825	156,027,794
Various Fees	421,114,880	317,521,751	594,203,520	1,332,840,151	1,065,506,338
Natural Resources Exploitation	10,548,655	9,710,437	12,950,177	33,209,269	53,560,128
Lease/Rental of Infrastructure Assets	794,164	721,240	316,414	1,831,818	
Other miscellaneous revenues	31,666,980	15,349,373	112,497,712	159,514,065	241,798,437
Insurance claims recovery				-	
Transfers from reserve funds				-	
Donations				-	
Fund raising events				-	
Other revenues from fixed assets loans	4,837,662	22,525,719	51,432,235	78,795,616	26,101,288
Market/Trade Centre fees	22,772,743	20,147,668	31,876,674	74,797,085	103,600,897
Vehicle Parking Fees	399,762,155	394,547,310	633,424,509	1,427,733,974	2,025,471,174
Housing	130,677,750	138,238,456	156,721,422	425,637,628	578,528,131
Social Premise Use Charges	1,870,900	1,880,700	1,963,300	5,714,900	9,037,200
School Fees	1,091,200	833,300	33,450	1,957,950	4,160,310
Other Education Related Fees	52,400	140,100	85,000	277,500	102,000
Other Education Revenues	292,000	162,000	84,000	538,000	3,890,000
Public Health Services	49,731,150	47,055,700	105,736,980	202,523,830	309,082,734
Public Health Facilities Operations	2,724,054	2,022,150	3,079,600	7,825,804	17,560,218
Environment and Conservancy Administration	1,515,500	978,000	1,874,000	4,367,500	9,329,430
Slaughter Houses Administration				-	
Water Supply Administration				-	
Sewerage Administration				-	
Other Health and Sanitation Revenues	12,645,350	25,986,460	39,394,590	78,026,400	104,202,560
Technical Service Fees	36,813,228	21,247,400	54,525,239	112,585,867	983,799,181
External Service Fees				-	438,350,674
Fines Penalties and Forfeitures				-	29,000

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Receipts from Voluntary transfers other than grants	-	-	-	-	-
Other Receipts Not Classified Elsewhere	-	37,419	-	37,419	308,831,535
TOTAL	1,483,153,474	1,658,068,481	4,572,493,059	7,713,715,014	10,933,230,475

5 COMPENSATION OF EMPLOYEES

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	1,713,282,001	1,735,347,485	1,698,831,881	5,147,461,367	6,811,653,451
Basic wages of temporary employees	99,934,596	33,347,683	11,608,800	144,891,079	81,112,010
Personal allowances paid as part of salary	1,289,994,940	1,457,350,373	1,356,714,659	4,104,059,972	4,903,820,857
Personal allowances paid as reimbursements	1,398,389			1,398,389	7,740,000
Personal allowances provided in kind	1,780,430	330,000	22,700,968	24,811,398	483,276,544
Pension and other social security contributions	8,854,004	4,194,235	4,753,052	17,801,291	15,686,587
Compulsory national social security schemes	264,687,318	261,149,317	258,922,817	784,759,452	1,077,811,586
Compulsory national health insurance schemes	800			800	
Social benefit schemes outside government	3,713,159			3,713,159	

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Other personnel payments				-	47,147,568
Total	3,383,645,637	3,491,719,093	3,353,532,177	10,228,896,907	13,428,248,603

6 USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	66,011,191	1,471,221,619	40,905,566	1,578,138,376	276,605,823
Communication , supplies and services	1,964,120	4,564,540	8,908,511	15,437,171	18,001,895
Domestic travel and subsistence	32,236,300	21,746,616	137,721,047	191,703,963	438,012,448
Foreign travel and subsistence	9,256,527	5,103,649	28,413,696	42,773,872	137,697,892
Printing, advertising and information supplies & services	72,104,902	3,862,403	10,801,540	86,768,845	67,678,041
Rentals of produced assets	755,000	452,500	450,000	1,657,500	16,478,000
Training expenses	6,040,258	12,891,742	112,313,437	131,245,437	236,906,757
Hospitality supplies and services	5,975,545	2,604,390	104,222,870	112,802,805	222,159,421
Insurance costs	570,724,513	54,088,162	271,975,981	896,788,656	1,229,752,904
Specialized materials and services	158,444,916	2,343,500	115,854,747	276,643,163	341,508,487
Office and general supplies and services	304,947,753	3,738,718	309,434,355	618,120,826	160,731,494
Other operating expenses	21,922,390	17,511,789	966,633,351	1,0006,067,530	2,071,268,440

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Routine maintenance – vehicles and other transport equipment	6,583,442	689,494	4,122,982	11,395,918	11,999,925
Routine maintenance – other assets	1,718,208	2,046,161	1,842,746	5,607,115	96,633,182
Fuel Oil and Lubricants	6,000	940,000	944,000	1,890,000	95,329,334
Other Payments					1,651,446,060
Rent for Speakers House					11,000,000
Total	1,258,691,065	1,603,805,283	2,114,544,829	4,977,041,177	7,083,210,103

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to Nairobi City County Assembly	250,000,000	352,417,852	369,492,000	971,909,852	1,446,004,403
TOTAL	250,000,000	352,417,852	369,492,000	971,909,852	1,446,004,403

8 OTHER GRANTS AND TRANSFERS

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits				-	297,012,443
Emergency relief and refugee assistance				-	
Subsidies to small businesses, cooperatives, and self employed				-	
Other current transfers, grants	-	-	67,009,120	67,009,120	-
Other capital grants and transfers	-	-	-	-	-
Total	-	-	67,009,120	67,009,120	297,012,443

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9 SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016/2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	37,529,953	8,325,164	19,713,227	65,568,344	9,284,644
Social security benefits in cash and in kind	-	-	-		-
Employer Social Benefits in cash and in kind	-	-	-		-
	-	-	-		
Total	37,529,953	8,325,164	19,713,227	65,568,344	9,284,644

10 ACQUISITION OF ASSETS

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
Non - Financial Assets	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings					
Construction of Buildings					67,693,935
Refurbishment of Buildings	16,975,629		48,439,171	65,414,800	93,453,555
Construction of Roads			219,272,508	219,272,508	596,741,989
Construction and Civil Works			110,197,447	110,197,447	499,729,375
Overhaul and Refurbishment of Construction and Civil Works			10,396,496	10,396,496	148,214,401
Purchase of Vehicles and Other Transport Equipment			10,925,475	10,925,475	127,554,059

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Overhaul of Vehicles and Other Transport Equipment					
Purchase of Household Furniture and Institutional Equipment					
Purchase of Office Furniture and General Equipment	75,000				51,025,406
Purchase of ICT Equipment, Software and Other ICT Assets					190,981,271
Purchase of Specialised Plant, Equipment and Machinery	7,470,993				0
Rehabilitation and Renovation of Plant, Machinery and Equip.					5,808,190
Purchase of Certified Seeds, Breeding Stock and Live Animals					36,525,682
Research, Studies, Project Preparation, Design & Supervision			6,038,500	6,038,500	
Rehabilitation of Civil Works					
Acquisition of Strategic Stocks and commodities					
Acquisition of Land					
Acquisition of Intangible Assets					
Financial Assets					
Domestic Public Non-Financial Enterprises	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-
Foreign financial Institutions operating Abroad	-	-	-	-	-
Other Foreign Enterprises	-	-	-	-	-
Foreign Payables - From Previous Years	-	-	-	-	-
Total	24,521,622	-	405,269,597	411,319,751	1,817,727,863

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

11 FINANCE COSTS, INCLUDING LOAN INTEREST

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges			489,541	489,541	
Exchange Rate Losses	-	-			-
Other Finance Costs	-	-	-	-	-
Total	-	-	489,541	489,541	-

12 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic sources		889,825,511		889,825,511	30,000,000
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-	-	-
Total	-	889,825,511	-	889,825,511	30,000,000

13 A. Bank Accounts

Name of Bank, Account No. & currency	Currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	QTR1	QTR2	QTR3	2016 – 2017
			Kshs			Kshs

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Name of Bank, Account No. & currency	Currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	QTR1	QTR2	QTR3	2016 – 2017
			Kshs			Kshs
Central Bank of Kenya-Revenue A/C No: 1000171863	Kshs	Revenue	191,921,490	-1,744,731	1,306,727,888.6	191,921,490
Central Bank of Kenya-Recurrent A/C No: 1000171502	Kshs	Recurrent	4,665,484	401,191,283	127,814,225.15	4,665,484
Central Bank of Kenya-Development A/C No: 1000171413	Kshs	Development	11,114,482	94,915	616,468.40	11,114,482
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Kshs	Fund	743,006	4,838,680	-	743,006
Cooperative Bank-Revenue A/C No: 01141232396600	Kshs	Revenue	17,628,955	17,409,281	65,412,768	6,786,981
Cooperative Bank-Imprest A/C No: 01141232396601	Kshs	Recurrent	-791,152,439	318,007	116,777.11	(891,961,441)
Cooperative Bank-Development A/C No: 01141232396602	Kshs	Development	-3,462,723	1,430,019	180,808.75	471,111
Equity Bank-General collection A/C No: 0810263520904	Kshs	Revenue	-11,112			(11,112)
Equity Bank-General collection A/C No: 0810271586663	Kshs	Revenue	256,092			(256,092)
Cooperative Bank-Solid waste management A/C No: 01141232396606	Kshs	Development	5,296,421			1,600,305
National Bank-Emergency fund A/C No: 01001091113700	Kshs	Emergency Fund	1,622,398			1,622,398
Kenya Commercial Bank-Trust fund A/C No: 1149229667	Kshs	Trust Fund	28,822,195			28,822,195

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Name of Bank, Account No. & currency	Currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	QTR1	QTR2	QTR3	2016 – 2017
			Kshs			Kshs
Cooperative Bank-Governor's Ball A/C No: 01141232396603	Kshs	Fund				-
Cooperative Bank-Private sector Fund A/C No: 01141232396605	Kshs	Fund				-
Cooperative Bank-Kenya Roads Board A/C No: 01141232396604	Kshs	Development	24,827,964			24,827,964
Cooperative Bank-Waithaka Technical A/C No: 01141232396600	Kshs	Recurrent	61,471			61,471
Cooperative Bank-Africa Asia Economic Partnership A/C No: 01141232396622	Kshs	Development				-
Cooperative Bank-Africities PDM A/C No: 22120005723600	Kshs	Development				-
Cooperative Bank-Loan call A/C No: 01150232396600	Kshs	Loan	765,307			765,307
Cooperative Bank-Loan call A/C No: 01150005723622	Kshs	Loan	24,625,189			24,625,189
Cooperative Bank-Loan call A/C No: 01150005723623	Kshs	Loan	38,007,005			38,007,005
Kenya Commercial Bank-current A/C No: 1159076065	Kshs	Recurrent	-3,790,179			(3,790,179)
National Bank - Nairobi City County A/C No:010010678242 00	Kshs	Recurrent				-
National Bank - Pumwani Hospital A/C No:102100895400	Kshs	Recurrent	9,967,661			9,967,661

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Name of Bank, Account No. & currency	Currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	QTR1	QTR2	QTR3	2016 – 2017
			Kshs			Ksh
National Bank - Mbagathi Hospital A/C No:01001031663101	Kshs	Recurrent	19,561,199			19,561,199
KCB - Mama Lucy Hospital A/C: 1133233864	Kshs	Recurrent	30,460,569			30,460,569
National Bank - Mutuini A/C No:102100895400	Kshs	Recurrent	14,514			14,514
National Bank – UN Habitat A/C No:01001067824200	Kshs	Recurrent	8,361			8,361
Nairobi City County Assembly Accounts	Kshs	Recurrent - CBK	16,794,823	28,095,844	14,237,535	4,309,981
Nairobi City County Assembly Accounts	Kshs	Deposit- CBK	4,802,959	4,802,959	4,802,959	9,693,566
Nairobi City County Assembly Accounts	Kshs	Imprest - Co-op	14,800,063	450,753	1,479,409	118,644,340
Nairobi City County Assembly Accounts	Kshs	Salary - Co-op	71,276	1,583,157	2,087,613	
Nairobi City County Assembly Accounts	Kshs	Development- CBK	2,161,177	600,201	9,504	22,837,864
Total			345,626,412	459,069,969	1,523,485,956	(435,410,522)

13B. CASH IN HAND

	Q1	Q2	Q3	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	29,854,631	33,511,284	-	29,854,631
Cash in Hand – Held in foreign currency	-	-	-	-

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Total			-	-
	29,854,631	33,511,284		

Cash in hand should also be analysed as follows:

	Q1	Q2	Q3	Comparative amount 2017
	Kshs	Kshs		
Main Cash Office – City Hall				
Cash	29,854,631	33,511,284	-	11,013,984
Cheques				18,840,647
Total	29,854,631	33,511,284	-	29,854,631

14 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	Q1	Q2	Q3	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs
Government Imprests	212,919,816	26,597,255	39,481,151	74,147,605
Clearance Accounts				
Staff Advances	67,498	86,498	728,820	
Other Advances				
Total	212,919,816	26,683,753	40,209,971	74,147,605

15 Accounts Payable

	Q1	Q2	Q3	Cumulative amount
	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	4,802,959	4,802,959	4,802,959	14,408,878
Suspence Account	(37,801,655)	(114,486,095)	(136,133,555)	(288,421,305)
Total	(32,998,696)	(109,683,136)	(131,330,596)	(274,012,427)

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

16 FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs
Bank accounts	(345,626,412)	490,269,019	1,545,373,768	(1,276,874,863)
Cash in hand	29,854,631	0		33,511,284
Accounts Receivables	220,957,296	271,703,979	0	25,199,363
Accounts Payables	0	0	(1,946,192,217)	
Total	(94,814,485)	761,972,997	(400,818,449)	(1,218,164,216)

OTHER IMPORTANT DISCLOSURES

17 SUMMARY OF PENDING ACCOUNTS PAYABLE

	QTR1	QTR2	QTR3	2016 – 2017
	Kshs	Kshs	Kshs	Kshs
Pending Merchants Payables (Annex 1)	7,066,168,553	7,522,531,646.19	10,420,527,951.57	6,614,150,772
Pending Staff payables (Annex 2)	142,249,068	137,908,599.40	137,837,901.00	142,249,068
Other pending bills(Annex 3)	46,839,601,607	48,754,501,816.34	50,470,705,685.63	44,786,733,639
Outstanding loan (Annex 4)	4,973,231,829	3,755,720,733.65	3,755,720,733.65	4,973,231,829
TOTAL	59,021,251,058	60,170,662,795.58	64,784,792,271.85	56,516,365,308

17.1: ANALYSIS OF PENDING MERCHANTS ACCOUNTS PAYABLE (See Annex 1)

	Q1	Q2	Q3	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	488,258,206	488,258,205.95	331,402,133.44	501,167,881
Construction of civil works	1,533,933,432	1,698,729,987.98	1,290,893,542.69	1,307,250,075
Supply of goods	1,285,733,707	1,384,747,926.45	2,080,409,309.71	1,286,073,633
Supply of services	3,758,243,208	3,950,795,525.81	6,717,822,965.73	3,519,659,183
Total	7,066,168,553	7,522,531,646.19	10,420,527,951.57	6,614,150,772

17.2: PENDING STAFF PAYABLES (See Annex 2)

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

	Q1	Q2	Q3	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs
Others- Retirees and deceased cases	142,249,068	137,908,599.40	137,837,901.00	142,249,068
Total	142,249,068	137,908,599.40	137,837,901.00	142,249,068

17.3: OTHER PENDING PAYABLES (See Annex 3)

	Q1	Q2	Q3	Comparative Amount 2017
Amounts due to National Government entities	4,470,954,288	4,778,509,834.25	4,915,469,367.14	3,922,081,365
Amount due to County entities	470,808,346	470,808,346.00	428,706,620.00	470,808,346
Amount due to third parties	19,143,925,000	19,143,925,000.00	19,143,925,000.00	19,143,925,000
Others	22,753,913,973	24,361,258,636.09	25,982,604,698.49	21,249,918,928
Total	46,839,601,608	48,754,501,816.34	50,470,705,685.63	44,786,733,639

RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;

County Ministries and Departments;

The National Government;

Other County Governments; and

State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2017-2018 Ksh.	2016-2017 Ksh.
Key Management compensation	-	-
Transfers to the County Assembly	-	-
Transfers to other County Government entities	-	-

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Transfers to County Ministries and Departments	-	-
Transfers from other County Government Entities	-	-
	<u>0</u>	<u>0</u>

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance 2016	Comments
	A	B	c	d=a-c				
Construction of buildings				488,258,206	488,258,205.95	331,402,133.44	501,167,881	
Sub-Total				488,258,206	488,258,205.95	331,402,133.44	501,167,881	
Construction of civil works				1,533,933,432	1,698,729,987.98	1,290,893,542.69	1,307,250,076	
Sub-Total				1,533,933,432	1,698,729,987.98	1,290,893,542.69	1,307,250,076	
Supply of goods				1,285,733,707	1,384,747,926.45	2,080,409,309.71	1,286,073,633	
Sub-Total				1,285,733,707	1,384,747,926.45	2,080,409,309.71	1,286,073,633	
Supply of services				155,824,022	139,864,064.10	158,262,579.38	162,085,106	
1. Pumwani Maternity Hospital and Other Hospitals				697,949,922	737,711,466.17	1,320,115,601.05	666,086,188	
2. Legal Creditors				2,339,264,112	2,339,264,112.36	4,442,355,762.60	2,339,264,112	
4. Kenya Power				470,994,930	535,222,106.70	598,355,246.70	393,066,406	
5. Water Bills				94,210,223	198,733,776.48	198,733,776.00	94,210,223	
Sub-Total				3,758,243,208	3,950,795,525.81	6,717,822,965.73	3,654,712,035	
Grand Total				7,066,168,553	7,522,531,646.19	10,420,527,952	6,614,150,772	

NAIROBI CITY COUNTY GOVERNMENT
 Consolidated Reports and Financial Statements
 For the year ended June 30, 2017

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance 2016	Comments
		a	b	c	d=a-c				
Senior Management									
1.									
2.									
3.									
Sub-Total									
Middle Management									
4.									
5.									
6.									
Sub-Total									
Unionisable Employees									
7.									
8.									
9.									
Sub-Total									
Others (specify)									
10. Retirees and Deceased cases Terminal Dues					142,249,068	137,908,599	137,837,901	142,249,068	
11.									
12.									
Sub-Total					142,249,068	137,908,599	137,837,901	142,249,068	
Grand Total					142,249,068	137,908,599	137,837,901	142,249,068	

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2017

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance 2016	Comments
		a	b	c	d=a-c				
Amounts due to National Govt Entities									
1.	KRA (PAYE)				4,244,663,942	4,552,219,488.00		3,711,714,898	
2.	KRA (VAT)				226,290,346	226,290,346.25		210,366,466	
	Sub-Total				4,470,954,288	4,778,509,834.25		3,922,081,365	
Amounts due to County Govt Entities									
3.	NSSF				470,808,346	470,808,346.00		470,808,346	
4.									
5.					-				
	Sub-Total				470,808,346	470,808,346.00		470,808,346	
Amounts due to Third Parties									
6.	Government Guaranteed Loans				3,815,640,000.00	3,815,640,000.00		3,815,640,000.00	
7.	On Let Water Loans				15,328,285,000.00	15,328,285,000.00		15,328,285,000.00	
					-			-	
	Sub-Total				19,143,925	19,143,925,000.00		19,143,925,	

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance Q1	Outstanding Balance Q2	Outstanding Balance Q3	Outstanding Balance 2016	Comments
					,000			000	
Others <i>(specify)</i>									
8. Lap Trust Principal					6,078,020,202	6,337,680,131.66		5,812,450,194	
9. Lap Trust Penalties'					3,427,894,763	3,790,746,149.41		3,088,249,653	
10. Lap Fund Principal					2,039,733,352	2,039,469,691.24		2,041,834,795	
11. Lap Fund Penalties					8,583,893,082	9,568,990,090.78		7,683,011,712	
12. Lap Trust Actuarial deficit					2,624,372,573	2,624,372,573.00		2,624,372,573	
Sub-Total					22,753,913,973	24,361,258,636.09		21,249,918,928	
Grand Total					46,839,601,608	48,754,501,816.34		44,786,733,639	

NAIROBI CITY COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the Quarter ended
March 31, 2018

ANNEX 4 – ANALYSIS OF OUTSTANDING LOAN

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date less Capitalized outstanding interest	Outstanding Balance Q3	Outstanding Balance 2016/17	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
Sub-Total							
Amounts due to County Govt Entities							
Sub-Total							
A3.1 Loan Amounts due							
KCB LOAN MG 1424000930		5,000,000,000					
COOP IPF LOANS 606 & 607		47,988,231					
COOP WC LOAN 602		153,000,000					
COOP IPF LOAN 608		738,691,751					
COOP WC LOAN 603		123,000,000					
COOP OPERATIONS OD		13,642,040					
Total Loans		6,076,322,022		30,000,000	3,755,720,733.65	4,973,231,829	The loan is non-performing

NAIROBI CITY COUNTY GOVERNMENT
 Consolidated Reports and Financial Statements
 For the Quarter ended
 March 31, 2018

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land	-	-	-	
Buildings and structures	16,975,629		48,439,171	
Transport equipment			350,791,926	
Office equipment, furniture and fittings	75,000			
ICT Equipment, Software and Other ICT Assets	7,470,993			
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets			6,038,500	
Total	-	-	-	-
	24,521,622		405,269,597	