

31st December, 2018



COUNTY GOVERNMENT OF NAKURU

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

31ST DECEMBER 2018

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

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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 Mr. Joseph Kiuna
- 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 Dr. Peter E. Kiplang’at
- CECM – Agriculture, Livestock & Fisheries Dr. Immaculate Njutha
- CECM – Education, ICT and E-Government Mr. Raymond K. Kimutai
- 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 31st December 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
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.	Ag. Accounting Officer – Health Services	-Dr. Benedict Tom Osore
11.	Accounting Officer – Youth Gender Culture Sports & Social Services	-Ms Rose Tume Abduba
12.	Accounting Officer – Public Service Board	-Mr. James Mbugua Kuria

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(d) Fiduciary Oversight Arrangements

County Assembly Public Accounts and Investment Committee

(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 CECM

Budget Performance

The County received an exchequer issue of Kshs.1,512,224,000 in the quarter under review October to December 2018. Releases to the County in the same period amounted to Kshs.2,737,294,212 which included Kshs. 292,973,013 transferred to County assembly, kshs.374,552,157 being Kenya roads board levy funds, DANIDA and National agriculture and rural growth inclusive project funds for Kshs.57,438,910 and Kshs.17,333,550 respectively. Other grant received in the period was Kshs.1,084,843,300 for Kenya urban support project.

Own local revenue collection for the period was Kshs.483,642,724 which included Kshs.241,873,112 facility improvement fund(FIF).

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

Other payments made in the period were employees' salaries at Kshs.1,366,204,365, use of goods and services amounted to Kshs.636,057,317 and Kshs.197,406,030 being development expenditure.

Performance of key development Projects

IFMIS had challenges when payments were being made. Budget in IFMIS was allowed upto 50% for each item making it difficult to pay for projects completed 100%.

Sign

CEC Finance and Economic Planning

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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 31st December 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 31st December 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 _____ 2019.

County Executive Committee member – Finance and Economic Planning

COUNTY GOVERNMENT OF NAKURU
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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	1,426,671,920	1,994,996,582	-	-	3,421,668,502	822,257,134
Transfers from National Government Entities	2	-	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	1,159,615,760	-	-	1,159,615,760	-
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	-	374,552,157	-	-	374,552,157	-
County Own Generated Revenues	10	545,562,704	483,642,724	-	-	1,029,205,428	271,472,895
Unspent funds	11	-	-	-	-	-	-
TOTAL RECEIPTS		1,972,234,624	4,012,807,223	-	-	5,985,041,847	1,093,730,029
PAYMENTS							
Compensation of Employees	12	1,377,436,725	1,366,204,365	-	-	2,743,641,090	789,512,711
Use of goods and services	13	145,028,259	636,057,317	-	-	781,085,576	9,300,000
Interest payments	14	1,091,055	1,157,614	-	-	2,248,669	-
Subsidies	15	-	-	-	-	-	-

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Transfers to Other Government Entities	16	152,075,407	292,973,013	-	-	445,048,420	25,861,615
Other grants and transfers	17	-	1,085,972,193	-	-	1,085,972,193	-
Social Security Benefits	18	-	-	-	-	-	-
Acquisition of Assets	19	26,000,000	197,406,030	-	-	223,406,030	-
Finance Costs	20	386	682	-	-	1,068	-
Repayment of principal on Domestic and Foreign borrowing	21	6,326,820	13,688,224	-	-	20,015,044	-
Other Payments	22	-	-	-	-	-	-
TOTAL PAYMENTS		1,707,958,651	3,593,459,439	-	-	5,301,418,090	824,674,326
SURPLUS/DEFICIT		264,275,973	419,347,784	-	-	683,623,757	269,055,703

The financial statements were approved on _____ 2019 and signed by:

 Chief Officer – Finance

Name:

 Ag. Director of Finance

Name:
 ICPAK Member Number:12595

COUNTY GOVERNMENT OF NAKURU
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IV. STATEMENT OF FINANCIAL ASSETS

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	2018 Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents						
Bank Balances	23A	2,795,414,011	3,215,807,916	-	-	2,531,138,038
Cash Balances	23B	-	-	-	-	-
Total Cash and cash equivalent		2,795,414,011	3,215,807,916			2,531,138,038
Accounts receivables – Outstanding Imprests	24			-	-	
TOTAL FINANCIAL ASSETS		2,795,414,011	3,215,807,916			2,531,138,038
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	25	46,227,230	47,273,351	-	-	46,227,230
NET FINANCIAL ASSETS		2,749,186,781	3,168,534,565	-	-	2,484,910,808
REPRESENTED BY						
Fund balance b/fwd		2,484,910,808	2,749,186,781	-	-	2,215,855,105
Surplus/Deficit for the quarter		264,275,973	419,347,784			269,055,703
		2,749,186,781	3,168,534,565	-	-	2,484,910,808
NET FINANCIAL POSITION						

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 – Finance

Name:

 Ag. Director of Finance

Name:
 ICPAK Member Number:12595

COUNTY GOVERNMENT OF NAKURU
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V. STATEMENT OF CASHFLOW

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2018 Kshs
Receipts from operating income						
Equitable Share (Exchequer releases)	1	1,426,671,920	1,994,996,582	-	-	822,257,134
Transfers from National Government Entities	2	-	-	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	1,159,615,760	-	-	-
Conditional Additional Allocation to County Governments	7	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-	-	-
Fuel Levy Allocation	9	-	374,552,157	-	-	-
County Own Generated Revenues	10	545,562,704	483,642,724	-	-	271,472,895
Unspent Funds	11	-	-	-	-	-
Payments for operating expenses						
Compensation of Employees	12	(1,377,436,7250)	(1,366,204,365)	-	-	(789,512,711)
Use of goods and services	13	(145,028,259)	(636,057,317)	-	-	(9,300,000)
Interest payments	14	(1,091,055)	(1,157,614)	-	-	-
Subsidies	15	-	-	-	-	-
Transfers to Other Government Entities	16	(152,075,407)	(292,973,013)	-	-	(25,861,615)
Other grants and transfers	17	-	(1,085,972,193)	-	-	-
Social Security Benefits	18	-	-	-	-	-
Finance Costs, including Loan Interest	20	(386)	(682)	-	-	-
Other Payments	22	-	-	-	-	-
Adjusted for:						
Adjustments during the year						

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	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Mar (Q3) Kshs	June (Q4) Kshs	Comparative Period 2018 Kshs
Net cash flows from operating activities		296,602,793	630,442,038	-	-	269,055,703
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	19	(26,000,000)	(197,406,030)	(-)	(-)	(-)
Net cash flows from investing activities		(26,000,000)	(197,406,030)	(-)	(-)	(-)
CASHFLOW FROM BORROWING ACTIVITIES						
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	(6,326,820)	(13,688,224)	-	-	-
Net cash flow from financing activities		(6,326,820)	(13,688,224)	(-)	(-)	(-)
NET INCREASE IN CASH AND CASH EQUIVALENT						
Cash and cash equivalent at BEGINNING of the quarter	26	2,531,138,038	2,795,414,011	-	-	2,215,855,105
Cash and cash equivalent at END of the quarter		2,795,414,011	3,215,807,916	-	-	2,531,138,038

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 – Finance

Ag. Director of Finance

Name:

Name:

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

Receipt/Expense Item	Budget Q2 2018	Actual Q2 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	1,994,996,582	367,853,418	4,725,700,000	3,421,668,502	1,304,031,498
Transfers from National Government Entities	86,701,556	-	86,701,556	173,403,112	-	173,403,112
Proceeds from Foreign Grants/Development Partners	1,151,482,116	1,159,615,760	(8,133,644)	1,284,759,749	1,159,615,760	125,143,989
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	186,936,416		186,936,416
Fuel Levy Allocation	62,211,783	374,552,157	(312,340,374)	124,423,566	374,552,157	(250,128,592)
County Own Generated Revenues	375,900,000	483,642,724	(107,742,724)	805,500,000	1,029,205,428	(223,705,428)
Unspent Funds		-	-		-	-
TOTAL	4,132,613,663	4,012,807,223	119,806,440	7,300,722,842	5,985,041,847	1,315,680,995
PAYMENTS						
Compensation of Employees	1,449,749,436	1,366,204,365	83,545,071	2,899,498,872	2,743,641,090	155,857,782

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Receipt/Expense Item	Budget Q2 2018	Actual Q2 2018	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Use of goods and services	835,734,274	636,057,317	199,676,957	1,671,468,547	781,085,576	890,382,971
Interest payments	1,157,614	1,157,614	-	2,248,669	2,248,669	-
Subsidies		-	-		-	-
Transfers to Other Government Entities	321,750,159	292,973,013	28,777,146	643,500,319	445,048,420	198,451,899
Other grants and transfers	1,117,343,300	1,085,972,193	31,371,107	1,149,843,300	1,085,972,193	63,871,107
Social Security Benefits			-			-
Acquisition of Assets	842,254,004	197,406,030	644,847,974	2,769,351,309	223,406,030	2,545,945,278
Finance Costs	831,763	682	831,081	1,663,526	1,068	1,662,458
Repayment of principal on Domestic and Foreign borrowing	10,117,386	13,688,224	(3,570,838)	21,458,945	20,015,044	1,443,901
Other Payments	0	-	-	0	-	-
TOTAL	4,578,937,936	3,593,459,439	985,478,497	9,159,033,486	5,301,418,090	3,857,615,396

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

 Chief Officer – Finance

Name:

 Ag. Director of Finance

Name:
 ICPAK Member Number: 12595

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STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget Q2 2018	Actual Q2 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	1,396,497,607	257,497,393	3,307,990,000	2,395,167,951	912,822,049
Transfers from National Government Entities	60,691,089	-	60,691,089	121,382,178	-	121,382,178
Proceeds from Foreign Grants/Development Partners	806,037,481	811,731,032	(5,693,551)	899,331,824	811,731,032	87,600,792
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	130,855,491	-	130,855,491
Fuel Levy Allocation	43,548,248	262,186,510	(218,638,262)	87,096,496	262,186,510	(175,090,014)
County Own Generated Revenues	263,130,000	338,549,907	(75,419,907)	563,850,000	720,443,800	(156,593,800)
Unspent Funds	-	-	-	-	-	-
TOTAL	2,892,829,564	2,808,965,056	83,864,508	5,110,505,990	4,189,529,293	920,976,697
PAYMENTS						
Compensation of Employees	1,014,824,605	956,343,056	58,481,550	2,029,649,211	1,920,548,763	109,100,448
Use of goods and services	585,013,991	445,240,122	139,773,870	1,170,027,983	546,759,903	623,268,080
Interest payments	810,330	810,330	-	1,574,068	1,574,068	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities	225,225,111	205,081,109	20,144,002	450,450,223	311,533,894	138,916,329

COUNTY GOVERNMENT OF NAKURU
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Receipt/Expense Item	Budget Q2 2018	Actual Q2 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	782,140,310	760,180,535	21,959,775	804,890,310	760,180,535	44,709,775
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	589,577,803	138,184,221	451,393,582	1,938,545,916	156,384,221	1,782,161,695
Finance Costs	582,234	477	581,757	1,164,468	747	1,163,721
Repayment of principal on Domestic and Foreign borrowing	7,082,170	9,581,757	(2,499,587)	15,021,262	14,010,531	1,010,730
Other Payments	-	-	-	-	-	-
TOTAL	3,205,256,555	2,515,421,607	689,834,948	6,411,323,440	3,710,992,663	2,700,330,777

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

 Chief Officer – Finance

Name:

 Ag. Director of Finance

Name:
 ICPAK Member Number:12595

COUNTY GOVERNMENT OF NAKURU
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VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Budget Q2 2018	Actual Q2 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	598,498,975	110,356,025	1,417,710,000	1,026,500,551	391,209,449
Transfers from National Government Entities	26,010,467	-	26,010,467	52,020,933	-	52,020,933
Proceeds from Foreign Grants/Development Partners	345,444,635	347,884,728	(2,440,093)	385,427,925	347,884,728	37,543,197
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	56,080,925	-	56,080,925
Fuel Levy Allocation	18,663,535	112,365,647	(93,702,112)	37,327,070	112,365,647	(75,038,577)
County Own Generated Revenues	112,770,000	145,092,817	(32,322,817)	241,650,000	308,761,628	(67,111,628)
Unspent Funds	-	-	-	-	-	-
TOTAL	1,239,784,099	1,203,842,167	35,941,932	2,190,216,853	1,795,512,554	394,704,299
PAYMENTS						
Compensation of Employees	434,924,831	409,861,310	25,063,521	869,849,662	823,092,327	46,757,335
Use of goods and services	250,720,282	190,817,195	59,903,087	501,440,564	234,325,673	267,114,891
Interest payments	347,284	347,284	-	674,601	674,601	-
Subsidies	-	-	-	-	-	-
Transfers to Other Government Entities						

COUNTY GOVERNMENT OF NAKURU
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	96,525,048	87,891,904	8,633,144	193,050,096	133,514,526	59,535,570
Other grants and transfers	335,202,990	325,791,658	9,411,332	344,952,990	325,791,658	19,161,332
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	252,676,201	59,221,809	193,454,392	830,805,393	67,021,809	763,783,583
Finance Costs	249,529	205	249,324	499,058	320	498,738
Repayment of principal on Domestic and Foreign borrowing	3,035,216	4,106,467	(1,071,251)	6,437,684	6,004,513	433,170
Other Payments	-	-	-	-	-	-
TOTAL	1,373,681,381	1,078,037,832	295,643,549	2,747,710,046	1,590,425,427	1,157,284,619

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

Chief Officer – Finance

Name:

Ag. Director of Finance

Name:
ICPAK Member Number: 12595

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 31st December 2018

VIII. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

	Original Estimates	Revised Estimates	Actual	% Realized	Actual cumulative revenue (Q1-Q2)
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from National Government	-	-		0	
Parking Fees	330,100,000	-	58,955,520	18%	118,278,390
Rates	300,980,000	-	19,806,771	17%	60,800,120
Single Business Permits	400,000,000	-	11,653,769	3%	44,351,758
Plans Inspection, Building approval	120,310,000	-	11,832,049	10%	21,562,572
Advertising (Billboards)	100,000,000	-	9,806,232	10%	25,007,218
Rent (County Houses, Market stalls, County commercial buildings)	70,000,000	-	4,951,375	7%	9,964,615
Tenant Purchase Scheme (TPS)	-	-		-	0
Agricultural Produce	100,000,000	-	6,984,120	7%	13,642,926
Mortuary Charges	1,900,000	-	228,395	12%	635,195
Water Lease Fees	-	-		-	0
Hospital Fees	685,000,000	-	241,873,112	35%	451,191,757
Sundry debtors (Premium for property allocation)	-	-		-	0
Licences	-	-		-	0
Other Revenues Not Classified anywhere	576,710,000	-	117,551,381	20%	283,770,877
TOTAL	2,685,000,000	-	483,642,724		1,029,205,428

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 – Finance

Name:

 Ag. Director of Finance

Name:

ICPAK Member Number:12595

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
For the quarter ended 31st December 2018

IX. NOTES TO THE FINANCIAL STATEMENTS

1 EQUITABLE SHARE (EXCHQUER RELEASES)

	Kshs
Total Exchequer Releases for quarter 1	1,426,671,920
Total Exchequer Releases for quarter 2	1,994,996,582
Total Exchequer Releases for quarter 3	
Total Exchequer Releases for quarter 4	
Cumulative Amount	3,421,668,502

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
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For the quarter ended 31st December 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				57,438,910			57,438,910	
Health Sector Programme Support (HSPS)	-	-	-				-	
Health Sector Support Project (HSSP)							-	
Village Polytechnic Project Funds							-	
National Agriculture and Rural Growth				17,333,550			17,333,550	
World Bank (THS-UC)	-	-	-	1,084,843,300			1,084,843,300	
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				1,159,615,760	-	-	1,159,615,760	

**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
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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
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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
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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						

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		374,552,157	-		374,552,157	
Total		374,552,157	-		374,552,157	

COUNTY GOVERNMENT OF NAKURU
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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	-	58,955,520	18%
Rates	300,980,000	-	19,806,771	17%
Single Business Permits	400,000,000	-	11,653,769	3%
Plans Inspection	120,310,000	-	11,832,049	10%
Advertising (Billboards)	100,000,000	-	9,806,232	10%
Rent (County Houses, Market stalls, County commercial buildings)	70,000,000	-	4,951,375	7%
Tenant Purchase Scheme (TPS)	-	-	-	-
Agricultural Produce	100,000,000	-	6,984,120	7%
Mortuary Charges	-	-	228,395	12%
Water Lease Fees	-	-	-	-
Hospital Fees	685,000,000	-	241,873,112	35%
Sundry debtors (Premium for property allocation and ground rent)	-	-	-	-
Licences	-	-	-	-
Other Revenues	578,610,000	-	117,551,381	20%
TOTAL	2,685,000,000	-	483,642,724	

COUNTY GOVERNMENT OF NAKURU
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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	-	-	-	-	-	-
Total	-	-	-	-	-	-

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	650,838,279			1,325,638,928	497,306,321
Basic wages of temporary employees	3,511,663	56,923,804			60,435,467	
Personal allowances paid as part of salary	261,535,832	254,074,583			515,610,415	249,572,744
Personal allowances paid as reimbursements					-	
Personal allowances provided in kind					-	
Pension and other social security contributions	52,548,054	52,941,710			105,489,764	42,633,646
Compulsory national social security schemes	678,200	881,603			1,559,803	
<i>Compulsory national health insurance schemes</i>					-	
Social benefit schemes outside government					-	
Other personnel payments	384,362,327	350,544,386			734,906,713	
Total	1,377,436,725	1,366,204,365	-	-	2,743,641,090	789,512,711

COUNTY GOVERNMENT OF NAKURU
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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	36,164,210			36,277,792	9,300,000
Communication, supplies and services		2,780,402			2,780,402	
Domestic travel and subsistence	2,033,291	50,412,655			52,445,946	
Foreign travel and subsistence	631,771	12,451,972			13,083,743	
Printing, advertising and information supplies & services	101,765	16,347,521			16,449,286	
Rentals of produced assets		229,290			229,290	
Training expenses	525,500	12,923,472			13,448,972	
Hospitality supplies and services	130,000	6,867,824			6,997,824	
Insurance costs		6,707,043			6,707,043	
Specialized materials and services		69,099,157			69,099,157	
Office and general supplies and services	73,750	7,409,775			7,483,525	
Other operating expenses	141,418,600	401,137,480			542,556,080	
Routine maintenance – vehicles and other transport equipment		9,813,007			9,813,007	
Routine maintenance – other assets		3,713,509			3,713,509	
Total	145,028,259	636,057,317	-	-	781,085,576	9,300,000

COUNTY GOVERNMENT OF NAKURU
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For the quarter ended 31st December 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	1,091,055	1,157,614			2,248,669	-
Interest on Borrowing From Other Government Units					-	
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	
Other interest payments	-	-	-	-	-	
Total	1,091,055	1,157,614	-	-	2,248,669	-

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
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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	292,973,013			445,048,420	25,861,615
(insert name of budget agency)	-	-	-	-	-	
TOTAL	152,075,407	292,973,013			445,048,420	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		1,128,893			1,128,893	
Emergency relief and refugee assistance					-	
Subsidies to small businesses, cooperatives, and self employed					-	
Other current transfers, grants					-	
Other capital grants and transfers					-	
Kenya Urban Support Project (KUSP)		1,084,843,300			1,084,843,300	
Total		1,085,972,193	-	-	1,085,972,193	

COUNTY GOVERNMENT OF NAKURU
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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		40,917,614			40,917,614	
Construction and Civil Works		34,562,908			34,562,908	
Overhaul and Refurbishment of Construction and Civil Works		61,905,985			61,905,985	
Purchase of Vehicles and Other Transport Equipment		5,870,000			5,870,000	
Overhaul of Vehicles and Other Transport Equipment					-	

COUNTY GOVERNMENT OF NAKURU
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Non Financial Assets	Q1	Q2	Q3	Q4	Cumulative amount	Comparative Period 2017
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	26,000,000	29,374,627			55,374,627	
Rehabilitation and Renovation of Plant, Machinery and Equip.					-	
Purchase of Certified Seeds, Breeding Stock and Live Animals		24,774,897			24,774,897	
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	26,000,000	197,406,030	-	-	223,406,030	

COUNTY GOVERNMENT OF NAKURU
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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	386	682			1,068	
Exchange Rate Losses	-	-	-	-	-	
Other Finance costs	-	-	-	-	-	
Total	386	682	-	-	1,068	

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)	6,326,820	13,688,224			20,015,044	
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	6,326,820	13,688,224	-	-	20,015,044	

COUNTY GOVERNMENT OF NAKURU
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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	3,184,747.50			9,364.95
Central Bank of Kenya A/c No.1000171103	Development Acc	-	2,351.75			24,915,444.90
Central Bank of Kenya A/c No.1000238356	Deposit/Retention Account	46,227,229.75	47,273,350.95			46,227,229.75
Central Bank of Kenya A/c No.1000277537	RML Fund Acc	-	333,634,543.35			77,222,644.15
Central Bank of Kenya A/c No.1000171607	Revenue Account	2,747,028,676.00	1,711,269,379.75			2,332,603,417.00
Central Bank of Kenya A/c No.1000344188	Development Acc	-	18,266,692.75			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			17,333,550.00
Central Bank of Kenya A/c No 1000371293	Development Acc		-	-	-	5,000,000.00

COUNTY GOVERNMENT OF NAKURU
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Central Bank of Kenya A/c No 1000382357	Development Acc		1,084,843,300.00			
Central Bank of Kenya A/c No 1000382376	Development Acc					
Total		2,795,414,010.65	3,215,807,916.05	-	-	2,531,138,037.60

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	-	-	-	-	-

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

COUNTY GOVERNMENT OF NAKURU
Reports and Financial Statements
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25 ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	46,227,229.75	47,273,350.95			19,301,021.75
Total	46,227,229.75	47,273,350.95	-	-	19,301,021.75

26 FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	2,215,855,105.25	3,215,807,916.05			2,121,898,474.85
Cash in hand					
Accounts Receivables					
Accounts Payables					
Total	2,215,855,105.25	3,215,807,916.05	-	-	2,121,898,474.85

COUNTY GOVERNMENT OF NAKURU
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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	782,300,365			
Construction of civil works	567,205,413	469,736,520			
Supply of goods	304,502,307	304,502,307			
Supply of services	647,785,281	647,785,281			
Total	2,301,793,366	2,204,324,473			

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	976,455			
Youth,Culture,sports and ss	23,400	23,400			
Lands, Housing and Physical Planning	678,250	678,250			
Public Service Management	2,065,750	2,065,750			
Total	3,743,855	3,743,855			