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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY EXECUTIVE OF NAIROBI CITY**

**FOR THE YEAR ENDED  
30 JUNE, 2020**

PAPERS LAID	
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**COUNTY GOVERNMENT OF NAIROBI CITY**  
**REVISED REPORTS AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2020**

---

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

COUNTY GOVERNMENT OF NAIROBI CITY  
**Reports and Financial Statements**  
For the year ended June 30, 2020

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# COUNTY GOVERNMENT OF NAIROBI CITY

## Reports and Financial Statements

For the year ended June 30, 2020

### 1. KEY COUNTY GOVERNMENT OF NAIROBI CITY INFORMATION AND MANAGEMENT

#### a) Background information

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

#### b) Key Management

The County Government of Nairobi City day-to-day management is under the following key organs:

- Governor;
- County Executive Committee Members;

#### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag. County Secretary	Justus Kathenge
2.	Chief Officer Finance and Economic Planning	Haikano Waqo
3.	Head of County Treasury – Accounting	Johnson Akong'o Abwori

#### 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) County Government of Nairobi City Headquarters

P.O. Box 30037-00100,  
City Hall Building  
City Hall way  
Nairobi,  
KENYA.

**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**f) County Government of Nairobi City Contacts**

Telephone: Telephone: (254) 20 224281, (254) 20 2216151

E-mail: [info@nairobi.go.ke](mailto:info@nairobi.go.ke)

Website: [www.nairobi.go.ke](http://www.nairobi.go.ke)

**g) County Government of Nairobi City Bankers**

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

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

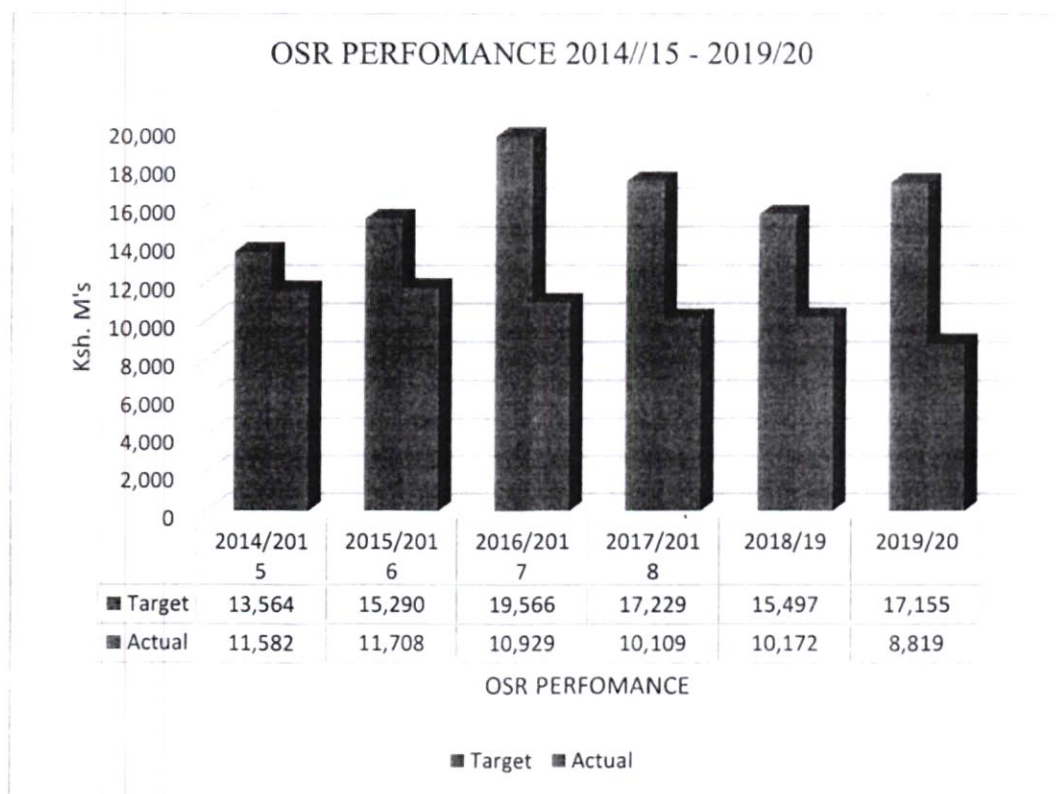
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya



**2. FORWARD BY THE CECM**

The financial statements have been prepared pursuant to sections 163,164 and 165 of the PFMA, 2012, a requirement that the county has consistently obliged to since the onset of devolution. The Reports and Financial Statements for the year have been prepared in accordance with IPSAS cash basis as recommended by the Public Sector Accounting Standards Board. These financial statements are for the 12 months period ended 30th June, 2020. Other than being a conformation to regulatory requirements, these statements provide the county an opportunity for self-assessment in all financial matters, as a process of learning and continuous improvement in management of public resources.

The county remains committed, and continuously pursues the fulfilment of the fiscal responsibility principles as espoused in law. This has been a slow but steady endeavour, as these statements portray a significant adherence to the fiscal responsibility principles, which was remarkable given the difficult and unprecedented times that persisted from mid-2019/2020. In mobilization of resources, the county met 67.3% of the revised revenue target (Ksh. 36.5B) , constituted by exchequer release amounting to Ksh. 12.42 Billion, and Ksh. 8.82 Billion from own source revenue which saw a 13.3% reduction, compared to the previous financial year 2018/2019. The Covid-19 pandemic aggravated the already persistent under performance of own source revenue. Own source revenue achieved 51.4% of the set target.

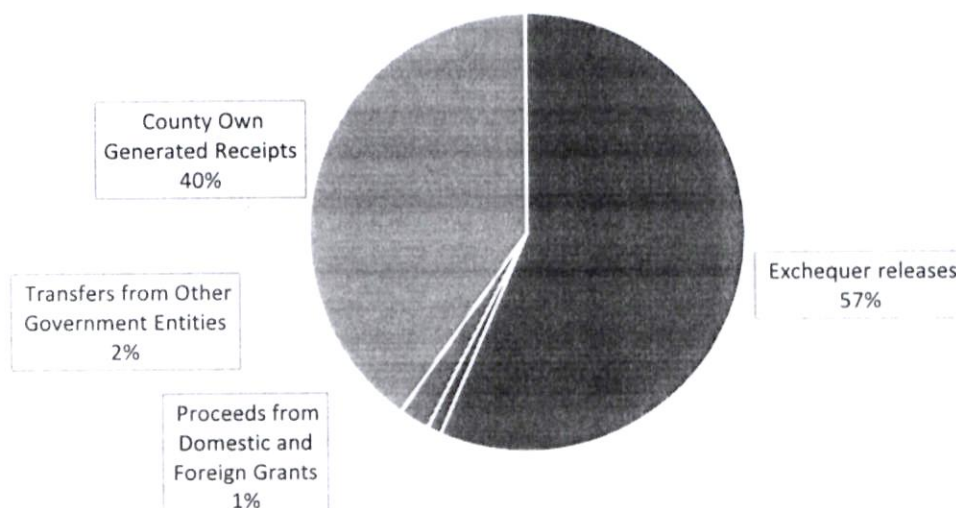


iv

Exchequer release constituted the larger portion of total county revenue at 57%, while own source revenue accounted for 40%

**COUNTY GOVERNMENT OF NAIROBI CITY**  
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**For the year ended June 30, 2020**

County Revenue Sources

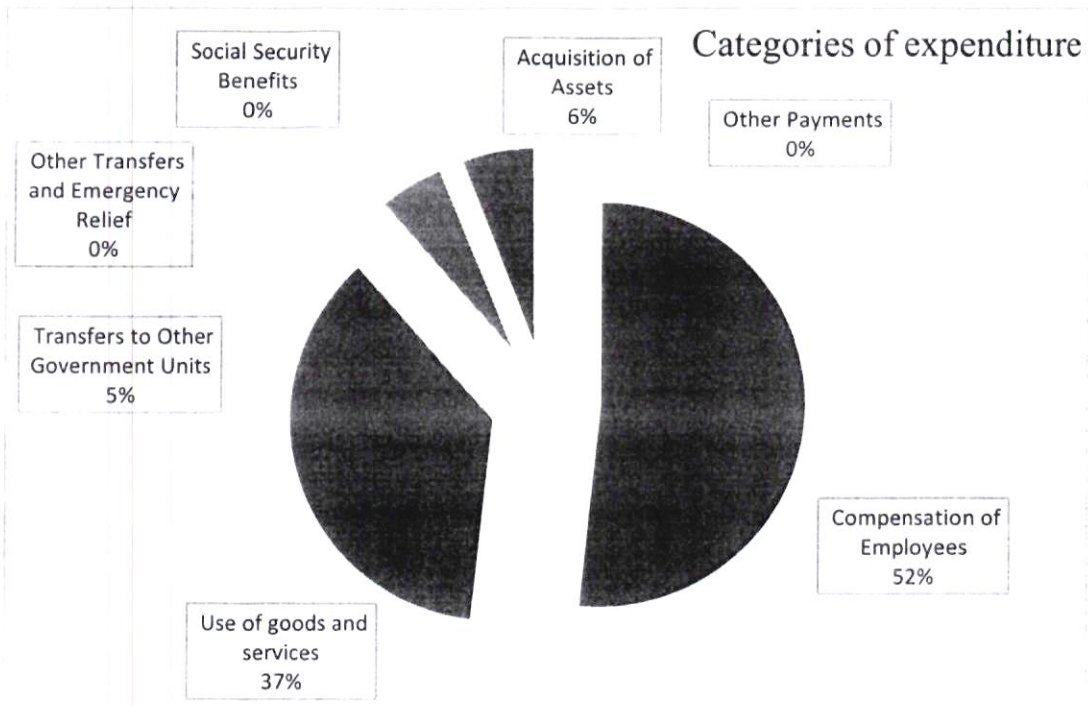


On the expenditure side, the statements depict 66% absorption of the Ksh. 36.98 Billion budget. The highest absorption was for the use of goods and services at 99%, compensation for employee's allocation at 92% and transfers to other government units at 90%. The lowest absorptions were for the Emergency fund, social security and acquisition of assets at 12%, 16% and 17% respectively.

Receipt/Expense Item	Original Budget	Final Budget	Actual on Comparable Basis	% of Utilization
<b>PAYMENTS</b>				
Compensation of Employees	13,561,626,846	13,616,859,686	12,590,337,786	92%
Use of goods and services	7,101,942,367	9,027,062,867	8,969,834,478	99%
Transfers to Other Government Units	2,928,984,000	1,445,684,000	1,303,773,480	90%
Other Transfers and Emergency Relief	480,500,000	348,878,000	43,103,000	12%
Social Security Benefits	13,909,399	11,278,099	1,757,187	16%
Acquisition of Assets	10,153,428,276	8,338,539,679	1,435,028,590	17%
Other Payments	2,741,000,000	4,193,088,557	20,727,056	0%
<b>TOTAL</b>	<b>36,981,390,888</b>	<b>36,981,390,888</b>	<b>24,364,561,577</b>	<b>66%</b>

In absolute figures, the actual expenditure indicates that a larger proportion of county funds were utilized for employee compensation at 52%, use of goods and services at 37%. Acquisition of assets and transfers to other government units constituted 11% of the entire expenditure.

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The statements directly correlate with the government's development agenda, which saw cognizable milestones in health, education, infrastructure, commerce and ICT. Considerable resources were also utilized for implementation of key flagship projects in development of stadia, fire stations, markets, public lighting, and road maintenance. Some of these projects were implemented through the Nairobi Metropolitan Services, which came into place after the signing of the deed of transfer of functions in February 2020.

Meeting the county's strategic objectives was hampered by a number of challenges during the period under review. The Key challenge was the Covid 19 Pandemic which in turn contributed to a reduction of both government and private activities. This led to a reduction of own source revenue, coupled with untimely and sometimes unpredictable release of the exchequer. As a result, provision of service was sluggish and erratic, a situation that must be overcome in the subsequent fiscal period.

**Allan Esabwa Igambi**  
**County Executive Committee Member – Finance and Economic Planning**  
**COUNTY GOVERNMENT OF NAIROBI CITY**

### **3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

#### **Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government County Government of Nairobi City Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government County Government of Nairobi City's performance against predetermined objectives.

The Nairobi County's 2018-2022 CIDP has identified eight (8) key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Nairobi County's 2018-2022 CIDP are to:

- a) Provide quality physical infrastructure in the city,
- b) Provide economic growth opportunities to diverse groups including youth, women, PWD's,
- c) Provide reliable, accessible, quality and affordable healthcare,
- d) Provide accessible, affordable and quality ECD and vocational opportunities for all,
- e) Promote food and nutritional security for all,
- f) Promote good governance, public participation and rule of law,
- g) Increase access to affordable and quality housing, and
- h) Provide clean energy, safe drinking water, waste management and sanitary services in a secure sustainable environment.

#### **Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement. Implementation of the plans for 2019/20 was largely hampered due to the COVID 19 pandemic, which paralyzed activities in the 2<sup>nd</sup> half of the year. Some of the notable achievements towards attaining the CIDP objectives are as captured below.

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<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Agriculture & Livestock	To Increase agricultural food and nutrition security, income generation and job creation.	Improve food productivity and food security	Number of drip kits installed	Installation of 7 irrigation drip kits in institutions done. Operationalization ongoing
			Number of farmers reached with agricultural extension messages	16,097 farmers reached with extension services
	To reduce the incidences of animal diseases and pests	Improved livestock productivity	Number of animals vaccinated	29,028 animals vaccinated
Forestry	To increase the tree cover in the County	Conserved environment	Number of seedlings planted	22,193 seedlings planted in collaboration with stakeholders
Trade Development & Markets Services	Develop trade policies and legislation policy	Efficient service delivery and	Number of policies/regulations developed	Draft Trade Licensing Regulations, Draft Trade Policy, Draft Trade & Markets Bill and Data collect for tourism strategy was achieved
	Carry out domestic & foreign Conferences, Exhibitions & Shows	Trade development	Number of trade shows/exhibitions carried out	Achieved the Nairobi International Trade Fair & The East African Nguvu Kazi Exhibition
	Construction of industrial parks/incubation Centres (Kariokor Common Leather Manufacturing	Improved trading		Phase 1 completed and a contract signed for phase 2

**COUNTY GOVERNMENT OF NAIROBI CITY**  
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Department	Objective	Outcome	Indicator	Performance
	Facility - KCLMF)			
	Establishment of business information centre	Readily available information for improved business environment	Functioning business information centre	Items supplied & installed
	Continuous improvement of markets	Improved access to trading opportunities in markets	Level of completion	City park at 80%, Shauri Moyo at 90%, Karen 30%, Makina 95%, Kariakor 15% levels of completion
Weights and measures	Ensure effective collection of cess	Enhanced fair trade practices in the county	Number of weighing centres established	One weighing centre completed
Cooperatives development	To ensure better operations of cooperatives societies	Better environment for cooperative societies to thrive	Number of operational cooperative societies	9 newly registered cooperatives, 49 inspections, 17 dormant cooperatives revived, 10 AGMs presided over (Before Covid) 41,031 member trained,
Liquor board	To oversee implementation of the national and county alcoholic drinks policies	Well-regulated alcoholic drinks sector	Number of sub county offices developed	9 offices completed
			Number of supervisory motor vehicles procured	One MV was procured
			Number of liquor licences issued	4000 licences issued
			No. of Liquor premises visited	3800 visited
			Draft of Liquor policy, amended Liquor Act and regulations	Completed drafts submitted to the County Attorney's office
Public Works, Roads &	To develop and maintain roads	Increased efficient	% of Motorable and passable roads	In FY 19/20 we increased

COUNTY GOVERNMENT OF NAIROBI CITY  
 Reports and Financial Statements  
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Department	Objective	Outcome	Indicator	Performance
Transport	and storm water drainage to global standards	transportation of people, goods and services	within the city	Motorable and passable roads by Recarpeting roads in the CBD and its environs, installed NMTs on all major roads in the CBD, unclogging storm water drainages, and improving the signalized junctions
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	% reduction of crime	Street lighting was undertaken in all wards, rehabilitation of non-functional lights in estates was done.
Water	To ensure provision of water	To increase access to clean water by households	Proportion of households that can access clean water	Boreholes were sunk, continuous improvement of the water system done, supply of water to informal areas done and water kiosk revived
Environment	To ensure a clean, habitable city	A clean city	Volume of waste managed	Daily collection of waste was improved, and the Dandora dumpsite was improved
	To increase aesthetic appeal and provide public recreational areas	Appealing city with high quality of life	Number of parks restored Restoration	All the five public parks had routine maintenance activities
			Number of flower gardens	Beautification carried out along all major roads

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY**

##### **REPORTING**

Nairobi City County exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on three pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

##### **1. Sustainability strategy and profile**

Key development objectives of the Nairobi City County

- i. Provide quality physical infrastructure in the City
- ii. Provide economic growth opportunities to diverse groups including youth, women and persons living with disabilities (PWDs)
- iii. Provide reliable, accessible, quality and affordable healthcare
- iv. Provide accessible, affordable and quality ECD and vocational opportunities for all
- v. Promote food and nutritional security for all
- vi. Promote good governance, public participation and rule of law
- vii. Increase access to affordable and quality housing
- viii. Provide clean energy, safe drinking water, waste management and sanitary services in a secure sustainable environment

##### **2. Environmental performance**

The County has a draft Environment Policy.

Successes include:

- a) Ward-based monthly clean-up initiatives to sensitize waste generators on the need to take responsibility of their waste.
- b) Formulation of a Sustainable Waste Management Action Plan. This is a strategy for a paradigm shift from linear to the circular economy model.
- c) Implementation of the Waste Management Action Plan.
- d) Clearing of 33 illegal dumpsites
- e) Formulation of a draft Air Quality Policy
- f) Formulation of a draft Air Quality Action Plan.
- g) Decongestion of Luthuli Avenue towards advancing Non-Motorised Transport and improve air quality. Air quality monitors were installed to provide data and inform decision making on reducing particulate matter and other pollutants.

Shortcomings include:

- a) Inadequate legal framework
- b) Inadequate resources including workforce, tools, equipment and infrastructure
- c) Inadequate funding
- d) Lack of a data and information management system
- e) Inadequate awareness amongst the populace
- f) Inadequate compliance and enforcement system

Efforts to manage biodiversity include:

- a) Planting greenery in public open spaces.
- b) Provision of tree seedlings and flowers to stakeholders for planting and nurturing.
- c) Maintenance of green public spaces.



### 3. Employee welfare

The County Government of Nairobi City engages its stakeholders during recruitments especially the Salaries and Remuneration Commission in determination of salaries and allowances of public service officers. The county also engages the Public Service Commission to manage human resources in the Kenya civil service and the local authorities.

The following are efforts made in improving skills and managing careers, appraisal and reward systems

#### i) Improving skills and managing careers

##### Training

The HR sector within the county conducts regular Sectoral Training and Development Committee Meetings to guide and approve courses undertaken by staff members to improve on career progression and development. The Sector also conducts in-house training for short courses to staff members to enhance their work performance. Continuous Professional Development courses for County Professionals (Accountants, Health workers, Engineers and Human Resource Professionals)

#### ii) Appraisal and reward system

The Public Service Management Sector

- a. Developed draft Reward and Sanction Policy for the County awaiting approval from County Public Service Board
- b. After approval, the implementation process will be based on appraisal and Performance Contracting Assessment.
- c. Mid-term and end-term performance appraisal system and Performance Contracting assessment have been continuously undertaken to identify training gaps with a view of bridging the gaps through various interventions.

#### iii) Safety

The Public Service Management sector Ensures;

- a. Provision and maintenance of safe plants and system at the work place
- b. Absence/ elimination of all risks at the workplace
- c. Provision of information to employee on Safety and Health at workplace
- d. Carrying out workplace risk assessment is undertaken
- e. Provision and maintenance of Safe Health State at workplace
- f. Registration of workplace with the Directorate of Safety Health Services
- g. Send notice of accident occurrence, cases of occupational diseases to Directorate of Safety Health Services

### 4. Market place practices-

(a) Open tender method is the only method used to ensure competition is fair to all participants

(b) The County ensures that successful bidders are entitled and unsuccessful bidders are contacted. The contract management is executed with full involvement of all parties and reports made at every level of implementation. Payments are done in phases for works depending on the level of completion, but for goods & services payments are effected within 90 days after delivery.

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- c) Market survey is conducted in more than four (4) areas so as to help the procurement County Government of Nairobi City to come up with a price range.
- d) To ensure ethical practice in the procuring County Government of Nairobi City, we do not identify item by brand but we develop some specification as to ensure consumer rights & interest are protected.

**5. Community Engagements**

In the month of April 2020, the County Government of Nairobi City Gender Based Violence (GBV) committee and the safer cities UN Habitat team was formed. In May 2020, the team visited Mathare Area 4 ACK church where the clergy had invited several vulnerable men and women in the society for counselling. Those who were sick were treated and bought medicines

The county government engaged youth groups in estates to paint murals on walls to create awareness/sensitise residents about the effects of Covid 19 and how to avoid the risk of infection.

## 5. 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 County Government of Nairobi City, 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 ended on June 30, 2020. 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 the financial year ended June 30, 2020, 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 12<sup>th</sup> April 2021.

\_\_\_\_\_  
**County Executive Committee Member – Finance**

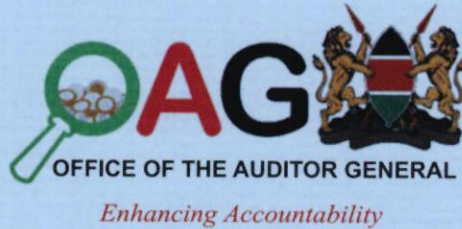
**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**6. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY  
GOVERNMENT OF NAIROBI CITY**

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
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**HEADQUARTERS**  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF NAIROBI CITY FOR THE YEAR ENDED 30 JUNE, 2020**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Adverse Opinion**

I have audited the accompanying financial statements of County Executive of Nairobi City set out on pages 1 to 52, which comprise the statement of assets and liabilities as at 30 June, 2020, the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Nairobi City as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

#### **Basis for Adverse Opinion**

##### **1.0 Errors and Omissions in the Financial Statements**

The financial statements contain the following errors and omissions:

###### **1.0.1 Comparative Balances Brought Forward**

The statement of receipts and payments does not reflect comparative balances for repayments of principal on domestic and foreign borrowing totalling Kshs.868,192,719 reflected in the audited 2018/2019 financial statements. As a result, the statement does not conform to IPSAS No.1.

In view of the discrepancy, the accuracy and completeness of the financial statements could not be confirmed.

## **2.0 Unconfirmed Balances**

### **2.0.1 County Own-Generated Receipts**

The statement of receipts and payments reflects county own-generated receipts totalling Kshs.8,819,040,246 as further reflected in Note 3 to the financial statements. However, the following anomalies were observed in relation to the balance:

#### **2.0.1.1 Variance Between Financial Statements and Revenue Records**

Accounting records in the Local Authorities Integrated Financial Operations Management (LAIFOMS) system used by the County Executive reflect County own-generated receipts totalling Kshs.6,069,025,224 against Kshs.8,819,040,246 reflected in the statement of receipts and payments resulting to an unreconciled variance of Kshs.2,750,015,022.

As a result, the accuracy and completeness of the County own-generated receipts balance totalling Kshs.8,819,040,246 reflected in the statement of receipts and payments could not be confirmed.

#### **2.0.1.2 Revenue from Outdoor Advertisements**

Records on outdoor advertisement licence applications and approvals for advertising activations that included billboards, wall wraps and sky signs were not provided for audit verification. As a result, it was not possible to confirm whether all revenues due from the activations were received and properly accounted for.

Further, the revised budget framework for 2019/2020 indicated that the County Executive had estimated to collect revenue totalling Kshs.1,425,000,000 from billboards and advertisements. However, records in the Finance Department indicated that only Kshs.753,996,503 was collected resulting to a revenue shortfall of Kshs.671,003,497 or 48% of the budget. Management attributed the shortfall to unsatisfactory economic conditions.

However, in view of lack of sufficient records, Management's explanation as well as the accuracy, completeness and propriety of the reported receipts could not be confirmed.

#### **2.0.1.3 Revenues from Buildings Department**

Review of records maintained by the Building Plans Department indicated that during the year under review, the Department approved 1,969 building plans with an estimated value of Kshs.117,785,052,603. Records in the Department reflected revenues totalling Kshs.425,589,758 against Kshs.456,718,816 reflected in records maintained by the Finance Department resulting to an unexplained difference of Kshs.31,129,058 between the two sets of records.

In addition, electronic records on all approved and rejected applications and building inspection and enforcement reports and registers, were not provided for audit verification. As a result, it was not possible to establish the total number of applications received and approved, or rejected in the year under review, and to match the revenue reported in the financial statements to the applications.

In addition, as similarly reported in the previous year, records maintained by the County Executive's E-Construction System used for approval of building plans were not integrated with LAIFOMS. The E-construction system only generates invoices but the respective payments are made through LAIFOMS. As a result, reliable means to confirm that all invoices generated by the system are paid and receipted were lacking.

In view of insufficient records and disclosures, the accuracy, completeness and propriety of the revenue receipts totalling Kshs.425,589,758 reported by the Building Plans Department could not be confirmed.

### **2.0.1.3 Rental Income**

Rent collection schedules maintained on County Houses in various parts of the City other than Eastlands District revealed annual debts totalling Kshs.575,787,242 as at 30 June, 2020 owed by the respective tenants. Further, in the year under review, records at the Finance Department reflected rental income totalling Kshs.495,274,463 against Kshs.615,000,000 budgeted for, resulting in a shortfall of Kshs.119,725,537. No satisfactory reasons were provided for the failure to collect the debts, and for the revenue shortfall recorded in the year under review.

In addition, Eastland's District annual collectable rent schedules and actual collections in the year under review were not provided for audit review.

In view of these issues, the accuracy and completeness of the rental debts totalling 575,787,242 as at 30 June, 2020 and rental revenue totalling Kshs.495,274,463 for the financial year then ended could not be confirmed.

### **2.0.1.4 Trade and Other Revenues**

Examination of revenue records indicated that the trade, industrialization, cooperative development and tourism sector collected Kshs.2,076,990,059 against Kshs.4,666,880 reported by the Weights and Measures Unit. The resulting variance totalling Kshs.2,072,323,179 was not explained.

### **2.0.1.5 Unbanked Revenue from Mama Lucy Kibaki Hospital**

Examination of records maintained by Mama Lucy Kibaki Hospital indicated that revenue collected by the Hospital in the year under review totalled Kshs.111,376,968 whereas cash banked totalled Kshs.104,647,354. The resulting bank receipts shortfall amounting to Kshs.6,729,614 was not explained.

In view of insufficient records and disclosures, as well as omissions and discrepancies, the accuracy, completeness and propriety of the own-generated revenue balance totalling Kshs.8,819,040,246 reflected in the statement of receipts and payments could not be confirmed.

#### **2.0.2.0 Unsupported Expenditures**

The statement of receipts and payments reflects payments totalling Kshs.24,387,087,663 for the year ended 30 June, 2020. However, the following anomalies were noted in respect to the balance:

##### **2.0.2.1 Miscellaneous Payments**

Examination of payment vouchers and other records indicated that payments totalling Kshs.109,310,436 incurred on various items were not accompanied by relevant supporting documents. As a result, the occurrence, validity, accuracy and completeness of the payments could not be confirmed.

##### **2.0.2.2 Other Operating Expenses**

The statement of receipts and payments reflects other operating expenses totalling Kshs.1,690,007,666 which include payments for legal fees totalling Kshs.179,493,341. However, vital records on the expenditures including, approvals for the procurement of the legal services, records on the services rendered thereof - including the court cases or other proceedings in which the payees had acted for the County Executive - and the legal fees charged, were not provided for audit. As a result, the propriety, regularity and value for money on the payments totalling Kshs.179,493,341 reported to have been spent on legal services could not be confirmed.

##### **2.0.2.3 Other Grants and Transfers**

The statement of receipts and payments reflects payments for other grants and transfers totalling Kshs.43,103,000, as further, disclosed in Note 9 to the financial statements. The payments are denoted as emergency relief and refugee assistance - civil contingency reserves. However, a record of the authority granted for the transfers by the County Executive Committee Member for Finance was not provided for audit review. Further, bank statements and acknowledgments from the reported beneficiaries were not provided for audit review.

In the absence of relevant records, the occurrence and propriety of the transfers totalling Kshs.43,103,000 for the year ended 30 June, 2020 could not be confirmed.

#### **2.0.3.0 Cash and Cash Equivalents**

The statement of financial assets and liabilities reflects a cash equivalents balance totalling Kshs.920,449,033 as at 30 June, 2020, as further reflected in Note 13 to the financial statements. However, the following anomalies were noted in respect to the balance:



### **2.0.3.1 Failure to Provide Board of Survey Report and Bank Certificates**

The cash and cash equivalents balance totalling Kshs.920,449,033 reflected in the statement of assets and liabilities as at 30 June, 2020 was not supported by a Board of Survey report and bank certificates for the forty-five bank accounts attributed to the balance. As a result, the accuracy and validity of the balance could not be confirmed.

In addition, bank reconciliation statements for all the 45 accounts, and confirmation certificates and bank statements for (11) eleven accounts were not provided for audit verification.

Further, thirteen (13) of the accounts had nil balances as at 30 June, 2020. In addition, balances for six (6) accounts were unchanged from those reflected at the end of the previous financial year. Five bank accounts in various commercial banks were not active. Management did not provide confirmation on the status of these accounts.

### **2.0.3.2 Incomplete Cashbook**

The cashbook provided for audit did not reflect details of the payments on record. Further, contrary to Regulation 100 of the Public Finance Management (County Governments) Regulations, 2015, no cut-off was applied between the year under review and subsequent year.

In addition, the County Executive's Current Account operated at a commercial bank was overdrawn in the year under review by Kshs.542,465. No records were provided to confirm prior approval of the overdraft by the County Treasury as required under Section 119(4) of Public Finance Management Act, 2012.

### **2.0.3.3 Incorrect Bank Reconciliations**

Bank reconciliation statements as at 30 June, 2020 reflected reconciling items carried forward totalling Kshs.2,157,680 from previous months. However, these were not analysed. Similarly, reconciling items in bank statements not in cash book were not analysed and dishonoured cheques were not reversed in the cashbook. In addition, balances totalling Kshs.461,400 shown in the bank reconciliation statement as at 30 June, 2019 as payments in the cashbook not yet recorded in the bank statements were in the subsequent statement for July, 2019 reflected as payments in bank statement not yet recorded in the cashbook.

### **2.0.3.4 Failure to Maintain Cashbook**

Examination of accounting records maintained by Waithaka Technical Training College indicated that although the College received income and paid expenses in cash, it did not maintain an independent cash book for the transactions. As a result, the cash transactions were not sufficiently accounted for.

In view of these issues, the accuracy, completeness and validity of the cash and cash equivalents balance totalling Kshs.920,449,033 reflected in the statement of assets and liabilities as at 30 June, 2020 could not be confirmed.

#### **2.0.4.0 Account Payables - Deposits and Retention**

The statement of assets and liabilities as at 30 June, 2020 reflects a nil accounts payables - deposits and retentions balance. However, examination of records on sampled projects implemented by the County Executive disclosed that Management deducted retention monies on payments made to contractors, as provided for in the terms and conditions of the respective contracts. However, no explanation was provided on how the deductions were accounted for and why they were not disclosed in the financial statements.

#### **2.0.5.0 Government Guaranteed Loans and On-Lent Water Loans**

Annex 4, to the financial statements reflects other pending payables totalling Kshs.19,143,925,000 comprised of Kshs.15,328,285,000 and Kshs.3,815,640,000 government guaranteed loans and on-lent water (foreign) loans respectively. However, the respective loan agreements and other supporting documents were not provided for audit review. Further, the outstanding loan balances in the financial statements were not supported with documentary evidence. As a result, the accuracy and validity of the other payables totalling Kshs.19,143,925,000 as at 30 June, 2020 could not be confirmed.

#### **2.0.6.0 Fund Accounts Balances**

Note 13 to the financial statements reflects three Fund Accounts, namely, Bursary Fund, Trust Fund and Emergency Fund that received grant transfers totalling Kshs.57,355,069 in the year under review.

However, the Funds were not established by the County Assembly as required in Regulation 197(1) of the Public Finance Management (County Governments) Regulations, 2015 and Section 167(1) of Public Finance Management Act of 2012. Further, contrary to Section 9(1) of the Public Audit Act, 2015, Management did not submit the financial statements and bank statements and other records on the Funds to the Auditor-General for audit.

As a result, the propriety of the remittances totalling Kshs.57,355,069 shown as having been advanced to the Funds could not be confirmed.

#### **2.0.7.0 Fixed Assets**

The statement of receipts and payments reflects acquisition of assets balance totalling Kshs.1,435,028,590 for the year ended 30 June, 2020. However, the expenditure ledger reflected purchases totalling Kshs.1,425,579,636 resulting to an unexplained difference of Kshs.9,448,954.

Further, the Note indicates that payments totalling Kshs.490,050,785 out of Kshs.1,435,028,590 relate to construction of roads. However, expenditure records provided for audit indicated that payments totalling Kshs.745,651,770 were made in respect of roads works projects in the year under review. The difference totalling Kshs.255,600,985 between the balances reflected in the two sets of records was not explained by Management.

#### **2.0.7.0.1 Lack of Ownership Documents for Hospital Land**

Ownership documents for the land on which Mutuini Sub-County Hospital is located were not provided for audit. In addition, particulars on owners of the buildings located in the facility's jurisdiction were not provided for audit review. Unconfirmed reports suggested that the facility's land had been encroached upon by private parties. As a result, it was not possible to confirm valuation and ownership by the County Executive of the Mutuini Hospital's land and buildings.

In view of these discrepancies, the accuracy and completeness of the acquisition of assets balance totalling Kshs.1,435,028,590 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Nairobi City Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

#### **Emphasis of Matter**

##### **Repayment of Principal on Domestic Lending and On-Lending**

Note 7.9 on other important disclosures, reflects pending accounts payable totalling Kshs.72,941,555,674 which include an outstanding loan totalling Kshs.4,449,656,189 provided by Kenya Commercial Bank.

Records on the loan indicated that it was acquired in October, 2014. However, the loan agreement and contractual documents detailing the terms and conditions of the loan were not provided for audit review.

Available records indicated that, the original loan amounting to Kshs.5,000,000,000 was secured from Equity Bank Kenya Limited by the defunct Nairobi City Council. Repayments made decreased the outstanding balance to Kshs.3,366,696,209 as at 24 March, 2014. However, records on the actual loan issued by the bank were not provided for audit and as a result, the accuracy and validity of the data could not be confirmed.

Management thereafter sought and obtained refinancing of the loan from the Kenya Commercial Bank. The loan statement issued by the bank indicated that County

Executive was not repaying the loan, and as a result the outstanding balance had risen to Kshs.4,449,656,189 as at 30 June, 2020. Management has not explained why repayments for the loan were halted.

My opinion is not modified in respect of this matter.

### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no key audit matters to communicate in my report.

### Other Matter

### Budgetary Control and Performance

#### 1.1 Under-expenditure

The summary statement of appropriation - recurrent and development combined reflects a final expenditure budget totalling Kshs.36,981,390,888 and actual expenditure totalling Kshs.24,387,087,663 resulting in under-expenditure of Kshs.12,594,303,225 or 34% of the budget.

The significant under-absorption of the budget implied that execution of planned programmes and activities and service delivery to the residents of Nairobi in the year under review may have been constrained.

#### 1.2 Delayed Exchequer Receipts

Examination of revenue records indicated that Recurrent Exchequer, Development Exchequer and Conditional Grants totalling Kshs.2,396,431,233 for the financial year under review were delayed and only released in the months of June, July and August, 2020 as indicated in the following table:

Value Date	Equitable Share (Kshs.)	Compensation for User Fees Foregone (Kshs.)	KDSP (Level 1 Grant Allocation) (Kshs.)	Universal Healthcare in Devolved Governments (DANIDA) (Kshs.)	Conditional Grant for Development of Youth Polytechnics (Kshs.)	Total (Kshs.)
4 June, 2020					22,998,292	22,998,292
4 June, 2020		79,423,251				79,423,251
30 June, 2020				17,605,000		17,605,000
30 June, 2020	1,273,596,000					1,273,596,000
2 July, 2020			30,000,000			30,000,000
5 August, 2020	972,808,690					972,808,690
	<b>2,246,404,690</b>	<b>79,423,251</b>	<b>30,000,000</b>	<b>17,605,000</b>	<b>22,998,292</b>	<b>2,396,431,233</b>

Delay in release of the budgeted funds by The National Treasury in turn delayed execution of planned programmes and activities valued at Kshs.2,396,431,233 that had been expected to benefit the residents of Nairobi City.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

## Basis for Conclusion

### 1.0 Unsatisfactory Implementation of Projects

Records on implementation of projects indicated numerous unsatisfactory matters in relation to the projects under implementation by the County Executive. Among the matters noted were delays in completion, poor quality works, irregular procurements and variation of contracts.

Examination of projects status reports issued by Management revealed that several roads, public works and Ward development projects with a combined contract sum of Kshs.6,920,635,357 spread over several years had delayed, stalled or were terminated, as summarized in the following table:

	<b>Description</b>	<b>Aggregate Contract Sum (Kshs.)</b>
1	Delayed Roads, Transport and Public Works	4,676,032,701
2	Delayed Ward Development Projects (Roads and Drainage)	418,682,716
3	Stalled Roads, Transport and Public Works Projects Stalled, Abandoned, Suspended Terminated	1,825,919,940
	<b>Total</b>	<b>6,920,635,357</b>

No plausible explanations were provided by Management for the unsatisfactory implementation of the projects.

In their incomplete state, the projects have not yielded the benefits expected of them in spite public funds totalling Kshs.6,263,765,252 spent on their execution.

### 2.0 Use of Goods and Services

Examination of expenditure records on use of goods and services revealed the following anomalies:

## **2.01 Irregular Procurement and Delivery of Ten (10) Motor Cycles**

Procurement records indicated that Management awarded a tender for supply of ten (10) motor cycles on 3 August, 2018 at a contract sum of Kshs.3,600,000. However, the same set of officers comprised the Tender Opening Committee, Tender Evaluation Committee and the Inspection and Acceptance Committee, contrary to Section 78(1)b of the Public Procurement and Asset Disposal Act, 2015.

As a result of the irregularity, the procurement process lacked adequate internal check and control.

Further, the lowest bidder at Kshs.1,950,000 was disqualified for, reportedly, not submitting tender security valid for 120 days. However, no records were provided to support the assertion. In addition, the motor vehicles were not presented for audit verification and, as a result, their supply could not be confirmed.

## **2.02 Irrational Costing of Solid Waste Management Contracts**

Expenditure records indicated that the County Executive made payments totalling Kshs.248,893,590 to various firms for collection, transportation and disposal of solid waste in the year under review. However, examination of the records indicated that contracts for the same tasks in the same geographical zones were awarded to different firms at different payment rates. Records on procurement of the contracts were not provided for audit and as a result, the reasons for the variances could not be confirmed.

In view of the apparent lack of objectivity in pricing the contracts, value for money may not have been obtained on the expenditure totalling Kshs.248,893,590 spent on collection and transportation of solid waste.

## **2.03 Unapproved Over-Expenditure on Balls and Laptops**

Examination of payments made on purchase of balls and laptops for the education sector indicated that local purchase orders totalling Kshs.15,318,000 were issued, whereas Authority-to-Incur-Expenditure(AIE) amounted to Kshs.9,250,000 resulting to unauthorized over-expenditure of Kshs.6,068,000. The over-expenditure was contrary to Regulation 51(1)(a) of the Public Finance Management (County Governments) Regulations, 2015 which prohibits spending or commitment of any public funds without a matching AIE.

## **2.04 Irregular Procurement of Medical Oxygen Supplies**

Records on expenditure by the Health Department indicated that during the year under review, Mbagathi Hospital and Mama Lucy Kibaki Hospital procured medical oxygen valued at Kshs.5,436,300 and Kshs.23,770,000 respectively. The procurement was initiated through a memo from the Acting Chief Officer Health sent to all medical officers in February, 2018. However, no records were provided for audit to confirm whether the purchase was done in a lawful, transparent, economic and effective way as required by Section 149(1) of the Public Finance Management Act, 2012.

As a result, it was not possible to confirm that the supply contracts were regular and value for money was obtained on the funds totalling Kshs.29,206,300 spent in the process.

### **2.05 Irregular Payments made After Transfer of Services to National Government**

Expenditure records indicated that the County Executive made payments totalling Kshs.498,202,795 to various suppliers of goods and services from 25 March, 2020 to 30 June, 2020. The items paid for related to functions that were transferred to the National Government-Nairobi Metropolitan Services- in accordance with Article 3 of the Deed of Transfer of Functions published in the Kenya Gazette Notice No. 1609 of 25 February, 2020.

Consequently, the payments totalling Kshs.498,202,795 were irregular.

### **3.0 Irregularities in Staff Management**

Examination of records on compensation of employees revealed the following irregularities:

#### **3.0.1 High Wage Bill**

The compensation of employees expenditure totalling Kshs.12,590,337,786 reflected in the financial statements was equivalent to 57% of the total revenue of the County Government for the year under review totalling Kshs.22,022,326,802. The exceedingly high rate was contrary to Regulation 25(1) of Public Financial Management Act (County Governments) Regulations, 2015 which sets the threshold for the item at 35%.

Therefore, Management breached the law by overspending on personnel emoluments. Further, overuse of limited resources in payment of personnel emoluments constrained the capacity of the County Executive to fund services and development projects beneficial to the majority of residents of the County.

#### **3.0.2 Undisclosed County Public Service Board Operations**

The audit could not confirm the nature and scope of operations carried out by the County Public Service Board in the year under review as Minutes of its Meetings and other activities were not provided for review.

In addition, it was not possible to confirm whether the Board was validly constituted and whether it had carried out its mandate as provided for in the Constitution and relevant laws.

#### **3.0.3 Over-Expenditure on Board Expenses and Casual Workers at Pumwani Maternity Hospital**

Examination of expenditure records indicated that expenditure on the Board and casual employees at Pumwani Maternity Hospital totalled Kshs.3,473,600 and Kshs.12,735,262 against budgetary allocations totalling Kshs.600,000 and Kshs.10,000,000 resulting in over-expenditure of Kshs.2,873,600 or 478% and Kshs.2,735,262 or 27% respectively. The over-expenditures contravened Regulation 53(1) of the Public Finance Management

(County Governments) Regulations, 2015 which prohibits unauthorized use of funds other than for the purposes specified in the approved budget.

In addition, Gazette notices and appointment letters for the Board Members were not provided for audit review. As a result, it was not possible to confirm whether the appointments, and the board expenses totalling Kshs.3,473,600 were incurred in a lawful way.

Staffing records further indicted that the Hospital hired one hundred and twenty-three (123) casual employees in the year under review and paid them emoluments totalling Kshs.12,735,262. However, contrary to Section 37 of the Employment Act, 2007, some of the casuals were retained for continuous periods lasting for more than three months without contracts. Further, there were no records showing that needs assessments were carried out to identify understaffed units before the appointments were made.

#### **3.0.4 Staff Shortage at Mbagathi Hospital**

Records at Mbagathi Hospital indicated that the authorized establishment was five hundred and fifty (550) members of staff against four hundred and thirty-four (434) in position in the year under review. Therefore, the Hospital had a shortage of one hundred and sixteen (116) employees. The understaffing may have hindered the Hospital from providing health services in an efficient and effective way.

No plausible explanation was provided for the failure of the County Public Service Board to fill the vacancies so as to aid provision of efficient, high quality services to patients as required of the Board by Section 55(b) of the County Governments Act, 2012.

Further, review of records on casual workers indicated that the workers had worked as temporary employees for long periods with some having held their temporary positions for over 20 years. Minutes of a meeting of the Hospital's Management Committee held on 20 February, 2018 indicated that the Committee had asked Management to consider hiring the workers on permanent service.

Similarly, the Deputy Medical Superintendent at the Hospital had in November, 2018 written to the County Director of Health requesting employment of the casual workers on permanent terms, following interviews carried out one year before in July, 2017, but their status remained unchanged.

Failure to absorb the workers on permanent terms may adversely affect their morale and lower the quality of services offered at the Hospital.

#### **3.0.5 Irregular Hire of Medial Staff at Mama Lucy Kibaki Hospital**

Examination of employment records maintained at Mama Lucy Kibaki Hospital revealed an approved staff establishment of eight hundred and eight (808) staff members against five hundred nineteen (519) permanent staff resulting to a deficit of two hundred and eighty-nine (289) staff.



The shortage appeared to have hindered efficient and effective services as Management had resorted to hiring temporary workers in various departments. In the year under review, wages for casual employees totalled Kshs.49,100,736.

The wages were paid to a hundred and one (101) casuals at Kshs.16,484,266, fifty-seven (57) locum nurses at Kshs.16,482,000, eight (8) clinicians at Kshs.4,818,300, seven (7) anesthetists at Kshs.2,662,470, fifteen (15) officers for Covid-19 mitigation at Kshs.709,500 and various other medical officers at Kshs.7,944,200.

However, requisitions from the user departments and approvals for hire of the staff were not provided for audit review. As a result, the regularity of the recruitment, and suitability for the jobs assigned to staff could not be confirmed.

No plausible explanation was provided by Management for preferring casual over permanent or term workers.

### **3.0.6 Unremitted Statutory Deductions**

Included in other pending payables totalling Kshs.62,417,338,886 as at 30 June, 2020 are statutory deductions totalling Kshs.1,532,263,571, as analysed in Annex 4 of the financial statements. The payables denote failure by Management to remit the deductions in due time as required in Regulation 22 (2) of the Public Finance Management (County Governments) Regulations, 2015.

The delays may have caused the County Executive to incur liability for fines and penalties and is detrimental to the welfare of its workers

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

## **1.0 Inadequate Maintenance of Records by Enforcement Department**

The Compliance and Enforcement Department of the County Executive serves enforcement notices and undertakes any other enforcement action in respect to physical development. However, examination of the Department's records indicated that they were kept in registers some of which were old and mutilated and lacked backup copies. The records included; reports on arrests, court cases, notices, demolitions and complaints.

Therefore the information contained in the registers , though critical to the operations of the Department, was not maintained in a secure and efficient way.

By failing to maintain the records well, Management contravened Section 149(2)(c) of the Public Finance Management Act, 2012 which requires Accounting Officers to protect and back-up all financial and accounting records in their respective entities.

## **2.0 Lack of Fixed Assets Register at Mama Lucy Kibaki Hospital**

Examination of records at Mama Lucy Kibaki Hospital revealed that the hospital procured assets totalling Kshs.4,786,181 in the year under review. However, Management did not maintain a fixed assets register on assets owned by the Hospital. Further, the assets were not coded or tagged and therefore their location and custody could not be tracked from records.

Failure to maintain the assets register contravened Section 159(2) of the Public Procurement and Asset Disposal Act, 2015 which requires each Accounting Officer of a procuring entity to keep record of goods, works and services received in an inventory of the entity. In addition, the assets were at risk of misplacement or loss.

The audit was conducted in accordance with ISSAI 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether the effective processes and systems of internal control risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of the intention to dissolve the County Executive.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public money is applied in an effective manner.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



**CPA Nancy Gathungu, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**24 December, 2021**


7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2019/2020	2018/2019
	Note	Ksh	Ksh
<b>RECEIPTS</b>			
Exchequer releases	1	12,726,136,963	15,887,742,209
Transfers from Other Government Entities	2	415,847,530	79,423,251
County Own Generated Receipts	3	8,819,040,246	10,043,310,059
Returned CRF issues	4	61,302,063	38,775,977
Unspent Funds Reappropriated	5	-	1,714,621,771
<b>TOTAL RECEIPTS</b>		<b>22,022,326,802</b>	<b>27,763,873,267</b>
<b>PAYMENTS</b>			
Compensation of Employees	6	12,590,337,786	12,427,386,130
Use of goods and services	7	8,992,360,564	7,169,537,245
Transfers to Other Government Units	8	1,303,773,480	1,306,378,715
Other grants and transfers	6	43,103,000	509,459,074
Social Security Benefits	10	1,757,187	3,244,410
Acquisition of Assets	11	1,435,028,590	4,951,407,063
Other Payments	12	20,727,056	-
<b>TOTAL PAYMENTS</b>		<b>24,387,087,663</b>	<b>26,367,412,637</b>
<b>SURPLUS/DEFICIT</b>		<b>(2,364,760,861)</b>	<b>1,396,460,630</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Nairobi City financial statements were approved on 12/04/ 2021 and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Halkano Waqo

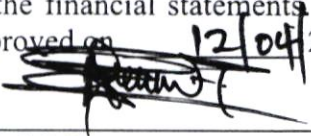
  
 \_\_\_\_\_  
 Head of Treasury  
 Name: Peter Ingwe


**COUNTY GOVERNMENT OF NAIROBI CITY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.2. STATEMENT OF ASSETS AND LIABILITIES**

		<b>2019/2020</b>	<b>2018/2019</b>
<b>FINANCIAL ASSETS</b>	<b>Note</b>	<b>Ksh</b>	<b>Ksh</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	13	920,449,033	3,302,211,934
<b>Total Cash and cash equivalents</b>		<b>920,449,033</b>	<b>3,302,211,934</b>
Accounts receivables – Outstanding Imprests	14	38,612,748	21,610,708
<b>TOTAL FINANCIAL ASSETS</b>		<b>959,061,781</b>	<b>3,323,822,642</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions		-	-
<b>NET FINANCIAL ASSETS</b>		<b>959,061,781</b>	<b>3,323,822,642</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	15	3,323,822,642	1,927,362,012
Surplus/Deficit for the year		(2,364,760,861)	1,396,460,630
<b>NET FINANCIAL POSITION</b>		<b>959,061,781</b>	<b>3,323,822,642</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Nairobi City financial statements were approved on 12/04/2021 and signed by:

  
 Chief Officer  
 Name: Halkano Waqo

  
 Head of Treasury  
 Name: Peter Ingwe

COUNTY GOVERNMENT OF NAIROBI CITY  
 Reports and Financial Statements  
 For the year ended June 30, 2020

7.3. STATEMENT OF CASH FLOWS

		2019/2020	2018/2019
	Note	Ksh	Ksh
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Exchequer releases	1	12,726,136,963	15,887,742,209
Transfers from Other Government Entities	2	415,847,530	79,423,251
County Own Generated Receipts	3	8,819,040,246	10,043,310,059
Returned CRF issues	4	61,302,063	38,775,977
Unspent Funds Re - appropriated	5	-	1,714,621,771
<b>Payments for operating expenses</b>			
Compensation of Employees	6	(12,590,337,786)	(12,427,386,130)
Use of goods and services	7	(8,992,360,564)	(7,169,537,245)
Transfers to Other Government Units	8	(1,303,773,480)	(1,306,378,715)
Other grants and transfers	9	(43,103,000)	(509,459,074)
Social Security Benefits	10	(1,757,187)	(3,244,410)
Other Payments	12	(20,727,056)	0
<b>Adjusted for:</b>			
Changes in receivables		(17,002,040)	56,774,433
<b>Total Adjustments</b>		<b>(17,002,040)</b>	<b>56,774,433</b>
<b>Net cash flows from operating activities</b>		<b>(946,734,310)</b>	<b>6,404,642,126</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	11	(1,435,028,590)	(4,951,407,063)
<b>Net cash flows from investing activities</b>		<b>(1,435,028,590)</b>	<b>(4,951,407,063)</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(2,381,762,900)</b>	<b>1,453,235,063</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>3,302,211,934</b>	<b>1,848,976,871</b>
<b>Cash and cash equivalent at END of the year</b>		<b>920,449,033</b>	<b>3,302,211,934</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Government of Nairobi City financial statements were approved on 12/04 2021 and signed by:



Chief Officer  
 Name: Halkano Waqo



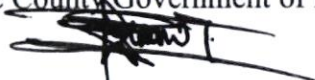
Head of Treasury  
 Name: Peter Ingwe




**7.3. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Equitable Share	15,919,950,000	-	15,919,950,000	12,419,252,740	3,500,697,260	78%
Proceeds from Domestic and Foreign Grants	217,697,898	-	217,697,898	227,460,972	134,969,546	104%
Transfers from Other Government Entities	947,167,125	-	947,167,125	495,270,781	(131,697,393)	52%
County Own Generated Receipts	17,316,295,889	(160,770,255)	17,155,525,634	8,819,040,246	8,336,485,388	51%
Unspent Funds Reappropriated	2,580,279,980	160,770,251	2,741,050,231	2,580,279,980	48,231,075	94%
<b>TOTAL</b>	<b>36,981,390,892</b>	<b>(4)</b>	<b>36,981,390,888</b>	<b>24,541,304,719</b>	<b>11,888,685,877</b>	<b>66%</b>
<b>PAYMENTS</b>						
Compensation of Employees	13,561,626,846	55,232,840	13,616,859,686	12,590,337,786	1,026,521,900	92%
Use of goods and services	7,101,942,367	1,925,120,500	9,027,062,867	8,992,360,564	34,702,303	100%
Transfers to Other Government Units	2,928,984,000	(1,483,300,000)	1,445,684,000	1,303,773,480	141,910,520	90%
Other Transfers and Emergency Relief	480,500,000	(131,622,000)	348,878,000	43,103,000	305,775,000	12%
Social Security Benefits	13,909,399	(2,631,300)	11,278,099	1,757,187	9,520,912	16%
Acquisition of Assets	10,153,428,276	(1,814,888,597)	8,338,539,679	1,435,028,590	6,903,511,089	17%
Other Payments	2,741,000,000	1,452,088,557	4,193,088,557	20,727,056	4,172,361,501	0%
<b>TOTAL</b>	<b>36,981,390,888</b>	<b>-</b>	<b>36,981,390,888</b>	<b>24,387,087,663</b>	<b>12,594,303,225</b>	<b>66%</b>
<b>Surplus/(Deficit)</b>	<b>4</b>	<b>(4)</b>	<b>-</b>	<b>154,217,056</b>	<b>(705,617,348)</b>	

The County Government of Nairobi City financial statements were approved on 12/04/2021 and signed by:

  
 Chief Officer  
 Name: Halkano Waqo

  
 Head of Treasury  
 Name: Peter Ingwe

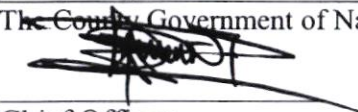
For the year ended June 30, 2020

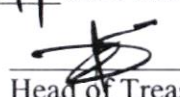
## SUMMARY STATEMENT OF

## APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Equitable Share	11,143,965,000	-	11,143,965,000	8,693,476,918	2,450,488,082	78%
Proceeds from Domestic and Foreign Grants	152,388,529	144,732,620	297,121,149	227,460,972	69,660,177	77%
Transfers from Other Government Entities	663,016,988	-	79,423,251	79,423,251	-	100%
County Own Generated Receipts	12,121,407,122	(112,539,179)	12,008,867,944	6,173,328,172	5,835,539,772	51%
Unspent Funds Re-appropriated	1,806,195,986	112,539,176	1,918,735,162	1,806,195,986		94%
<b>TOTAL</b>	<b>25,886,973,624</b>	<b>144,732,618</b>	<b>25,448,112,506</b>	<b>16,979,885,299</b>	<b>8,355,688,031</b>	<b>67%</b>
<b>PAYMENTS</b>						
Compensation of Employees	13,561,626,846	55,232,840	13,616,859,686	12,590,337,786	1,026,521,900	92%
Use of goods and services	7,101,942,367	1,925,120,500	9,027,062,867	8,992,360,564	34,702,303	100%
Transfers to Other Government Units	1,398,984,000	2,000,000	1,400,984,000	1,303,773,480	97,210,520	93%
Other Transfers and Emergency Relief	480,500,000	(131,622,000)	348,878,000	43,103,000	305,775,000	12%
Social Security Benefits	13,909,399	(2,631,300)	11,278,099	1,757,187	9,520,912	16%
Acquisition of Assets	412,167,329	(113,759,628)	298,407,701	-	298,407,701	0%
Other Payments	2,741,000,000	1,452,088,557	4,193,088,557	20,727,056	4,172,361,501	0%
<b>TOTAL</b>	<b>25,710,129,941</b>	<b>3,186,428,969</b>	<b>28,896,558,910</b>	<b>22,952,059,073</b>	<b>5,944,499,837</b>	<b>79%</b>
<b>Surplus/(Deficit)</b>	<b>176,843,683</b>	<b>(3,041,696,351)</b>	<b>(3,448,446,405)</b>	<b>(5,972,173,774)</b>	<b>2,411,188,194</b>	

The County Government of Nairobi City financial statements were approved on 12/04/ 2021 and signed by:

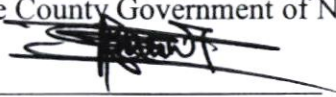
  
 Chief Officer  
 Name: Halkano Waqo

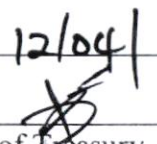
  
 Head of Treasury  
 Name: Peter Ingwe

**SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>RECEIPTS</b>						
Equitable Share	4,775,985,000	-	4,775,985,000	3,725,775,822	1,050,209,178	78%
Proceeds from Domestic and Foreign Grants	65,309,369	-	65,309,369		65,309,369	
Transfers from Other Government Entities	284,150,138	-	284,150,138	415,847,530	(131,697,393)	146%
County Own Generated Receipts	5,194,888,767	(48,231,077)	5,146,657,690	2,645,712,074	2,500,945,616	51%
Unspent Funds Reappropriated	774,083,994	48,231,075	822,315,069	774,083,994	48,231,075	94%
<b>TOTAL</b>	<b>10,320,333,274</b>	<b>(1)</b>	<b>11,094,417,266</b>	<b>6,787,335,426</b>	<b>3,484,766,771</b>	<b>61%</b>
<b>PAYMENTS</b>						
Transfers to Other Government Units	1,530,000,000	(1,485,300,000)	44,700,000	-	44,700,000	0%
Acquisition of Assets	9,741,260,947	(1,701,128,969)	8,040,131,978	1,435,028,590	6,605,103,388	18%
Other Payments	-	-	-	-	-	
<b>TOTAL</b>	<b>11,271,260,947</b>	<b>(3,186,428,969)</b>	<b>8,084,831,978</b>	<b>1,435,028,590</b>	<b>6,649,803,388</b>	<b>18%</b>
<b>Surplus/(Deficit)</b>	<b>(950,927,673)</b>	<b>3,186,428,968</b>	<b>3,009,585,288</b>	<b>5,352,306,836</b>	<b>(3,165,036,617)</b>	

The County Government of Nairobi City financial statements were approved on 12/04/ 2021 and signed by:

  
Chief Officer  
Name: Halkano Waqo

  
Head of Treasury  
Name: Peter Ingwe

## 7.4. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Sector	Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
5311000000 COUNTY PUBLIC SERVICE BOARD	<b>0701000 P1 General Administration Planning and Support Services</b>	52,214,502	-	52,214,502	33,111,462	19,103,040	63
	0701010 SP.1.1 General Administration Planning and Support Services	52,214,502		52,214,502	33,111,462	19,103,040	63
	<b>Total 5311000000 COUNTY PUBLIC SERVICE BOARD</b>	52,214,502	-	52,214,502	33,111,462	19,103,040	63
5312000000 OFFICE OF GOVERNOR & DEPUTY GOVERNOR	<b>0718005310 General Administrative Services</b>	3,018,819,404	183,000,000	2,676,431,199	2,239,603,308	436,827,891	84
	0718015310 Sp1 General Administration & Support Services	491,292,312	25,000,000	429,153,312	352,327,363	76,825,949	82
	0718025310 Sp2 Sub County Administration	2,073,002,186	148,000,000	1,921,052,981	1,649,661,293	271,391,688	86
	0718075310 Sp7 County Executive	355,423,965	-	234,623,965	181,689,644	52,934,321	77
	0718095310 Sp9 Audit	99,100,941	10,000,000	91,600,941	55,925,009	35,675,932	61
	<b>0724005310 P 24 Security and Safety Management</b>	2,131,579,879	43,000,000	2,022,084,878	1,748,036,267	274,048,611	86
	0724055310 Inspectorate	2,040,682,478	20,000,000	1,961,082,477	1,693,227,760	267,854,717	86
	0724015310 sp 24.1 investigative Services	90,897,401	23,000,000	61,002,401	54,808,507	6,193,894	90
	P; 0726005310:Disaster Management Coordination	650,744,784	371,000,000	500,687,547	174,024,276	326,663,271	35
	072601510: Fire & Disaster Management	650,744,784	371,000,000	500,687,547	174,024,276	326,663,271	35
	<b>0725005310 P 25 management of legal affairs</b>	306,305,142	31,000,000	629,255,142	627,966,477	1,288,665	100

**Reports and Financial Statements**  
**For the year ended June 30, 2020**

	0725015310 sp 25.1 legal services	306,305,142	31,000,000	629,255,142	627,966,477	1,288,665	100
	<b>Total 5312000000 OFFICE OF GOVERNOR &amp; DEPUTY GOVERNOR</b>	<b>6,107,449,208</b>	<b>628,000,000</b>	<b>5,828,458,766</b>	<b>4,789,630,329</b>	<b>1,038,828,437</b>	<b>82</b>
<b>5313000000 ICT, E-GOVT &amp; PUBLIC COMMUNICATIONS</b>	<b>0207000 P1: General Administration Planning and Support Services</b>	<b>107,011,356</b>	<b>12,000,000</b>	<b>99,890,049</b>	<b>82,791,953</b>	<b>17,098,097</b>	<b>83</b>
	0207010 SP 1: General Administration, Planning And Support Services	107,011,356	12,000,000	99,890,049	82,791,953	17,098,097	83
	<b>0208000 P2: Information And Communication Services</b>	<b>320,500,000</b>	<b>224,000,000</b>	<b>353,976,473</b>	<b>25,672,072</b>	<b>328,304,400</b>	<b>7</b>
	0208010 SP 2.1: News And Information Services	82,500,000	10,000,000	64,250,000	22,123,737	42,126,263	34
	0208030 SP 2.3: ICT and Media Regulatory Services	9,500,000	-	8,671,373	1,912,925	6,758,448	22
	0208040 SP 2.4 E-Government Services	228,500,000	214,000,000	281,055,100	1,635,410	279,419,690	1
	<b>0210005310 ICT Infrastructure Development</b>	<b>125,000,000</b>	<b>113,000,000</b>	<b>111,800,000</b>	<b>-</b>	<b>111,800,000</b>	<b>-</b>
	0210010 SP1: ICT Infrastructure Connectivity	107,000,000	101,000,000	106,400,000	-	106,400,000	-
	0210035310 sp 3:Information Security	18,000,000	12,000,000	5,400,000	-	5,400,000	-
	<b>Total 5313000000 ICT, E-GOVT &amp; PUBLIC COMMUNICATIONS</b>	<b>552,511,356</b>	<b>349,000,000</b>	<b>565,666,522</b>	<b>108,464,025</b>	<b>457,202,497</b>	<b>19</b>
<b>5314000000 FINANCE &amp; ECONOMIC PLANNING</b>	<b>0701005310 Public Financial Management</b>	<b>4,204,116,835</b>	<b>692,106,000</b>	<b>5,667,404,491</b>	<b>4,890,810,209</b>	<b>776,594,281</b>	<b>86</b>
	0701015310 Assets Management Services	287,667,520	7,000,000	272,843,720	211,590,510	61,253,210	78
	0701065310 sp1.6 Accounting Services	3,251,694,840	583,106,000	5,032,283,397	4,469,998,233	562,285,164	89
	0701075310 sp1.7 Budget Formulation Coordination	181,599,010	-	113,705,010	47,534,824	66,170,186	42

For the year ended June 30, 2020

	and management						
	0701085310 sp1.8 Resource Mobilization	355,754,600	102,000,000	125,494,700	70,626,413	54,868,287	56
	070115310 Debt Management Services	13,949,500		13,949,500	1,265,300	12,684,200	9
	0718085310 Sp8 Supply Chain Management	113,451,365	-	109,128,164	89,794,930	19,333,234	82
	<b>0718005310 General Administrative Services</b>	<b>999,314,417</b>	<b>-</b>	<b>936,079,417</b>	<b>838,906,035</b>	<b>97,173,382</b>	<b>90</b>
	0718015310 Sp1 General Administration & Support Services	999,314,417	-	936,079,417	838,906,035	97,173,382	90
	<b>0719000 P3: Economic and Financial Policy Formulation and Management</b>	<b>319,446,289</b>	<b>170,000,000</b>	<b>104,338,463</b>	<b>30,499,795</b>	<b>73,838,668</b>	<b>29</b>
	0719010 SP 3.1 Fiscal Policy Formulation, Development and Management	319,446,289	170,000,000	104,338,463	30,499,795	73,838,668	29
	<b>Total 5314000000 FINANCE &amp; ECONOMIC PLANNING</b>	<b>5,522,877,540</b>	<b>862,106,000</b>	<b>6,707,822,371</b>	<b>5,760,216,040</b>	<b>947,606,331</b>	<b>86</b>
<b>5315000000 HEALTH</b>	<b>0401000 P.1 Preventive &amp; Promotive Health Services</b>	<b>253,001,723</b>	<b>8,000,000</b>	<b>240,501,723</b>	<b>161,753,796</b>	<b>78,747,927</b>	<b>67</b>
	0401115310 HIV/AIDS Prevention & Control Unit	4,440,402	-	3,366,402	75,000	3,291,402	2
	0401125310 TB Control	2,200,000	-	1,393,700	-	1,393,700	-
	0401135310 Malaria Control & Other Communicable Diseases	1,400,000	-	973,100	117,600	855,500	12
	0401145310 Reproductive Health & Maternal Health (RMNCAH)	148,661,321	-	147,860,421	121,733,396	26,127,025	82
	0401155310 Environmental / Public Health	96,300,000	8,000,000	86,908,100	39,827,800	47,080,300	46

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	<b>0402005310 Curative care</b>	<b>1,037,788,679</b>	<b>567,000,000</b>	<b>567,788,679</b>	<b>590,041,791</b>	<b>- 22,253,112</b>	<b>104</b>
	0402065310 sp.2.6 County Referral Hospitals	732,450,000	390,000,000	360,202,000	560,733,549	- 200,531,549	156
	0402075310 sp.2.7 Health Centers & dispensaries	305,338,679	177,000,000	207,586,679	29,308,242	178,278,437	14
	<b>0404005310 General administration, planning and support services</b>	<b>6,086,424,646</b>	<b>83,000,000</b>	<b>5,729,524,146</b>	<b>4,977,656,049</b>	<b>751,868,097</b>	<b>87</b>
	0404015310 Sp4.1 Administration/Human Resource for Health	5,324,566,646	33,100,000	5,180,642,446	4,699,776,808	480,865,638	91
	0404025310 Sp4.2 Health Policy, Planning & Financing	49,900,000	29,900,000	26,358,900	2,276,509	24,082,391	9
	0404035310 sp 4.3 Health Commodities	651,957,500	-	480,263,800	275,048,376	205,215,424	57
	0404045310 sp 4.4 Research, Quality assurance & standards unit	27,000,500	10,000,000	20,121,700	554,356	19,567,344	3
	0404055310 sp 4.5 Coroner services unit	33,000,000	10,000,000	22,137,300	-	22,137,300	-
	<b>Total 5315000000 HEALTH</b>	<b>7,377,215,048</b>	<b>658,000,000</b>	<b>6,537,814,548</b>	<b>5,729,451,636</b>	<b>808,362,912</b>	<b>88</b>
<b>5316000000 URBAN PLANNING AND LANDS</b>	<b>0106000 P 6 General Administration Planning and Support Services</b>	<b>213,837,689</b>	<b>-</b>	<b>213,837,689</b>	<b>192,306,604</b>	<b>21,531,085</b>	<b>90</b>
	0106010 SP.6.1 Administration, Planning & Support Services	213,837,689	-	213,837,689	192,306,604	21,531,085	90
	<b>0114005310 P.8:Urban Planning, compliance &amp; enforcement</b>	<b>197,700,000</b>	<b>144,000,000</b>	<b>107,193,887</b>	<b>11,022,588</b>	<b>96,171,299</b>	<b>10</b>
	0114015310 sp 8.1 Urban planning	109,500,000	77,000,000	81,731,567	9,062,162	72,669,405	11
	0114025310 sp 8.2 Enforcement and compliance	88,200,000	67,000,000	25,462,320	1,960,426	23,501,894	8
	<b>0115005310 P.9:Land</b>	<b>244,937,597</b>	<b>24,000,000</b>	<b>221,551,437</b>	<b>151,235,980</b>	<b>70,315,457</b>	<b>68</b>

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	<b>management</b>						
	0115015310 sp 9.1 valuation services	56,500,000	12,500,000	43,830,300	9,559,584	34,270,717	22
	0115025310 sp 9.2 land survey	170,437,597	7,500,000	163,733,096	139,683,828	24,049,268	85
	0115035310 sp 9.3 Administrative services	18,000,000	4,000,000	13,988,041	1,992,568	11,995,473	14
	<b>Total 5316000000 URBAN PLANNING AND LANDS</b>	<b>656,475,285</b>	<b>168,000,000</b>	<b>542,583,013</b>	<b>354,565,171</b>	<b>188,017,842</b>	<b>65</b>
	<b>0207000 P1: General Administration Planning and Support Services</b>	<b>1,078,097,939</b>	<b>-</b>	<b>1,066,497,939</b>	<b>811,474,350</b>	<b>255,023,589</b>	<b>76</b>
	0207010 SP 1: General Administration, Planning And Support Services	1,078,097,939		1,066,497,939	811,474,350	255,023,589	76
	<b>0211005310 P5:Roads,Drainage &amp; Bridges</b>	<b>3,257,860,000</b>	<b>3,234,460,000</b>	<b>2,288,784,776</b>	<b>970,075,297</b>	<b>1,318,709,478</b>	<b>42</b>
	0211015310 sp 5.1 Construction Roads & Drainages & Maintenance	3,257,860,000	3,234,460,000	2,288,784,776	970,075,297	1,318,709,478	42
	<b>0212005310 P6:Road Safety Interventions</b>	<b>187,620,000</b>	<b>168,140,000</b>	<b>86,720,000</b>	<b>51,276,355</b>	<b>35,443,645</b>	<b>59</b>
	0212015310 sp 6.1 Transport Facilities & Traffic Management	187,620,000	168,140,000	86,720,000	51,276,355	35,443,645	59
	<b>0213005310 P7: Institutional Buildings &amp; Maintenance</b>	<b>255,700,000</b>	<b>235,400,000</b>	<b>202,800,000</b>	<b>92,015,786</b>	<b>110,784,214</b>	<b>45</b>
	0213015310 sp 7.1 Public street lighting Installations & Maintenances	230,000,000	223,000,000	197,000,000	92,015,786	104,984,214	47
	0213025310 sp 7.2 Motor Vehicle, Machinery & Plant Maintenance	11,200,000	4,400,000	5,800,000	-	5,800,000	-
	0213035310 sp 7.3 Institutional Buildings Maintenance	14,500,000	8,000,000	-	-	-	
<b>5317000000 PUBLIC WORKS ,TRANSPORT &amp; INFRASTRUCTURE</b>							



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	<b>Total 5317000000 PUBLIC WORKS ,TRANSPORT &amp; INFRASTRUCTURE</b>	4,779,277,939	3,638,000,000	3,644,802,715	1,924,841,788	1,719,960,926	53
<b>5318000000 EDUCATION, YOUTH AFFAIRS, SPORTS, CULTURE &amp; SOCIAL SERVICES</b>	<b>0508005310 General administration, planning and support services</b>	1,149,631,494	-	1,270,471,548	668,866,733	601,604,815	53
	0508025310 sp 8.2 General Administration & Support Services	1,149,631,494		1,270,471,548	668,866,733	601,604,815	53
	<b>0509005310 P9 Education services</b>	<b>238,304,947</b>	<b>153,654,947</b>	<b>184,293,748</b>	<b>4,029,235</b>	<b>180,264,513</b>	<b>2</b>
	0509015310 sp 9.1 Quality Assurance and Co- curriculum	1,000,000	-	847,200		847,200	-
	0509025310 sp 9.2 Early Childhood Development Centers	148,400,000	70,000,000	108,160,000	-	108,160,000	-
	0509035310 sp 9.3 Technical and Vocational Training	88,904,947	83,654,947	75,286,548	4,029,235	71,257,313	5
	<b>0902005310 2.1 Social Services</b>	<b>588,523,527</b>	<b>288,000,000</b>	<b>429,519,719</b>	<b>229,038,293</b>	<b>200,481,426</b>	<b>53</b>
	0902015310 General Administration & Support Services	178,773,527	5,000,000	172,983,527	158,303,242	14,680,285	92
	0902025310 Sp.2.2 Gender and Community Empowerment	30,800,000	25,000,000	17,340,000	783,703	16,556,297	5
	0902035310 Sp2.3 Development and promotion of culture/ heritage	38,150,000	33,000,000	21,198,440	880,300	20,318,140	4
	0902045310 Sp2.4 Development and promotion of sports	239,000,000	185,000,000	133,631,081	42,058,648	91,572,433	31
	0902055310 Sp2.5 Youth Empowerment and Promotion	26,300,000	8,000,000	17,281,290	14,035,942	3,245,348	81

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	0902065310 Sp 2.6 Social welfare and care for the Aged	30,000,000	12,000,000	26,542,960	3,714,750	22,828,210	14
	0902075310 Sp 2.7 Promotion of Library and Information Services	4,300,000	-	3,515,421	377,105	3,138,316	11
	0902085310 Sp.2.8 Rescue and Rehabilitation of Children Services	41,200,000	20,000,000	37,027,000	8,884,603	28,142,397	24
	<b>Total 5318000000</b>						
	<b>EDUCATION, YOUTH AFFAIRS, SPORTS, CULTURE &amp; SOCIAL SERVICES</b>	<b>1,976,459,968</b>	<b>441,654,947</b>	<b>1,884,285,015</b>	<b>901,934,261</b>	<b>982,350,754</b>	<b>48</b>
	<b>0301000 P.1 General Administration Planning and Support Services</b>	<b>428,123,278</b>	<b>16,000,000</b>	<b>408,687,118</b>	<b>355,661,137</b>	<b>53,025,981</b>	<b>87</b>
	0301010 SP1 General Administration Planning and Support Services	428,123,278	16,000,000	408,687,118	355,661,137	53,025,981	87
	<b>0310005310 P.10 Co-operative Development and Audit Services</b>	<b>46,281,300</b>	<b>8,500,000</b>	<b>30,225,300</b>	<b>8,265,817</b>	<b>21,959,483</b>	<b>27</b>
	0310015310 sp 10.1 Cooperative Development Services	34,000,000	6,000,000	22,400,000	8,030,817	14,369,183	36
	0310025310 sp 10.2 Cooperative Audit Services	12,281,300	2,500,000	7,825,300	235,000	7,590,300	3
	<b>0311005310 P.11 Tourism Promotion and Marketing</b>	<b>43,000,000</b>	<b>12,000,000</b>	<b>24,800,000</b>	<b>1,153,900</b>	<b>23,646,100</b>	<b>5</b>
	0311015310 sp 11.1 Tourism Development	43,000,000	12,000,000	24,800,000	1,153,900	23,646,100	5
	<b>0312005310 P.12 Trade development and Market Services</b>	<b>450,000,000</b>	<b>379,000,000</b>	<b>165,030,000</b>	<b>31,101,858</b>	<b>133,928,142</b>	<b>19</b>
	0312015310 sp 12.1 Trade Development	170,000,000	127,000,000	82,630,000	2,981,001	79,648,999	4
	0312025310 sp 12.2 Market Services	280,000,000	252,000,000	82,400,000	28,120,857	54,279,143	34
<b>5319000000</b>	<b>TRADE, COMMERCE, TOURISM &amp; COOPERATIVES</b>						

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	<b>0313005310 P.13 Licensing and Fair Trade Practices</b>	<b>118,000,000</b>	<b>58,000,000</b>	<b>75,044,475</b>	<b>6,491,249</b>	<b>68,553,226</b>	<b>9</b>
	0313015310 sp 13.1 Liquor Licensing & Regulation	-	-	-	-	-	
	0313025310 sp 13.2 Weights & Measures Services	62,000,000	45,000,000	38,599,975	340,300	38,259,675	1
	0313035310 sp 13.3 Trade Licensing Services	35,000,000	10,000,000	21,644,500	44,000	21,600,500	0
	0313045310 sp 13.4 Betting & Gaming Services	21,000,000	3,000,000	14,800,000	6,106,949	8,693,051	41
	<b>Total 5319000000 TRADE, COMMERCE, T OURISM &amp; COOPERATIVES</b>	<b>1,085,404,578</b>	<b>473,500,000</b>	<b>703,786,893</b>	<b>402,673,961</b>	<b>301,112,932</b>	<b>57</b>
<b>5320000000 PUBLIC SERVICE MANAGEMENT</b>	<b>0701000 P1 General Administration Planning and Support Services</b>	<b>290,662,603</b>	<b>40,000,000</b>	<b>257,531,132</b>	<b>201,885,139</b>	<b>55,645,993</b>	<b>78</b>
	0701010 SP.1.1 General Administration Planning and Support Services	290,662,603	40,000,000	257,531,132	201,885,139	55,645,993	78
	<b>0710000 P 5: Public Service Transformation</b>	<b>782,785,035</b>	<b>36,000,000</b>	<b>907,592,428</b>	<b>821,231,106</b>	<b>86,361,322</b>	<b>90</b>
	0710010 S.P.5.1 Human Resource Management	701,000,000	36,000,000	833,824,480	796,832,044	36,992,436	96
	0710020 S.P.5.2 Human Resource Development	81,785,035	-	73,767,948	24,399,062	49,368,886	33
	<b>0723005310 P 23 Performance Management and Public Service Delivery</b>	<b>44,000,000</b>	<b>15,000,000</b>	<b>25,876,230</b>	<b>3,683,705</b>	<b>22,192,525</b>	<b>14</b>
	0723015310 sp 23.1 Performance Contracting management	10,000,000	-	9,033,680	1,745,758	7,287,922	19
	0723025310 sp 23.2 Governance Monitoring and Evaluation	25,000,000	15,000,000	8,862,550	1,725,348	7,137,202	19

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	0723035310 sp 23.3 Quality Management Systems and ISO certification	9,000,000	-	7,980,000	212,599	7,767,401	3
	<b>Total 5320000000 PUBLIC SERVICE MANAGEMENT</b>	<b>1,117,447,638</b>	<b>91,000,000</b>	<b>1,190,999,790</b>	<b>1,026,799,951</b>	<b>164,199,839</b>	<b>86</b>
<b>5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES &amp; FORESTRY</b>	<b>0106000 P 6 General Administration Planning and Support Services</b>	<b>231,481,909</b>	<b>6,000,000</b>	<b>221,295,211</b>	<b>201,885,139</b>	<b>19,410,072</b>	<b>91</b>
	0106010 SP.6.1 Administration, Planning & Support Services	231,481,909	6,000,000	221,295,211	201,885,139	19,410,072	91
	<b>P;0119005310:Urban Agriculture Promotion &amp; Regulation</b>	<b>148,564,210</b>	<b>60,000,000</b>	<b>113,762,495</b>	<b>1,384,271</b>	<b>112,378,224</b>	<b>1</b>
	019015310: Crop Development and Management	85,520,566	20,000,000	73,630,862	-	73,630,862	-
	0119025310: Fisheries Development and management	31,509,644	20,000,000	14,953,644	752,384	14,201,260	5
	0119035310: Livestock Resources management and development	31,534,000	20,000,000	25,177,989	631,887	24,546,102	3
	<b>0116005310 P.10:Animal Health, Safety and Quality Assurance</b>	<b>55,152,413</b>	<b>39,000,000</b>	<b>55,152,413</b>	<b>35,741,403</b>	<b>19,411,010</b>	<b>65</b>
	0116015310 sp 10.1 Animal Research, Diseases, Pest Control & Quality Assurance	55,152,413	39,000,000	55,152,413	35,741,403	19,411,010	65
	<b>0117005310 P.11:Aforestation</b>	<b>24,532,637</b>	<b>11,000,000</b>	<b>21,396,687</b>	<b>-</b>	<b>21,396,687</b>	<b>-</b>
	0117015310 sp 11.1 Forestry Services	24,532,637	11,000,000	21,396,687	-	21,396,687	-
<b>0118015310 Food Systems and Surveillance</b>	<b>26,830,000</b>	<b>10,000,000</b>	<b>13,430,800</b>	<b>380,500</b>	<b>13,050,300</b>	<b>3</b>	

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	0118015310 sp18:1 Food Systems and Surveillance Services	26,830,000	10,000,000	13,430,800	380,500	13,050,300	3
	<b>Total 5321000000 AGRICULTURE, LIVESTOCK DEVELOPMENT, FISHERIES &amp; FORESTRY</b>	<b>486,561,169</b>	<b>126,000,000</b>	<b>425,037,605</b>	<b>239,391,313</b>	<b>185,646,292</b>	<b>56</b>
<b>COUNTY ASSEMBLY</b>	07220001 Legislation, Oversight and Representation	<b>2,939,977,879</b>	<b>1,530,000,000</b>	<b>1,454,677,879</b>	<b>1,303,773,480</b>	<b>150,904,399</b>	<b>90</b>
	07220001 Legislation, Oversight and Representation	2,939,977,879	1,530,000,000	1,454,677,879	1,303,773,480	150,904,399	90
	<b>Total COUNTY ASSEMBLY</b>	<b>2,939,977,879</b>	<b>1,530,000,000</b>	<b>1,454,677,879</b>	<b>1,303,773,480</b>	<b>150,904,399</b>	<b>90</b>
<b>5323000000 ENVIROMENT, WATER, ENERGY &amp; NATURAL RESOURCES</b>	<b>1001005310 P1 General Administration &amp; Support Services</b>	<b>567,476,815</b>	<b>10,000,000</b>	<b>509,103,119</b>	<b>460,656,406</b>	<b>48,446,712</b>	<b>90</b>
	1001015310 Sp1 General Administration & Support Services	567,476,815	10,000,000	509,103,119	460,656,406	48,446,712	90
	<b>1002005310 P2 Environment Management and Protection.</b>	<b>1,063,324,999</b>	<b>153,000,000</b>	<b>1,264,553,946</b>	<b>993,368,583</b>	<b>271,185,363</b>	<b>79</b>
	1002035310 sp 2.3 Solid waste management	992,237,878	133,000,000	1,201,937,878	979,039,314	222,898,564	81
	1002045310 sp 2.4 Beautification, Recreation and Greening Services	43,687,121	15,000,000	42,171,908	9,157,669	33,014,239	22
	1002055310 sp 2.5 Environment planning Management Services	27,400,000	5,000,000	20,444,160	5,171,600	15,272,560	25
	<b>1004005310 P4 Water Resources Management</b>	<b>352,000,000</b>	<b>300,000,000</b>	<b>107,594,031</b>	<b>16,113,577</b>	<b>91,480,454</b>	<b>15</b>
	1004055310 sp 4.5 Energy & Natural resources	352,000,000	300,000,000	107,594,031	16,113,577	91,480,454	15

	<b>Total 5323000000 ENVIROMENT, WATER , ENERGY &amp; NATURAL RESOURCES</b>	<b>1,982,801,814</b>	<b>463,000,000</b>	<b>1,881,251,096</b>	<b>1,470,138,567</b>	<b>411,112,529</b>	<b>78</b>
	<b>0102000 P.2 Housing Development and Human Settlement</b>	<b>323,900,000</b>	<b>281,500,000</b>	<b>72,327,355</b>	<b>3,143,225</b>	<b>69,184,130</b>	<b>4</b>
<b>5324000000 URBAN RENEWAL AND HOUSING</b>	0102045310 SP4 Urban Renewal	298,000,000	281,500,000	65,579,755	1,306,025	64,273,730	2
	0102055310 SP5 Management of Rental Housing	25,900,000		6,747,600	1,837,200	4,910,400	27
	<b>0106000 P 6 General Administration Planning and Support Services</b>	<b>303,016,963</b>	<b>208,500,000</b>	<b>94,516,963</b>	<b>80,649,187</b>	<b>13,867,776</b>	<b>85</b>
	0106010 SP.6.1 Administration, Planning & Support Services	303,016,963	208,500,000	94,516,963	80,649,187	13,867,776	85
	<b>0113005310 P.7: Building Services</b>	<b>24,800,000</b>	<b>10,000,000</b>	<b>1,649,350</b>	<b>819,750</b>	<b>829,600</b>	<b>50</b>
	0113015310 sp 7.1 Building services research and information	24,800,000	10,000,000	1,649,350	819,750	829,600	50
	<b>Total 5324000000 URBAN RENEWAL AND HOUSING</b>	<b>651,716,963</b>	<b>500,000,000</b>	<b>168,493,668</b>	<b>84,612,162</b>	<b>83,881,506</b>	<b>50</b>
<b>5325000000 WARD DEVELOPMENT PROGRAMMES</b>	<b>0214005310 P8:Ward Development</b>	<b>1,343,000,000</b>	<b>1,304,000,000</b>	<b>1,339,799,245</b>	<b>214,380,517</b>	<b>1,125,418,728</b>	<b>16</b>
	0214015310 sp 8.1 Ward Development & Administration	1,343,000,000	1,304,000,000	1,339,799,245	214,380,517	1,125,418,728	16
	<b>Total 5325000000 WARD DEVELOPMENT FUND</b>	<b>1,343,000,000</b>	<b>1,304,000,000</b>	<b>1,339,799,245</b>	<b>214,380,517</b>	<b>1,125,418,728</b>	<b>16</b>
<b>5326000000 EMERGENCY FUND</b>	<b>0718005310 General Administrative Services</b>	<b>100,000,000</b>	<b>-</b>	<b>250,000,000</b>	<b>43,103,000</b>	<b>206,897,000</b>	<b>17</b>
	0718015310 Sp1 General Administration & Support Services	100,000,000	-	250,000,000	43,103,000	206,897,000	17
	<b>5326000000</b>	<b>100,000,000</b>	<b>-</b>	<b>250,000,000</b>	<b>43,103,000</b>	<b>206,897,000</b>	<b>17</b>

**Reports and Financial Statements**  
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	<b>EMERGENCY FUND</b>						
<b>5327000000</b> <b>LIQOUR</b> <b>LICENSING</b> <b>BOARD</b>	0313015310 sp 13.1 Liquor Licensing & Regulation	<b>250,000,000</b>	<b>39,000,000</b>	<b>303,000,000</b>	-	<b>303,000,000</b>	-
	0313015310 sp 13.1 Liquor Licensing & Regulation	250,000,000	39,000,000	303,000,000	-	303,000,000	-
	<b>Total 5327000000</b> <b>LIQOUR LICENSING</b> <b>BOARD</b>	<b>250,000,000</b>	<b>39,000,000</b>	<b>303,000,000</b>	-	<b>303,000,000</b>	-
	5328000100 Nairobi Metropolitan Services			3,500,697,260	-	3,500,697,260	-
	<b>5328000000 NAIROBI</b> <b>METROPOLITAN</b> <b>SERVICES</b>	-	-	<b>3,500,697,260</b>	-	<b>3,500,697,260</b>	-
	<b>Total Voted</b> <b>Expenditure....</b>	<b>36,981,390,888</b>	<b>11,271,260,947</b>	<b>36,981,390,888</b>	<b>24,387,087,663</b>	<b>12,594,303,225</b>	<b>66</b>

## 7.5. 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 County Government of Nairobi City 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 County Government of Nairobi City. 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.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 County Government of Nairobi City or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Government of Nairobi City 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 year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

**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 County Government of Nairobi City recognises all expenses when the event occurs and the related cash has actually been paid out by the County Government of Nairobi City.

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **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.

### **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 County Government of Nairobi City 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 County Government of Nairobi City 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 County Government of Nairobi City 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.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Third Party Payments**

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government is detailed in the notes to this financial statement.

**6. 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. There were no other restrictions on cash during the year

**7. 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.

**8. 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.

## **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **9. 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 County Government of Nairobi City fixed asset register a summary of which is provided as a memorandum to these financial statements.

### **10. 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 County Government of Nairobi City 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.

### **11. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Government of Nairobi City; or
- b) A present obligation that arises from past events but is not recognised because:
  - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The County Government of Nairobi City does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**12. Contingent Assets**

The County Government of Nairobi City does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Government of Nairobi City in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**13. 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 County Government of Nairobi City 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 in June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There were three supplementary budgets passed in the financial year. A high-level assessment of the County Government of Nairobi City actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**14. Comparative figures**

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

**15. 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.

**16. 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.

**17. 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.

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2019 - 2020	2018 - 2019
	Ksh	Ksh
Total Exchequer Releases for quarter 1	2,770,071,300	789,710,000
Total Exchequer Releases for quarter 2	2,903,146,380	4,132,310,750
Total Exchequer Releases for quarter 3	1,527,019,675	4,374,462,717
Total Exchequer Releases for quarter 4	5,525,899,608	6,591,258,742
<b>Total</b>	<b>12,726,136,963</b>	<b>15,887,742,209</b>

1A. Equitable Share

Description	2019/2020	2018/2019
	Ksh	Ksh
Total Equitable Share for quarter 1	2,770,071,300	789,710,000
Total Equitable Share for quarter 2	2,865,591,000	4,106,492,000
Total Equitable Share for quarter 3	1,432,795,500	4,343,405,000
Total Equitable Share for quarter 4	5,350,794,940	6,554,593,000
<b>Total</b>	<b>12,419,252,740</b>	<b>15,794,200,000</b>

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	Ksh	Ksh
Transfers for level 5 hospitals	79,423,251	-
<b>Total</b>	<b>79,423,251</b>	<b>-</b>

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

**1C: Donor Funds released through Exchequer Releases as per CARA**

<b>Description</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Ksh</b>	<b>Ksh</b>
DANIDA - Universal Healthcare in Devolved Units Programme	64,761,250	51,637,500
World Bank – THUSCP	96,359,510	32,562,789
Kenya Devolution Support Programme	30,000,000	-
Youth Polytechnic support grant	22,998,292	-
Agriculture Sector Development Support Project (ASDSP)	13,341,920	9,341,920
<b>Total</b>	<b>227,460,972</b>	<b>93,542,209</b>

**2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Ksh</b>	<b>Ksh</b>
<b>Transfers from Central government entities</b>		
KRB - Roads Maintenance Levy Fund	415,847,530	-
User Fees foregone	-	79,423,251
<b>Total</b>	<b>415,847,530</b>	<b>79,423,251</b>

**3. COUNTY OWN GENERATED RECEIPTS**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Ksh</b>	<b>Ksh</b>
<b>RECEIPTS</b>		
Business Permits	1,565,944,779	1,870,210,231
Cess	205,284,660	179,210,293
Poll Rates	1,925,867,685	1,873,196,052
Plot Rents	3,413,520	53,306,977
Other Local Levies	440,820,855	362,996,267
Administrative Services Fees	127,444,312	83,592,247
Various Fees	845,616,645	1,631,973,265
Council's Natural Resources Exploitation	41,684,759	40,307,258
Sales Of Council Assets	-	18,788
Lease / Rental Of Council's Infrastructure Assets	14,460,466	16,759,056
Other Miscellaneous Receipts	11,573,921	39,375,429
Insurance Claims Recovery	-	986,971
Long Term Loans (Over 3 years Repayment)	3,467,946	12,219,285
Market/Trade Centre Fee	96,039,494	102,106,372

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Vehicle Parking Fees	1,529,386,044	1,841,483,948
Housing	490,764,586	507,818,368
Social Premises Use Charges	5,301,991	6,373,597
School Fees	605	
Other Education-Related Fees	136,292	256,718
Other Education Receipts	15,791	237,667
Public Health Services	633,635,266	279,011,179
Public Health Facilities Operations	50,037,147	26,315,007
Environment & Conservancy Administration	2,956,779	3,570,930
Other Health & Sanitation Revenues	31,206,942	543,496,910
Technical Services Fees	578,893,199	241,425,455
External Services Fees	215,086,561	327,061,789
<b>TOTAL</b>	<b>8,819,040,246</b>	<b>10,043,310,059</b>

**4. RETURNED CRF ISSUES**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Recurrent account	61,302,063	38,775,977
<b>Total</b>	<b>61,302,063</b>	<b>38,775,977</b>

**5. UNSPENT FUNDS REAPPROPRIATED**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Ksh</b>	<b>Ksh</b>
		1,714,621,771
	-	<b>1,714,621,771</b>



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

**6. COMPENSATION OF EMPLOYEES**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Basic salaries of permanent employees	6,276,499,092	6,225,134,387
Basic wages of temporary employees	354,135,061	131,592,680
Personal allowances paid as part of salary	4,897,727,569	5,051,056,115
Personal allowances provided in kind	108,359,371	29,332,346
Employer Contributions to Compulsory national social security schemes	953,616,693	990,270,602
<b>Total</b>	<b>12,590,337,786</b>	<b>12,427,386,130</b>

**7. USE OF GOODS AND SERVICES**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Utilities, supplies and services	182,042,045	242,139,214
Communication, supplies and services	19,899,774	20,611,971
Domestic travel and subsistence	263,138,575	337,112,059
Foreign travel and subsistence	79,325,985	102,781,501
Printing, advertising and information supplies & services	93,020,037	96,774,048
Rentals of produced assets	10,500,000	88,839,139
Training expenses	103,886,551	145,971,490
Hospitality supplies and services	121,903,541	126,095,397
Insurance costs	1,002,163,360	757,229,949
Specialized materials and services	641,562,606	778,369,128
Office and general supplies and services	144,831,169	143,589,147
Other operating expenses	1,690,007,666	3,272,233,973
Routine maintenance – vehicles and other transport equipment	56,253,267	34,194,082
Fuel Oil and Lubricants	132,895,699	145,671,700

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Routine maintenance – other assets	334,650,586	52,763,450
Other Creditors	4,016,240,302	770,387,724
Construction of Buildings	-	-
Construction and Civil Works	6,237,924	5,890,000
Refurbishment of Buildings		
Overhaul and Refurbishment of Construction and Civil Works	-	12,000
Purchase of Office Furniture and General Equipment	57,161,791	22,515,116
Purchase of Specialized Plant, Equipment and Machinery	5,084,086	2,717,342
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	4,000,000
Research, Studies, Project Preparation, Design & Supervision	31,555,600	19,638,815
<b>Total</b>	<b>8,992,360,564</b>	<b>7,169,537,245</b>

**8. TRANSFER TO OTHER GOVERNMENT ENTITIES**

	<b>2019/2020</b>	<b>2018/2019</b>
<b>Description</b>	<b>Ksh</b>	<b>Ksh</b>
Transfer to Nairobi City County Assembly	1,303,773,480	1,306,378,715
<b>TOTAL</b>	<b>1,303,773,480</b>	<b>1,306,378,715</b>

**9. OTHER GRANTS AND PAYMENTS**

	<b>2019/2020</b>	<b>2018/2019</b>
<b>Description</b>	<b>Ksh</b>	<b>Ksh</b>
Scholarships and other educational benefits		402,499,394
Current Grants to Government agencies and other levels of Government	-	79,575,000
Emergency relief and refugee assistance- Civil Contingency Reserves	43,103,000	27,384,680
Subsidies to small businesses, cooperatives, and self employed		
<b>TOTAL</b>	<b>43,103,000</b>	<b>509,459,074</b>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. SOCIAL SECURITY BENEFITS

	2019/2020	2018/2019
	Ksh	Ksh
Government pension and retirement benefits	1,757,187	3,244,410
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind		
<b>Total</b>	<b>1,757,187</b>	<b>3,244,410</b>

11. ACQUISITION OF ASSETS

	2019/2020	2018/2019
	Ksh	Ksh
<b>Non Financial Assets</b>		
Routine Maintenance – Other assets	-	171,560,445
Other Creditors	-	689,416,468
Construction of Buildings	111,421,449	28,265,856
Refurbishment of Buildings	11,421,753	88,431,045
Construction of Roads	490,050,785	2,073,417,839
Construction and Civil Works	272,351,860	1,108,739,336
Overhaul and Refurbishment of Construction and Civil Works	467,327,803	573,168,753
Purchase of Vehicles and Other Transport Equipment	-	27,668,921
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	12,256,500
Purchase of Office Furniture and General Equipment	-	11,026,084
Purchase of ICT Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	82,454,940	113,959,172
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	10,067,674
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	43,428,970
<b>Total</b>	<b>1,435,028,590</b>	<b>4,951,407,063</b>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. OTHER PAYMENTS

	2019/2020	2018/2019
	Ksh	Ksh
Other expenses bank charges	20,727,056	-
<b>Total</b>	<b>20,727,056</b>	<b>-</b>

13. BANK BALANCES

	Indicate whether recurrent or development, deposits, receipts, etc	2019/2020	2018/2019
		Ksh	Ksh
<b>Name of Bank, Account No. &amp; Currency</b>			
Central Bank of Kenya-ASDSPII A/C No: 1000367709	Recurrent	11,000,000	11,000,000
Central Bank of Kenya-Development A/C No: 1000171413	Development	-	-
Central Bank of Kenya-KRB RMLF A/C No: 1000248106	Fund	226,026,035	3,637,460
Central Bank of Kenya-Recurrent A/C No: 1000171502	Recurrent	-	113,599
Central Bank of Kenya-Revenue A/C No: 1000171863	Revenue	304,311,395	2,447,994,749
Central Bank of Kenya-Special Purpose A/C No: 1000309741	Recurrent	127,210,852	18,571,152
Central Bank of Kenya-Youth Poly PRJ Grant A/C No: 1000367431	Recurrent	309,947	30,654,947
Chase Bank- Nairobi Ward Development Fund A/C No: 0082120378001	Recurrent		-
Cooperative Bank-Bursary Fund A/C No: 01141232396612	Fund	13,549,051	13,503,516
Cooperative Bank-Bursary Fund A/C No: 01141232396613	Fund	506,763	304,495,474

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Cooperative Bank-Free Education Current Account A/C No: 01139232396601	Recurrent	878,920	13,557,370
Cooperative Bank-Development A/C No: 01141232396602	Development	5,059,820	-
Cooperative Bank-Imprest A/C No: 01141232396601	Recurrent		18,362,157
Cooperative Bank SPA-Urban Development Grant A/C No: 01141232396616	Development	-	
Cooperative Bank SPA-County Urban Institution Grant A/C No: 01141232396615	Development	-	
Cooperative Bank SPA-Commercial A/C for ASDSP II Program A/C No: 01141232396614		-	
Cooperative Bank - Kenya Roads Board A/C No: 01136005723604	Development	24,811,118	24,815,078
Cooperative Bank-Loan call A/C No: 01150232396600	Loan	11,853,960	
Cooperative Bank - University of Maryland Health Services 01141232396611	Recurrent	19,359,384	151,648,604
Cooperative Bank-Revenue A/C No: 01141232396600	Revenue		680,435
Cooperative Bank-Salary A/C No: 01692232396600	Recurrent	6,866,872	
Cooperative Bank-Solid waste management A/C No: 01141232396606	Development	-	43,900
Cooperative Bank-Waithaka Technical A/C No: 01141232396600	Recurrent	104,973	578,413
Equity Bank - Operations A/C 0810277333578	Recurrent	725,861	1,137,488
Equity Bank-County Imprest collection A/C No: 0810278212344	Recurrent	-	-
Equity Bank-General collection A/C No: 0810263520904	Revenue	-	-
Equity Bank-County Revenue collection A/C No: 0810264036845	Revenue	(27)	(27)

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Equity Bank-County Bursary Account A/C No: 0810277333599	Recurrent	-	-
Equity Bank-County Development Account A/C No: 0810277333586	Development	-	-
Equity Bank-General collection A/C No: 0810271586663	Revenue	495,087	495,087
KCB - Embakasi District Hospital Ac No 1122416512		18,898,101	18,898,101
KCB Loan Ac No MG 1424500930 A/C 105991342		-	-
Kenya Commercial Bank - Mama Lucy Hospital A/C- 1133233864	Recurrent	48,237,875	48,237,895
Kenya Commercial Bank- current A/C No: 1159076065	Recurrent	(542,466)	(542,465)
Kenya Commercial Bank- Trust fund A/C No: 1149229667	Trust Fund	43,284,837	45,563,891
Kenya Commercial Bank- Mutuini A/C No: 1122980027	Recurrent	1,837,205	1,535,056
National Bank - Revenue A/C No: 01060217197400	Revenue	-	90,630,284
National Bank - Salary A/C No: 01098202877200	Recurrent	22,049,892	
National Bank - Mbagathi Hospital A/C No:01001031663101	Recurrent	20,028,987	26,791,996
National bank - Nairobi County Imprest Account A/C 01560202877200	Recurrent	-	-
National Bank - Pumwani Hospital A/C No:102100895400	Recurrent	5,704,823	22,863,240
National Bank - Pumwani Maternity College A/C No: 01285123637400	Recurrent	448,016	5,326,894
National Bank -UN Habitat A/C No:01001067824200	Recurrent	2,862	2,861
National Bank-Emergency fund A/C No: 01001091113700	Emergency Fund	14,418	1,614,778
HFC - Nairobi City County A/C No: 7040001513	Recurrent	7,414,473	-
<b>Total</b>		<b>920,449,033</b>	<b>3,302,211,933</b>

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**14. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Outstanding Imprests	38,612,748	21,610,708
<b>Total</b>	<b>38,612,748</b>	<b>21,610,708</b>

**15. FUND BALANCE BROUGHT FORWARD**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>Ksh</b>	<b>Ksh</b>
Bank accounts	3,302,211,934	1,848,976,870
Accounts Receivables	21,610,708	78,385,142
Accounts Payables	-	-
<b>Total</b>	<b>3,323,822,642</b>	<b>1,927,362,012</b>

## 7.9. OTHER IMPORTANT DISCLOSURES

### 1. PENDING ACCOUNTS PAYABLE

	2019-2020	2018-2019
	Ksh	Ksh
Pending Merchants Payables (Annex 2)	10,350,633,521	7,155,323,236
Pending Staff Payables (Annex 3)	173,583,267	171,662,290
Other Pending Bills (Annex 3)	57,967,682,698	59,014,825,645
Outstanding Loan (Annex 4)	4,449,656,189	4,310,087,246
	<b>72,941,555,674</b>	<b>70,651,898,417</b>

### 2. PENDING STAFF PAYABLES

	2019 – 2020	2018 – 2019
	Ksh	Ksh
Senior management		
Middle management		
Unionisable employees	173,583,267	171,662,290
Others ( <i>specify</i> )		
	<b>173,583,267</b>	<b>171,662,290</b>

### 3. OTHER PENDING PAYABLES

	2019 – 2020	2018 – 2019
	Ksh	Ksh
Amounts due to National Government entities	1,151,105,635	4,139,567,364
Amounts due to County Government entities	381,157,936	381,536,111
Amounts due to third parties	19,143,925,000	19,143,925,000
Others ( <i>specify</i> )	37,291,494,126	35,349,797,170
	<b>57,967,682,698</b>	<b>59,014,825,645</b>



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**4. External Assistance**

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Ksh</b>	<b>Ksh</b>
External Assistance in Cash	495,270,781	79,423,251
External Assistance received as Loans and Grants	227,460,972	93,542,209
<b>Total</b>	<b>722,731,753</b>	<b>172,965,460</b>

a) External assistance relating loans and grants

<b>Description</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>Ksh</b>	<b>Ksh</b>
External Assistance as received as Loans	-	-
External Assistance as received as Grants	227,460,972	93,542,209
<b>Total</b>	<b>227,460,972</b>	<b>93,542,209</b>

b) Classes of providers of external assistance

	<b>FY 2019/2020</b>	<b>FY 2018/2019</b>
<b>Description</b>	<b>Ksh</b>	<b>Ksh</b>
Multilateral donors	-	-
Bilateral donors	227,460,972	93,542,209
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	<b>227,460,972</b>	<b>93,542,209</b>

**5. 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;

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- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions**

	2019/2020	2018/2019
	Ksh	Ksh
Key Management Compensation (Governors, CEC Members and COs)	78,553,440	78,553,440
<b><u>Transfers to related parties</u></b>		
Transfer to the County Assembly	1,303,773,480	1,306,378,715
<b>Total Transfers to related parties</b>	<b>1,303,773,480</b>	<b>1,306,378,715</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the Exchequer	12,419,252,740	15,794,200,000
Transfers from MDAs	495,270,781	79,423,251
Transfers from SCs and SAGAs- National Government		
<b>Total Transfers from related parties</b>	<b>12,914,523,521</b>	<b>15,873,623,251</b>

**6. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

County Government of Nairobi City	Date Established	Location	Accounting Officer responsible
Nairobi city county alcoholic drinks control	1 <sup>st</sup> Nov 2015	Weights and measures complex- Popo Road, South C.	Chief officer-Trade

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Fund			
Nairobi County Liquor Board	1 <sup>st</sup> July 2014	Weights and measures complex- Popo Road, South C.	Chief officer-Trade

**7. DISCLOSURE OF BALANCES IN REVENUE COLLECTION ACCOUNTS**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency	Ex. rate (if in foreign currency)	2019 - 2020	2018 - 2019
Cooperative Bank-Revenue A/C No: 01141232396600	Kshs	-	-	680,435
Cooperative Bank-Solid waste management A/C No: 01141232396606	Kshs	-	-	43,900
Equity Bank-County Revenue collection A/C No: 0810264036845	Kshs	-	(27)	(27)
National Bank - Revenue A/C No: 01060217197400	Kshs	-	-	90,630,284
<b>Total</b>			<b>(27)</b>	<b>91,354,592</b>

**8. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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Reference No. on the external audit Report	Issue / Observations from Auditor		Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )
1	<b>Cash and Cash Equivalents</b>			
1.1	Unaccounted for Cash Withdrawals - Ksh. 209,385,752	Cash withdrawal by cashier-206m  Cash bails-3m	<p>The county government operated an imprest system managed by the County chief cashier who withdrew cash, made payments and accounted for funds given before being reimbursed.</p> <p>It is unfortunate that the County Treasury delayed in providing documentation and payment vouchers in support of the said expenditure. This was occasioned by suspension of County Treasury officers responsible for coordinating issuance of requested documents and the fact that some of the documents had been forwarded for scrutiny by investigation agencies.</p> <p>Approved, serialized supporting documentation for imprests issued to County Cashier been submitted for audit verification.</p> <p>The Ksh. 3,000,000.00 was withdrawn by County officer who was responsible for managing cash bail refunds for clients who had deposited their cash bail to our Nairobi City County Trust Account at KCB Bank, Account No. 1149229667</p>	<p>Chief Officer-Finance/ Head of County Treasury (Accounting)</p> <p>County Chief Cashier</p> <p>Court bails cashier</p> <p>In charge Bank Reconciliation</p>

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			<p>and who, after court judgment, were refunded their deposits from cash withdrawn by the said cashier.</p> <p>We provided payments vouchers for requesting for refunds with supporting bail receipts, court judgment and court payment summary sheets to the auditors.</p>	
1.2	<p>Irregular Payment of Suppliers Through Cash - Ksh. 381,841,224</p>	<p>Payments made below the budget line pending supplementary budget.</p>	<p>These payments, due to various budgetary challenges, were initially invoiced and processed in IFMIS as a below the budget line item. When supplementary budget was passed, the said expenditures were regularized and an IFMIS adjustment journal made accordingly.</p> <p>IFMIS journal entries made were submitted for verification by auditor.</p>	<p>Chief Officer-Finance/ Head of County Treasury (Accounting)</p> <p>Sector Accountant Finance</p> <p>Sector Accountant Trade</p>
1.3	<p>Overdrawn Accounts- Ksh. 3,794,555 - KCB Bank Current Account No. 1159076065 was overdrawn by Ksh. 3,794,555 on 30 June 2018.</p>	<p>Loan interest carried forward</p>	<p>The overdraft of KCB Current account resulted from non-payment of KCB Loan interest in the financial year 2016/2017 which was carried forward to financial year 2017/2018. The loan was initially taken from Equity Bank but was later transferred to Kenya Commercial Bank as per the attached agreement.</p> <p>We recall that the loan was initially taken on understanding that the National Government will</p>	<p>Chief Officer-Finance/ Head of County Treasury (Accounting)</p> <p>In charge- Bank Reconciliation</p> <p>Director Debt Mgt.</p>

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			<p>honour its (Contribution In Lieu Of Rates) CILOR remittance to County Government which will then be used to retire the loan. The National Government has not honoured its obligation.</p> <p>The above status notwithstanding, the County is engaging the National Treasury on how best to retire the KCB loan and related interest which will cause the account not to be overdrawn.</p> <p>We have availed to the Auditors correspondences between County Government and National Treasury.</p>	
1.4	Un-disclosed Bank Account Balances - Ksh. 3,045,914,596	Provide bank statements	<p>The error was corrected by restating Financial Statements and resubmission done to Auditor General. Attached is a copy of the restated financial statements for the FY 2018-2019. (Refer to note 13A on page 39.)</p>	<p>Chief Officer-Finance/ Head of County Treasury (Accounting)</p> <p>In charge- Bank Reconciliation</p>
2.1	Irregular Withdrawals from Revenue Account - Ksh. 6,022,896,123 - at the Co-operative Bank of Kenya, Account No. 01141232396600,	Unexplained debits in the revenue a/c	<p>The reported irregular withdrawals indicated in the Audit Report of Ksh. 6,022,896,123 were daily sweeping of County Revenue from Nairobi City County Revenue (Collection) Account No. 01141232396600 at Co-operative Bank to Nairobi City County Revenue Fund</p>	<p>Chief Officer-Finance</p> <p>Head of County Revenue</p>

			<p>Account No. 1000171863 at Central Bank of Kenya (CBK).</p> <p>Nairobi City County still has an arrangement with Co-operative Bank to automatically sweep all daily revenue collected at our Co-operative Revenue Account to CBK Revenue Account at stroke of midnight in compliance with Section 109 (2) of the Public Finance Management Act, 2012.</p> <p>It should be noted that Nairobi City County Government is one of the first Counties to sweep all its revenue collected to CBK Revenue Fund Account and expend the same by applying for approval for withdraw from the CBK revenue account (Form A, B and C).</p> <p>We submitted the bank statement and supporting schedules for Audit.</p>	
2.2	<p>Unexplained Cash Receipts - Ksh. 5,353,171,175 - a bank statement for the Revenue Account Number 01141232396600 at Co-operative Bank of Kenya.</p>	<p>Exchequer receipts in LAIFOMS</p>	<p>The figure of Ksh. 5,393,110,716 was extracted by auditors from County's LAIFOMS Direct Banking Report which was erroneously captured as a direct banking to Nairobi City County's Co-operative Bank Revenue Account though this was actually part of the National Treasury's Exchequer Receipts paid directly to County Revenue</p>	<p>Chief Officer-Finance Head of County Revenue</p>



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			<p>Fund account at CBK.</p> <p>The errors were inadvertently done by our LAIFOMS receiving cashiers.</p> <p>It is worth noting that no revenue was lost in the process, County Cashiers have been sensitized of the errors and daily reconciliations are done now to avoid recurrence of the same.</p> <p>We have availed to the auditors Central Bank of Kenya (CBK) bank statement supporting the corresponding entries made by the county cashier.</p>	
2.3	<p>KRB Road Maintenance Levy Fund Receipts - The statement of receipts and payments reflects Transfer to Other Government Entities of Ksh. 481,080,657 for the year ended 30 June, 2018.</p>	<p>Understated receipts</p>	<p>It is true that we had understated, through omission, the amount stated by auditors.</p> <p>The county government has rectified the omission by reinstating the financial statements with understated amount of Ksh. 152,543,953.00</p> <p>The error was rectified in the restated Financial Statements. (Refer to note 3 on page 31.)</p>	<p>Chief Officer-Finance/ Head of County Treasury (Accounting)</p> <p>Assistant Director Financial Reporting</p>

CECM, County Treasury

Sign.....

Date.....12<sup>th</sup> April 2021

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	2,770,071,300	-	-	-	2,770,071,300
Exchequer Releases for quarter 2	2,865,591,000	23,578,125	-	13,977,255	2,903,146,380
Exchequer Releases for quarter 3	1,432,795,500	-	-	41,151,085	1,473,946,585
Exchequer Releases for quarter 4	5,350,794,940	41,183,125	79,423,251	107,571,382	5,578,972,698
<b>Total</b>	<b>12,419,252,740</b>	<b>64,761,250</b>	<b>79,423,251</b>	<b>162,699,722</b>	<b>12,726,136,963</b>

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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
				2019-2020	2018/2019	
	A	B	c	d=a-c	d=a-c	
<b>Construction of buildings</b>				303,093,248	451,521,243	
				-	-	
				-	-	
				-	-	
<b>Sub-Total</b>				<b>303,093,248</b>	<b>451,521,243</b>	
<b>Construction of civil works</b>				913,975,475	1,114,169,326	
				-	-	
				-	-	
				-	-	
<b>Sub-Total</b>				<b>913,975,475</b>	<b>1,114,169,326</b>	
<b>Supply of goods</b>				2,208,667,502	1,843,359,440	
				-	-	
				-	-	
				-	-	
<b>Sub-Total</b>				<b>2,208,667,502</b>	<b>1,843,359,440</b>	
<b>Supply of services</b>						
10. PUMWANI				<b>450,411,950</b>	<b>302,265,325</b>	

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MATERNITY AND OTHER HOSP						
11.SUPPLY OF SERVICES				1,477,269,780	1,074,193,739	
12.LEGAL CREDITORS				4,113,165,423	1,559,548,405	
13.KPLC				649,053,085	575,268,699	
14.WATER BILLS				234,997,059	234,997,059	
<b>Sub-Total</b>				<b>6,924,897,296</b>	<b>3,746,273,227</b>	
<b>Grand Total</b>				<b>10,350,633,521</b>	<b>7,155,323,236</b>	

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**ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Comments
					2018/2019	2017/2018	
		a	b	c	d=a-c	d=a-c	
Senior Management							
Sub-Total							
Middle Management							
Sub-Total							
Unionisable Employees							
Sub-Total							
Others ( <i>specify</i> )							
10. Retirees and Deceased cases Terminal Dues					174,518,118	171,662,290	
						-	
<b>Sub-Total</b>					<b>174,518,118</b>	<b>171,662,290</b>	
<b>Grand Total</b>					<b>174,518,118</b>	<b>171,662,290</b>	

**ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019-20	Outstanding Balance 2018-19	Comments
		a	b	c	d=a-c	d=a-c	
<b>Amounts due to National Government Entities</b>							
1.	KRA(PAYE)				1,032,551,993	3,715,743,107	
2.	KRAPAYE-PENALTIES&INTEREST						
3.	KRA(VAT)				118,553,642	423,824,257	
<b>Sub-Total</b>					<b>1,151,105,635</b>	<b>4,139,567,364</b>	
<b>Amounts due to County Government Entities</b>							
4.	NSSF				381,157,936	381,536,111	
<b>Sub-Total</b>					<b>381,157,936</b>	<b>381,536,111</b>	
<b>Amounts due to Third Parties</b>							
7.	GOVT GUARANTEED LOANS				15,328,285,000	15,328,285,000	
8.	ONLENT WATER (FOREIGNLOANS)				3,815,640,000	3,815,640,000	
<b>Sub-Total</b>					<b>19,143,925,000</b>	<b>19,143,925,000</b>	
<b>Others (specify)</b>							
10.	LAPTRUST PRINCIPAL				6,573,088,255	6,574,420,864	
11.	LAPTRUST				8,418,434,249	6,342,172,826	

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PENALTIES							
12. LAPFUND PRINCIPAL					857,367,121	2,111,706,421	
13. LAPFUND PENALTIES					18,818,231,928	17,697,124,486	
14. LAPTRUST (ACTURIAL DEFICIT)					2,624,372,573	2,624,372,573	
					4,449,656,189	4,310,087,246	
15. KCB LOAN							
<b>Sub-Total</b>					<b>41,741,150,315</b>	<b>39,659,884,416</b>	
<b>Grand Total</b>					<b>62,417,338,886</b>	<b>63,324,912,891</b>	

## ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Ksh )	(Ksh )	(Ksh )	(Ksh )
	2018/19			2019/20
Land	-	-	-	-
Buildings and structures	5,223,656,551	122,843,202	-	5,346,499,753
Transport equipment	1,047,023,310	-	-	1,047,023,310
Office equipment, furniture and fittings	877,207,112	82,454,940	-	959,662,052
ICT Equipment, Software and Other ICT Assets	111,039,747	-	-	111,039,747
Other Machinery and Equipment	577,107,684	-	-	577,107,684
Heritage and cultural assets	112,432,000	-	-	112,432,000
Intangible assets	109,259,889	-	-	109,259,889
Purchase of certified seeds, breeding stock and live animals	38,843,630	-	-	38,843,630
Infrastructure	12,356,664,599	1,229,730,448	-	13,586,395,047
W.I.P	2,826,814,000	-	-	2,826,814,000
<b>Total</b>	<b>23,280,048,522</b>	<b>1,435,028,590</b>	<b>-</b>	<b>24,715,077,112</b>



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**ANNEX 6 – INTER-COUNTY GOVERNMENT OF NAIROBI CITY TRANSFERS**

Ref	County Government of Nairobi City	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount Confirmed as received	difference	explanation
						Kshs	Kshs		
	County Assembly	223,829,108	242,674,191	470,615,919	366,654,262	1,303,773,480	1,303,773,480	-	
	<b>Total</b>	<b>223,829,108</b>	<b>242,674,191</b>	<b>470,615,919</b>	<b>366,654,262</b>	<b>1,303,773,480</b>	<b>1,303,773,480</b>	<b>-</b>	

Director of Finance  
 County Executive



Director of Finance  
 County Assembly/fund/project



**ANNEX7 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*