REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

# REPORT

# OF

# THE AUDITOR-GENERAL

# ON

# COUNTY ASSEMBLY OF KILIFI

# FOR THE YEAR ENDED 30 JUNE, 2019

# COUNTY ASSEMBLY OF KILIFI

## REPORTS AND FINANCIAL STATEMENTS

## FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

OFFICE OF THE AUDITOR GENERAL
P. O. Box 95202, MOMBASA
14 OCT 2020
RECEIVED
COAST HUB

## TABLE OF CONTENTS

TABLE OF CONTENTS ..... i
1. KEY KILIFI COUNTY ASSEMBLY INFORMATION AND MANAGEMENT ..... ii
2. FORWARD BY THE CLERK OF THE ASSEMBLY ..... v
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES ..... vii
4. REPORT OF THE INDEPENDENT AUDITORS ON THE KILIFI COUNTY ASSEMBLY . viii
5. FINANCIAL STATEMENTS ..... 1
**5.1. STATEMENT OF RECEIPTS AND PAYMENTS** ..... 1
**5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES** ..... 2
**5.3. STATEMENT OF CASH FLOWS** ..... 3
**5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED** ..... 4
**5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT** ..... 6
**5.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT** ..... 7
**5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES** ..... 8
**5.8. SIGNIFICANT ACCOUNTING POLICIES** ..... 9
**5.9. NOTES TO THE FINANCIAL STATEMENTS** ..... 13
**5.10. OTHER DISCLOSURES** ..... 20
5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS ..... 22
ANNEXES ..... 25
ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE ..... 25
ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES ..... 26
ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES ..... 27
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER ..... 28
ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS ..... 29
ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT ..... 30

## 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 | DirectorLegalServies |
| - | 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 30TH 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 Kadhua 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 advice the management on the risks involving lose Assembly resources. The department

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
Website: 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.

### (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.

## 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 |
| | **1,214,680,971** | **1,036,560,911** | **178,120,061** |

The following are the development projects.

| **Poject 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 |
| **Total** | **311,166,800** |

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

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.**

## 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.

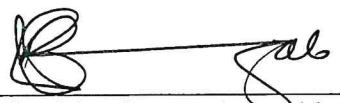
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2019. This responsibility includes: (i) maintaining adequate financial 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 30th September, 2019.



Clerk of the County Assembly

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke

OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

**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

### 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**

## 4. FINANCIAL STATEMENTS

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

| | Note | 2018-2019 Kshs | 2017-2018 Kshs |
|---|---|---|---|
| **RECEIPTS** | | | |
| Exchequer Releases | 1 | 1,031,413,979 | 880,923,148 |
| Proceeds from Sale of Assets | | - | - |
| Other Receipts | | | - |
| **TOTAL RECEIPTS** | | 1,031,413,979 | **880,923,148** |
| **PAYMENTS** | | | |
| 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) |
| **TOTAL PAYMENTS** | | **1,036,560,911** | **892,911,252** |
| **SURPLUS/DEFICIT** | | **( 5,146,932)** | **( 11,988,104)** |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th 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

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

| | Note | 2018-2019 Kshs | 2017-2018 Kshs |
|---|---|---|---|
| **FINANCIAL ASSETS** | | | |
| **Cash and Cash Equivalents** | | | |
| Bank Balances | 9A | 23,586,203 | 19,658,156 |
| Cash Balances | 9B | 250,420 | 1,637,490 |
| **Total Cash and cash equivalent** | | **23,836,623** | **21,295,646** |
| Accounts receivables – Outstanding Imprests | 10 | 6,538,159 | 6,538,164 |
| **TOTAL FINANCIAL ASSETS** | | **30,374,782** | **27,833,810** |
| **FINANCIAL LIABILITIES** | | | |
| Accounts Payables – Deposits and retentions | 11 | 23,466,024 | 15,778,117 |
| **NET FINANCIAL ASSETS** | | **6,908,758** | **12,055,693** |
| **REPRESENTED BY** | | | |
| 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) |
| **NET FINANCIAL POSITION** | | **6,908,758** | **12,055,693** |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th 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

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

| | NOTE | 2018-2019 Kshs | 2017-2018 Kshs |
|---|---|---|---|
| **Receipts from operating income** | | | |
| Transfers from the County Treasury/Exchequer Releases | 1 | 1,031,413,979 | 880,923,148 |
| **Payments for operating expenses** | | | |
| Compensation of Employees | 2 | (405,684,496) | ( 311,330,495) |
| Use of goods and services | 3 | (431,637,445) | ( 384,384,593) |
| Transfers to Other Government Entities | 4 | (1,274) | ( 1,610,987) |
| Social Security Benefits | 5 | (23,351,673) | (13,601,284) |
| Finance Costs | 7 | - | (426,845) |
| Other Payments | 8 | (59,000,000) | (18,396,667) |
| **Adjusted for:** | | | |
| Adjustments during the year | | | |
| **Net cash flow from operating activities** | | **111,739,091** | **154,949,831** |
| **CASHFLOW FROM INVESTING ACTIVITIES** | | | |
| Proceeds from Sale of Assets | | - | - |
| Acquisition of Assets | 6 | 109,198,116 | 164,771,368 |
| **Net cash flows from Investing Activities** | | **109,198,116** | **164,771,368** |
| **NET INCREASE IN CASH AND CASH EQUIVALENT** | | **2,540,975** | **(9,821,537)** |
| **Cash and cash equivalent at BEGINNING of the year** | | **21,295,646** | **31,117,183** |
| **Cash and cash equivalent at END of the year** | | **23,836,623** | **21,295,646** |

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

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

Chief Finance Office – 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*%) |
| **RECEIPTS** | **KShs** | **KShs** | **KShs** | **KShs** | **KShs** | **%** |
| 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 | - | - | - | - | - | |
| **TOTAL RECEIPTS** | **1,214,680,971** | **-** | **1,214,680,971** | **1,031,413,979** | **183,266,992** | **85** |
| **PAYMENTS** | | | | | | |
| 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** |
| **TOTAL** | 1,214,680,971 | - | 1,214,680,971 | 1,036,560,911 | 178,120,060 | **85** |
| **SURPLUS/ DEFICIT** | - | - | - | (5,146,932) | (5,146,932) | |

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

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

_____
Chief Finance Office – 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*%) |
| **RECEIPTS** | **KShs** | **KShs** | **KShs** | **KShs** | **KShs** | **%** |
| Transfers from the County Treasury/ Exchequer Releases | 903,514,171 | - | 903,514,171 | 903,513,979 | 192.00 | **100** |
| **TOTAL** | **903,514,171** | **-** | **903,514,171** | **903,513,979** | **192.00** | **100** |
| **PAYMENTS** | | | | | | |
| 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** |
| **TOTAL** | 903,514,171 | - | 903,514,171 | 924,205,083 | 20,691,104 | **102** |
| **SURPLUS/ DEFICIT** | - | - | - | -20,691,104 | -20,691,104 | |

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

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

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

## 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*%) |
| **RECEIPTS** | **KShs** | **KShs** | **KShs** | **KShs** | **KShs** | **%** |
| 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 | - | - | - | - | - | |
| **TOTAL** | **311,166,800** | - | **311,166,800** | **127,900,000** | **183,266,800** | **41** |
| **PAYMENTS** | | | | | | |
| Acquisition of Assets | 311,166,800 | - | 311,166,800 | 112,355,828 | 198,810,972 | **36.1** |
| **TOTAL** | 311,166,800 | - | 311,166,800 | 112,355,828 | 198,810,972 | **36.1** |
| **SURPLUS/ DEFICIT** | - | - | - | **15,544,172** | **-15,544,172** | |

The Kilifi County Assembly financial statements were approved on 30th 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

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

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilizat |
|---|---|---|---|---|---|
| | 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 |
| **TOTALS** | **1,214,680,971** | **-** | **1,214,680,971** | **1,036,560,911** | **178,120,060** |

## 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 t recognises 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**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.

## 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 30th 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.

## 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 1st 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.

## 4.8. NOTES TO THE FINANCIAL STATEMENTS

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

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| 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 |
| **Cumulative Amount** | **1,031,413,979** | **880,923,148** |

## 2. COMPENSATION OF EMPLOYEES

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| 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 |
| **Total** | **405,684,496** | **311,330,495** |

## 3. USE OF GOODS AND SERVICES

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| 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 |
| **Total** | **431,637,445** | **384,384,593** |

## 4. TRANSFERS TO OTHER GOVERNMENT ENTITIES

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

## 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 | | |
| **Total** | **23,351,673** | **13,601,284** |

## 6. ACQUISITION OF ASSETS

| **Non- Financial Assets** | 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 |
| **Total purchase of non-financial assets** | | **0** |
| **Financial Assets** | | 0 |
| **Total purchase of financial assets** | | **164,771,368** |
| **Total** | **116,886,023** | **164,771,368** |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 7. FINANCE COSTS

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| Bank Charges | 0 | 426,845 |
| **Total** | **0** | **426,845** |

### 8. OTHER PAYMENTS

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| Capital Transfer to Public Financial Institutions and Enterprises | 59,000,000 | 18,396,667 |
| **Total** | **59,000,000** | **18,396,667** |

### 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 |
| *Kenya Commercial Bank, A/C 1181021499* | Recurrent | - | 3,412,585 |
| *Klf County Assembly Rec, Acc. No.1000239085 CBK & currency* | Recurrent | 59,718 | 3,747,085 |
| *Klf County Assembly, Dev, Acc. No. 1000265108 CBK& currency* | Dev Acc | 0 | 0 |
| *Klf County Assembly Deposit, Acc.1000286644 CBK No. & currency* | Dev Acc | 23,466,024 | 15,778,117.00 |
| *County Ass Co-op Bank, Acc. No. 11& currency 0114126122000* | Recurrent | 60,349 | 132,953 |
| *Kenya Commercial Bank, A/C 1181021391* | Recurrent | - | 0 |
| *Kenya Commercial Bank, A/C 1243762055* | Recurrent | 112 | 0 |
| *Chase Bank A/C 0192330273002* | Recurrent | - | 48,998,734 |
| *Family Bank 094000013420* | Recurrent | - | 153,249 |
| *Family Bank 094000013420* | Recurrent | - | 243,705 |
| **Total** | | **23,586,203** | **72,466,430** |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 9B. CASH IN HAND

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| Cash in Hand – Held in domestic currency | 250,420 | 1,637,490 |
| **Total** | **250,420** | **1,637,490** |

Cash in hand should be analysed as follows:

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| Cash in hand held at the Assembly Cashier"s Office | 250,420 | 1,637,490 |
| **Total** | **250,420** | **1,637,490** |

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

### 10. ACCOUNTS RECEIVABLE

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

### 11. ACCOUNTS PAYABLE

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| Deposits | 23,466,024 | 15,778,117 |
| **Total** | **23,466,024** | **15,778,117** |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### 12. FUND BALANCE BROUGHT FORWARD

| | 2018/19 | 2017/18 |
|---|---|---|
| | KShs | KShs |
| 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) |
| **Total** | **8,563,533** | **75,211,375** |

### 13. PRIOR YEAR ADJUSTMENTS

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

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

## 4.9. OTHER DISCLOSURES

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

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

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

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

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

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

## 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:**

| | 2018/19 | 2017/18 |
|---|---|---|
| | Kshs | Kshs |
| **Compensation to Key Management** | | |
| Compensation to the Speaker, Deputy Speaker and the MCAs | 220,193,904 | - |
| Key Management Compensation(Clerk and Heads of departments) | 8,901,720 | - |
| **Total Compensation to Key Management** | **229,095,624** | **-** |
| | | |
| **Transfers to related parties** | | |
| 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 | | |
| **Total Transfers to related parties** | **59,000,000.00** | **18,396,667.00** |
| | | |
| **Transfers from related parties** | | |
| 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) | | |
| **Total Transfers from related parties** | **1,274.00** | **-** |

## 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.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue *(Name and designation)* | Status: *(Resolved / Not Resolved)* | Timeframe: *(Put a date when you expect the issue to be resolved)* |
|---|---|---|---|---|---|
| 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 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue *(Name and designation)* | Status: *(Resolved / Not Resolved)* | Timeframe: *(Put a date when you expect the issue to be resolved)* |
|---|---|---|---|---|---|
| | | 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 |

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Focal Point person to resolve the issue *(Name and designation)* | Status: *(Resolved / Not Resolved)* | Timeframe: *(Put a date when you expect the issue to be resolved)* |
|---|---|---|---|---|---|
| | | dispatched. We intend to have the Audit Committee in place as soon as possible (attached board minutes and interviews scores<br>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. | | | |
| | | | | | |
| | | | | | |

***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

## 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 | | |
| **Construction of buildings** | | | | | | |
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| **Sub-Total** | | | | | | |
| **Construction of civil works** | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| **Sub-Total** | | | | | | |
| **Supply of goods** | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| **Sub-Total** | | | | | | |
| **Supply of services** | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| **Sub-Total** | | | | | | |
| **Grand Total** | | | | | | |

## 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** | | | | | | | |

## ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

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

## ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Historical Cost b/f (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** |
| **Total** | **359,055,512** | **116,886,024** | | | **475,941,536** |

## ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS (Attached)

| *Name of Officer or Institution* | *Date Imprest Taken* | *Amount Taken* | *Amount Surrendered* | *Balance* |
|---|---|---|---|---|
| | | *KShs* | *KShs* | *KShs* |
| *Name of Officer or Institution* | dd/mm/yy | | | |
| ***Total*** | | | | |

## 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 CONTRA (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 | MUMAKI 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 | | |
| | **TOTAL** | **43,921,740** | | | **43,921,740** | | |

ANNEX 2

| | | JOB | ORIGINAL | DATE PAYABLE | AMOUNT | OUTSTAND | OUTSTAND | |
|---|---|---|---|---|---|---|---|---|
| | NAME OF STAFF/MCA | GROUP | AMOUNT | CONTRACTED | PAID | BAL | BAL | |
| | | | A | B | TO-DATE (C) | D=A-C | 2017-2018 | Comments |
| 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 Kibarua | 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 Nyevu 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 | Carolyne 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 | KHADIJA 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.Balozi | 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 Ndoro 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 | Alphonce A Mungumba | F | 18,900.00 | | | | | |
| 121 | Joshua Ojwang Nyaliech | 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 | ALPHONCE MWAYAA | P | 464,000.00 | | | | | |
| 124 | ADAMSON MWATHETHE | 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 TUMAINI | 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 MKADI | 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** | | | | | |