



**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

**REPORT**

PAPERS LAID	
DATE	11/02/2021
TABLED BY	M. Wanjau
COMMITTEE	
CLERK AT THE TABLE	David

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF KILIFI**

**FOR THE YEAR ENDED  
30 JUNE, 2019**







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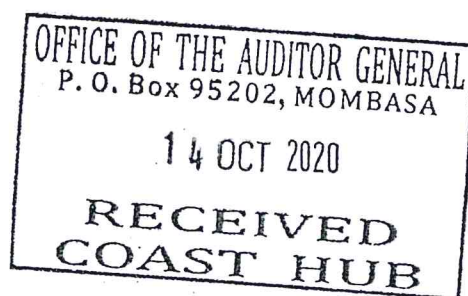
**COUNTY ASSEMBLY OF KILIFI**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2019**

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



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**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**1. KEY KILIFI COUNTY ASSEMBLY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

**(b) Key Management**

The *County Assembly of Kilifi* day-to-day management is under the following key organs:

DEPARTMENT	NAME	DESIGNATION
- Assembly Clerk's Department	William Katana	Principal Clerk
- Finance and Accounts Department	Charles Mapinga	Director Finance
- Human Resource Department	Harrison Chizambo	HR Director
- Legal Services	Patience Kingi	Director Legal Services
- Hansard Department	George Kumbatha	Director Hansard
- Security Department	Felix Mwarabu	Snr Sergeant
- ICT Department	Obadia Chengo	Director ICT

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>TH</sup> JUNE 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Clerk of Assembly	CPA Michael Bidii Ngala
2.	Assembly Speaker	Hon. Jimmy Kadhwa Kahindi
3.	Finance Director	Charles Mapinga Lwiga

**(d) Fiduciary Oversight Arrangements**

- The County Assembly has established the Internal Audit Department headed by the Principal Internal Auditor. The main responsibility of the department is to advise the management on the risks involving lose Assembly resources. The department

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**For the year ended June 30, 2019**

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periodically produces reports to the management on the operations of the assembly and recommendations on how to minimise risk.

- The county assembly has finalised the recruitment of the audit committee and its due to start operating from 1st Nov 2019
- The assembly has the Budget & Appropriation committee and the County Public Investment and Accounts Committee. The Budget & appropriation Committee mainly looks at the County Government budget and how the funds are appropriated to different departments. It's the role of the Committee to ensure the budget is prepared adheres to the laws applicable and ensuring efficient and effective use of resources.
- The County Public Investment and Accounts Committee mainly looks at the Audit reports from the Auditor General and recommends action to be taken by the management.

**Kilifi County Assembly Headquarters**

P.O. Box 332-80200  
Behind Malindi Sub-County Offices  
Hospital Road  
Malindi, KENYA

**Kilifi County Assembly Contacts**

Telephone: 0202171220  
E-mail: [assembly@kilifiassembly.go.ke](mailto:assembly@kilifiassembly.go.ke)  
Website: [www.kilifiassembly.go.ke](http://www.kilifiassembly.go.ke)

**Kilifi County Assembly Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
P.O. Box 9-80200  
Malindi
3. Family Bank  
P.O. Box 74145  
Mtwapa
4. Chase Bank  
P.O. Box 1674-80200  
Malindi.



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**(e) Independent Auditors**

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

**(f) Principal Legal Adviser**

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

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**2. FORWARD BY THE CLERK OF THE ASSEMBLY**

**Forward**

The County Assembly of Kilifi had a total budget of Kshs 1,214,680,971 which includes a recurrent budget Kshs 903,514,171 and development budget of Kshs 311,166,800. The recurrent budget was 100% disbursed to the Assembly by the Controller of Budget where as 60% of the development budget was disbursed. The total exchequer receipts disbursed by the Office of the Controller of Budget amounted to Kshs 1,031,413,979.

Implementation of the recurrent and development budget is as illustrated below.

	Budget (Kshs)	Actual Expenditure ( Kshs)	Variance (Kshs)
Recurrent	903,514,171	924,205,083	(20,690,912)
Development	311,166,800	112,355,828	198,810,972
	<b>1,214,680,971</b>	<b>1,036,560,911</b>	<b>178,120,061</b>

The following are the development projects.

Project Name	Budget (Kshs)
Contracted Prof Services (Consultancy services of the office block and speakers residence)	40,000,000
Const Residential Bld-Speakers Residence	80,000,000
Non- Residential Bld- New Office Block	171,166,800
Const of Buildings-others-Fencing of the Speakers Residence	20,000,000
<b>Total</b>	<b>311,166,800</b>

The following are the sartorial committees

1. House Business Committee
2. Committee on Selection
3. Committee on General Oversight
4. Budget and Appropriations
5. Appointment
6. Assembly Rules And Procedures
7. Delegated County Legislation
8. Implementation
9. Public Accounts and Investments
10. Liason
11. Water, Environment and Natural
12. Transport & public works
13. Justice & Legal
14. Land, Physical Planning and Urban Development



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- 15. Pre-Primary Education and Vocational Training
- 16. ICT & Research
- 17. Economic Planning, Trade & Cooperatives Development
- 18. Health
- 19. Culture, Public Entertainment & Amenities
- 20. Agriculture, Livestock & Fisheries
- 21. Administration, Labour & Social Services



**Sign**  
**Clerk of the County Assembly.**

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**For the year ended June 30, 2019**

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**STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Kilifi County Assembly to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2019, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly 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 Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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 Clerk of the County Assembly on 30<sup>th</sup> September, 2019.



Clerk of the County Assembly



# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KILIFI FOR THE YEAR ENDED 30 JUNE, 2019

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kilifi set out on pages 1 to 24, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Kilifi as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Government Act, 2012

#### Basis for Qualified Opinion

##### 1. Basic Salaries of Temporary Employees

The statement of receipts and payments reflects compensation of employees of Kshs.405,684,496 out of which an amount of Kshs.39,116,636 was paid as basic wages for temporary employees. However, included in this figure is Kshs.33,913,478 in respect of compensation of employees paid outside the Integrated Personnel Payroll Database (IPPD), which was not supported with contracts of employment between the employees and the County Assembly, academic and professional certificates of employees during their recruitment.

Consequently, the validity of Kshs.39,116,636 paid as basic wages for temporary employees for the year ended 30 June, 2019 could not be confirmed.

##### 2. Unsupported Expenditure

As disclosed under Note 3 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.431,637,445 under use of goods and services.

However, a review of the various components revealed that under domestic travel and subsistence, the County Assembly spent Kshs.217,833,446, out of which Kshs.152,466,746 was not supported with documents such as requisitions from heads of departments, imprest warrants, work tickets, boarding passes, bus tickets, taxi tickets and imprest surrender vouchers.

Similarly, under the hospitality supplies and services expenditure of Kshs.29,344,791. However, evidence of how the venues and hotels were identified, the attendance registered and payment vouchers were not availed for audit review.

In the absence of such fundamental records, the accuracy and completeness of use of goods and services balance of Kshs.431,637,445 for the year ended 30 June, 2019 could not be confirmed.

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

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no other key audit matters to report in the year under review.

### **Other Matter**

#### **1. Budgetary Control and Performance**

The County Assembly had an approved total budget of Kshs.1,214,680,971 voted for the financial year 2018/2019, while actual receipts and expenditure amounted to Kshs.1,031,413,979 and Kshs.1,036,560,911 respectively, resulting to overall under-collection and under - absorption of Kshs.183,266,992 and Kshs.178,120,060 which translates to 15% budget under performance.

In particular, the County Assembly of Kilifi spent Kshs.431,637,445 against an approved budget of Kshs.341,646,604 resulting to an over expenditure by Kshs.89,990,841 or 26% under use of goods and services budget, contrary to Section 154 of the Public Finance Management Act, 2012 which limits the power of an Accounting Officer to reallocate appropriated funds.

The funds could have been allocated to other deserving areas that would improve delivery of goods and services to the residents of Kilifi County. This may also be an indication of improper planning and the management may need to improve on its budget making process with a view to focusing on more priority areas.



## **Pending Bills**

### **1.1 Pending Accounts Payable**

Other Disclosures under Note 4.9.1 to the financial statements for the year ended 30 June, 2019 reflects pending accounts payables balance of Kshs.43,921,940. Further, Note 4.9.2 - Other Disclosures, to the financial statements for the year ended 30 June, 2019, reflects pending staff payables balance of Kshs.19,745,757. However, the supporting pending accounts registers were not availed for audit review.

In the absence of supporting records, the accuracy and completeness of the pending accounts payable balance of Kshs.63,667,697 as at 30 June, 2019 could not be confirmed.

## **2. Outstanding Imprests**

As disclosed under Note 10 to the financial statements, the statement of assets and liabilities as at 30 June, 2019 reflects accounts receivables - outstanding imprests balance of Kshs.6,538,159. However, no analysis in terms of name of imprest holders, dates of issue, dates due, amounts surrendered and balance as at 30 June, 2019 was provided for in these financial statements.

Consequently, it has not been possible to confirm the accuracy, authenticity and validity of the outstanding imprests of Kshs.6,538,159 as at 30 June, 2019.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **1.0 Acquisition of Assets**

As reported previously, Note 6 to the financial statements reflects Kshs.112,355,828 in respect to construction of buildings (Assembly's Office Complex). The project was started in the year 2016/2017 at a contract sum of Kshs.508,549,884. However, due to poor performance of the contractor, the contract was terminated and the Management engaged another contractor at a contract sum of Kshs.622,233,278, resulting to excess commitment of Kshs.113,683,394.

Audit inspection of the project in the month of November, 2019 revealed that the work was in progress. Progress report availed for audit indicated that the work was 40% done, while the estimated project completion date was 15 September, 2019.

Consequently, delayed completion and additional costs of the project may deny the residents of Kilifi value for money.

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Qualified Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **1. Failure to Constitute Audit Committee**

As reported in the previous year, the County Assembly of Kilifi had not constituted an Audit Committee, contrary to Regulation 167 of the Public Finance Management (County Governments) Regulations, 2015 which requires each public entity to establish an Audit Committee. It was not clear who carries the financial oversight role for the County Assembly.

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

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

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



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

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

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

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.



My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

Nairobi

13 November, 2020





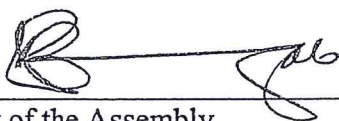
**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**4. FINANCIAL STATEMENTS**

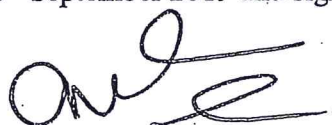
**4.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30.06.2019**

	Note	2018-2019 Kshs	2017-2018 Kshs
<b>RECEIPTS</b>			
Exchequer Releases	1	1,031,413,979	880,923,148
Proceeds from Sale of Assets		-	-
Other Receipts		-	-
<b>TOTAL RECEIPTS</b>		<b>1,031,413,979</b>	<b>880,923,148</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	(405,684,496)	(311,330,495)
Use of goods and services	3	(431,637,445)	(384,384,593)
Subsidies		-	-
Transfers to Other Government Entities	4	(1,274)	-
Other grants and transfers		-	-
Social Security Benefits	5	(23,351,673)	(13,601,284)
Acquisition of Assets	6	(116,886,023)	(164,771,368)
Finance Costs	7	-	(426,845)
Other Payments	8	(59,000,000)	(18,396,667)
<b>TOTAL PAYMENTS</b>		<b>1,036,560,911</b>	<b>892,911,252</b>
<b>SURPLUS/DEFICIT</b>		<b>(5,146,932)</b>	<b>(11,988,104)</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30<sup>th</sup> September 2019 and signed by:



Clerk of the Assembly  
Name: CPA, Michael Bidii Ngala  
ICPAK Member Number: 23174



Chief Finance Office – County Assembly  
Name: Charles Mapinga Lwiga  
ICPAK Member Number: 10435



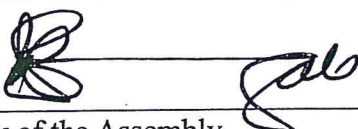



**COUNTY ASSEMBLY OF KILIFI**  
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**For the year ended June 30, 2019**

**II STATEMENT OF FINANCIAL ASSETS & LIABILITIES AS AT 30.06.2019**

	Note	2018-2019 Kshs	2017-2018 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	23,586,203	19,658,156
Cash Balances	9B	250,420	1,637,490
<b>Total Cash and cash equivalent</b>		<b><u>23,836,623</u></b>	<b><u>21,295,646</u></b>
Accounts receivables – Outstanding Imprests	10	6,538,159	6,538,164
<b>TOTAL FINANCIAL ASSETS</b>		<b><u>30,374,782</u></b>	<b><u>27,833,810</u></b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	11	23,466,024	15,778,117
<b>NET FINANCIAL ASSETS</b>		<b><u>6,908,758</u></b>	<b><u>12,055,693</u></b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	12,055,693	76,852,068
Adjustments for the year	13		( 52,808,273)
Surplus/Deficit for the year		(5,146,932)	(11,988,102)
<b>NET FINANCIAL POSITION</b>		<b><u>6,908,758</u></b>	<b><u>12,055,693</u></b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30<sup>th</sup> September, 2019 and signed by:

  
 Clerk of the Assembly  
 Name: CPA, Michael Bidii Ngala  
 ICPAK Member Number: 23174

  
 Chief Finance Officer – County Assembly  
 Name: Charles Mapinga Lwiga  
 ICPAK Member Number: 10435



**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**4.2. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30.06.2019**

	2018-2019	2017-2018
	Kshs	Kshs
<b>Receipts from operating income</b>		
Transfers from the County Treasury/Exchequer Releases	1,031,413,979	880,923,148
<b>Payments for operating expenses</b>		
Compensation of Employees	(405,684,496)	(311,330,495)
Use of goods and services	(431,637,445)	(384,384,593)
Transfers to Other Government Entities	(1,274)	(1,610,987)
Social Security Benefits	(23,351,673)	(13,601,284)
Finance Costs	-	(426,845)
Other Payments	(59,000,000)	(18,396,667)

**Adjusted for:**

Adjustments during the year

Net cash flow from operating activities

**CASHFLOW FROM INVESTING ACTIVITIES**

Proceeds from Sale of Assets

Acquisition of Assets

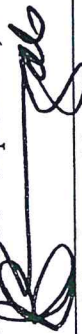
Net cash flows from Investing Activities

**NET INCREASE IN CASH AND CASH EQUIVALENT**

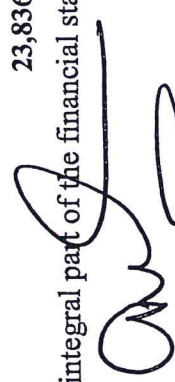
Cash and cash equivalent at BEGINNING of the year

Cash and cash equivalent at END of the year

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30<sup>th</sup> September, 2019 and signed by:



Clerk of the Assembly  
Name: CPA, Michael Bidii Ngala  
ICPAK Member Number: 23174

  
Chief Finance Officer – County Assembly  
Name: CPA, Charles Mapinga Lwiga  
ICPAK Member Number: 10435

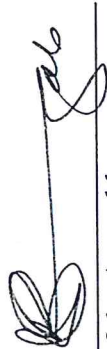
4.3. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT & DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
	KShs	KShs	KShs	KShs	KShs	%
<b>RECEIPTS</b>						
Transfers from the County Treasury/Exchequer Releases	1,214,680,971	-	1,214,680,971	1,031,413,979	183,266,992	85
Other Receipts	-	-	-	-	-	
<b>TOTAL RECEIPTS</b>	<b>1,214,680,971</b>	<b>-</b>	<b>1,214,680,971</b>	<b>1,031,413,979</b>	<b>183,266,992</b>	<b>85</b>
<b>PAYMENTS</b>						
Compensation of Employees	374,080,160	-	374,080,160	405,684,496	(31,604,336)	108
Use of goods and services	341,646,604	-	341,646,604	431,637,445	(89,990,841)	126
Transfers to Other Government Entities	-	-	-	1,274	(1,274)	-
Social Security Benefits	32,337,407	-	32,337,407	23,351,673	8,985,734	72.2
Acquisition of Assets	316,616,800	-	316,616,800	116,886,023	199,730,777	37
Other Payments	150,000,000	-	150,000,000	59,000,000	91,000,000	39
<b>TOTAL</b>	<b>1,214,680,971</b>	<b>-</b>	<b>1,214,680,971</b>	<b>1,036,560,911</b>	<b>178,120,060</b>	<b>85</b>
<b>SURPLUS/ DEFICIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,146,932)</b>	<b>(5,146,932)</b>	

COUNTY ASSEMBLY OF KILIFI  
Reports and Financial Statements  
For the year ended June 30, 2019

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The Kilifi County Assembly financial statements were approved on 30<sup>th</sup> September, 2019 and signed by:



CPA  
Clerk of the Assembly  
Name: CPA, Michael Bidii Ngala  
ICPAK Member Number: 23174



Chief Finance Officer – County Assembly  
Name: CPA, Charles Mapinga Lwiga  
ICPAK Member Number: 10435



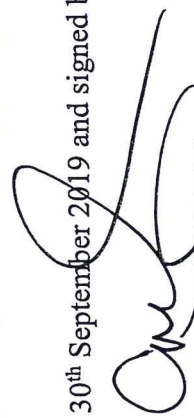
4.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
	KShs	KShs	KShs	KShs	KShs	%
<b>RECEIPTS</b>						
Transfers from the County Treasury/ Exchequer Releases	903,514,171	-	903,514,171	903,513,979	192.00	100
<b>TOTAL</b>	<b>903,514,171</b>	<b>-</b>	<b>903,514,171</b>	<b>903,513,979</b>	<b>192.00</b>	<b>100</b>
<b>PAYMENTS</b>						
Compensation of Employees	374,080,160	-	374,080,160	405,684,496	(31,604,336)	108.45
Use of goods and services	341,646,604	-	341,646,604	431,637,445	(89,990,841)	126.34
Transfers to Other Government Entities	-	-	-	1,274	-1,274	
Social Security Benefits	32,337,407	-	32,337,407	23,351,673	8,985,734	72.2
Acquisition of Assets	5,450,000	-	5,450,000	4,530,195	919,805	83
Other Payments	150,000,000	-	150,000,000	59,000,000	91,000,000	39.33
<b>TOTAL</b>	<b>903,514,171</b>	<b>-</b>	<b>903,514,171</b>	<b>924,205,083</b>	<b>20,691,104</b>	<b>102</b>
<b>SURPLUS/ DEFICIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-20,691,104</b>	<b>-20,691,104</b>	

The Kilifi County Assembly financial statements were approved on 30<sup>th</sup> September 2019 and signed by:



Clerk of the Assembly  
Name: Michael Bidii Ngala  
ICPAK Member Number:23174



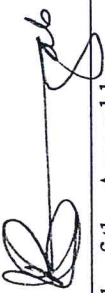
Chief Finance Officer – County Assembly  
Name: Charles Mapinga Lwiga  
ICPAK Member Number:10435


**COUNTY ASSEMBLY OF KILIFI**  
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**4.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
	KShs	KShs	KShs	KShs	KShs	%
<b>RECEIPTS</b>						
Transfers from the County Treasury/ Exchequer Releases	311,166,800	-	311,166,800	127,900,000	183,266,800	41
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
<b>TOTAL</b>	<b>311,166,800</b>	<b>-</b>	<b>311,166,800</b>	<b>127,900,000</b>	<b>183,266,800</b>	<b>41</b>
<b>PAYMENTS</b>						
Acquisition of Assets	311,166,800	-	311,166,800	112,355,828	198,810,972	36.1
<b>TOTAL</b>	<b>311,166,800</b>	<b>-</b>	<b>311,166,800</b>	<b>112,355,828</b>	<b>198,810,972</b>	<b>36.1</b>
<b>SURPLUS/ DEFICIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,544,172</b>	<b>-15,544,172</b>	

The Kilifi County Assembly financial statements were approved on 30<sup>th</sup> September, 2019 and signed by:

  
 Clerk of the Assembly  
 Name: CPA, Michael Bidii Ngala  
 ICPAK Member Number:23174

  
 Chief Finance Officer – County Assembly  
 Name: Charles Mapinga Lwiga  
 ICPAK Member Number:10435

**COUNTY ASSEMBLY OF KILIFI**  
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**4.6. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization
	KShs	KShs	KShs	KShs	KShs
Programme 1					
Sub-programme 1 General Administration	492,109,381		492,109,381	504,189,386	(12,080,005)
Sub-programme 2 Legislation and Representation	364,041,959		364,041,959	352,549,443	(11,492,516)
Sub-programme 3 Oversight	47,362,831		47,362,831	67,466,254	(20,083,423)
Programme 2	311,166,800	-	311,166,800	112,355,828	198,810,972
<b>TOTALS</b>	<b>1,214,680,971</b>	<b>-</b>	<b>1,214,680,971</b>	<b>1,036,560,911</b>	<b>178,120,060</b>



**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**4.7. 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 statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Kilifi County Assembly 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 Kilifi County Assembly**

The financial statements are for the Kilifi County Assembly. The financial statements encompass the reporting Kilifi County Assembly as specified in section 164 of PFM Act 2012.

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**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/ County Treasury**

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 Kilifi County Assembly.

## **COUNTY ASSEMBLY OF KILIFI**

### **Reports and Financial Statements**

**For the year ended June 30, 2019**

#### **SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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##### **Other Receipts**

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

##### **b) Recognition of payments**

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

##### **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.

##### **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 Kilifi County Assembly 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 *Kilifi County Assembly* 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 *Kilifi County Assembly* 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.



**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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 23,466,024. compared to KShs 15,778,117.00 in prior period as indicated on note 10A. 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 Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

**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 Kilifi County Assembly fixed asset register a summary of which is provided as a memorandum to these financial statements.



**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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 *Kilifi County Assembly* 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 prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *Kilifi County Assembly's* budget was approved as required by Law .The original budget was approved by the County Assembly on 25/06/2018 for the period 1<sup>st</sup> July 2018 to 30 June 2019 as required by law. There was two (2) number of supplementary budgets passed in the year. A high-level assessment of the *Kilifi County Assembly's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in 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 County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County 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 ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**4.8. NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Transfers from the County Treasury for Q1	97,859,979	100,000,000
Transfers from the County Treasury for Q2	193,200,000	241,820,818
Transfers from the County Treasury for Q3	420,000,000	225,000,000
Transfers from the County Treasury for Q4	320,354,000	314,102,330
<b>Cumulative Amount</b>	<b>1,031,413,979</b>	<b>880,923,148</b>

**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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

**2. COMPENSATION OF EMPLOYEES**

	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of permanent employees	276,412,190	139,020,234
Basic wages of temporary employees	39,116,636	20,493,444
Personal allowances paid as part of salary	29,130,691	89,086,344
Personal allowances paid as reimbursements	54,914,451	43,248,987
Personal allowances provided in kind	752,000	6,544,500
Pension and other social security contributions	-	12,936,986
Compulsory national social security schemes	1,264,871	0
Compulsory national health insurance schemes	4,093,657	0
Social benefit schemes outside government	-	0
Other personnel payments	-	0
<b>Total</b>	<b>405,684,496</b>	<b>311,330,495</b>

**3. USE OF GOODS AND SERVICES**

	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, supplies and services	3,622,636	2,599,120
Communication, supplies and services	2,102,900	2,382,709
Domestic travel and subsistence	217,833,446	168,747,311
Foreign travel and subsistence	28,748,008	7,587,776
Printing, advertising and information supplies & services	8,192,318	16,487,075
Rentals of produced assets	24,794,007	20,915,515
Training expenses	16,539,591	27,348,103
Hospitality supplies and services	29,344,791	42,673,049
Insurance costs	31,382,939	26,216,393
Specialized materials and services	786,298	3,797,165
Office and general supplies and services	8,785,620	10,980,444
Other operating expenses	49,477,914	47,079,613
Routine maintenance – vehicles and other transport equipments	2,333,545	3,599,024
Fuel, oil and lubricants	4,180,575	-
Routine maintenance – other assets	3,512,856	4,011,293
<b>Total</b>	<b>431,637,445</b>	<b>384,384,593</b>



**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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

**4. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Transfers to National Government entities	-	-
Transfers to other County Assembly entities	-	-
Transfer to CRF	1,274	-
<b>TOTAL</b>	<b>1,274</b>	<b>-</b>

COUNTY ASSEMBLY OF KILIFI  
Reports and Financial Statements  
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. SOCIAL SECURITY BENEFITS

	2018/19	2017/18
	KShs	KShs
Government pension and retirement benefits	23,351,673	13,601,284
Social security benefits in cash and in kind		-
Employer Social Benefits in cash and in kind		
<b>Total</b>	<b>23,351,673</b>	<b>13,601,284</b>

6. ACQUISITION OF ASSETS

<b>Non- Financial Assets</b>	2018/19	2017/18
	KShs	KShs
Purchase of Buildings	-	0
Construction of Buildings	112,355,828	81,429,953
Refurbishment of Buildings		0
Construction of Roads		0
Construction and Civil Works	-	4,640,000
Overhaul and Refurbishment of Construction and Civil Works		0
Purchase of Vehicles and Other Transport Equipment	-	13,825,000
Overhaul of Vehicles and Other Transport Equipment		0
Purchase of Household Furniture and Institutional Equipment	-	12,716,415
Purchase of Office Furniture and Equipment	4,530,195	-0
Purchase of ICT Equipment		0
Purchase of Specialized Plant, Equipment and Machinery		0
Rehabilitation and Renovation of Plant, Machinery and Equip.		0
Purchase of Certified Seeds, Breeding Stock and Live Animals		0
Research, Studies, Project Preparation, Design & Supervision		0
Rehabilitation of Civil Works		0
Acquisition of Strategic Stocks and commodities		0
Acquisition of Land	-	52,160,000
Acquisition of Intangible Assets		0
<b>Total purchase of non-financial assets</b>		<b>0</b>
<b>Financial Assets</b>		<b>0</b>
<b>Total purchase of financial assets</b>		<b>164,771,368</b>
<b>Total</b>	<b>116,886,023</b>	<b>164,771,368</b>

**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

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

**7. FINANCE COSTS**

	2018/19	2017/18
	KShs	KShs
Bank Charges	0	426,845
<b>Total</b>	<b>0</b>	<b>426,845</b>

**8. OTHER PAYMENTS**

	2018/19	2017/18
	KShs	KShs
Capital Transfer to Public Financial Institutions and Enterprises	59,000,000	18,396,667
<b>Total</b>	<b>59,000,000</b>	<b>18,396,667</b>

**9. CASH AND BANK BALANCES**

**9A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2018/19	2017/18
		KShs	KShs
<i>Kenya Commercial Bank, A/C 1181021499</i>	Recurrent	-	3,412,585
<i>Klf County Assembly Rec, Acc. No.1000239085 CBK &amp; currency</i>	Recurrent	59,718	3,747,085
<i>Klf County Assembly, Dev, Acc. No. 1000265108 CBK&amp; currency</i>	Dev Acc	0	0
<i>Klf County Assembly Deposit, Acc.1000286644 CBK No. &amp; currency</i>	Dev Acc	23,466,024	15,778,117.00
<i>County Ass Co-op Bank, Acc. No. 11&amp; currency 0114126122000</i>	Recurrent	60,349	132,953
<i>Kenya Commercial Bank, A/C 1181021391</i>	Recurrent	-	0
<i>Kenya Commercial Bank, A/C 1243762055</i>	Recurrent	112	0
<i>Chase Bank A/C 0192330273002</i>	Recurrent	-	48,998,734
<i>Family Bank 094000013420</i>	Recurrent	-	153,249
<i>Family Bank 094000013420</i>	Recurrent	-	243,705
<b>Total</b>		<b>23,586,203</b>	<b>72,466,430</b>



**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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

**9B. CASH IN HAND**

	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Cash in Hand – Held in domestic currency	250,420	1,637,490
<b>Total</b>	<b>250,420</b>	<b>1,637,490</b>

Cash in hand should be analysed as follows:

	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Cash in hand held at the Assembly Cashier's Office	250,420	1,637,490
<b>Total</b>	<b>250,420</b>	<b>1,637,490</b>

(Provide locations where cash in hand is held e.g head office, cashier's office, cash office etc)

**10. ACCOUNTS RECEIVABLE**

	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Government Imprests	5,923,159	5,720,664
Staff Advances	615,000	817,500
<b>Total</b>	<b>6,538,159</b>	<b>6,538,164</b>

**11. ACCOUNTS PAYABLE**

	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Deposits	23,466,024	15,778,117
<b>Total</b>	<b>23,466,024</b>	<b>15,778,117</b>

**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

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

**12. FUND BALANCE BROUGHT FORWARD**

	<b>2018/19</b>	<b>2017/18</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	23,586,203	81,799,249
Cash in hand	250,420	1,637,490
Accounts Receivables	8,192,934	1,531,253
Accounts Payables	-23,466,024	(9,756,635)
<b>Total</b>	<b>8,563,533</b>	<b>75,211,375</b>

**13. PRIOR YEAR ADJUSTMENTS**

These are previous year bank balances meant for fund account but erroneously included in the last year's Financial statements.

<i>Kenya Commercial Bank, A/C 1181021499</i>	Recurrent	-	3,412,585
<i>Chase Bank A/C 0192330273002</i>	Recurrent		48,998,734
<i>Family Bank 094000013420</i>	Recurrent		153,249
<i>Family Bank 094000013420</i>	Recurrent		243,705
<b>Total</b>			<b>52,808,273</b>

**COUNTY ASSEMBLY OF KILIFI**  
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**4.9. OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods				11,611,896
Supply of services				32,309,843
<b>Total</b>				<b>43,921,940</b>

**2. PENDING STAFF PAYABLES (See Annex 2)**

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Senior management	19,745,575			13,287,000
Middle management				
Unionisable employees				
Others				6,460,575
<b>Total</b>	<b>19,745,575</b>			<b>19,745,757</b>

**3. OTHER PENDING PAYABLES (See Annex 3)**

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
<b>Total</b>				



**COUNTY ASSEMBLY OF KILIFI**  
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**For the year ended June 30, 2019**

**4. 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 Assembly.

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;
- The County Executive;
- County Ministries and Departments;
- Other County Government entities including corporations, funds and boards;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

**OTHER DISCLOSURES (CONTINUED)**

**Related party transactions:**

	<b>2018/19</b>	<b>2017/18</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	220,193,904	-
Key Management Compensation(Clerk and Heads of departments)	8,901,720	-
<b>Total Compensation to Key Management</b>	<b>229,095,624</b>	<b>-</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes	59,000,000.00	18,396,667.00
Transfers to County Corporations		
Transfers to non reporting entities e.g ECD centres, welfare centres etc		
<b>Total Transfers to related parties</b>	<b>59,000,000.00</b>	<b>18,396,667.00</b>
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	1,274.00	-
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>	<b>1,274.00</b>	<b>-</b>

**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended June 30, 2019**

**5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1.0	Difference Between Financial Statements and intergrated Financial Management Information System (IFMIS) VOTE BOOK	There have been some instances where the IFMIS connectivity was poor and down. The payments made to the imprest account could not be captured into the system during the journalizing process which resulted to the variances.	J CHAKA PFO	Resolved	30/06/020
2.0	Use of Goods and Services	The figure on use good and services is 382,747,101 as amended in the financial statements	J CHAKA PFO	Resolved	30/06/020
2.1	Domestic Travel	We have submitted the supporting documents and copies of vouchers amounting to Kshs. 32,609,100 which are fully authorized.	J CHAKA PFO	Resolved	30/06/020
2.2	Training Expenses	We have attached the invitation letter from Esami to Training staff and the Honorable speaker on Leadership and public sector Governance which was to be held in Dubai.	C Mapinga D.Finance	Resolved	30/06/020
4.0	Pending bills	We have attached copies of invoices, LSO'S and LPO'S of the pending bills amounting to ksh.51,885,525.00.	E. Karisa Snr Proc Officer	Resolved	30/06/020
	Other Matters Budgetary Control and Performance	The County Assembly of Kilifi had budgeted for recurrent expenditure of Ksh.900,423,148.00 which included Ksh.188,534,503.00 meant	J CHAKA PFO	Resolved	30/06/020

**COUNTY ASSEMBLY OF KILIFI**  
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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
		for staff car and mortgage fund. The National Treasury disbursed Ksh.11,250,000.00 and failed to disburse the rest ksh 177,284,503.00 for reason that the county staff car and Mortgage regulations had not been finalized, hence leading the under absorption			
	Mortgage Loan Fund	The County assembly has now prepared the Fund financial statements and forward to the auditor general for audit review..	M Ngala Clerk	Resolved	30/06/020
	Staff Advances	The Advances issued to Staff and MCA,s had been recovered in full in the preceeding year through the payroll .The County Assembly has taken the necessary steps to institute strong internal control systems to address this matter of Multiple advances.	M Jefwa Cashier	Resolved	30/06/020
	Fixed asset register	The fixed assets register is now updated to capture all assets owned by the county assembly	J CHAKA PFO	Resolved	30/06/020
	Failure to constitute Audit Committee	Advertisement for Audit Committee was done, successful candidates were identified pending the appointment letters are to be	G Karisa P.I.A	Resolved	30/06/020



**COUNTY ASSEMBLY OF KILIFI**  
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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
		<p>dispatched. We intend to have the Audit Committee in place as soon as possible (attached board minutes and interviews scores</p> <p>Audit Charter - The Internal Audit Department has an internal audit charter in draft awaiting for the Audit Committee's approval when it has comes to existence.</p>			

**Guidance Notes:**

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Kilifi County Assembly responsible for implementation of each issue;
- (iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....30/09/2019

**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

**ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	A	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7.						
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.						
11.						
12.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
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**ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		A	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							



**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
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**ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount a	Date Payable Contracted b	Amount Paid To-Date c	Outstanding Balance 2018/19 d=a-c	Outstanding Balance 2017/18	Comments
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
3.							
<b>Sub-Total</b>							
<b>Amounts due to County Govt Entities</b>							
4.							
5.							
6.							
<b>Sub-Total</b>							
<b>Amounts due to Third Parties</b>							
7.							
8.							
9.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

COUNTY ASSEMBLY OF KILIFI  
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (KShs) 2017/18	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2018/19
Land	50,000,000	-			50,000,000
Buildings and structures	243,288,926	112,355,828			355,644,754
Transport equipment	35,625,000	-			35,625,000
Office equipment, furniture and fittings	20,402,875	4,530,195			24,933,070
ICT Equipment	5,738,711	-			5,738,711
Machinery and Equipment	4,000,000	-			4,000,000
<b>Total</b>	<b>359,055,512</b>	<b>116,886,024</b>			<b>475,941,536</b>

**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
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**ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS (Attached)**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>Name of Officer or Institution</i>	dd/mm/yy			
<i>Total</i>				





**COUNTY ASSEMBLY OF KILIFI**  
**Reports and Financial Statements**  
**For the year ended 30 June 2019**

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**ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*



## ANNEX 1-ANALYSIS OF PENDING ACCOU

FOLI	SUPPLIER OF GOODS AND SERVICES	ORIGINAL AMOUNT (a)	DATE CONTRACT (b)	AMOUNT PAID TO-DATE	OUTSTANDING BALANCE 2018/2019	OUTSTAND BALANCE 2017/2018	COMENTS
1	AAR INSURANCE	400,000			400,000		
2	ALLISON DIGITAL	262,500			262,500		
3	BABS SECURITY SERVICE LTD	827,200			827,200		
4	BAHARI AGENCIES	427,565			427,565		
5	BECA AUTO	586,387			586,387		
6	CHECHE TRADING	75,006			75,006		
7	COLLEGE OF HUMAN RESOURCE	39,000			39,000		
8	COMPETENCE BUILDING	220,000			220,000		
9	DIANI REEF	1,112,615			1,112,615		
10	GEOTREX	22,000			22,000		
11	KAYA INTERNATIONAL TOURS & TRAVEL	428,450			428,450		
12	KENYA CONFERENCE SOLUTIONS	704,099			704,099		
13	KENYA REVENUE AUTHORITY	2,008,716			2,008,716		
14	KENYA SCHOOL OF GOVERNMENT	482,560			482,560		
15	LIQUID TELECOM	466,900			466,900		
16	MNARANI CLUB	50,830			50,830		
17	MOMBASA BEACH	829,310			829,310		
18	MOMBASA CONTINENTAL	1,239,480			1,239,480		
19	MTN BUSINESS	1,927,000			1,927,000		
20	NATION MEDIA	2,734,050			2,734,050		
21	NYUMBANI JULISHA	38,674			38,674		
22	OASI BEACH MANAGEMENT LTD	349,300			349,300		
23	PAMBAZUKO	720,000			720,000		
24	PINE COURT	466,000			466,000		
25	POSTA	3,890			3,890		
26	PRIDE INN	336,200			336,200		
27	RED BRICK	139,200			139,200		
28	RESOLUTION INSURANCE	10,216,841			10,216,841		
29	RONGUBA INSURANCE	788,935			788,935		
30	SALAMA BEACH	319,800			319,800		
31	SKYKRONE ENGINEERING	74,820			74,820		
32	SUN & SAND	1,878,590			1,878,590		
33	SUN RISE RESORT	761,300			761,300		
34	THE REEF HOTEL	283,500			283,500		
35	TRAVELLERS BEACH HOTEL	1,089,125			1,089,125		
36	TURTLE CLIFF	1,091,950			1,091,950		
37	KENYA POWER	249,572			249,572		
38	MALINDI WATER	1,865			1,865		
39	JACARANDA	3,017,200			3,017,200		
40	MFI	186,010			186,010		
41	ETHICS & INTEGRITY INSTITUTE	1,371,120			1,371,120		
42	RENTOKIL	785			785		
43	NICOLA LIMITED	613,795			613,795		
44	ARMAJOS ENTERPRISES	536,000			536,000		
45	BRIPASS ENTERPRISES	273,132			273,132		
46	DFS EXPRESS LINES LTD	2,099,600			2,099,600		
47	G-TRADE	447,000			447,000		



48	MJUMAKI EMPORIUM LTD	235,205			235,205		
49	PEPEA INVESTMENT	535,500			535,500		
50	PILLAR MARK	287,750			287,750		
51	THE STAR PUBLICATION LTD	290,712			290,712		
52	WALLUTECH	374,700			374,700		
	<b>TOTAL</b>	<b>43,921,740</b>			<b>43,921,740</b>		

## ANNEX 2

	NAME OF STAFF/MCA	JOB GROUP	ORIGINAL AMOUNT	DATE PAYABLE CONTRACTED	AMOUNT PAID	OUTSTAND		Comments
						D=A-C	BAL	
			A	B	TO-DATE (C)	D=A-C	2017-2018 BAL	
1	Michael Bidii Ngala	S	50,400.00					
2	Silas M.Kahindi	R	42,000.00					
3	Patience Pili Kingi	R	42,000.00					
4	Harrison Mgaza Chizambo	R	42,000.00					
5	Obadia Kipawa Chengo	R	42,000.00					
6	Charles Mapinga	R	42,000.00					
7	Mweni George Kumbatha	R	42,000.00					
8	William Katana Nyanje	Q	42,000.00					
9	Rashid Mbeto	Q	42,000.00					
10	Joyce Kwekwe Kasemo	Q	42,000.00					
11	Martha Nyambura Ngugi	Q	42,000.00					
12	Joseph Chaka John	Q	42,000.00					
13	Ali Shaban Mwanengo	Q	42,000.00					
14	Gedion Furaha Karisa	Q	42,000.00					
15	Mathias Jefwa	Q	42,000.00					
16	Lillian Ngala Gabriel	P	42,000.00					
17	Damaris Dama Bakari	P	42,000.00					
18	Emmanuel S.Karisa	P	42,000.00					
19	Brenda Umazi Chibanza	P	42,000.00					
20	Mercy K.Koti	P	42,000.00					
21	Felix Njuga Mwarabu	P	42,000.00					
22	Justin M.Ngombo Kitti	N	33,600.00					
23	Mercy Kuria	N	33,600.00					
24	Festus N.Nguma	N	33,600.00					
25	Mwabati K.Jefwa	N	33,600.00					
26	Iha Thoya Mwamure	N	33,600.00					
27	Josephat Saro Charo	N	33,600.00					
28	Christine K.Charo	N	33,600.00					
29	Omar Chuphi	N	33,600.00					
30	Alfred T.Mumba	N	33,600.00					
31	Linda Atieno	M	33,600.00					
32	Samson Makazi	M	33,600.00					

33	Philip Kimeu	M	33,600.00					
34	Bernard K.Masha	M	33,600.00					
35	Grace Tsadza Nzinga	M	33,600.00					
36	Keith Baraka Kitsao	M	33,600.00					
37	Peris Kache Kibaru	M	33,600.00					
38	Sally Kadzo Kalama	M	33,600.00					
39	Raphael Rimba Mkuna	M	33,600.00					
40	Sammie Mwadziwe Mwinga	M	33,600.00					
41	Anita Mashaka	M	33,600.00					
42	Elizabeth Tatu Toya	M	33,600.00					
43	Matilda Kalunda	M	33,600.00					
44	Rehema Kenneth	L	33,600.00					
45	Damaris Safari	L	33,600.00					
46	Habel Sulubu Mbaru	L	33,600.00					
47	Sylvester Shauri Nyule	L	33,600.00					
48	Justin Amani Karabu	L	33,600.00					
49	Gertrude Mbuche Shume	L	33,600.00					
50	Riziki Nyeu Kagua	L	33,600.00					
51	Eric Wesonga Libendi	L	33,600.00					
52	Abdurrahman Chuba Bakari	L	33,600.00					
53	Edna Pendo Jungo	L	33,600.00					
54	Dickson Kachiezy Mwalili	L	33,600.00					
55	Mwagandi Kalume Kiponda	L	33,600.00					
56	Shida Kazungu Kapombe	L	33,600.00					
57	Charity Mwarumba	L	33,600.00					
58	Gedion Mvurya Mgandi	L	33,600.00					
59	Dorah Baya	L	33,600.00					
60	Susan Dama Mbui	L	33,600.00					
61	Daisy M.Jando	L	33,600.00					
62	Dorris S.Kitumbui	L	33,600.00					
63	Glorious R.Kambi	L	33,600.00					
64	Selina K.Kahindi	L	33,600.00					
65	Stella K.Enoch	L	33,600.00					
66	Zubeda K.Mohammed	L	33,600.00					
67	Stanley K.Charo	L	33,600.00					
68	Margaret Pendo Charo	L	33,600.00					
69	Christopher Kanyetta	L	33,600.00					



70	Sydney saro	K	33,600.00						
71	Carolyn Sidi Rimba	K	33,600.00						
72	Velda H. Gwiyo	K	33,600.00						
73	Josephine M. Lugwe	K	33,600.00						
74	Kennedy kingi	K	33,600.00						
75	Agnes Wangui	K	33,600.00						
76	Alexis Deche	K	33,600.00						
77	Margaret Kadenge	K	33,600.00						
78	Ibrahim M. Tembo	K	33,600.00						
79	Salome K. Konde	K	33,600.00						
80	Charles Kiti	K	33,600.00						
81	Elijah M. Koi	K	33,600.00						
82	Samson K. Kahindi	K	33,600.00						
83	Amos Taura	K	33,600.00						
84	Simon N. Kitsao	J	18,900.00						
85	Milton m karisa	J	18,900.00						
86	Christine Mbaruku	J	18,900.00						
87	James Elijah Karisa	J	18,900.00						
88	SARRO MSINDA	H	18,900.00						
89	Janet M Amina	F	18,900.00						
90	Nyundo martha zawadi	F	18,900.00						
91	Harold s mwatata	F	18,900.00						
92	Jabu kahindi Mramba	F	18,900.00						
93	clara D. Kombe	F	18,900.00						
94	Almasi A mamu	F	18,900.00						
95	Edison Y kai	F	18,900.00						
96	KALU EMMANUEL GARAMA	F	18,900.00						
97	Mariam Dama Lawrence	F	18,900.00						
98	KHADIA NGALA	F	18,900.00						
99	Agnes D. Kazungu	E	12,600.00						
100	Consolata K. Iha	E	12,600.00						
101	Gabriel C. Kombe	E	12,600.00						
102	Hastings M. Mrisa	E	12,600.00						
103	Innocent N. Jefwa	E	12,600.00						
104	Joyce P. Balozzi	E	12,600.00						
105	Maureen T. Chome	E	12,600.00						
106	Mwanaidi O. Hemed	E	12,600.00						

107	Esther Kadzo Katana	E	12,600.00					
108	Faima Mohamed	E	12,600.00					
109	Patrick M Ruwa	E	12,600.00					
110	Johnson Mwathumu Hare	E	12,600.00					
111	Humphrey M Matojo	E	12,600.00					
112	Leonard K Mzungu	E	12,600.00					
113	Janet k Kthi	E	12,600.00					
114	Matthew Yaa Choga	H	18,900.00					
115	Gunga Ngoro Kea	E	12,600.00					
116	Michael wanje	E	12,600.00					
117	Penina Yeri	F	18,900.00					
118	Bahati Swahla Ali	F	18,900.00					
119	Hassan Mumbo	F	18,900.00					
120	Alphonse A Mungumba	F	18,900.00					
121	Joshua Ojwang Nyalech	F	18,900.00					
122	Eunice K.Mwalimu	F	18,900.00					
123	Kassim Dziwe Mwachenda	F	18,900.00					
124	Moses Karema	F	18,900.00					
124	Alfred Changawa	E	12,600.00					
124	SAMMY SAMINI	K	18,900.00					
124	ALBERT KIRAGA	P	182,000.00					
124	ALPHONSE MWAYAA	P	464,000.00					
124	ADAMSON MWATHETHI	P	210,000.00					
124	BENSON CHENGO	P	214,500.00					
125	CANTONA MAE	P	722,500.00					
126	CAROLINE KALUME	P	350,000.00					
127	CHRISTOPHER MWAMBIRE	P	402,000.00					
128	DANIEL CHAI	P	701,200.00					
129	DANIEL KITSAO	P	395,500.00					
130	DAVID KADENGE	P	495,500.00					
131	DICKSON SHABAN	P	305,500.00					
132	EDWARD DELE	P	350,000.00					
133	ELINA STEPHEN MBARU	P	233,500.00					
134	ELIZABETH MBUCHE	P	50,000.00					
135	EMMANUEL CHANGAWA	P	415,000.00					
136	FRANK KIMOSHO	P	502,300.00					
137	GEORGE BAYA	P	341,200.00					



138	GILBERT PERU	P	956,200.00						
139	HADAD FEISWAL ALMAS	P	296,000.00						
140	HUMPHREY MWARANDU	P	215,400.00						
141	HARRISON THAURA	P	652,000.00						
142	HASSAN SAID	P	692,500.00						
143	JANA TSUMA JANA	P	295,600.00						
144	JUMA IDD	P	285,600.00						
145	JIMMY KAHINDI	S	1,358,000.00						
146	JOHN MWAMUTSI	P	230,500.00						
147	LILIAN INZOYA	P	35,600.00						
148	LOICE NGARI	P	164,000.00						
149	MAITHA MASHA	P	385,600.00						
150	MARGARET CHARO	P	164,000.00						
151	MARTHA KOKI	P	303,200.00						
152	MARY MANENO	P	245,500.00						
153	NUZLA ABU SHAIBU	P	162,000.00						
154	NIXON MRAMBA	P	101,500.00						
155	PASCAL JACOB	P	135,000.00						
156	PETER ZIRO NGOWA	P	405,200.00						
157	PHILISTER MESSO	P	75,600.00						
158	RADHIA OMAR	P	286,200.00						
159	RENSON KAMBI	P	98,000.00						
160	RONALD MBURA	P	108,000.00						
161	SABRINA TJUMAINI	P	78,400.00						
162	SAMUEL GAMBO	P	70,000.00						
163	SAUMU SIDI	P	15,500.00						
164	SCOLASTICA ADIT	P	14,000.00						
165	STANLEY KENGA	R	157,000.00						
166	STALLONE IKADI	P	227,570.00						
167	THOMAS CHENGO	P	232,000.00						
168	VALENTINE MATSAKI	P	396,200.00						
169	VICTORINE NYAMWOLO	P	280,105.00						
170	VICTORIA MNYAZI	P	103,000.00						
171	MWANGOME WINFRED	P	164,000.00						
172	YASSIN NOORDIN	P	349,000.00						
	GRAND TOTAL		19,745,575.00						



