

30th September 2018



COUNTY GOVERNMENT OF NAKURU

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

30th SEPTEMBER 2018

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

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT.....	iii
II. FORWARD BY THE CEC	v
III. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	vi
IV. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
V. STATEMENT OF FINANCIAL ASSETS.....	3
VI. STATEMENT OF CASHFLOW	4
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED.....	6
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT	8
IX. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT	10
X. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT.....	12
XI. NOTES TO THE FINANCIAL STATEMENTS.....	13-30

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The *Nakuru County Government Executive* day-to-day management is under the following key organs:

- Governor, H E. Lee Kinyanjui
- Deputy Governor H E. Dr. Erick Korir
- CEC – Finance & Economic Planning Mr. Joseph Kiuna
- CEC – Water, Environment, Energy & Natural Resources, Eng. Festus K. Ng’eno
- CEC – Lands, Housing and Physical Planning Mr. Francis Mwangi Njuguna
- CEC – Trade, Industry, Marketing & Tourism Dr. Peter E. Kiplang’at
- CEC – Agriculture, Livestock & Fisheries Dr. Immaculate Njuthu
- CEC – Education, ICT and E-Government Mr. Raymond K. Kimutai
- CEC – Public Service, Training and Devolution Mr. Lawrence M. Mwanja
- CEC – Infrastructure Eng. Lucy W. Kariuki
- CEC – Health Services Dr. Zakayo Gichuki Kariuki
- CEC – Youth, Gender, Culture, Sports & Social Services Mrs. Halima G. Abdulahi

(c) Fiduciary Management

The key management personnel who held office during the quarter ended 30th September 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer of Finance	- Joseph M. Gitau
2.	Director of Finance	- Dominic Nyabuto
3.	Principal Accountant	- Jacinta Mwangi
4.	Ag. Director of Audit	- James Katiwa

(d) Fiduciary Oversight Arrangements

County Assembly Public Accounts and Investment Committee

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

(e) Entity Headquarters

P.O. Box 2870-20100
NEW TOWN HALL BUILDING
MOI ROAD
NAKURU, KENYA

(f) Entity Contacts

Telephone: (051) 221-6472
E-mail: nakurucountygovernor@gmail.com
Website: www.nakurucounty.co.ke

(g) Entity Bankers

CENTRAL BANK OF KENYA
HAILE SELASSIE AVENUE
P.O BOX 60000
CITY SQUARE 00200
NAIROBI, KENYA

1. Central Bank of Kenya A/C NO. 1000171178 - Recurrent Account
2. Central Bank of Kenya A/c NO. 1000171103 - Development Account
3. Central Bank of Kenya A/C NO. 1000171607 - Revenue Fund Account
4. Central Bank of Kenya A/C NO. 1000238356 - Deposits Fund Account
5. Central Bank of Kenya A/C NO. 1000277537 - RML Fund Account
6. Central Bank of Kenya A/C NO. 1000344188 - Danida Funds Account
7. Central Bank of Kenya A/C NO. 1000368454 - Polytechnic Funds Account
8. Central Bank of Kenya A/C NO. 1000368462 - Development Account
9. Central Bank of Kenya A/C NO. 1000371293 - Development Account
10. Central Bank of Kenya A/C NO. 1000382357 - Development Account
11. Central Bank of Kenya A/C NO. 1000382376 - Development Account

(h) Independent Auditors

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

(i) Principal Legal Adviser

The County Attorney
New Town Hall Building
Moi Road
P.O. Box 2870-20100
Nakuru, Kenya

II. FORWARD BY THE CEC

Budget Performance

The County received an exchequer issue of Kshs.491,263,642 in the quarter under review July to September 2018. Releases to the County in the same period amounted to Kshs.1,426,671,920 which was spent on operations. Own local revenue collection for the period was Kshs.545,562,704 which included Kshs.209,318,645 facility improvement fund(FIF).

In the quarter, the County budget programs were not fully utilised as the budget process took long and the National Treasury was yet to release funds for the period.

The Kshs.1,426,671,920 released to the County, catered for the payment of employees' salaries at Kshs.1,373,925,062 and use of goods and services which amounted to Kshs.148,539,922. Transfers to County assembly was Kshs.152,075,407.

Performance of key development Projects

Delays in exchequer releases have negatively affected implementation of projects and programmes.

Sign

CEC Finance and Economic Planning

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) member for finance being the head of the County Treasury 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 quarter ended on 30th September 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that this report gives a true and fair view of the state of the County Government's transactions during the quarter ended 30th September 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of this report 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 quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on _____ 2018.

County Executive Committee member – Finance and Economic Planning

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Cumulative Amount Kshs	Comparative Period 2017 Kshs
RECEIPTS							
Equitable Share (Exchequer releases)	1	491,263,642	-	-	-	491,263,642	-
Transfers from National Government Entities	2	-	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	-	-	-	-	-
Proceeds from Domestic Borrowings	4	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	7	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-	-
Fuel Levy Allocation	9	-	-	-	-	-	-
County Own Generated Revenues	10	545,562,704	-	-	-	545,562,704	271,472,895
Unspent funds	11	-	-	-	-	-	553,201,431
TOTAL RECEIPTS		1,036,826,346	-	-	-	1,036,826,346	824,674,326
PAYMENTS							
Compensation of Employees	12	1,373,925,062	-	-	-	1,373,925,062	789,512,711
Use of goods and services	13	148,539,922	-	-	-	148,539,922	9,300,000
Interest payments	14	-	-	-	-	-	-
Subsidies	15	-	-	-	-	-	-
Transfers to Other Government Entities	16	152,075,407	-	-	-	152,075,407	25,861,615

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

Other grants and transfers	17	-	-	-	-	-	-
Social Security Benefits	18	-	-	-	-	-	-
Acquisition of Assets	19	-	-	-	-	-	-
Finance Costs	20	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	7,418,260	-	-	-	7,418,260	-
Other Payments	22	-	-	-	-	-	-
		-	-	-	-	-	-
TOTAL PAYMENTS		1,681,958,651	-	-	-	1,681,958,651	824,674,326
		(645,132,305)	-	-	-	(645,132,305)	-
SURPLUS/DEFICIT							

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

Chief Officer – Finance

Director of Finance

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

IV. STATEMENT OF FINANCIAL ASSETS

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2018 Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents						
Bank Balances	23A	2,835,976,283	-	-	-	3,481,108,588
Cash Balances	23B	-	-	-	-	-
Total Cash and cash equivalent		2,835,976,283				3,481,108,588
Accounts receivables – Outstanding Imprests	24		-	-	-	
TOTAL FINANCIAL ASSETS		2,835,976,283				3,481,108,588
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	25	46,227,230	-	-	-	46,227,230
NET FINANCIAL ASSETS		2,789,749,054	-	-	-	3,434,881,358
REPRESENTED BY						
Fund balance b/fwd		3,434,881,358	-	-	-	3,434,881,358
Surplus/Deficit for the quarter		(645,132,305)				
		2,789,749,054	-	-	-	3,434,881,358
NET FINANCIAL POSSITION						

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

 Chief Officer – Finance

 Director of Finance

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

V. STATEMENT OF CASHFLOW

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017 Kshs
Receipts from operating income						
Equitable Share (Exchequer releases)	1	491,263,642	-	-	-	-
Transfers from National Government Entities	2	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	-	-	-	-
Conditional Additional Allocation to County Governments	7	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-
Fuel Levy Allocation	9	-	-	-	-	-
County Own Generated Revenues	10	545,562,704	-	-	-	271,472,895
Unspent Funds	11	-	-	-	-	553,201,431
Payments for operating expenses						
Compensation of Employees	12	(1,373,925,062)	-	-	-	(789,512,711)
Use of goods and services	13	(148,539,922)	-	-	-	(9,300,000)
Interest payments	14	-	-	-	-	-
Subsidies	15	-	-	-	-	-
Transfers to Other Government Entities	16	(152,075,407)	-	-	-	(25,861,615)
Other grants and transfers	17	-	-	-	-	-
Social Security Benefits	18	-	-	-	-	-
Finance Costs, including Loan Interest	20	-	-	-	-	-
Other Payments	22	-	-	-	-	-

Adjusted for:

Adjustments during the year

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2017 Kshs
Net cash flows from operating activities		(637,714,045)	-	-	-	-
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	19	(-)	(-)	(-)	(-)	(-)
Net cash flows from investing activities		(-)	(-)	(-)	(-)	(-)
CASHFLOW FROM BORROWING ACTIVITIES						
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	(7,418,260)	-	-	-	-
Net cash flow from financing activities		(7,418,260)	-	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT						
Cash and cash equivalent at BEGINNING of the quarter	26	3,481,108,588	-	-	-	3,434,881,358
Cash and cash equivalent at END of the quarter		2,835,976,283	-	-	-	3,434,881,358

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Chief Officer – Finance

Director of Finance

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	2,362,850,000	491,263,642	1,871,586,358	2,362,850,000	491,263,642	1,871,586,358
Transfers from National Government Entities	86,701,556	-	86,701,556	86,701,556	-	86,701,556
Proceeds from Foreign Grants/Development Partners	337,849,641		337,849,641	337,849,641		337,849,641
Proceeds from Domestic Borrowings		-	-		-	-
Proceeds from Foreign Borrowings		-	-		-	-
Proceeds from Sale of Assets		-	-		-	-
Conditional Additional Allocations to County Governments		-	-		-	-
Conditional Allocation to Level 5 Hospitals	93,468,208		93,468,208	93,468,208		93,468,208
Fuel Levy Allocation	62,211,783		62,211,783	62,211,783		62,211,783
County Own Generated Revenues	429,600,000	545,562,704	(115,962,704)	429,600,000	545,562,704	(115,962,704)
Unspent Funds		-	-		-	-
TOTAL	3,372,681,188	1,036,826,346	2,335,854,842	3,372,681,188	1,036,826,346	2,335,854,842
PAYMENTS						
Compensation of Employees	1,449,749,436	1,373,925,062	75,824,374	1,449,749,436	1,373,925,062	75,824,374
Use of goods and services	835,734,274	148,539,922	687,194,352	835,734,274	148,539,922	687,194,352
Interest payments		-	-		-	-
Subsidies		-	-		-	-
Transfers to Other Government Entities	321,750,159	152,075,407	169,674,752	321,750,159	152,075,407	169,674,752
Other grants and transfers	32,500,000	-	32,500,000	32,500,000	-	32,500,000
Social Security Benefits			-			-
Acquisition of Assets	1,927,097,304	-	1,927,097,304	1,927,097,304	-	1,927,097,304
Finance Costs	831,763	-	831,763	831,763	-	831,763

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayment of principal on Domestic and Foreign borrowing	11,275,000	7,418,260	3,856,740	11,275,000	7,418,260	3,856,740
Other Payments	-	-	-	-	-	-
TOTAL	4,578,937,936	1,681,958,651	2,896,979,285	4,578,937,936	1,681,958,651	2,896,979,285

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

 Chief Officer – Finance

 Director of Finance

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1,653,995,000	343,884,549	1,310,110,451	1,653,995,000	343,884,549	1,310,110,451
Transfers from National Government Entities	60,691,089	-	60,691,089	60,691,089	-	60,691,089
Proceeds from Foreign Grants/Development Partners	236,494,749	-	236,494,749	236,494,749	-	236,494,749
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	65,427,746	-	65,427,746	65,427,746	-	65,427,746
Fuel Levy Allocation	43,548,248	-	43,548,248	43,548,248	-	43,548,248
County Own Generated Revenues	300,720,000	381,893,893	(81,173,893)	300,720,000	381,893,893	(81,173,893)
Unspent Funds	-	-	-	-	-	-
TOTAL	2,360,876,831	725,778,442	1,635,098,389	2,360,876,831	725,778,442	1,635,098,389
PAYMENTS						
Compensation of Employees	1,014,824,605	961,747,543	53,077,062	1,014,824,605	961,747,543	53,077,062
Use of goods and services	585,013,991	103,977,945	481,036,046	585,013,991	103,977,945	481,036,046
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	225,225,111	106,452,785	118,772,327	225,225,111	106,452,785	118,772,327

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Other grants and transfers	22,750,000	-	22,750,000	22,750,000	-	22,750,000
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,348,968,113	-	1,348,968,113	1,348,968,113	-	1,348,968,113
Finance Costs	582,234	-	582,234	582,234	-	582,234
Repayment of principal on Domestic and Foreign borrowing	7,892,500	5,192,782	2,699,718	7,892,500	5,192,782	2,699,718
Other Payments	-	-	-	-	-	-
TOTAL	3,205,256,555	1,177,371,056	2,027,885,500	3,205,256,555	1,177,371,056	2,027,885,500

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

 Chief Officer – Finance

 Director of Finance

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

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

Receipt/Expense Item	Budget Q1 2018	Actual Q1 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	708,855,000	147,379,093	561,475,907	708,855,000	147,379,093	561,475,907
Transfers from National Government Entities	26,010,467	-	26,010,467	26,010,467	-	26,010,467
Proceeds from Foreign Grants/Development Partners	101,354,892	-	101,354,892	101,354,892	-	101,354,892
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	28,040,462	-	28,040,462	28,040,462	-	28,040,462
Fuel Levy Allocation	18,663,535	-	18,663,535	18,663,535	-	18,663,535
County Own Generated Revenues	128,880,000	163,668,811	(34,788,811)	128,880,000	163,668,811	(34,788,811)
Unspent Funds	-	-	-	-	-	-
TOTAL	1,011,804,356	311,047,904	700,756,452	1,011,804,356	311,047,904	700,756,452
PAYMENTS						
Compensation of Employees	434,924,831	412,177,519	22,747,312	434,924,831	412,177,519	22,747,312
Use of goods and services	250,720,282	44,561,977	206,158,305	250,720,282	44,561,977	206,158,305
Interest payments	-	-	-	-	-	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	96,525,048	45,622,622	50,902,426	96,525,048	45,622,622	50,902,426
Other grants and transfers	9,750,000	-	9,750,000	9,750,000	-	9,750,000

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	578,129,191	-	578,129,191	578,129,191	-	578,129,191
Finance Costs	249,529	-	249,529	249,529	-	249,529
Repayment of principal on Domestic and Foreign borrowing	3,382,500	2,225,478	1,157,022	3,382,500	2,225,478	1,157,022
Other Payments	-	-	-	-	-	-
TOTAL	1,373,681,381	504,587,595	869,093,786	1,373,681,381	504,587,595	869,093,786

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

 Chief Officer – Finance

 Director of Finance

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

VIII. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

	Original Estimates	Revised Estimates	Actual	% Realized	Actual cumulative revenue (Q1)
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from National Government	-	-		0	
Parking Fees	330,100,000	-	59,322,870	18%	59,322,870
Rates	300,980,000	-	40,993,349	14%	40,993,349
Single Business Permits	400,000,000	-	32,697,989	8%	32,697,989
Plans Inspection, Building approval	120,310,000	-	9,730,523	8%	9,730,523
Advertising (Billboards)	100,000,000	-	15,200,986	15%	15,200,986
Rent (County Houses, Market stalls, County commercial buildings)	70,000,000	-	5,013,240	7%	5,013,240
Tenant Purchase Scheme (TPS)	-	-		-	
Agricultural Produce	100,000,000	-	6,658,806	7%	6,658,806
Mortuary Charges	-	-		-	
Water Lease Fees	-	-		-	
Hospital Fees	685,000,000	-	209,318,645	31%	209,318,645
Sundry debtors (Premium for property allocation)	-	-		-	
Licences	-	-		-	
Other Revenues Not Classified anywhere	578,610,000	-	166,626,296	29%	166,626,296
TOTAL	2,685,000,000	-	545,562,704		545,562,704

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

 Chief Officer – Finance

 Director of Finance

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

IX. NOTES TO THE FINANCIAL STATEMENTS

1 EQUITABLE SHARE (EXCHQUER RELEASES)

	Kshs
Total Exchequer Releases for quarter 1	491,263,642
Total Exchequer Releases for quarter 2	
Total Exchequer Releases for quarter 3	
Total Exchequer Releases for quarter 4	
Cumulative Amount	491,263,642

2 TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
Description	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities						
<i>Transfer from Ministry of Health</i>						
Leasing of medical equipment						
Free maternity healthcare						
Financing for level 5 hospitals						
Abolishment of user fees in health centers and dispensaries						
<i>Transfer from Ministry of Transport and Infrastructure</i>						
Nairobi Missing Link Roads and Non-Motorized Transport Facilities						
TOTAL		-				

**Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7.*

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 PROCEEDS FROM FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Cumulative amount Kshs	Comparative Period 2017 Kshs
Grants Received from Bilateral Donors (Foreign Governments)								
<i>Government of Germany</i>								
	-	-	-	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)								
DANIDA								
Health Sector Programme Support (HSPS)	-	-	-	-				
Health Sector Support Project (HSSP)								
Village Polytechnic Project Funds								
National Agriculture and Rural Growth								
World Bank (THS-UC)	-	-	-	-				
Kenya Muslim Youth Devt	-	-	-	-				
Clinton Health Access Initiative(CHAI)								
UNICEF(Global Alliance Vaccine Initiative-GAVI)								
Health Sector Support Project (THUSCP)	-	-	-	-				
National Urban Transport Improvement Project (NUTRIP)	-	-	-	-				
<i>European Development Fund</i>								
TOTAL								

**Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. This will be amended in line with CARA.*

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

4 PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Borrowing within General Government						
Borrowing from Monetary Authorities (Central Bank)						
Other Domestic Depository Corporations (Commercial Banks)						
Borrowing from Other Domestic Financial Institutions						
Borrowing from Other Domestic Creditors						
Domestic Currency and Domestic Deposits						
Total	-	-	-	-	-	-

5 PROCEEDS FROM FOREIGN BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer						
Foreign Borrowing - Direct Payments						
Foreign Currency and Foreign Deposits						
Total	-	-	-	-	-	-

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

6 PROCEEDS FROM SALE OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings						
Receipts from the Sale of Vehicles and Transport Equipment						
Receipts from the Sale Plant Machinery and Equipment						
Receipts from Sale of Certified Seeds and Breeding Stock						
Receipts from the Sale of Strategic Reserves Stocks						
Receipts from the Sale of Inventories, Stocks and Commodities						
Disposal and Sales of Non-Produced Assets						
Receipts from the Sale of Strategic Reserves Stocks						
Total	-	-	-	-	-	-

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Loans and Grants Supplementary						
Conditional Allocations for Free Maternal Healthcare Allocation						
Conditional Allocations for Compensation for User Fees Foregone						
Conditional Allocation for Leasing of Medical Equipment						
Conditional Allocation from Road Maintenance Fuel Levy Fund						
Conditional Allocation to County Emergency Fund						
Total	-	-	-	-	-	-

**Use this Note to record conditional transfers from National Government entities. Non-conditional transfers are to be recorded in Note 2.*

8 CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

Level 5 Hospital	Allocation Q1	Allocation Q2	Allocation Q3	Allocation Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
General hospital Nakuru						
(name of level 5 hospital)						
Total						

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

9 FUEL LEVY ALLOCATION

	Allocation Q1	Allocation Q2	Allocation Q3	Allocation Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Road maintenance fuel levy fund		-	-			
Total		-	-			

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

10 SUMMARY OF COUNTY OWN GENERATED REVENUES

	Original Estimates Kshs	Revised Estimates Kshs	Actual Kshs	% Realized Kshs
RECEIPTS				
Transfers from National Government	-	-	-	-
Parking Fees	330,100,000	-	59,322,870	18%
Rates	300,980,000	-	40,993,349	14%
Single Business Permits	400,000,000	-	32,697,989	8%
Plans Inspection	120,310,000	-	9,730,523	8%
Advertising (Billboards)	100,000,000	-	15,200,986	15%
Rent (County Houses, Market stalls, County commercial buildings)	70,000,000	-	5,013,240	7%
Tenant Purchase Scheme (TPS)	-	-	-	-
Agricultural Produce	100,000,000	-	6,658,806	7%
Mortuary Charges	-	-	-	-
Water Lease Fees	-	-	-	-
Hospital Fees	685,000,000	-	209,318,645	31%
Sundry debtors (Premium for property allocation and ground rent)	-	-	-	-
Licences	-	-	-	-
Other Revenues	578,610,000	-	166,626,296	29%
TOTAL	2,685,000,000	-	545,562,704	

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 UNSPENT FUNDS (FUNDS RETURNED TO CRF ACCOUNT)

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Equitable Share	-	-	-	-	-	553,201,431
Total	-	-	-	-	-	553,201,431

12 COMPENSATION OF EMPLOYEES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	674,800,649				674,800,649	497,306,321
Basic wages of temporary employees					-	
Personal allowances paid as part of salary	645,898,159				645,898,159	249,572,744
Personal allowances paid as reimbursements					-	
Personal allowances provided in kind					-	
Pension and other social security contributions	53,226,254				53,226,254	42,633,646
Compulsory national social security schemes					-	
Compulsory national health insurance schemes					-	
Social benefit schemes outside government					-	
Other personnel payments					-	
Total	1,373,925,062	-	-	-	1,373,925,062	789,512,711

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

13 USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	113,582				113,582	9,300,000
Communication, supplies and services					-	
Domestic travel and subsistence	2,033,291				2,033,291	
Foreign travel and subsistence	631,771				631,771	
Printing, advertising and information supplies & services	101,765				101,765	
Rentals of produced assets					-	
Training expenses	525,500				525,500	
Hospitality supplies and services	130,000				130,000	
Insurance costs					-	
Specialized materials and services					-	
Office and general supplies and services	73,750				73,750	
Other operating expenses	144,930,263				144,930,263	
Routine maintenance – vehicles and other transport equipment					-	
Routine maintenance – other assets					-	
Total	148,539,922	-	-	-	148,539,922	9,300,000

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 INTEREST PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing						
Interest Payments on Domestic Borrowing						
Interest on Borrowing From Other Government Units						
Interest Payments on Guaranteed Debt Taken over by Govt						
Other interest payments						
Total	-	-	-	-	-	-

15 SUBSIDIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-	-	-	-
<i>See list attached</i>	-	-	-	-	-	-
(insert name)						
Subsidies to Private Enterprises						
<i>See list attached</i>						
(insert name)						
TOTAL	-	-	-	-	-	-

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities						
See attached list						
Transfers to Counties						
County Assembly of Nakuru	152,075,407				152,075,407	25,861,615
(insert name of budget agency)	-	-	-	-	-	
TOTAL	152,075,407	-	-	-	152,075,407	25,861,615

17 OTHER GRANTS AND TRANSFERS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits						
Emergency relief and refugee assistance						
Subsidies to small businesses, cooperatives, and self employed						
Other current transfers, grants						
Other capital grants and transfers						
Total						

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits						
Social security benefits in cash and in kind						
Employer Social Benefits in cash and in kind						
Total						

19 ACQUISITION OF ASSETS

Non Financial Assets	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings						
Construction of Buildings						
Refurbishment of Buildings						
Construction of Roads						
Construction and Civil Works						
Overhaul and Refurbishment of Construction and Civil Works						
Purchase of Vehicles and Other Transport Equipment						
Overhaul of Vehicles and Other Transport Equipment						
Purchase of Household Furniture and Institutional Equipment						
Purchase of Office Furniture and General Equipment						
Purchase of ICT Equipment, Software and Other ICT Assets						
Purchase of Specialised Plant, Equipment and Machinery						
Rehabilitation and Renovation of Plant, Machinery and Equip.						

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

Non Financial Assets	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
Purchase of Certified Seeds, Breeding Stock and Live Animals						
Research, Studies, Project Preparation, Design & Supervision						
Rehabilitation of Civil Works						
Acquisition of Strategic Stocks and commodities						
Acquisition of Land						
Acquisition of Intangible Assets						
Financial Assets						
Domestic Public Non-Financial Enterprises						
Domestic Public Financial Institutions						
Foreign financial Institutions operating Abroad						
Other Foreign Enterprises						
Foreign Payables - From Previous Years						
Total						

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges						
Exchange Rate Losses						
Other Finance costs						
Total						

21 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic sources (Family Bank)	7,418,260				7,418,260	7,418,260
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-	-	-	-
Total	7,418,260	-	-	-	7,418,260	7,418,260

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 OTHER PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves						
Civil Contingency Reserves						
Capital Transfers to Non-Financial Public Enterprises						
Capital Transfer to Public Financial Institutions and Enterprises						
Capital Transfer to Private Non-Financial Enterprises						
Domestic Accounts						
Total						

23A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Comparative Period 2017
		Kshs	Kshs	Kshs	Kshs	Kshs
Central Bank of Kenya A/c No.1000171178	Recurrent Acc	2,158,104.90				9,364.95
Central Bank of Kenya A/c No.1000171103	Development Acc	-				24,915,444.90
Central Bank of Kenya A/c No.1000238356	Deposit/Retention Account	46,227,229.75				46,227,229.75
Central Bank of Kenya A/c No.1000277537	RML Fund Acc	-				77,222,644.15
Central Bank of Kenya A/c No.1000171607	Revenue Account	2,747,028,676.00				3,001,231,135.00
Central Bank of Kenya A/c No.1000344188	Development Acc	-				1,252,811.85
Central Bank of Kenya A/c No.1000368454	Development Acc	-				26,573,575.00
Central Bank of Kenya A/c No 1000368462	Development Acc	-				17,333,550.00
Central Bank of Kenya A/c No 1000371293	Development Acc			-	-	5,000,000.00

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

Central Bank of Kenya A/c No 1000382357	Development Acc					
Central Bank of Kenya A/c No 1000382376	Development Acc					
Revenue Accounts	Recurrent	40,562,272.75				281,342,832.40
Total		2,835,976,283.40	-	-	-	3,481,108,588.00

23B CASH IN HAND

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency					
Cash in Hand – Held in foreign currency					
Total	-	-	-	-	-

Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Location 1					
Location 2					
Location 3					
Total	-	-	-	-	-

24 ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests					
Clearance Accounts					
Staff Advances					
Other Advances					
Total	-	-	-	-	-

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

**See Annex 6 for a detailed analysis of the outstanding imprests.*

25 ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	46,227,229.75				19,301,021.75
Total	46,227,229.75	-	-	-	19,301,021.75

26 FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	3,434,881,358.25				2,121,898,474.85
Cash in hand					
Accounts Receivables					
Accounts Payables					
Total	3,434,881,358.25	-	-	-	2,121,898,474.85

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 30th September 2018

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings	782,300,365				
Construction of civil works	567,205,413				
Supply of goods	304,502,307				
Supply of services	647,785,281				
Total	2,301,793,366				

27.2 PENDING STAFF PAYABLES

	Q1	Q2	Q3	Q4	Comparative amount 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Name of Staff/Department	Kshs				
Environment Department	976,455				
Youth,Culture,sports and ss	23,400				
Lands, Housing and Physical Planning	678,250				
Public Service Management	2,065,750				
Total	3,743,855				