



---

**COUNTY GOVERNMENT OF NAKURU**

**QUARTERLY REPORT AND FINANCIAL STATEMENTS**

**FOR THE PERIOD ENDED**

**30<sup>TH</sup> JUNE 2019**

---

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

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

---

Table of Contents	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT .....	2
II. FORWARD BY THE CEC .....	5
III. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	6
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE <i>COUNTY</i> GOVERNMENT OF NAKURU	
I. STATEMENT OF RECEIPTS AND PAYMENTS .....	7
II. STATEMENT OF ASSETS .....	9
III. STATEMENT OF CASH FLOWS .....	11
IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED .....	14
V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT .....	16
VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT .....	18
VII. COUNTY OWN GENERATED RECEIPTS STATEMENT .....	20
VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES .....	
IX. SIGNIFICANT ACCOUNTING POLICIES .....	24
X. NOTES TO THE FINANCIAL STATEMENTS .....	28

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

---

**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
- CECM – Finance & Economic Planning Dr.Peter E. Kiplang’at
- CECM – Water, Environment, Energy & Natural Resources, Eng. Festus K. Ng’eno
- CECM – Lands, Housing and Physical Planning Mr. Francis Mwangi Njuguna
- CECM – Trade, Industry, Marketing & Tourism Mr. Raymond K. Kimutai
- CECM – Agriculture, Livestock & Fisheries Dr. Immaculate Njutha
- CECM – Education, ICT and E-Government Mr. Joseph Kiuna
- CECM – Public Service, Training and Devolution Mr. Lawrence M. Mwanja
- CECM – Infrastructure Eng. Lucy W. Kariuki
- CECM – Health Services Dr. Zakayo Gichuki Kariuki
- CECM – Ag. Youth, Gender, Culture, Sports & Social Services Dr.Peter E. Kiplang’at

**(c) Fiduciary Management**

The key management personnel who held office during the quarter ended 30<sup>th</sup> June 2019 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer Finance & Economic Planning	-Joseph Muchinah Gitau
2.	Accounting Officer – Office of the Governor	-Kennedy Momanyi Ombati
3.	Ag. Accounting Officer – Water, Environment, Energy & Natural Resources	-Job Kibei Tomno
4.	Accounting Officer – Lands, Housing and Physical Planning	-Ms JudyLeah Gathoni Waithera
5.	Ag. Accounting Officer – Trade, Industry, Marketing & Tourism	-Naftaly Omari
6.	Accounting Officer –Agriculture & Fisheries	-Dr.Enos Kellonye Amuyunzu
7.	Accounting Officer – Education, ICT and E-Government	-Jamleck Maina Kinyua
8.	Ag. Accounting Officer – Public Service, Training and Devolution	-Ms Rose Tume Abduba
9.	Ag. Accounting Officer –Infrastructure	-Eng.Simon Nginga
10.	Accounting Officer –Health Services	-Dr. Samuel King’ori Wairia
11.	Accounting Officer –Youth Gender Culture Sports & Social Services	-Ms Rose Tume Abduba
12.	Accounting Officer –Public Service Board	-Mr.James Mbugua Kuria

**(d) Fiduciary Oversight Arrangements**

County Assembly Public Accounts and Investment Committee

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

---

**(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

**COMMERCIAL BANKS**

- |                         |                            |                        |
|-------------------------|----------------------------|------------------------|
| 1 Kenya commercial Bank | A/C NO. 1140746057         | - Receipts Account     |
| 2 Family Bank           | A/C NO.018000053211        | - Receipts Account     |
| 2 Equity Bank           | A/C NO.0130261954416       | - Receipts Account     |
| 3 Co-operative Bank     | A/C NO.01141521630800      | - Receipts Account     |
| 4 National Bank         | A/C NO.010010652834        | - Receipts Account     |
| 5 Transnational Bank    | A/C NO.470610/500UCA00/1/0 | - Receipts Account     |
| 6 Family Bank           | A/C NO.019000036428        | -Bursary Fund Account  |
| 7 Family Bank           | A/C NO.019000044308        | -Car and Mortgage fund |
| 8 National Bank         | A/C NO.01001124684400      | -Emergency Fund        |

**(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 CECM**

### **Budget Performance**

In the financial year ended 30<sup>th</sup> June 2019 the County received an exchequer issue for equitable share of Kshs.9,451,400,000 and conditional level 5 hospital funds of Kshs.373,872,833. Releases or requisitions to the County in the period under review, April to June, amounted to Kshs.3,338,529,640 which included Kshs. 259,401,714 transferred to County assembly of Nakuru.

Other funds received in the period under review were DANIDA and transform health services funds for Kshs.15,541,875 and Kshs.14,306,378 respectively.

Own local revenue collection for the period was Kshs.855,990,001 which included Kshs.257,797,823 facility improvement fund(FIF). The total own revenue cumulative for FY 2018/19 amounted to Kshs.2,814,629,531.

In the quarter, there was improvement in implementation of County budget programs.

Other payments made in the period were employees' salaries at Kshs.1,450,080,230, use of goods and services amounted to Kshs.1,186,250,653 and Kshs.828,619,251 being development expenditure.

### **Performance of key development Projects**

During the period budget could be access at 100%, thus payments of completed projects were made unlike the previous periods when the budget could only be accessed at 50% for all items including capital project.

**Sign**

**CECM**  
**COUNTY GOVERNMENT OF NAKURU**

### **III. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, an accounting officer for a county government entity shall prepare a report for each quarter of the financial year in respect of the entity. The County Treasury is then supposed to consolidate financial statements for the County Government Entities and submit the financial statements to the County Assembly and copies to the National Treasury and Commission on Revenue Allocation within 30 days after the quarter end.

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 quarter ended 30<sup>th</sup> June 2019. 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 quarter ended 30<sup>th</sup> June 2019 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 \_\_\_\_\_ 2019.

---

County Executive Committee member – Finance

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period
		Kshs	Kshs	Kshs	Kshs	Kshs	2017/2018
							Kshs
<b>RECEIPTS</b>							
Exchequer releases	1	1,326,671,975	1,994,996,582	3,727,472,688	2,402,258,755	9,451,400,000	822,257,134
Proceeds from Domestic and Foreign Grants	2	99,999,945	1,142,282,210	-	228,263,396	1,470,545,551	-
Transfers from Other Government Entities	3	-	374,552,157	-	412,596,098	787,148,255	-
Proceeds from Domestic Borrowings	4	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-	-
Reimbursements and Refunds	7	-	-	-	-	-	-
Returns of Equity Holdings	8	-	-	-	-	-	-
County Own Generated Receipts	9	545,562,704	457,785,024	955,291,802	855,990,001	2,814,629,531	271,472,895
Returned CRF issues	10	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>1,972,234,624</b>	<b>3,969,615,973</b>	<b>4,682,764,490</b>	<b>3,899,108,250</b>	<b>14,523,723,337</b>	<b>1,093,730,029</b>
<b>PAYMENTS</b>							
Compensation of Employees	11	1,377,436,725	1,366,204,365	1,437,825,208	1,450,080,230	5,631,546,528	789,512,711
Use of goods and services	12	145,028,259	610,199,617	739,085,129	1,186,250,653	2,680,563,658	9,300,000
Subsidies	13	-	-	-	-	-	-



**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	Note	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period
		Kshs	Kshs	Kshs	Kshs	Kshs	2017/2018
							Kshs
Transfers to Other Government Units	14	152,075,407	292,973,013	275,767,595	351,604,704	1,072,420,719	25,861,615
Other grants and transfers	15	-	1,085,972,193	139,844,600	214,106,800	1,439,923,593	-
Social Security Benefits	16	-	-	-	-	-	-
Acquisition of Assets	17	26,000,000	197,406,030	425,659,396	828,619,251	1,477,684,677	-
Finance Costs, including Loan Interest	18	1,091,440	1,158,296	2,076,510	-	4,326,246	-
Repayment of principal on Domestic and Foreign borrowing	19	6,326,820	13,688,224	22,845,220	13,768,081	56,628,345	-
Other Payments	20	-	-	-	-	-	-
<b>TOTAL PAYMENTS</b>		<b>1,707,958,651</b>	<b>3,567,601,739</b>	<b>3,043,103,658</b>	<b>4,044,429,719</b>	<b>12,363,093,767</b>	<b>824,674,326</b>
<b>SURPLUS/DEFICIT</b>		<b>264,275,973</b>	<b>402,014,234</b>	<b>1,639,660,832</b>	<b>(145,321,470)</b>	<b>2,160,629,570</b>	<b>269,055,703</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_  
Chief Officer  
Name: Joseph M. Gitau  
ICPAK Member Number: 13559

\_\_\_\_\_  
Ag. Director  
Name: Dominic O. Nyabuto  
ICPAK Member Number: 12595

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

**V. STATEMENT OF ASSETS AND LIABILITIES**

	Note	Sep Q1 Kshs	Dec Q2 Kshs	Mar Q3 Kshs	Jun Q4 Kshs	Comparative Period 2017/2018 Kshs
<b>FINANCIAL ASSETS</b>						
<b>Cash and Cash Equivalents</b>						
Bank Balances	21A	2,795,414,011	3,198,474,366	4,847,786,817	4,698,658,858	2,531,138,038
Cash Balances	21B	-	-	-	-	-
<b>Total Cash and cash equivalents</b>		<b>2,795,414,011</b>	<b>3,198,474,366</b>	<b>4,847,786,817</b>	<b>4,698,658,858</b>	<b>2,531,138,038</b>
Accounts receivables – Outstanding Imprests	22	-	-	-	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>2,795,414,011</b>	<b>3,198,474,366</b>	<b>4,847,786,817</b>	<b>4,698,658,858</b>	<b>2,531,138,038</b>
<b>FINANCIAL LIABILITIES</b>						
Accounts Payables – Deposits and retentions	23	46,227,230	47,273,351	56,924,969	53,118,480	46,227,230
<b>NET FINANCIAL ASSETS</b>		<b>2,749,186,781</b>	<b>3,151,201,015</b>	<b>4,790,861,848</b>	<b>4,645,540,378</b>	<b>2,484,910,808</b>
<b>REPRESENTED BY</b>						
<b>Fund balance b/fwd</b>	24	2,484,910,808	2,749,186,781	3,151,201,016	4,790,861,848	2,215,855,105
<b>Surplus/Deficit for the year</b>		264,275,973	402,014,234	1,639,660,832	(145,321,470)	269,055,703
<b>NET FINANCIAL POSITION</b>		<b>2,749,186,781</b>	<b>3,151,201,016</b>	<b>4,790,861,848</b>	<b>4,645,540,378</b>	<b>2,484,910,808</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were

**COUNTY GOVERNMENT OF NAKURU**

**Reports and Financial Statements**

**For the quarter ended 30<sup>th</sup> June 2019**

---

approved on \_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_  
Chief Officer

Name: Joseph M. Gitau

ICPAK Member Number:13559

\_\_\_\_\_  
Ag. Director

Name: Dominic O. Nyabuto

ICPAK Member Number:12595

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

**VI. STATEMENT OF CASH FLOWS**

	Note	Sep	Dec	Mar	Jun	Comparative Period
		Q1	Q2	Q3	Q4	2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
<b>Receipts from operating income</b>						
Exchequer releases	<b>1</b>	1,326,671,975	1,994,996,582	3,727,472,688	2,402,258,755	822,257,134
Proceeds from Domestic and Foreign Grants	<b>2</b>	99,999,945	1,142,282,210	-	228,263,396	-
Transfers from Other Government Entities	<b>3</b>	-	374,552,157	-	412,596,098	-
Reimbursements and Refunds	<b>7</b>	-	-	-	-	-
Returns of Equity Holdings	<b>8</b>	-	-	-	-	-
County Own Generated Receipts	<b>9</b>	545,562,704	457,785,024	955,291,802	855,990,001	271,472,895
Returned CRF issues	<b>10</b>	-	-	-	-	-
<b>Total operating receipts</b>		<b>1,972,234,624</b>	<b>3,969,615,973</b>	<b>4,682,764,490</b>	<b>3,899,108,250</b>	<b>1,093,730,029</b>
<b>Payments for operating expenses</b>						
Compensation of Employees	<b>11</b>	(1,377,436,725)	(1,366,204,365)	(1,437,825,208)	(1,450,080,230)	(789,512,711)
Use of goods and services	<b>12</b>	(145,028,259)	(610,199,617)	(739,085,129)	(1,186,250,653)	(9,300,000)
Subsidies	<b>13</b>	-	-	-	-	-
Transfers to Other Government Units	<b>14</b>	(152,075,407)	(292,973,013)	(275,767,595)	(351,604,704)	(25,861,615)
Other grants and transfers	<b>15</b>	-	(1,085,972,193)	(139,844,600)	(214,106,800)	-
Social Security Benefits	<b>16</b>	-	-	-	-	-
Finance Costs, including Loan Interest	<b>18</b>	(1,091,440)	(1,158,296)	(2,076,510)	-	-
Other payments	<b>20</b>	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	<b>Note</b>	<b>Sep</b>	<b>Dec</b>	<b>Mar</b>	<b>Jun</b>	<b>Comparative</b>
		<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Period</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>2017/2018</b>
						<b>Kshs</b>
<b><i>Total operating payments</i></b>	<b>22</b>	(1,675,631,831)	(3,356,507,484)	(2,594,599,042)	(3,202,042,387)	(824,674,326)
<b>Adjusted for:</b>						
Changes in receivables						
Changes in payables						
Adjustments during the year						
<b><i>Total Adjustments</i></b>		-	-	-	-	-
<b>Net cash flows from operating activities</b>		<b>296,602,793</b>	<b>613,108,489</b>	<b>2,088,165,448</b>	<b>697,065,862</b>	<b>269,055,703</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>						
Proceeds from Sale of Assets	<b>6</b>	-	-	-	-	-
Acquisition of Assets	<b>17</b>	26,000,000	197,406,030	425,659,396	828,619,251	-
<b>Net cash flows from investing activities</b>		<b>26,000,000</b>	<b>197,406,030</b>	<b>425,659,396</b>	<b>828,619,251</b>	<b>-</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>						
Proceeds from Domestic Borrowings	<b>4</b>	-	-	-	-	-
Proceeds from Foreign Borrowings	<b>5</b>	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	<b>19</b>	6,326,820	13,688,224	22,845,220	13,768,081	-
<b>Net cash flow from financing activities</b>		<b>6,326,820</b>	<b>13,688,224</b>	<b>22,845,220</b>	<b>13,768,081</b>	<b>-</b>

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	Note	Sep	Dec	Mar	Jun	Comparative Period 2017/2018
		Q1 Kshs	Q2 Kshs	Q3 Kshs	Q4 Kshs	Kshs
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		264,275,973	402,014,234	1,639,660,832	(145,321,470)	269,055,703
<b>Cash and cash equivalent at BEGINNING of the quarter</b>		2,531,138,038	2,795,414,011	3,198,474,366	4,847,786,817	2,215,855,105
<b>Cash and cash equivalent at END of the quarter</b>		2,795,414,011	3,198,474,366	4,847,786,817	4,698,658,858	2,531,138,038
<b>As per statement of assets</b>		2,795,414,011	3,198,474,366	4,847,786,817	4,698,658,858	2,531,138,038

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Joseph M. Gitau  
 ICPAK Member Number: 13559

\_\_\_\_\_  
 Ag. Director  
 Name: Dominic O. Nyabuto  
 ICPAK Member Number: 12595

**COUNTY GOVERNMENT OF NAKURU**  
**Consolidated Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2019**

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

Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>RECEIPTS</b>							
Exchequer releases	2,362,850,000	2,402,258,755	(39,408,755)	9,451,400,000	9,451,400,000	-	-
Proceeds from Domestic and Foreign Grants	1,151,482,116	228,263,396	923,218,720	1,484,676,198	1,470,545,551	14,130,647	0.95
Transfers from Other Government Entities	165,360,807	412,596,098	(247,235,291)	661,443,228	787,148,255	(125,705,027)	(19.00)
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-	-
County Own Generated Receipts	805,500,000	855,990,001	(50,490,001)	2,685,000,000	2,814,629,531	(129,629,531)	(4.83)
Returned CRF issues	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>4,485,192,923</b>	<b>3,899,108,250</b>	<b>586,084,674</b>	<b>14,282,519,426</b>	<b>14,523,723,337</b>	<b>(241,203,911)</b>	
<b>PAYMENTS</b>							
Compensation of Employees	1,449,749,436	1,450,080,230	(330,794)	5,798,997,744	5,631,546,528	167,451,216	2.89
Use of goods and services	835,734,274	1,186,250,653	(350,516,380)	3,342,937,094	2,680,563,658	662,373,436	19.81

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Units	321,750,159	351,604,704	(29,854,545)	1,287,000,637	1,072,420,719	214,579,918	16.67
Other grants and transfers	1,117,343,300	214,106,800	903,236,500	1,214,843,300	1,439,923,593	(225,080,293)	(18.53)
Social Security Benefits		-	-	-	-	-	-
Acquisition of Assets	842,254,004	828,619,251	13,634,753	6,623,545,917	1,477,684,677	5,145,861,240	77.69
Finance Costs, including Loan Interest	1,989,377		1,989,377	4,325,177	4,326,246	(1,069)	(0)
Repayment of principal on Domestic and Foreign borrowing	10,117,386	13,768,081	(3,650,695)	32,733,945	56,628,345	(23,894,400)	(73)
Other Payments		-	-	-	-	-	-
<b>TOTAL</b>	<b>4,578,937,936</b>	<b>4,044,429,719</b>	<b>534,508,217</b>	<b>18,304,383,814</b>	<b>12,363,093,766</b>	<b>5,941,290,048</b>	<b>0</b>

1. The own generated revenue was higher for the period as it had a component of facility improvement fund which the estimated budget was Kshs.685,000,000 but the actual receipt cumulative was kshs.957,001,221

The entity financial statements were approved on \_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Joseph M. Gitau  
 ICPAK Member Number:13559

\_\_\_\_\_  
 Ag. Director  
 Name: Dominic O. Nyabuto  
 ICPAK Member Number:12595



**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>RECEIPTS</b>							
Exchequer releases	1,653,995,000	1,681,581,129	(27,586,129)	6,615,980,000	6,615,980,000	-	-
Proceeds from Domestic and Foreign Grants	806,037,481	159,784,377	646,253,104	1,039,273,339	1,029,381,886	9,891,453	1
Transfers from Other Government Entities	115,752,565	288,817,269	(173,064,704)	463,010,260	551,003,779	(87,993,519)	(19)
Proceeds from Domestic Borrowings	-	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-	-
County Own Generated Receipts	563,850,000	599,193,000	(35,343,000)	1,879,500,000	1,970,240,672	(90,740,672)	(5)
Returned CRF issues	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>3,139,635,046</b>	<b>2,729,375,775</b>	<b>410,259,272</b>	<b>9,997,763,598</b>	<b>10,166,606,336</b>	<b>(168,842,738)</b>	<b>-</b>
<b>PAYMENTS</b>							

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
Compensation of Employees	1,014,824,605	1,015,056,161	(231,556)	4,059,298,421	3,942,082,570	117,215,851	3
Use of goods and services	585,013,991	830,375,457	(245,361,466)	2,340,055,966	1,876,394,561	463,661,405	20
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Units	225,225,111	246,123,293	(20,898,181)	900,900,446	750,694,503	150,205,943	17
Other grants and transfers	782,140,310	149,874,760	632,265,550	850,390,310	1,007,946,515	(157,556,205)	(19)
Social Security Benefits	-	-	-	-	-	-	-
Acquisition of Assets	589,577,803	580,033,476	9,544,327	4,636,482,142	1,034,379,274	3,602,102,868	78
Finance Costs, including Loan Interest	1,392,564	-	1,392,564	3,027,624	3,028,372	(749)	(0)
Repayment of principal on Domestic and Foreign borrowing	7,082,170	9,637,657	(2,555,487)	22,913,762	39,639,842	(16,726,080)	(73)
Other Payments	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>3,205,256,555</b>	<b>2,831,100,803</b>	<b>374,155,752</b>	<b>12,813,068,670</b>	<b>8,654,165,636</b>	<b>4,158,903,033</b>	

1. The own generated revenue was higher for the period as it had a component of facility improvement fund which the estimated budget was Kshs.685,000,000 but the actual receipt cumulative was kshs.957,001,221.

The entity financial statements were approved on \_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Joseph M. Gitau  
 ICPAK Member Number:13559

\_\_\_\_\_  
 Ag. Director  
 Name: Dominic O. Nyabuto  
 ICPAK Member Number:12595

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

**IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
<b>RECEIPTS</b>							
Exchequer releases	708,855,000	1,118,241,806	(409,386,806)	2,126,565,000	2,835,420,000		
Proceeds from Domestic and Foreign Grants	345,444,635	-	345,444,635	425,411,215	441,163,665	4,239,194	1
Transfers from Other Government Entities	112,770,000	-	112,770,000	241,650,000	236,144,477	(37,711,508)	(19)
Proceeds from Domestic Borrowings	-	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	-	
County Own Generated Receipts	322,200,000	286,587,541	35,612,459	563,850,000	844,388,859	(38,888,859)	3
Returned CRF issues	-	-	-	-	-	-	20
<b>TOTAL</b>	<b>1,489,269,635</b>	<b>1,404,829,347</b>	<b>84,440,288</b>	<b>3,357,476,215</b>	<b>4,357,117,001</b>	<b>(72,361,173)</b>	<b>-</b>
<b>PAYMENTS</b>							24
Compensation of Employees	434,924,831	435,024,069	(99,238)	1,739,699,323	1,689,463,958	50,235,365	3

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

Receipt/Expense Item	Budget Q4 2019	Actual Q4 2019	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference	Percentage budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	%
Use of goods and services	250,720,282	355,875,196	(105,154,914)	1,002,881,128	804,169,097	198,712,031	20
Subsidies	-	-	-	-	-	-	-
Transfers to Other Government Units	96,525,048	105,481,411	(8,956,363)	386,100,191	321,726,216	64,373,975	17
Other grants and transfers	335,202,990	64,232,040	270,970,950	364,452,990	431,977,078	(67,524,088)	(19)
Social Security Benefits	-	-	-	-	-	-	-
Acquisition of Assets	252,676,201	248,585,775	4,090,426	1,987,063,775	443,305,403	1,543,758,372	78
Finance Costs, including Loan Interest	596,813	-	596,813	1,297,553	1,297,874	(321)	(0)
Repayment of principal on Domestic and Foreign borrowing	3,035,216	4,130,424	(1,095,209)	9,820,184	16,988,504	(7,168,320)	(73)
Other Payments	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,373,681,381</b>	<b>1,213,328,916</b>	<b>160,352,465</b>	<b>5,491,315,144</b>	<b>3,708,928,130</b>	<b>1,782,387,014</b>	

1. The own generated revenue was higher for the period as it had a component of facility improvement fund which the estimated budget was Kshs.685,000,000 but the actual receipt cumulative was kshs.957,001,221.

The entity financial statements were approved on \_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Joseph M. Gitau  
 ICPAK Member Number:13559

\_\_\_\_\_  
 Ag. Director  
 Name: Dominic O. Nyabuto  
 ICPAK Member Number:12595

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

---

**X. COUNTY OWN GENERATED RECEIPTS STATEMENT**

	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Final/Approved Budget</b>	<b>% Realized</b>	<b>Actual cumulative revenue (Q1–Q4)</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>					
Interest Received				-	-
Profits and Dividends				-	-
Rents	36,250,000		36,250,000	58	20,980,401
Other Property Income	289,900,000		289,900,000	106	306,711,792
Sales of Market Establishments				-	-
Receipts from Administrative Fees and Charges				-	-
Receipts from Administrative Fees and Charges - Collected as AIA	685,000,000		685,000,000	140	957,001,221
Receipts from Incidental Sales by Non-Market Establishments				-	-
Receipts from Sales by Non-Market Establishments				-	-
Receipts from Sale of Incidental Goods				-	-
Fines Penalties and Forfeitures				-	-
Receipts from Voluntary transfers other than grants				-	-
Other Receipts Not Classified Elsewhere				-	-
Business Permits	411,000,000		411,000,000	97	397,165,909
Cesses	67,486,666		67,486,666	13	8,524,913
Poll Rates				-	-

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Final/Approved Budget</b>	<b>% Realized</b>	<b>Actual cumulative revenue (Q1–Q4)</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Plot Rents	17,700,000		17,700,000	136	24,126,153
Other Local Levies				-	
Administrative Services Fees				-	
Various Fees	475,024,334		475,024,334	105	498,993,214
Council'S Natural Resources Exploitation				-	-
Sales Of Council Assets				-	-
Lease / Rental Of Council'S Infrastructure Assets				-	-
Other Miscellaneous Revenues				-	-
Insurance Claims Recovery				-	-
Medium Term Loans (1-3 Yr Repayment)				-	-
Long Term Loans (Over 3 Yr Rpayment)				-	-
Transfers From Reserve Funds				-	-
Donations				-	-
Fund Raising Events				-	-
Other Revenues From Financial Assets Loan				-	-
Market/Trade Centre Fee	78,600,000			-	
Vehicle Parking Fees	297,050,000		78,600,000	76	59,647,138
Housing			297,050,000	91	270,731,350
Social Premises Use Charges	1,200,000		1,200,000	113	1,354,550

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Final/Approved Budget</b>	<b>% Realized</b>	<b>Actual cumulative revenue (Q1–Q4)</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
School Fees				-	
Other Education-Related Fees	3,530,000		3,530,000	54	1,899,714
Other Education Revenues				-	
Public Health Services	93,070,000		93,070,000	35	32,723,199
Public Health Facilities Operations				-	-
Environment & Conservancy Administration	221,689,000		221,689,000	102	226,936,165
Slaughter Houses Administration	7,500,000		7,500,000	104	7,833,812
Water Supply Administration				-	-
Sewerage Administration				-	-
Other Health & Sanitation Revenues				-	-
Technical Services Fees				-	-
External Services Fees				-	-
System Required Revenue A/cs				-	-
				-	-
<b>TOTAL</b>	<b>2,685,000,000</b>	<b>-</b>	<b>2,685,000,000</b>	<b>105</b>	<b>2,814,629,531</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_ 2019 and signed by:

\_\_\_\_\_  
 Chief Officer  
 Name: Joseph M. Gitau  
 ICPAK Member Number:13559

\_\_\_\_\_  
 Ag. Director  
 Name: Dominic O. Nyabuto  
 ICPAK Member Number:12595





## **XI. SIGNIFICANT ACCOUNTING POLICIES**

The principle accounting policies adopted in the preparation of these financial statements are set out below:

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for;

- a) receivables that include imprests and salary advances and
- b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

### **2. Reporting entity**

The financial statements are for the County Government of Nakuru. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

The County Government recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

#### **Tax receipts**

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

#### **Transfers from the Exchequer**

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

#### **External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

#### **Donations and grants**

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Proceeds from borrowing**

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**County Own Generated Receipts**

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

**Returns to CRF Issues**

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

**b) Recognition of payments**

The entity recognises all expenses when the event occurs and the related cash has actually been paid out by the entity.

**Compensation of employees**

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

**Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

**Interest on borrowing**

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

**Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

### 4. In-kind contributions

In-kind contributions are donations that are made to the *entity* 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 *entity* includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### 5. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

### Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2019, this amounted to Kshs.53,118,479.75 compared to Kshs.56,924,969.30 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

### 6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

### 7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector

## COUNTY GOVERNMENT OF NAKURU

### Reports and Financial Statements

For the quarter ended 30<sup>th</sup> June 2019

---

Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

#### SIGNIFICANT ACCOUNTING POLICIES (Continued)

##### 8. Non current assets

Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

##### 9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

##### 10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* 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 on August 2018 for the period 1<sup>st</sup> July 2018 to 30<sup>th</sup> June 2019 as required by law.** A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

##### 11. Comparative figures

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

##### 12. Subsequent events

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

##### 13. Errors

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

##### 14. Related party transactions

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

**COUNTY GOVERNMENT OF NAKURU**  
**Consolidated Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2019**

**XII. NOTES TO THE FINANCIAL STATEMENTS**

**1 EXCHQUER RELEASES**

	<b>Kshs</b>
Total Exchequer Releases for quarter 1	1,326,671,975
Total Exchequer Releases for quarter 2	1,994,996,582
Total Exchequer Releases for quarter 3	3,727,472,688
Total Exchequer Releases for quarter 4	2,402,258,755
<b>Cumulative Amount</b>	<b>9,451,400,000</b>

Amount received Kshs.9,451,400,000 CARA Kshs.9,451,400,000

**2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

<b>Name of Donor</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>						
<i>Government of Germany</i>						
(Insert name of donor)	-	-	-	-	-	-
<b>Grants Received from Multilateral Donors (International Organizations)</b>						
DANIDA		29,683,150			29,683,150	23,433,569
KDSP-Kenya Devolution Support Programe		27,755,760			27,755,760	29,698,860
Health Sector Support Project (HSSP) Funds from NHIF	99,999,945				99,999,945	-
Village Polytechnic Project Funds				36,089,000	36,089,000	
National Agriculture and Rural Growth Project				50,000,000	50,000,000	

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

World Bank (KUSP) Kenya Urban Support Project		1,084,843,300			1,084,843,300	
(KUSP) Urban Institute Grant (UIG)				41,200,000	41,200,000	-
KDSP-Level 2 Grant				100,974,396	100,974,396	
UNICEF(Global Alliance Vaccine Initiative-GAVI)					-	
Health Sector Support Project (THUSCP)					-	-
National Urban Transport Improvement Project (NUTRIP)					-	
<i>European Development Fund</i>						
<b>Grants Received from other levels of government</b>						
<b>TOTAL</b>	<b>99,999,945</b>	<b>1,142,282,210</b>	<b>-</b>	<b>228,263,396</b>	<b>1,470,545,551</b>	<b>53,132,429</b>

The above amounts were received from DANIDA, Health Sector Programme Support (HSPS), World Bank (KUSP) Kenya Urban Support Project, National Agriculture and Rural Growth Project and Kenya Development Support Programme as stated.

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities	-	-	-	-	-	
Kenya Roads Board Fuel Levy Fund	-	374,552,157	-	-	374,552,157	0
Ministry of Health Maternity fees	-	-	-	-	-	
Ministry of Health User fees Forgone	-	-	-	38,723,265	38,723,265	
Ministry of Health Result Based Financing	-	-	-	-	-	
Ministry of Health World Bank	-	-	-	-	-	
Defunct Local Authorities	-	-	-	-	-	
Transition Authority	-	-	-	-	-	
Doctors, Nurses, Clinical Officers and Other Health Officers Allowances (Ministry of Health)	-	-	-	-	-	
Coffee Cess Allocation (State Department of Infrastructure)	-	-	-	-	-	
Leasing of medical equipment	-	-	-	-	-	
Conditional Level 5 Hospital				373,872,833	373,872,833	-
Transfers from Counties						
(insert name of budget agency)	-	-	-	-	-	
(insert name of budget agency)	-	-	-	-	-	
<b>Total</b>	-	<b>374,552,157</b>	-	<b>412,596,098</b>	<b>787,148,255</b>	-

The amount of Kshs.374,552,157 was roads board levy fund and was received by the department of Infrastructure. Kshs.38,723,265 and 373,872,833 were Health User Fees Forgone and Conditional Level 5 hospital funds.

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

---

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**4 PROCEEDS FROM DOMESTIC BORROWINGS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	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	-	-	-	-	-	-
Domestic Accounts Payable	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

Domestic borrowings were not made.

**5 PROCEEDS FROM FOREIGN BORROWINGS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-	-	-	-
Foreign Borrowing - Direct Payments	-	-	-	-	-	-
Foreign Currency and Foreign Deposits	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

There were no foreign borrowings.



**COUNTY GOVERNMENT OF NAKURU**

**Reports and Financial Statements**

**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**6 PROCEEDS FROM SALE OF ASSETS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	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(Specify)	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks(Specify)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

Assets were not disposed.

**7 REIMBURSEMENTS AND REFUNDS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-	-	-	-	-
Reimbursement of Audit Fees	-	-	-	-	-	-
Reimbursement on Messing Charges (UNICEF)	-	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**

**Reports and Financial Statements**

**For the quarter ended 30<sup>th</sup> June 2019**

Reimbursement from World Bank – ECD	-	-	-	-	-	-
Reimbursement from Individuals and Private Organisations	-	-	-	-	-	-
Reimbursement from Local Government Authorities	-	-	-	-	-	-
Reimbursement from Statutory Organisations	-	-	-	-	-	-
Reimbursement within Central Government	-	-	-	-	-	-
Reimbursement Using Bonds	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

During the period no institution above was involved in reimbursements.

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**8 RETURNS OF EQUITY HOLDINGS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-	-	-	-	-
Returns of Equity Holdings in International Organisations	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

No engagement made on note 7 during the period.

**9 COUNTY OWN GENERATED RECEIPTS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Interest Received	-	-	-	-	-	-
Profits and Dividends	-	-	-	-	-	-
Rents	5,013,240	3,989,200	5,545,355	6,432,606	20,980,401	31,331,931
Other Property Income	31,916,279	17,190,413	115,777,640	141,827,460	306,711,792	304,029,454
Sales of Market Establishments				-	-	-
Receipts from Administrative Fees and Charges				-	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	209,318,645	216,015,412	273,869,341	257,797,823	957,001,221	597,551,764
Receipts from Incidental Sales by Non-Market Establishments	-	-	-	-	-	-
Receipts from Sales by Non-Market Establishments	-	-	-	-	-	-
Receipts from Sale of Incidental Goods	-	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Fines Penalties and Forfeitures	-	-	-	-	-	-
Receipts from Voluntary transfers other than grants	-	-	-	-	-	-
Other Receipts Not Classified Elsewhere	-	-	-	-	-	-
Business Permits	39,356,795	11,653,769	227,135,000	119,020,345	397,165,909	342,784,519
Cesses	-	-	4,986,469	3,538,444	8,524,913	27,004,609
Poll Rates	-	-	-	-	-	-
Plot Rents	9,077,070	2,616,358	6,316,864	6,115,861	24,126,153	-
Other Local Levies	-	-	-	-	-	-
Administrative Services Fees	-	-	-	-	-	-
Various Fees	86,165,626	65,898,204	168,407,265	178,522,119	498,993,214	705,731,384
Council'S Natural Resources Exploitation	-	-	-	-	-	-
Sales Of Council Assets	-	-	-	-	-	-
Lease / Rental Of Council'S Infrastructure Assets	-	-	-	-	-	-
Other Miscellaneous Revenues	-	-	-	-	-	-
Other Miscellaneous Revenues	-	-	-	-	-	-
Insurance Claims Recovery	-	-	-	-	-	-
Medium Term Loans (1-3 Yr Repayment)	-	-	-	-	-	-
Long Term Loans (Over 3 Yr Rpayment)	-	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers From Reserve Funds	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Fund Raising Events	-	-	-	-	-	-
Other Revenues From Financial Assets Loan	-	-	-	-	-	-
Market/Trade Centre Fee	16,351,640	14,620,077	14,535,241	14,140,180	59,647,138	-
Vehicle Parking Fees	64,027,330	58,955,520	80,046,090	67,702,410	270,731,350	272,088,953
Housing					-	
Social Premises Use Charges	333,050	178,000	351,250	492,250	1,354,550	-
School Fees					-	
Other Education-Related Fees					-	-
Other Education Revenues	220,000	427,608	781,900	470,206	1,899,714	-
Public Health Services	20,732,160	11,991,039			32,723,199	-
Public Health Facilities Operations					-	
Environment & Conservancy Administration	60,200,707	53,271,524	55,630,434	57,833,500	226,936,165	-
Slaughter Houses Administration	2,850,162	977,900	1,908,953	2,096,797	7,833,812	-
Water Supply Administration	-	-	-	-	-	-
Sewerage Administration	-	-	-	-	-	-
Other Health & Sanitation Revenues	-	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Technical Services Fees	-	-	-	-	-	-
External Services Fees	-	-	-	-	-	-
System Required Revenue A/cs	-	-	-	-	-	-
<b>TOTAL</b>	<b>545,562,704</b>	<b>457,785,024</b>	<b>955,291,802</b>	<b>855,990,001</b>	<b>2,814,629,531</b>	<b>2,280,522,614</b>

The performance of the own generated funds between the two years for the periods ending 30<sup>th</sup> June, show an increase in revenue collection this year by Kshs.534,106,917

**10 RETURNED CRF ISSUES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Recurrent account	-	-	-	-	-	-
Development account	-	-	-	-	-	-
Deposit account	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**11 COMPENSATION OF EMPLOYEES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	674,800,649	650,838,279	698,465,555.00	692,319,485	2,716,423,968	
Basic wages of temporary employees	3,511,663	56,923,804	58,076,524.00	55,649,980	174,161,971	
Personal allowances paid as part of salary	261,535,832	254,074,583	227,425,667.00	269,071,694	1,012,107,776	-
Personal allowances paid as reimbursements					-	
Personal allowances provided in kind					-	
Pension and other social security contributions	52,548,054	52,941,710	55,896,312.00	59,292,660	220,678,736	-
Compulsory national social security schemes	678,200	881,603	10,274,550.00	889,600	12,723,953	
Compulsory national health insurance schemes					-	
Social benefit schemes outside government					-	
Other personnel payments	384,362,327	350,544,386	387,686,600.00	372,856,811	1,495,450,124	
<b>Total</b>	<b>1,377,436,725</b>	<b>1,366,204,365</b>	<b>1,437,825,208</b>	<b>1,450,080,230</b>	<b>5,631,546,528</b>	<b>4,865,529,056</b>

The salary increment for the month of July has made a rise in amounts of compensation of employees.

**12 USE OF GOODS AND SERVICES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2016/2017</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	113,582	36,164,210	36,023,194	57,674,774	129,975,760	105,042,702
Communication, supplies and services		2,780,402	4,566,192	9,661,400	17,007,994	6,787,933
Domestic travel and subsistence	2,033,291	50,412,655	34,916,431	49,250,883	136,613,260	50,211,156

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

Foreign travel and subsistence	631,771	12,451,972	7,787,547	20,481,898	41,353,188	23,067,839
Printing, advertising and information supplies & services	101,765	16,347,521	15,496,195	47,501,160	79,446,641	17,110,584
Rentals of produced assets		229,290	1,327,654	385,500	1,942,444	317,940
Training expenses	525,500	12,923,472	10,032,321	28,387,869	51,869,162	23,007,261
Hospitality supplies and services	130,000	6,867,824	8,859,055	16,248,755	32,105,634	9,269,342
Insurance costs		6,707,043	121,239,070	11,283,125	139,229,238	9,450,000
Specialised materials and services		69,099,157	174,134,242	222,709,904	465,943,303	146,318,203
Office and general supplies and services	73,750	7,409,775	4,625,542	27,654,543	39,763,610	1,773,087
Other operating expenses	141,418,600	375,279,780	248,087,340	571,434,040	1,336,219,760	691,834,599
Routine maintenance – vehicles and other transport equipment	-	9,813,007	5,073,863	17,702,522	32,589,392	11,393,544
Fuel Oil and Lubricants	-	-	21,724,335	43,520,511	65,244,846	
Routine maintenance – other assets	-	3,713,509	45,192,148	62,353,769	111,259,426	23,705,515
<b>Total</b>	<b>145,028,259</b>	<b>610,199,617</b>	<b>739,085,129</b>	<b>1,186,250,653</b>	<b>2,680,563,658</b>	<b>1,119,289,705</b>

This category of expenses is the recurrent expenditure that is operation expenses and routine maintenance of vehicles and other equipment.



**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**13 SUBSIDIES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-	-	-	-
See list attached	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
Subsidies to Private Enterprises						
See list attached	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
(insert name)	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

The County did not subsidise any service during the period.

**14 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to Central government entities	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
See attached list	-	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

See attached list	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
See attached list	-	-	-	-	-	-
Transfers to Counties	-	-	-	-	-	-
County Assembly of Nakuru	152,075,407	292,973,013	275,767,595.00	351,604,704.00	1,072,420,719	-
(insert name of budget agency)	-	-	-	-	-	-
(insert name of budget agency)	-	-	-	-	-	-
<b>TOTAL</b>	<b>152,075,407</b>	<b>292,973,013</b>	<b>275,767,595.00</b>	<b>351,604,704.00</b>	<b>1,072,420,719</b>	<b>-</b>

These are transfers made to the County Assembly of Nakuru, for the assembly's operations. The transfers are made to bank accounts held at Central bank and are properly recorded.

**15 OTHER GRANTS AND OTHER PAYMENTS**

<b>Description</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits		1,128,893	5,844,600	65,014,050	71,987,543	57,800,000
Emergency relief and refugee assistance				-	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-	-	-	-	-
Transfer to level 5 hospital, other development & provision of medical equipment			134,000,000		134,000,000	-
Kenya Urban Support Project (KUSP)		1,084,843,300	-		1,084,843,300	
Agricultural Sector Support Programme(ASDSP)				8,003,750	8,003,750	
Car and Mortgage Funds				50,000,000	50,000,000	

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

National Agriculture and Rural Growth Project				55,000,000	55,000,000	
Village Polytechnic Project Funds				36,089,000	36,089,000	
<b>TOTAL</b>		<b>1,085,972,193</b>	<b>139,844,600</b>	<b>214,106,800</b>	<b>1,439,923,593</b>	-

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**16 SOCIAL SECURITY BENEFITS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**17 ACQUISITION OF ASSETS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b><u>Non Financial Assets</u></b>						
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings			28,733,824	130,903,089	159,636,913	198,864,899
Refurbishment of Buildings			14,941,436	1,090,150	16,031,586	-
Construction of Roads		40,917,614	160,715,673	273,363,240	474,996,526	-

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Construction and Civil Works		34,562,908	138,062,011	241,997,668	414,622,586	-
Overhaul and Refurbishment of Construction and Civil Works		61,905,985	9,508,224	83,737,488	155,151,697	-
Purchase of Vehicles and Other Transport Equipment		5,870,000			5,870,000	-
Overhaul of Vehicles and Other Transport Equipment					-	-
Purchase of Household Furniture and Institutional Equipment				11,412,908	11,412,908	-
Purchase of Office Furniture and General Equipment					-	-
Purchase of Specialised Plant, Equipment and Machinery	26,000,000	29,374,627	13,660,187	41,570,423	110,605,237	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-	-	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	24,774,897	39,967,648	33,961,172	98,703,717	-
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	-
Rehabilitation of Civil Works	-	-	-	-	-	-
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Acquisition of Land	-	-	-	-	-	-
Acquisition of Intangible Assets	-	-	-	-	-	-
Purchase of ICT Equipment, Software	-	-	20,070,394	10,583,114	30,653,508	-
<b>Financial Assets*</b>						
Domestic Public Non-Financial Enterprises	-	-	-	-	-	-
Domestic Public Financial Institutions	-	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**

**Reports and Financial Statements**

**For the quarter ended 30<sup>th</sup> June 2019**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Foreign financial Institutions operating Abroad(Provide details)	-	-	-	-	-	-
Other Foreign Enterprises(Provide details)	-	-	-	-	-	-
Foreign Payables - From Previous Years(Provide details)	-	-	-	-	-	-
<b>Total</b>	<b>26,000,000</b>	<b>197,406,030</b>	<b>425,659,396</b>	<b>828,619,251</b>	<b>1,477,684,677</b>	<b>198,864,899</b>

(\* Any amounts included under the category of Financial Assets must be accompanied by provision of more details including entities and assets that the County has invested in)

**COUNTY GOVERNMENT OF NAKURU**

**Reports and Financial Statements**

**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**18 FINANCE COSTS, INCLUDING LOAN INTEREST**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Exchange Rate Losses	-	-	-	-	-	-
Bank charges	386	682	40,926	-	41,994	26,174
Interest Payments on Foreign Borrowings	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Interest on Domestic Borrowings (Non-Govt)	1,091,054	1,157,614	2,035,584	-	4,284,252	2,456,212
Interest on Borrowings from Other Government Units	-	-	-	-	-	-
<b>Total</b>	<b>1,091,440</b>	<b>1,158,296</b>	<b>2,076,510</b>	<b>-</b>	<b>4,326,246</b>	<b>2,482,386</b>

**19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Repayments on Borrowings from Domestic	6,326,820	13,688,224	22,845,220	13,768,081	56,628,345	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-	-	-	-
<b>Total</b>	<b>6,326,820</b>	<b>13,688,224</b>	<b>22,845,220</b>	<b>13,768,081</b>	<b>56,628,345</b>	<b>-</b>

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**20 OTHER PAYMENTS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves	-	-	-	-	-	-
Civil Contingency Reserves	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
Domestic Accounts	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

*Other expenses were not made in the period.*

**21 Bank Accounts**

	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Comparative amount 2017/2018
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs	Kshs
CENTRAL BANK OF KENYA A/C NO 1000171178	RECURRENT	2,158,104.90	3,184,747.50	499,164,221.40	106,115,204.00	9,364.95
CENTRAL BANK OF KENYA A/C NO.1000171103	DEVELOPMENT	-	2,351.75	32,320,329.90	235,108,430.45	24,915,444.90
CENTRAL BANK OF KENYA A/C NO.1000238356	DEVELOPMENT	46,227,229.75	47,273,350.95	56,924,969.30	53,118,479.75	46,227,229.75
CENTRAL BANK OF KENYA A/C NO.1000277537	DEVELOPMENT	-	333,634,543.35	430,176,111.85	469,475,169.25	77,222,644.15
CENTRAL BANK OF KENYA A/C NO.1000171607	REVENUE A/C	2,747,028,676.00	1,693,935,829.75	2,521,836,850.35	2,579,516,549.35	2,332,603,417.00
CENTRAL BANK OF KENYA A/C NO.1000344188	DEVELOPMENT	-	18,266,692.75	30,851,945.75	652,975.15	1,252,811.85

**COUNTY GOVERNMENT OF NAKURU**

**Reports and Financial Statements**

**For the quarter ended 30<sup>th</sup> June 2019**

CENTRAL BANK OF KENYA A/C NO.1000368454	DEVELOPMENT	-		-	62,662,575.00	26,573,575.00
CENTRAL BANK OF KENYA A/C NO.1000368462	DEVELOPMENT	-	17,333,550.00	17,333,550.00	50,000,000.00	17,333,550.00
CENTRAL BANK OF KENYA A/C NO.1000371293	DEVELOPMENT		-	-	-	5,000,000.00
CENTRAL BANK OF KENYA A/C NO.1000382357	DEVELOPMENT		1,084,843,300.00	1,084,843,300.00	1,084,843,300.00	
CENTRAL BANK OF KENYA A/C NO.1000382376	DEVELOPMENT					
KCB BANK A/C NO.1140746057	RECEIPTS A/C			55,205,579.65	3,928,462.00	
FAMILY BANK					21,696,494.60	
EQUITY BANK A/C NO.	RECEIPTS A/C			56,408,228.00	31,020,701.00	
CO-OPERATIVE BANK A/C NO.01141521630800	RECEIPTS A/C			41,601,748.01	229,940.01	
NATIONAL BANK A/C NO.01001065283400	RECEIPTS A/C			15,372,191.00	-	
TRANSNATIONAL BANK A/C NO.470610/500UCA00/1/0	RECEIPTS A/C			5,747,792.00	290,577.00	
<b>Total</b>			<b>2,795,414,011</b>	<b>3,198,474,366</b>	<b>4,847,786,817</b>	<b>4,698,658,858</b>
						<b>2,531,138,038</b>



**COUNTY GOVERNMENT OF NAKURU**

**Reports and Financial Statements**

**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

**21B: CASH IN HAND**

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	-
Cash in Hand – Held in foreign currency	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Cash in hand should also be analysed as follows:**

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Location 1					
Location 2					
Location 3					
<b>Total</b>					

**ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests	-	-	-	-	-
Clearance Accounts	-	-	-	-	-
Staff Advances	-	-	-	-	-
Other Advances	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**

**Reports and Financial Statements**

**For the quarter ended 30<sup>th</sup> June 2019**

*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

---

**23. ACCOUNTS PAYABLE**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Deposits and Retentions	46,227,230	47,273,351	56,924,969.30	53,118,479.75	46,227,230
<b>Total</b>	<b>46,227,230</b>	<b>47,273,351</b>	<b>56,924,969.30</b>	<b>53,118,479.75</b>	<b>46,227,230</b>

*These are amounts held as retentions to be refunded to third parties.*

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

**24. FUND BALANCE BROUGHT FORWARD**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	2,795,414,010.65	3,215,807,916.05	4,865,120,367.21	4,698,658,858	2,215,855,105.00
Cash in hand	-	-	-	-	-
Accounts Receivables	-	-	-	-	-
Accounts Payables	-	-	-	-	-
<b>Total</b>	2,795,414,011.65	3,215,807,916.05	4,865,120,367.21	4,698,658,858	2,215,855,105.00

**25 PRIOR YEAR ADJUSTMENTS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Adjustments on bank account balances	-	-	-	-	-
Adjustments on cash in hand	-	-	-	-	-
Adjustments on payables	-	-	-	-	-
Adjustments on receivables					
Others ( <i>specify</i> )					
	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

---

**OTHER IMPORTANT DISCLOSURES**

**26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings			385,238,185		
Construction of civil works			19,315,169		
Supply of goods			187,441,574		
Supply of services			805,353,294		
<b>Total</b>			<b>1,397,348,222</b>		

**26.2: PENDING STAFF PAYABLES (See Annex 2)**

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
Staff payables			30,831,262		
<b>Total</b>					

**26.3: OTHER PENDING PAYABLES (See Annex 3)**

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities					

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

Amounts due to County Government entities					
Amounts due to third parties					
<b>Total</b>					

**27 RELATED PARTY DISCLOSURES**

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

The following comprise of related parties to the County Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**Related party transactions:**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Key Management compensation	20,024,982	20,024,982	20,024,982	20,024,982	60,074,946	-
Transfers to the County Assembly	152,075,407	292,973,013	275,767,595.00	351,604,704.00	1,072,420,719	-
Transfers to other County Government entities						
Transfers to County Ministries and Departments	-	1,128,893	139,844,600	214,106,800	140,973,493	-
Transfers from other County Government Entities						-
<b>Total</b>	172,100,389	314,126,888	435,637,177	585,736,486	1,273,469,158	-

**COUNTY GOVERNMENT OF NAKURU**  
**Consolidated Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2019**

---

**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER PURCHASED IN THE PERIOD**

<b>Asset class</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative Amount</b>	<b>Comparative amount 2017/2018</b>
Land	-	-	-	-	-	-
Buildings and structures	-	-	-	-	-	-
Transport equipment/Vehicle	-	5,870,000	-	-	5,870,000	-
Office equipment, furniture and fittings	-	-	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	20,070,394	10,583,114	30,653,508	-
Other Machinery and Equipment	-	-	-	-	-	-
Heritage and cultural assets	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>5,870,000</b>	<b>20,070,394</b>	<b>10,583,114</b>	<b>36,523,508</b>	<b>-</b>

**COUNTY GOVERNMENT OF NAKURU**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>th</sup> June 2019**

**ANNEX 5: INTER- ENTITY TRANSFERS**

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly	152,075,407	292,973,013	275,767,595	351,604,704	1,072,420,719	1,072,420,719	<b>NONE</b>	
2	fund								
3	project								
4	board								
5	corporation								
6									
7									
8									
<b>9</b>	<b>Total</b>	<b>152,075,407</b>	<b>292,973,013</b>	<b>275,767,595</b>	<b>259,401,714</b>	<b>1,072,420,719</b>	<b>1,072,420,719</b>		

Director of Finance  
County Executive

-----

Director of Finance  
County Assembly/fund/project

-----

(NB: This appendix must be agreed and signed by the issuing and receiving party)

***COUNTY GOVERNMENT OF NAKURU***  
**Consolidated Reports and Financial Statements**  
**For the year ended 30<sup>th</sup> June 2019**

---

**ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT**  
*(Report from IFMIS)*