REPUBLIC OF KENYA

# OFFICE OF THE AUDITOR-GENERAL

# REPORT

# OF

# THE AUDITOR-GENERAL

# ON

# THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF KILIFI

# FOR THE YEAR ENDED 30 JUNE 2017

OFFICE OF THE AUDITOR GENERAL
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# THE COUNTY GOVERNMENT OF KILIFI

## COUNTY EXECUTIVE

## AMENDED REPORTS AND FINANCIAL STATEMENTS

## FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

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## I. KEY ENTITY INFORMATION AND MANAGEMENT

### (a) Background information

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

### (b) Key Management

The Kilfi County Executive day-to-day management is under the following key organs:

- Kilifi County Executive
- Kilifi County Assembly

### (c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|---|---|---|
| 1 | CEC Member<br>Finance &Economic Planning | **John Harold Kombe** |
| 2 | County Secretary | **Michele Bibi Fondo** |
| 3 | Chief Officer<br>Finance and Economic Planning | **Benjamin Kai Chilumo** |
| 4 | Head of Treasury | **Paul T. Mwazo** |

**(a) Fiduciary Oversight Arrangements**

- The county government has put in place and strengthened internal audit section which reviews and suggests the internal control procedures on both financial and non-financial for better delivery of services to the public. In compliance with the PFM Act 2012 Sec 155 (5) the County Government also established the Audit Committee on the 16th January, 2016 which has so far held three (3) meetings as at 30th June, 2017.

- It has also established budget and audit committees at the county assembly level which reviews budgetary performance reports of the county and the suggested internal controls from the internal audit section for the purpose of adoption and implementation in order to strengthen the internal control systems of the county for efficient and effective service delivery. The County Government of Kilifi ensures that it publishes and publicise all its financial and non- financial performance for all its inputs in its activities in the county

**(b) Entity Headquarters**

County Government of Kilifi
Governor's office Building
Bofa Road
Kilifi, KENYA

**(c) Entity Contacts**

P.O. Box 519-80108, Kilifi
Telephone: (254)
E-mail: info@kilifi.go.ke
Website: www.kilifi.go.ke

**(d) Entity Bankers**

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

2. Kenya Commercial Bank
Kilifi Branch

3. Equity Bank
Kilifi Branch

4. National Bank
Malindi Branch

5. Cooperative Bank
Kilifi Branch

6. Diamond Trust Bank
Kilifi Branch

7. Chase Bank
Malindi Branch

**(e) Independent Auditors**

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

**(f) Principal Legal Adviser**

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

## II. FORWARD BY THE COUNTY EXECUTIVE COMMITEE

**Revenue Figures**

In 2016/2017 financial year the County's total revenue grew by 7.95% from Kshs. 8,461,051,059 in the previous year to Kshs. 9,134,051,193. The growth was largely attributed to increased equitable share from the National Government from Kshs. 7,441,216,645 in 2015/2016 to Kshs. 8,029,167,703 in 2016/2017. However there was a decrease of 2.71% on own revenue collection in financial year 2016/2017 from Kshs. 684,414,066 to Kshs. 665,814,286. The decrease was mainly caused by:-

- Delayed automation of revenue collection.
- Inelasticity of tax payers to respond to incentives like waiver of interest on rates.
- Litigations with the contracted revenue collector.

**Expenditure Figures**

On the other hand the County's expenditure increased by 0.01% from Kshs. 9,442,784,609 in financial year 2015/2016 to Kshs. 9,455,211,290 in financial year 2016/2017. There was an increase of 14.16% on compensation of employee expenses from Kshs. 2,412,592,950 in financial year 2015/2016 to Kshs. 2,829,182,425 in 2016/2017 financial year. Expenditure on use of goods and services dropped by 21.08% from Kshs. 2,153,656,880 in financial year 2016/2016 to Kshs. 1,778,656,680 The drop was caused by austerity measures to curb wastages and improve on disaster and emergency amitigation. Expenditure on other grants and transfers grew by 8.84% from Kshs 1,397,206,109 to Kshs. 1,530,831,071 in financial year 2016/2017. The biggest beneficiary of the transfers was the County Assembly which received Kshs. 906,428,867 with Scholarships receiving Kshs. 357,000,000 while emergency relief and refugee assistance received Kshs. 202,483,688.

In summary, total expenditure exceeded total receipts for the period by Kshs. 321,160,097 which is the deficit for the year compared to a deficit of Kshs. 981,733,550 in 2015/2016 financial year. However this deficit was adequately funded by the balances brought forward of Kshs 503,554,542

**Assets and Liabilities**

On the statement of financial position, total cash and cash equivalent reduced from Kshs. 751,056,426 in financial year 2015/2016 to Kshs. 606,204,897 in financial year 2016/2017 while accounts receivables which include outstanding imprests reduced from Kshs. 39,070,988 in financial year 2015/2016 to Kshs. 8,334,522. This was as a result of strict measures taken on issuance and accounting of imprests.

The FY 2015/2016 comparative figures were restated by Kshs 43,209,935 which were surrenders of imprest issued to the county assembly clerk and surrendered in the Fy 2015/2016 but reported as outstanding imprest in the audited financial statements.

These were under Domestic travel Kshs 6,790,441, Foreign travel Kshs 8,189,693, Reantal of produced assets Kshs 7,958,306, Training Kshs 5,722,790 and Hospitality Kshs 12,974,995. These amounts have now been correctly restated in the Fy 2015/2016 comparative figures in these financial statements and the Outstanding imprest reatated from kshs 82,280,922 to Kshs 39,070,987.

Loss of cash of Kshs 51,569,775 occurred fraudulently and through speedy interventions the county was able to recover Kshs 8,329,036 and reported the matter to the Ethics & Anti-Corruption Commission and the anti-banking fraud unit. Some officers have been charged in court in relation to the loss. The Net loss of cash Kshs 43,240,740.20 has been disclosed in the financial statements Note 22. The County Government is pursuing the matter in court and hopes to recover the entire lost amount.

The county liabilities represented by deposits and retentions increased from Kshs. 44,176,082 in fy 2015/2016 to Kshs. 232,983,027. The increase was caused by inclusion of health programme accounts deposits.

## CHALLENGES

The County executive has been facing delayed release of funds by the National Treasury which leads to accumulation of pending bills and delayed project implementation.

Another challenge has been Growth in the County wage bill following the recruitment of additional personnel.

Litigation with contracted revenue collector whose contract was terminated for failure to meet budgeted revenue is also a major challenge in meeting own generated revenues.

The County Government is however, mitigating these challenges through collaboration with the National Treasury to ensure timely release of funds, capacity building on human capacity and strict adherence to the approved budget.

Sign: _____

**CPA SAMUEL KOMBE NZAI**
**CEC MEMBER - FINANCE & ECONOMIC PLANNING**
**COUNTY GOVERNMENT OF KILIFI**
**ICPAK MEMBER NO. 12429**

## III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

ection 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each ancial year, the accounting officer for the County Executive of Kilifi shall prepare financial statements in respect of that county government. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The County Executive Committee (CEC) member for finance of the County Executive of Kilifi is responsible for the preparation and presentation of the County Executive of Kilifi financial statements, which give a true and fair view of the state of affairs of the County Executive of Kilifi for and as at the end of the financial year (period) ended on June 30, 2017. 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 Executive of Kilifi; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS).The CEC member for finance of the opinion that the County Government's financial statements give a true and fair view of the state of County Government's transactions during the financial year ended June 30, 2017, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government, which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive of Kilifi has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Governments funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.
Approval of the financial statements

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

**SIGN**_____
**CPA SAMUEL KOMBE NZAI**
**CEC – MEMBER**
**FINANCE AND ECONOMIC PLANNING**
**COUNTY GOVERNMENT OF KILIFI**
**ICPAK MEMBER NO: 12429**

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Approval of the financial statements

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

**SIGN**_____
**CPA SAMUEL KOMBE NZAI**
**CEC – MEMBER**
**FINANCE AND ECONOMIC PLANNING**
**COUNTY GOVERNMENT OF KILIFI**
**ICPAK MEMBER NO: 12429**

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# OFFICE OF THE AUDITOR-GENERAL

## REPORT OF THE AUDITOR–GENERAL ON THE COUNTY EXECUTIVE OF KILIFI FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

### Qualified Opinion

I have audited the accompanying financial statements of the County Executive of Kilifi, set out on pages 10 to 50, which comprise the statement of financial position as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and a summary statement of appropriations; recurrent and development combined for the year then ended, and a summary statement 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.

In my opinion, except for the effects of the 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 County Executive of Kilifi as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and the County Governments Act, 2012.

Further, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

### Basis for Qualified Opinion

#### 1.0 Presentation of the Financial Statements

The financial statements availed for audit review for the year ended 30 June 2017 presented for audit verification had information missing which included; the annexes on analysis of pending supplier payable, pending staff payable, pending payables and a summary of fixed assets register.

Consequently, the financial statements do not comply with the guidelines prescribed by the Public Sector Accounting Standards Board.

#### 2.0 Comparative figures with variance with Audited Financial Statements

The opening balance for the following items differ with the audited balances for the year 2015/2016 as follows.

| Financial Statement Item | Figures as per Financial Statements for 2016/2017 (Kshs.) | Figures as per Audited Financial Statements for 2015/2016 (Kshs.) | Variance (Kshs.) |
|---|---|---|---|
| Use of goods and services | 2,153,656,880 | 2,110,446,945 | 43,209,935 |
| Bank Balances | 732,536,644 | 688,360,562 | 44,176,082 |
| Outstanding Imprest | 39,070,988 | 82,280,923 | (43,209,935) |
| Deposits & Retentions | 44,176,082 | Nil | 44,176,082 |
| **Total** | **2,969,440,308** | **2,881,088,430** | **88,352,164** |

In the circumstances, the accuracy and completeness of the opening balances variance of Kshs.88,352,164 for the year ended 30 June 2017 could not be confirmed.

### 3.0 Bank Balances

### 3.1 Cash book and Bank Reconciliations

The statement of assets as at 30 June 2017 reflects bank balances amounting to Kshs.590,585,708. However, included in the bank balance is an amount of Kshs.233,614,685 whose supporting bank reconciliation statements and cash books as detailed under **Appendix I** were not availed for audit verification.

In the foregoing, the accuracy and completeness of the bank balance amounting to Kshs.590,585,708 as at 30 June 2017 could not be confirmed.

### 3.2 Debit Bank Balances

The statement of financial position as at 30 June 2017 reflects bank balances amounting to Kshs. 590,585,708. However the bank balance are net of debit balance of Kshs.600,201.27 in seven (7) bank accounts as detailed below:

| | Bank Balances with Negative Balances | Bank | Type of Account | Amount |
|---|---|---|---|---|
| 1 | Kilifi County Government - Standing Imprest Account Fin-Mgt-01141465788001 | Co-op Bank-Kilifi | Imprest | (594,303.37) |
| 2 | KCG-DANIDA HSSP-Chasimba Health Centre-1102295175 | KCB-Kilifi | Programme | (32.50) |
| 3 | KCG-DANIDA HSSP-Roka MaweniDispensary-1117370321 | KCB-Kilifi | Programme | (1,688.20) |
| 4 | KCG-DANIDA HSSP-Mgamboni Dispensary-1165990237 | KCB-Mariakani | Programme | (1,837.50) |

| | | | | |
|---|---|---|---|---|
| 5 | KCG-DANIDA HSSP-Lenga Dispensary-1165964368 | KCB-Mariakani | Programme | (573.00) |
| 6 | Kinarani Dispensary Mapito-1106122615 | KCB-Mariakani | Programme | (230.20) |
| 7 | Vishakani Dispensary Current Account- Central-1122649835 | KCB-Mariakani | Programme | (1,536.50) |
| | **Total** | | | **(600,201.27)** |

This is contrary to the guidelines of the Public Sector Accounting Standard Board on presentation of financial statements which prohibits the netting of liabilities against assets.

Consequently, the accuracy and completeness of the bank balance amounting to Kshs.590,585,708 as at 30 June 2017 could not be confirmed.

### 4.0 Cash Balances

The statement of assets as at 30 June 2017 reflects cash balance of Kshs.15,619,190. However, records availed for audit indicated that cash of Kshs.10,067,339 from Malindi Sub-District Hospital (FIF) was omitted from these financial statements and an amount of Kshs.14,936,130 included in the financial statements was not supported by a Board of Survey report as detailed below:

| Cash Book Details | Amount | Explanation/Comment |
|---|---|---|
| Mariakani Hospital | 10,420,993 | Not supported by Board of Survey |
| Kilifi County Hospital | 4,515,137 | Not supported by Board of Survey |
| **Total** | **14,936,130** | |

Consequently, the accuracy and completeness of the cash balance of Kshs.15,619,190 as at 30 June 2017 could not be confirmed.

### 5.0 Retention Money

Note 13A to the financial statements reflects bank balance of Kshs.590,585,708 as at 30 June 2017. Included in bank balance is retention monies of Kshs.163,323,525. However, records availed for audit review indicated that payments amounting to Kshs.105,398,506 for safari imprest, salaries and training expenses were paid out of the retention bank account. The amounts paid were irregularly charged to retention account as the account is supposed to hold only retention money for contractors.

Consequently, the propriety of the retention bank balance of Kshs.163,323,525 for the year ended 30 June 2017 could not be confirmed.

### 6.0 Accounts Receivable

### 6.1 Accounts Receivable – Outstanding Imprest

The statement of assets as at 30 June 2017 reflects outstanding imprest amounting to Kshs.8,334,522. However, audit examination revealed that Kshs.2,120,623 was issued more than once to three officers and was outstanding for more than 3 months contrary to

Section 93 (5) of the Public Finance Management (County Government) Regulations, 2015 which requires imprests to be surrendered within 7 working days, and contrary to Section 93 (4) of the Public Finance Management (County Government) Regulations, 2015 which states that the applicant to an imprest must ensure that there is no outstanding imprest and that the accounting officer or AIE holder shall ensure that no second imprest is issued to any officer before the first imprest is surrendered or recovered

The propriety and regularity of imprest balance of Kshs.8,334,522 could not be ascertained.

### 6.2 Accounts Receivables – Loss of Cash

Note 14A to the financial statements reflects accounts receivables balance of Kshs.51,575,262 as at 30 June 2017. Included in this figure is other accounts receivables – loss of cash of Kshs.43,240,740. The schedule availed for audit review revealed that the total amount of cash lost before recovery was Kshs.51,569,775, out of which an amount of Kshs.8,329,035.60 was recovered, resulting to an unaccountable loss of Kshs.43,240,740.These amounts were lost through online transfer of funds without supporting vouchers.

Consequently, the accuracy and completeness of other accounts receivables balance of Kshs.43,240,740 could not be confirmed.

## 7.0 Revenue

### 7.1 County Own Generated Revenue

According to Note 4 to the financial statements for the year ended 30 June 2017 reflects county own generated revenues amount of Kshs.665,814,286 (2015/2016 – Kshs.684,414,066). There was therefore a decrease of Kshs.18,599,780 (2.72%). No explanation for this decrease was provided.

In the circumstances, the accuracy and completeness of county own generated revenues amount of Kshs. 665,814,286 for the year ended 30 June 2017 could not be confirmed.

### 7.2 Collections by Contracted Service Provider

#### 7.2.1. Revenue Target

As reported in the previous year, the County Executive engaged a contractor for the collection of cess fees and parking fees revenue. Perusal of the contract document availed for audit revealed that the County Executive was entitled to 70%, while the revenue collection service provider was entitled to 30% of the revenue collected annually. The contract required the service provider to construct weighbridges, parking bays as well as providing a revenue collection software. The agreement further indicated that the share to the county of the total revenue collection should not fall below Kshs.123 million annually. The project investor was also required to reimburse the County Government in case the County Government apportionment was below Kshs.123,440,243 annually. The

investor was further required to achieve an annual revenue of Kshs.766,500,000 within two years.

During the year under review, the County Executive budgeted to receive an amount of Kshs.162,498,875 from cess fees from the contractor. The total revenue collected during the financial year 2016/2017 from cess and parking fees cumulatively totalled Kshs.140,460,029, which is only 18% of the agreed amount of Kshs 766,500,000. Thus, the service provider failed to meet the revenue collection target of Kshs.766,500,00 by Kshs.626,039,971 or 82%. The County Executive noted that the contract is sub judicial and undergoing court proceedings after termination due to missed targets.

The service provider sort and was granted an injunction reinstating them to collect cess fees and parking fees. However, it was not clear why the project investor was still not achieving the revenue targets and therefore value for money for this contract could not be ascertained,

### 7.2.2 Failure to Establish Weigh Bridges

Records further indicated that the service provider was to set and establish systems and construct weighbridges to cater for cess fees collection within locations to be selected by project investor. It was noted during the field visit in the month of January, 2018 that out of the 10 weighbridges identified, only four (4) were functional, at Sabaki (Malindi), mavueni, Mudzo and Jaribuni cess points. Major cess points with huge revenue potential points like Mariakani, Kanamai, Kanagoni and Kaloleni do not have functional weighbridges. No proper justification was given for failure to put in place the weighbridges in order to enhance transparency in revenue collection. The County Executive highlighted this as one of the many reasons of terminating the contract. However, the service provider sort and was granted an injunction reinstating them to collect cess fees and parking fees.

### 7.2.3 Denial for Independent Verification

During field visit in February, 2018, efforts to verify daily collections by the service provider was not possible since access to the revenue collection system was denied by the service provider. This is despite of the efforts by the County Executive to get the access. This is contrary to Section 9 of the Public Audit Act, 2015 which grants the Auditor-General, or an officer authorized for the purposes of carrying out his or her duties effectively, powers of unrestricted access to all books, records, returns, reports, electronic or otherwise.

## 7.3 Receipts from Health Facilities

Note 4 to the financial statements reflects county own generated revenue of Kshs.665,814,286 for the year ended 30 June 2017. Included in this figure are receipts from health facilities (Administrative fees and charges collected – F.I.F) amounting to Kshs.84,692,100. Perusal of the revenue cashbooks of the County hospitals revealed an opening balance of Kshs.212,527,658 while total collections during the financial year was Kshs.91,455,604. Therefore, the total amount to be transferred to the CRF as at end of the financial year was Kshs.303,983,231.

However, review of the cashbook, revenue accounts bank statements and CRF statements revealed that an amount of Kshs.167,897,695 was transferred to the County

Revenue Fund (CRF), leaving an amount of Kshs. 136,085,567 as not being transferred to the CRF, contrary to Section 109 (2) of the Public Finance Management Act, 2012 which requires that all monies raised or received by the County Government to be paid to the County Revenue Fund. In addition, regulation 81 (2) of the Public Finance Management (County Government) Regulations, 2015 requires the receiver of the revenue to promptly pay the revenue received into the County Revenue Fund as soon as possible and in any case not later than five (5) working days after the receipt thereof.

The table below illustrates the amount of Kshs.136,065,567 not transferred to the County revenue Fund.

| Facility | Revenue Source (Kshs). | Opening Balance (Previous year's balance not transferred to CRF) – Kshs. | Revenue for the Year Kshs. | Total Revenue for transfer to CRF Kshs. | Actual Transfers to CRF Kshs. | Amount Not Transferred to CRF Kshs. |
|---|---|---|---|---|---|---|
| Mariakani Hospital | FIF | 32,662,382 | 18,227,095 | 50,889,447 | 40,099,452 | 10,790,025 |
| | PBF | 2,597,760 | 1,133,950 | 3,731,710 | - | 3,731,710 |
| | NHIF | 24,373,798 | 3,603,090 | 27,976,888 | - | 27,976,888 |
| Malindi Hospital | FIF | 74,184,674 | 25,080,183 | 99,264,858 | 84,437,707 | 14,827,151 |
| | PBF | 7,170,390 | 10,761,266 | 17,931,656 | - | 17,931,656 |
| Kilifi Hospital | FIF | 31,019,042 | 20,892,570 | 51,911,612 | 43,380,535 | 8,531,077 |
| | PBF | 9,950,566 | 3,117,841 | 13,068,407 | - | 13,068,407 |
| | NHIF | 23,234,873 | 5,211,179 | 28,446,052 | - | 28,446,052 |
| Bamba Hospital | FIF | 5,441,836 | 2,319,760 | 7,761,596 | - | 7,761,596 |
| Jibana Hospital | FIF | 1,892,335 | 1,108,670 | 3,001,005 | - | 3,001,005 |
| **Total Amount** | | **212,527,658** | **91,455,604** | **303,983,231** | **167,897,694** | **136,065,567** |

### 7.4. Government Grants

The statement of receipts and payments reflects an amount of Kshs.9,134,051,193 for the year ended 30 June 2017. Included in this figure is transfer from other government

entities and as disclosed in Note 3 to the financial statements of Kshs.134,226,000. However, review of receipts revealed that user fees amounting to Kshs. 52,260,480 were received from the National Government since inception of the policy on 1 June 2013 on abolishment of user fees which were not disbursed to level 1 and level 2 health facilities. This was contrary to the condition of the grant as captured in the County Revenue Fund Act, 2016, which is effected through County Allocation of Revenue Act of each financial year passed by the Senate.

Further, National Government grants on free maternity received during the financial year ended 30 June 2017 and amounting to Kshs.147,317,500 were not disbursed to level 1 and 2 health facilities. Similarly, grants on free maternity received in the previous financial year and amounting to Kshs.132,717,500 was also not disbursed to the health facilities.

This is against the spirit of County Allocation of Revenue Act, 2016, as highlighted in the annexes: Framework for Managing Conditional Grants- Allocations for Free Maternal Health Care: which states that the purpose of National Government grants to County Governments is for re-imbursement to health facilities based on actual number of deliveries conducted. Further, Annex 4: Allocation to support abolishment of user fees in health centers, indicates that amongst the conditions for grants is that the funds are also meant to compensate public dispensaries and health centres for lost revenue on abolishment of user fees.

### 7.5 Charging User Fees

According to Note 2 of the financial statements, proceeds from domestic and foreign grants amounted to Kshs.304,843,204 for the year ended 30 June 2017. However, a review of level I and II facilities books of accounts and visits to the facilities in the month of December, 2017 revealed that level I and II health facilities were variably charging user fees; some at Kshs.20 and others Kshs.50. The fees had not been approved through the County Finance Act 2016/17 and were contrary to National Government policy on provision of services at level 1 and 2 health facilities that required them to provide services at no charge. Contrary to the Policy on Abolishment of User Fees, review of level I and II health facilities financial statements revealed that a total of Kshs. 7,445,157 that was omitted from the County Executive financial statement was collected as user fees and spent at source. This is despite the fact that the National Government compensated the County Governments through a grant of Kshs. 26,392,597 for user fees forgone as evidenced in the second schedule of the County Allocation of Revenue Act, 2016.

The collection of user fees was attributed to the National Government (Free Maternity, User Fees Foregone) and Donors (DANIDA and World Bank), delays in disbursing funds which then required local rural facilities management committees to collect user fees from patients.

In the circumstances, the county government did not adhere to national government grant conditions

### 7.6 Danida Grants

According to Note 2 to the financial statements, proceeds from domestic and foreign grants amounted to Kshs.304,843,204 for the year ended 30 June 2017. However, review

of schedule supporting receipt and disbursement of grants from Danida revealed that as at 30 June 2017, the County Executive had not disbursed Kshs.15,305,000 to level I and II health facilities.

Audit verification noted grants were received by the County Executive in June 2017, and as a result, the residents of the County may not have derived services from the donor grant of Kshs.15,305,000 for the year ended 30 June 2017.

### 7.7 Non-Disbursement of World Banks RBF Amounts

Note 2 to the financial statements reflects proceeds from domestic and foreign grants amount of Kshs.304,843,204 for the year ended 30 June 2017. However, payment vouchers in support of the grants amounting to Kshs.66,766,764 which was received in the previous financial year (that is 3 February 2016) and which was supposed to have been disbursed to level I and II health facilities were not availed for audit review. Enquiries from the management also revealed that the amounts had not been disbursed to level I and II health facilities due to the late sign-off of the RBF Performance Contracts

Consequently, the residents of the County may not have derived services from the World Banks RBF grants of Kshs.66,766,764 for the year ended 30 June 2017.

### 7.8 World Bank Performance Based Financing

Disclosed in Note 2 to the financial statements is the proceeds from domestic and foreign grants of Kshs.304,843,204. However, review of donor funding documentations revealed that during the year under review, Mariakani, Kilifi and Malindi hospitals received Kshs.34,733,624 under Performance Based Financing. The amounts were directly credited to their accounts by PWC, acting for the World Bank. However, as at 30 June 2017, the bank statements availed for audit revealed that the funds had not been utilized.

This is contrary to Section 83 (2) of the Public Finance Management (County Government) Regulations 2015 which requires one to ensure payments, including transfers to other levels of government and county-government entities are made when due for efficient, effective and economical programme delivery and the county government's normal terms for account. Funds amounting to Kshs.34,733,624 released under the performance based financing framework were held in bank accounts as shown below:

| Facility Account | Account No | Bank Name | Amount |
|---|---|---|---|
| Mariakani Hospital | 01141254535100 | Co-operative Bank of Kenya | 3,729,710 |
| Kilifi Hospital | 01001068243400 | National Bank of Kenya | 13,066,667 |
| Malindi Hospital | 01001018366800 | National Bank of Kenya | 17,937,246 |
| **Total Amount** | | | **34,733,623** |

## 8.0 Compensation of Employees

### 8.1 Recruitment

A review of the County Payroll revealed that a total of one hundred and eleven (111) new staff were appointed by the County Public Service Board at various posts during the year under review. However, the new staff hired were not within the approved recruitment plan, were not budgeted for and their terms and conditions of employment were not availed for audit review. Further, a total of 95 (85.6%) newly recruited staff were from the Mijikenda Community which is the dominant ethnic group in Kilifi County. This implies that only 14.4% of the vacant posts were filled by persons not from the dominant community in the County.

This is in contravention of County Government Act, 2012, Section 65 (1)(e), which requires County Public Service Board to ensure that 30% of vacant posts are not from the dominant community in the County.

### 8.2 Irregular Promotion and Re-designation of Staff

Review of County Public Service Board (CPSB) minutes revealed approval for promotion and re-designation of various staff in the County Public Service. No record however was availed to confirm the promotions or re-designations were based on merit, performance, seniority, experience and academic or professional qualifications. This is in contravention of Section 65 (2) of County Government Act 2012, which requires promotion or re-designation to be undertaken in a fair and transparent manner, the overriding factors being merit, fair competition and representation of the diversity of the county.

The regularity of the recruitment, awarding promotions and re-designation of staff could not be confirmed.

## 9.0. Use of Goods and Services

### 9.1 Signing of Contracts

Note 7 to the financial statements reflects use of goods and services amount of Kshs.1,778,656,680 for the year ended 30 June 2017. Included in this figure is specialised materials and supplies amount of Kshs.386,746,680. Examination of records revealed that contrary to Section 148 (2) of the Public Finance Management Act, 2012 which states that except as otherwise stated in other legislation, the person responsible for the administration of a county government entity, shall be the accounting officer responsible for managing the finances of that entity, on 21 June 2016, the county secretary contracted a supplier to deliver the specialized materials of Kshs.19,972,610. However, the county secretary is not an accounting officer for the department of health and as a result, the contract was nonbinding and irregularly entered into.

In the circumstance, therefore, the entity may have incurred an irregular expenditure.

### 9.2 Communication, Supplies and Services

Note 7 to the financial statement for the year ended 30 June 2017 reflects communication, supplies and services payments of Kshs.16,558,305, out of which payments amounting to Kshs.8,461,933 paid for supply, installation, testing and commissioning of Wide Area Network (WAN) as well as provision of internet services. The entire payment was settled using recurrent vote despite it being a development expenditure. In addition, no interim and completion certificates were availed for audit review. Further perusal of documents indicated that duplicate photo copies of Local Service Order (LSOs) and invoices were attached to support payments for internet provision.

As a consequence, the regularity of communication, supplies and services amount of Kshs.16,558,305 for the year ended 30 June 2017 could not be ascertained.

### 9.3 Hospitality, Supplies and Services

Note 7 to the financial statement for the year ended 30 June 2017 reflects hospitality, supplies and services amount of Kshs.80,848,404. Review of payment vouchers availed for audit review indicated that payments of Kshs.7,000,000 was charged both at the department of education and at the Kilifi Ward Scholarship Account. Only one payment voucher was availed for audit review and whose details indicated that the funds were to cater for the ward scholarship committee allowances and other running costs as per the budget attached to the payment voucher. In addition, schedules availed in support of the figure, comprised of expenditure amounting to Kshs. 12,974,995 which were not relating to hospitality expenses but County Assembly general expenses including hire of training facilities.

Consequently, the propriety of payments of hospitality, supplies and services amount of Kshs.19,974,995 for the year ended 30 June 2017 could not be ascertained.

## 10.0 Emergency Relief Food

### 10.1 Evaluation Committee

Note 10 to the financial statements reflects other grants and other payments amount of Kshs.1,530,831,071 for the year ended 30 June 2017. Included in this figure is emergency relief and refuge assistance of Kshs.202,483,688. However, records availed for audit revealed that the County Executive procured relief food for Kshs.149,527,500 through framework agreement. Review of tender opening and evaluation minutes, contract agreements, delivery orders, letter of notification of award and letter of acceptance of offer revealed irregular allocation of contract since the law requires that the opening and evaluation committees to be constituted by the accounting officer. The above contract committees were constituted by the County Secretary rather than the designated accounting officer contrary to sections 46(1) of Public Procurement and Disposal Act, 2015 which only allows the accounting officer to establish the evaluation committee and 48(1) of Public Procurement and Asset Disposal Act, 2015 which allows the accounting officer to establish the inspection committee.

As a consequence, the regularity of procured relief food for Kshs.149,527,500 could not be ascertained.

### 10.2 Quarterly Reports

Note 10 to the financial statements reflects emergency relief and refugee assistance of Kshs.202,483,688. Included in this figure is emergency relief food of Kshs.149,527,500. However, the management failed to avail for audit review quarterly reports as required by Section 114(6) of the Public Procurement and Asset Disposal Act, 2015 which states that a procurement management unit shall prepare and submit to the accounting officer with a copy to the internal auditor quarterly reports detailing an analysis of items procured through framework agreements and these reports shall include, an analysis of pattern of usage, procurement costs in relation to the prevailing market rates and any recommendations.

### 10.3 County Emergency Fund

Note 10 to the financial statements reflects emergency relief and refugee assistance of Kshs.202,483,688. Included in this figure is emergency relief food of Kshs.149,527,500. However, records availed for audit revealed that the management failed to establish a County Emergency Fund as required by Section 110(1) (2) of Public Finance Management Act, 2012 which state: a County Executive Committee may, with the approval of the county assembly, establish an emergency fund for the county government under the name "...County Emergency Fund" and the fund shall consist of money from time to time appropriated by the county assembly to the Fund by an appropriation law. The purpose of an Emergency Fund is to enable payments to be made in respect of a county when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises. County Executive Committee member for finance is to administer the Emergency Fund.

## 11.0 Pending Bills – Legal Fees

A review of legal fee notes issued by various legal firms revealed that out of Kshs.774,786,340 invoiced, only Kshs.62,810,000 had been paid leaving Kshs.711,976,340 outstanding. Although the head of legal services informed the audit team that the county is in the process of negotiating for the legal fees downward, the department has not disclosed the pending liability.

## 12.0 Acquisition of Assets

The statement of receipts and payments for the financial year ended 30 June 2017 reflects acquisition of assets of Kshs.3,316,541,114. Review of records availed for audit review revealed the following:

### 12.1 Misclassification of Expenditure

Review of support schedules revealed that expenditure amounting to Kshs.62,117,248 was incorrectly classified as detailed in the table below:

| Classification of Expenditure As per Financial Statement | Amount Kshs. | Correct Classification |
|---|---|---|
| Construction of Building | 10,056,655 | Printing and advertising |
| Construction of Building | 25,214,639 | Refurbishment of Buildings |
| Construction of Building | 17,451,154 | Construction of Roads |
| Research, Feasibility Studies | 9,394,800 | Purchase of Specialised Equipment and Machinery |
| **Total** | **62,117,248** | |

Consequently, the accuracy and completeness of the acquisition of assets amount of Kshs.62,117,248 for the year ended 30 June 2017 could not be ascertained.

### 12.2 Asset Register

Note 12 to the financial statement for the year ended 30 June 2017 reflects acquisition of assets balances of Kshs.3,316,541,114. However, review of the asset register availed for audit verification was not updated with assets acquired during the year contrary to Section 149 (2) (o) of Public Finance Management Act 2012 that requires an accounting officer to maintain an asset register that is current, accurate and available to the Auditor-General. Further, the register lacked details on assets

Consequently, the accuracy and completeness of the acquisition of assets amount of Kshs.3,316,541,114 for the year ended 30 June 2017 could not be ascertained.

### 12.3 Non – Existence Deliveries

Note 12 to the financial statement for the year ended 30 June 2017 reflects acquisition of assets balances of Kshs.3,316,541,114. Included in this amount is construction of a dispensary whose contract sum was Kshs.16,628,948. However, perusal of records availed for audit revealed that a payment of Kshs.4,760,164 was made as the first certificate of completion of work. A field visit done in the month of January, 2018 accompanied by an official from the department of health failed to locate the exact location of the dispensary, even after spending time to visit three (3) sites within the locality of Kambe Ward in Ribe where the said dispensary was said to be constructed.

In the circumstances, the propriety and completeness of the specialized plant, machinery and equipment of Kshs.16,628,948 for the year ended 30 June 2017 could not be confirmed.

## 13.0 Construction of Buildings

### 13.1 Lack of Ownership Documents

The statement of receipts and payments for the financial year ended 30 June 2017 reflects acquisition of assets of Kshs.3,316,541,114. Included in this figure are construction of buildings of Kshs.909,335,202. However, records availed for audit review

indicate that the County executive failed to provide ownership records for projects done including title deeds for land, ECDE registration certificates by the Ministry of Education, and evidence of health facilities recently commencement and gazetted.

Consequently, the accuracy and completeness of construction of buildings amount of Kshs.909,335,202 for the year ended 30 June, 2017 could not be confirmed.

### 13.2 Completed Projects Not in Use

Included in the construction of non-residential buildings balances of Kshs.909,335,202 are projects amounting to Kshs.35,476,249 that were physically verified and observed to have been completed but not in use. Amongst these projects was Uwanja wa Ndege Dispensary at Rabai, Kisuritini ward that was constructed at a cost of Kshs.28,886,000 for construction of a dispensary, staff house and a septic tank and ECD classroom and office of Kshs.6,590,249. The county government has neither equipped nor staffed the facility and thus the facility was not in use despite the capital outlay.

It has not therefore been possible to ascertain whether the community obtained value for money from the projects. In the circumstances, the validity and propriety of the construction of buildings expenditure of Kshs.35,476,249 for the year ended 30 June 2017 could not be ascertained.

## 14.0 Stalled Projects

### 14.1 Market High-rise at Mariakani

Note 12 to the financial statement for the year ended 30 June 2017 reflects construction of buildings amount of Kshs.909,335,202. Included in this figure are amounts totalling Kshs.33,044,688 for the construction of a market high rise at Mariakani whose contract sum was Kshs.41,044,688. Records indicate that the works started on 1 October, 2014 with expected completion date of 1 May, 2015. The project was found to be stalled. No work had been done for the last two years. Further, documents availed for audit review indicated a price variation of Kshs.8,018,879 and this variation was approved on 18 February, 2016, though not yet paid as at the time of the audit in October, 2017.There was no evidence of work going on.

### 14.2 County Medical Warehouse

Further, records reveal that amounts totalling Kshs.2,923,147.80 for the construction of a county medical warehouse at a contract sum of Kshs.33,517,301 were made. Analysis of the records indicate that the project commenced in the financial year 2013/14 and that the contractor has cumulatively been paid Kshs.15,937,197.82 but has failed to resume work since the last payment.

### 14.3 ECD Centres

A visit to ECD centres indicated that ECD class rooms costing Kshs.71,912,682 initiated in 2013/2014 have stalled with no allocation in the financial year 2016/2017.

In consequence, it has not been possible to ascertain if the County Government obtained value for money on the construction of projects totalling Kshs.235,712,497 for the year ended 30 June 2017and on the previous years stalled projects.

### 14.4 Delay in Completion of Projects

Included in the construction of roads amount of Kshs.1,118,255,013 are payments to projects totalling Kshs.282,708,910 whose completion dates have not been achieved as detailed below:

| Name of Project | Contract Amount (Kshs.) | Payment to Date (Kshs.) | Duration of Delay | Reasons for the Delay |
|---|---|---|---|---|
| Upgrading of Malindi Township to Bitumen Standards (Ngala-Malindi High School-Muyeye-New Bus Park) | 222,113,018 | 70,133,615 | 9 Months | Contractor not on site and no reasons were availed for the delay |
| Upgrading to Bitumen Standards of BP Petrol Station – Eden Roc Road | 100,000,000 | 73,369,448 | 6 Months | Contract period has expired. Delay in payments as the main reason for the delay |
| Upgrading of Malindi Township to Cabro Standards (Ngala-HGM-Kisumu Ndogo-Kanu Office) | 183,963,340 | 47,763,912 | 6 Months | Only 0.9.Kms done out of 9 Kms. LSO not dated. No reason was given for the delay |
| Mtwapa Bus Park | 180,000,000 | 91,441,935 | 15 Months | No reasons availed for the abandonment of the project |
| **Total** | **685,076,358** | **282,708,910** | | |

In consequence, it has not been possible to ascertain the value for money on the construction of projects totalling Kshs.282,708,910 for the year ended 30 June 2017 and on the previous years stalled projects.

### 14.5 Construction and Civil Works - Irrigation Projects

Included in the acquisition of assets figure of Kshs.3,316,541,114 is construction and Civil Works balances of Kshs.805,461,848 for the year ended 30 June 2017. Review of documents availed for audit review indicated two firms were paid Kshs.22,981,968 for the implementation of irrigation projects in Burangi in Magarini Sub County under different contracts. Physical verification of the project in the month of January 2018, revealed that the two contractors were implementing the irrigation projects in one locality making it impossible to distinguish the specific lines fixed by each of the contractors. In addition,

further scrutiny of documents availed for audit revealed that the County Government awarded tender in the month of August 2016 for the construction of Mitsedzini- Mirihinini Water Project for a contract sum of Kshs.20,990,900. This project has since stalled with only piping done. The payments as for the year ended 30 June was Kshs.2,725,000.

In the circumstances the propriety and validity of construction of civil works balances of Kshs.25,706,968 for the year ended 30 June 2017 could not be ascertained.

## 15.0 Purchase of Specialized Plant, Machinery and Equipment

### 15.1 Proposed Supply, Delivery, Installation, Configuration and Maintenance of Unified Communication Platform

Included in the Purchase of specialized plant, equipment and machinery payments balance of Kshs.167,103,867 is an amount of Kshs.11,918,132 for supply, delivery, installation, configuration and maintenance of unified communication platform. The contract was to enable voice over internet protocol (VOIP) between the county executive members, Chief Officers and their secretaries. It was observed that only county executive members and their secretaries were connected with the unified communication gadgets. As at the time of audit, in the month of October 2017, the project was not functioning in Trade and Water offices and this was occasioned by a spoiled switch in the two offices.

In consequence, it has not been possible to ascertain if the County Government obtained value for money on the installation, configuration and maintenance of unified communication platform totalling Kshs.11,918,132 in the year ended 30 June 2017.

### 15.2 Setup and Installation of an Informative Call Centre for Kilifi County

Included in the purchase of specialized plant, equipment and machinery payments balance of Kshs.167,103,867 is an amount of Kshs.2,570,000 paid for setup and installation of an informative call centre for Kilifi County. However, review of documents revealed that the call centre was purportedly inspected and a certificate issued but physical verification of the project revealed that equipment was installed at the reception area and was not functioning.

In consequence, it has not been possible to ascertain if the County Government obtained value for money on the installation of call center equipment amounting to Kshs. 2,570,000 for the year ended 30 June 2017.

### 15.3 Construction of Ice Flake

Included in the purchase of specialized plant, equipment and machinery of Kshs.167,103,867. The following observations were noted:

#### 15.3.1 Management of the Ice Flake

A supplier was paid Kshs.4,748,610.10 for construction of Ice flake at Malindi fisheries. The contract sum was Kshs.5,448,160.40. The other payment of Kshs.699,549.60 was charged to construction and civil works. A visit to the project on 16th January 2018

revealed that the project was functional but was being managed by the chairman of Shella Beach Management Unit. Revenue was being collected by the chairman of the Shella Beach Management Unit and not submitted to the County. Agreement between the county and the Shella Beach Management Unit was not availed for audit verification thus casting doubts on how a public property built in a public land is being managed by private individuals.

### 15.4 Research, Feasibility Studies, Project Preparation and Design, Project Supervision

Note 12 to the financial statements for the year ended 30 June 2017 reflects research, feasibility studies, project preparation and design, project supervision amount of Kshs.20,735,340. Included in this figure is an expenditure of Kshs.2,998,500 paid to a firm for consultancy services for instituting a programme for enhancing production and productivity of cashew nut in Kilifi County. The Contract sum for the service was Kshs.4,997,500. However, a contract agreement was not availed for audit review and thus the terms of reference for the study were not ascertained. It was therefore not possible to ascertain the specific task of the consultant and whether the survey would be of value to the intended beneficiaries.

Further, review of records indicated that Kshs.2,499,400 was paid as allowances to various officers to undertake monitoring and evaluation of various water development projects in the County. However, a monitoring and evaluation report was not availed for audit review.

Consequently, the propriety and regularity of payments of Kshs.5,497,900 for research, feasibility studies, project preparation and design, project supervision's payments for the year ended 30 June 2017 could not be ascertained.

## 16.0 Budget Control and Performance

### 16.1 Budgetary Utilization

The County Government of Kilifi had a total budget of Kshs.13,332,803,333 comprising development budget of Kshs.6,830,750,524 and recurrent budget of Kshs.6,502,052,809. The total actual expenditure for the year under review was Kshs.9,455,211,290 comprising of development expenditure of Kshs.3,316,541,114 and the recurrent expenditure of Kshs.6,138,670,176 resulting to an overall under absorption of Kshs.3,877,592,043 or 29%. This is as summarized below:

| Item | Approved Budget for 2016/2017 (Kshs.) | Actual Expenditure for 2016/2017 (Kshs.) | Under Absorption (Kshs.) | Under Absorption (%) |
|---|---|---|---|---|
| Development Vote | 6,830,750,524 | 3,316,541,114 | 3,514,209,410 | 51% |
| Recurrent Vote | 6,502,052,809 | 6,138,670,176 | 363,382,633 | 6% |
| **Total** | **13,332,803,333** | **9,455,211,290** | **3,877,592,043** | **29%** |

| Item | Approved Budget for 2016/2017 (Kshs) | Actual Expenditure for 2016/2017 (Kshs) | Under Absorption (Kshs) | Over Absorption (Kshs) | Variance in % |
|---|---|---|---|---|---|
| Construction of Buildings | 2,053,867,477 | 909,335,202 | 1,144,532,275 | | 56% |
| Refurbishment of Buildings | 108,124,892 | 6,807,732 | 101,317,160 | | 94% |
| Construction of Roads | 1,535,649,389 | 1,118,255,013 | 417,394,376 | | 27% |
| Construction and Civil Works | 1,452,854,789 | 805,461,848 | 647,392,941 | | 45% |
| Overhaul and Refurbishment of Construction and Civil Works | 54,000,000 | 10,852,757 | 43,147,243 | | 80% |
| Purchase of Office Furniture and General Equipment | 49,371,070 | 100,588,339 | | 51,217,269 | -104% |
| Purchase of Vehicles and Other Transport Equipment | 99,284,086 | 101,837,386 | | 2,553,300 | -3% |
| Overhaul of vehicles | | 341,810 | | 341,810 | 100% |
| Purchase of Specialised Plant, Equipment and Machinery | 376,886,768 | 167,103,867 | 209,782,901 | | 56% |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 79,405,704 | 75,221,820 | 4,183,884 | | 5% |
| Other Capital Grants- Cash transfer for elderly and vulnerable | 35,000,000 | 0 | 35,000,000 | | 100% |
| Micro Finance Youth Programme - Mbegu Fund | 57,000,000 | 0 | 57,000,000 | | 100% |
| Research, feasibility studies, project preparation and design, project supervision | 29,600,000 | 20,735,340 | 8,864,660 | | 30% |
| **Total** | **5,931,044,175** | **3,316,541,114** | **2,668,615,440** | **54,112,379** | |

Underutilization of budget is an indication that the county may not have attained service delivery envisaged by the residents of Kilifi County.

### 16.2 Development Budget

During the year under review, the County Executive allocated Kshs.6,830,750,524 for development projects and spent Kshs.3,316,541,114, resulting in under expenditure of Kshs.3,514,209,410 or 51% of budget. Table below shows utilization of major budget items:

From the above table, it is clear that the County Government did not utilize significant resources meant to develop and improve the livelihoods of residents of Kilifi County.

The management therefore needs to keenly align its budget planning process to the needs of the residents and ensure fully utilization of resources to achieve its developmental goals.

### 16.3 Recurrent Budget

During the year under review Kilifi County Government allocated Kshs.6,502,052,809 for recurrent expenditure but spent Kshs.6,121,909,969, resulting in under expenditure of Kshs.380,142,840 or 6% of budget as shown in table below:

| Item | Approved Budget for 2016/2017 (Kshs) | Actual Expenditure for 2016/2017 (Kshs) | Budget not Spent (Kshs.) | Budget not Spent (percentage - %) |
|---|---|---|---|---|
| Compensation of Employees | 2,789,867,051 | 2,829,182,425 | -39,315,374 | -1% |
| Use of Goods and Services | 2,598,329,461 | 1,778,656,680 | 819,672,781 | 32% |
| Other Grants and Transfers | 1,113,856,297 | 1,530,831,071 | -416,974,774 | -37% |
| **Total** | **6,502,052,809** | **6,138,670,176** | **363,382,633** | **6%** |

From the analysis above, it is clear that the Executive needs to improve on the utilization of use of goods and other grants and transfers in order to improve on the welfare of its residents.

### 16.4 Governor's Budget

The Office of the Governor (referred as County Executive department) was not allocated any amount for development during the year under review. The County Government budgeted Kshs.376,227,098 for the Governor's recurrent expenditure for the year 2016/17, out of which Kshs.300,621,654 representing 79.9%, was spent. It was however observed that the schedules provided to support the Governors expenditure had a balance of Kshs.431,027,977 resulting in unexplained nor reconciled variance of Kshs.130,406,323.

### 16.5 Expenditure Incurred Above Approved Exchequer Issues by Controller of Budget

The county executive sought and obtained approvals from the Controller of Budget to withdraw KShs.8.336 billion from exchequer but spent Kshs.8.532 billion thus exceeding approval by Kshs.195.65 million contrary to Section 109(6) of Public Finance Management Act, 2012 which requires the County Treasury to obtain the written approval of the Controller of Budget before withdrawing money from the County Revenue Fund. The source of the excess expenditure could not be ascertained. Further, it was observed that the county did not adhere to approvals of exchequer issues as some departments were observed to have spent more than the approval obtained from Controller of Budget, thereby spending from other departments budgets hence affecting their performance and budget absorption contrary to Section 45(2) of the Public Finance Management Regulation (County Government), 2015 which that state release of funds from the County Revenue Fund to county government entities shall be in accordance with the authority granted by the Controller of Budget together with the written instructions of the County Treasury.

### 16.6 Re-voting of Non-existent Funds to Fund Budget –Kshs.2,304,035,829

Review of the county budget for the financial year 2016/17 revealed the county planned to spend Kshs.13,332,803,333 for the year under review. Among the various financing

means included re-voting of previous years' unspent balances amounting to Kshs.2,831,590,371. However, review of previous year audited financial statements revealed the county had a balance of Kshs.527,554,542 at the beginning of the financial year 2016/17,resulting to unfunded deficit of Kshs.2,304,035,829 as per table below.

Review of previous financial years showed similar occurrence in 2015/2016 financial year.

| Description | 2014/15 | 2015/16 | 2016/17 |
|---|---|---|---|
| Opening cash balance | 2,040,457,683 | 1,903,154,606 | 706,880,344 |
| Less account Payables (Retention & deposits) | Nil | 142,468,990 | 179,325,802 |
| Cash available for budgeting | 2,040,457,683 | 1,760,685,616 | 527,554,542 |
| Amount Re-voted | 1,099,393,861 | 2,104,436,232 | 2,831,590,371 |
| **Variance (deficits)** | **941,063,822** | **-343,750,616** | **-2,304,035,829** |

The county budget was therefore not fully financed as the county budgeted for non-existent funds contrary to Section 31(c) of Public Finance Management Regulations (County Government), which requires the budget revenue and expenditure appropriations to be balanced.

The Executive was therefore in breach of the law. The County Executive may increase its liabilities resulting to unsustainable pending bill balance. The county treasury should ensure they re-vote only unspent balances and not just unsupported figures as revenue.

### 16.7 Revenue Collection Performance

The County Government had budgeted to collect Kshs.1,585,881,577 but the actual collection during the year under review was Kshs.665,814,286, resulting to under collection of Kshs.920,067,291 or 58%. Revenue reports availed for audit review indicated a decrease in revenue collection in the financial year 2016/17 as compared to previous financial year (2015/16) by Kshs.18,599,780, representing a decline of 2.72%.

Four major revenue streams with a budgeted amount of Kshs.980,338,033.75 managed to collect a total of Kshs.230,511,359.80, resulting an under collection of Kshs.749,826,673 or 76% .

| Revenue Item | Budget Estimates Kshs. | Total Kshs. | % Performance |
|---|---|---|---|
| | 2016 - 2017 | Actual | |
| Quarry Cess | 315,264,032.04 | 7,972,157.00 | 3% |
| Land Rates Current Year | 259,361,394.94 | 91,732,004.00 | 35% |
| Single business Permit-Current year | 243,213,731.64 | 64,612,190.00 | 27% |
| Raindrops Cess | 162,498,875.12 | 66,195,008.80 | 41% |
| **Total** | **980,338,033.75** | **230,511,359.80** | **24%** |

Controls over revenue collection should be re-evaluated for effectiveness, consequently improving on revenue performance.

## 17.0 Project Status and Implementation

### 17.1 Project Status

Review of project implementation status reports revealed delay in implementation of projects. Some projects planned and commenced in financial year 2013/14 are still incomplete with some stalled and no work going on at all. The table below gives a summary of the incomplete projects budgeted from 2013/14 to 2016/17 as per project status report availed by various departments during the audit.

| **Financial Year** | **Total** | | |
|---|---|---|---|
| **Department** | **Contracted Amount (Kshs.)** | **Amount Paid (Kshs.)** | **Work Outstanding (Kshs.)** |
| Agriculture, Livestock And Fisheries | 489,117,414 | 380,735,049 | 108,382,365 |
| Water, Environment, Natural Resources and Solid Waste Management | 692,598,700 | 375,311,599 | 317,287,101 |
| Education, Sports and Youth Affairs | 720,625,839 | 375,311,599 | 345,314,240 |
| County Health Services | 908,775,977 | 446,379,965 | 462,396,012 |
| **Total** | **2,811,117,930** | **1,577,738,213** | **1,233,379,717** |

The delays have been attributed to late payments and also non-performance by some contractors.

Failure to deliver projects on time means the service delivery to the county residents has been affected negatively. The implementation cost of the projects may escalate due to delays in the implementation of project hence requiring more resources.

This is contrary to Section 149 (1) of the Public Finance and Management Act 2012 which states that (1) an accounting officer is accountable to the county assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is; lawful and authorized. (2)(d) Ensure that all contracts entered into by the entity are lawful and are complied with.

### 17.2 Project Verification

Physical verifications of projects amounting to Kshs.864,325,409 during the audit in the period between November 2017 to January 2018 revealed the following:

| **No.** | **Project Name** | **Contract Amount (Kshs)** | **Amount Paid (Kshs)** | **Observation** |
|---|---|---|---|---|
| | **Schools** | | | |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| 1. | Construction of ICT Lab at Gede Youth Polytechnic | 5,081,780.00 | 4,611,516.00 | The project was practically completed but not in use. No wiring had been done to allow for electricity to be installed. The windows were all grilled as required but the door was not protected by any grills as provided for in the bills of quantities. No project signage erected. |
| 2. | Renovation of Gede Polytechnic and two classrooms | 9,850,754.00 | 8,178,482.00 | Project ongoing with two classrooms complete but not fitted with windows. Finishing works including plastering was not complete. Contractor had abandoned site. No project signage erected. |
| 3. | Construction of 4no. Classrooms for Amoeba Pre-School in Gongoni | 6, 419,072 | 3,009,272.00 | The project had reached lintel stage. The project had reached lintel stage. The contractor had abandoned site |
| 4. | Construction of 4no. Classroom Block, 4 Cubicle Latrine and 2 No. Cubicle Latrine at Vipingo Pre-School | 7,844,372.00 | 5,316,427.00 | The contractor had not been paid for work done. The classrooms were all complete, fitted with electricity fittings yet there was no power connection. The latrines were also complete and in use. The height of the corridor |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| | | | | appeared too high for the students implying that the safety standards may not have been applied. The school had received 108 chairs from the county. However, they were not put into use because no tables had been provided. No project signage erected. |
| 5. | Construction of ICT Lab At Dzitsoni Youth Polytechnic | 4,984,752.00 | 4,979,037.00 | The project was practically completed but not in use. No wiring had been done to allow for electricity to be installed. The project was not officially handed over as at 15/01/2018. The windows and doors were all grilled as provided for in the bills of quantities. The welding department was currently used as the Computer lab and had been equipped by the ICT department. |
| | **Hospitals and Dispensaries** | | | |
| 6. | Construction of County Medical Warehouse | 33,517,301.00 | 15,937,197.82 | The projected was started in 2013/2014 and has stalled. The contractor was not at site by time of audit visit in December 2017 |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| 7. | Oxygen Plant- Kilifi Hospital | 45,000,000.00 | 45,000,000.00 | Delivered but not in use. Electrical work not completed |
| 8. | Construction of Oxygen plant Shed- Kilifi Hospital | 4,030,512.80 | 2,662,212.00 | Sheds done but electrical work still not done. The plant not in use |
| 9. | Construction of Lutsanga/Pangani Maereni Dispensary | 16,628,948.00 | 4,760,164.00 | The dispensary was budgeted and awarded in financial year 2014/15. Letter of notification - 25/6/2015, contract signed on 7/7/2015 but first certificate was issued on - 2 Dec 2016 of kshs.4,760,164. This delay was said to be have caused by dispute over site of the facility and the dispensary has been given two different names; Lutsanga Dispensary and Pangani-Maereni Dispensary. The site visited has no sign board. The building has been roofed but no further work is going on. project stalled |
| 10. | Construction of Lutsanga Road | 5,501,184.00 | 5,501,154.00 | The road was done to open site for construction of dispensary at Lutsanga. The road though certified as completed was observed not to have been gravelled |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| | | | | in full as per the bill of quantities |
| 11. | Construction of Uwanja Wa Ndege Dispensary, soak pit and staff houses | 28,886,800.00 | 25,885,696.85 | The three main projects are complete but the dispensary has not been equipped nor staffed and has been lying unutilized since January 2017 |
| 12. | Construction of Kilifi Mortuary | 31,400,330.00 | 14,751,668.96 | The projected was started in 2013/14 but stalled. The contractor has returned to the site and observed mechanical works and electrical were ongoing |
| 13. | Construction of Bamba Sub-County Hospital Maternity and theatre | 32,528,761.00 | 22,978,566.27 | The project was started in 2014/15 but has not been completed and mechanical work was still ongoing |
| 14. | Bamba Sub-County – Incinerator | 15,290,909.00 | 15,290,909.00 | Installed but not tested and not in use as electrical work not done |
| 15. | Bamba Sub-County – Incinerator House | 2,717,250.00 | 2,717,250.00 | Electrical work not completed though paid in full |
| | **Executive Projects** | | | |
| 16. | Construction of Mtwapa Market | 134,499,111.00 | 43,792,418.00 | The project was to be done in phases. Work has slowed down due to delay in payments and contract period has expired but work done is at 70% |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| | | | | according to project status |
| 17. | Refurbishment of Department of Trade headquarters | 12,500,003.40 | 6,031,959.40 | Work not completed but contract period has elapsed. Contractor still on site. |
| 18. | Construction of a Tailoring Block at Buni | 5,000,000.00 | 4,164,760.00 | Main works done with pit latrine not yet done. Project not fully completed |
| 19. | Construction of Mariakani High-rise market | 41,044,688.00 | 33,044,688.00 | Project awarded in financial year 2013/14. Project has stalled with no work going on |
| 20. | Construction of Kilifi North Sub-County Office | 30,320,611.49 | 11,058,604.00 | Project awarded on 30 June 2014. Visit to the site revealed the project had stalled and contractor was not in site. |
| 21. | Develop and implement the Kilifi County Performance Management System | 24,771,800.00 | 14,367,644.00 | The contract was entered into on 10 April 2015. The project was to commence on 15th July 2015 and was to be completed by mid-November 2015 (80 working days). However, as at 30 June 2017, the project was yet to be completed. From 13 June 2016, no further developments have been undertaken on the project. This therefore implied that the project had |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| | | | | stalled. Dashboard had been installed but displayed nil results, implying that it was not in use. |
| | **Roads** | | | |
| 22. | Upgrading of Malindi Township Roads to Bitumen Standard( Ngala-Malindi High-Muyeye-New Bus Park) (Contract no.KCG/RTPW/002/2016/2017) | 222,113,018.00 | 70,133,615.08 | Project Stalled (start date as at the time of visit on 17 November 2017. the project is late by 9 months and contractor was not on site. |
| 23. | Upgrading to Bitumen Standard of BP petrol station-Eden Rock Road. (KCG/RTPW/061/2016/2017) | 100,000,000.00 | 73,369,448.00 | The project was to be done in phases. Work has slowed down due to delay in payments and contract period has expired but work done is at 70% according to project status |
| 24. | Upgrading of Malindi Township Roads to Cabro Standard (Ngala-HGM-Kisumu Ndogo-Kanu Office) | 183,963,340.00 | 47,763,912.00 | Project stalled as at the time of visit on 17 November 2017. Contractor was upgrade the road of 3 km to cabro status, only 0.9 kms had done. LSO was not dated |
| 25. | Rehabilitation of Tezo | 9,969,214.00 | 9,955,908.47 | Signage board indicated as sokoni ward roads. 2.0 km gravelled and 0.2 km was graded. Lso was awarded 5/1/2017 after work had commenced as |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| | | | | minuted on 26/12/2016 |
| 26. | Completion of Mtwapa Bus park (Contract no.KCG/RTPW/19 2877/2015/2016/4 | 180,000,000.00 | 91,441,935.00 | At the time of visit 18 November 2017 we observed that the project had been abandoned. The project was to be completed in August 2016. |
| 27. | Kilifi Mnarani Street lights | 36,000,000.00 | 35,981,142.00 | The project is complete and in use |
| | **Agriculture and Other Projects** | | | |
| 28. | Purchase of tractors | 55,900,000.00 | 55,900,000.00 | Tractors were delivered 22nd Dec 2016, they are still held at Mtwapa ATC. Registration numbers have not been fixed. |
| 29. | proposed construction of ice flake plant room; Malindi fisheries | 2,607,709.00 | 1,174,036.00 | There was evidence of cracks in the veranda of the building |
| 30. | Establishment of Burangi irrigation scheme | 20,252,614.00 | 14,045,320.00 | Two contractors are implementing the irrigation projects in one locality making it impossible to distinguish the specific lines fixed by each of the contractors. There was no signage to identify the projects. |
| 31. | Supply, delivery and installation of pipes and fittings for burangi irrigation project | 9,548,089.92 | 8,936,648.00 | Two contractors are implementing the irrigation projects in one locality making it impossible to distinguish the specific lines fixed by each of the |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| | | | | contractors. There was no signage to identify the projects. |
| 32. | Establishment of Dagamra irrigation project | 13,968,027.00 | 13,968,027.00 | Four (4) pumps delivered. Two (2) were in use the other two are idle, one was said to be having injector problems. Pipes are few thus supplying irrigation water to a small population. No signage |
| 33. | Fencing of cattle dip at Sabaki | 1,576,266.00 | 611,958.00 | Not functional. The contractor was not on site. The project had stalled after fixation of concrete poles; wire mesh had not been fixed. It was evident that the cattle dip is not being used by the residents as the dip was bushy. |
| 34. | Supplying and installation of network at ATC Mtwapa. | 819,503.00 | 819,503.00 | Connection done though it was not functional for failure to pay subscription fee. |
| 35. | Erection and completion of slaughter house at Marafa ward in Magarini sub county | 14,006,744.80 | 4,440,131.40 | No signage to identify the project and the implementing agency. Roofing had been done to the structure and iron sheets fixed although the contractor was not on site. |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| 36. | Construction of a social hall at Mpirani - Magarini ward | 9,616,284.00 | 4,062,484.00 | There were no signage/ sign boards. The contractor was not on site. The social hall was constructed up to the roofing stage. Windows, doors and iron sheets had not been fixed. |
| 37. | Construction of social hall in Bomani in Magarini | 11,952,988.00 | 2,077,235.00 | The contractor was not on site. Walls had been erected up to the window level |
| 38. | Cost of construction of social hall in Malindi | 9,140,660.00 | 3,647,631.60 | The project was complete but not handed-over. There was no signage to identify the project |
| 39. | Construction of Chonyi Amphitheatre. | 23,054,478.00 | 4,924,067.75 | The contractor was not on site. Transparent window in the roof had not been fixed. There was no fence and gate |
| 40. | Supply, delivery, installation of desktop computers, 1 photocopier computer desk, chairs and installation of LAN for Dzitsoni youth polytechnic. | 2,999,760.00 | 2,999,760.00 | The equipment were confirmed to have been delivered and installed at the welding department since the building to install the computers was not complete yet. Chairs were of poor quality. |
| 41. | Drilling and equipping of Mwawesa borehole | 10,971,052.00 | 6,582,631.20 | Drilling, casing, solar pumping, storage tank (one instead of two) done. Reverse osmosis plant worth 90,000 not done, control room under |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| | | | | construction. Borehole in use at the time of the visit. |
| 42. | Kambicha-Marereni water supply pipeline project | 23,887,177.17 | 16,721,031.70 | Project was not in use as a dispute had arose with an existing World Vision Community project where the solar powered pumps could not sustain the increased demand. The County Government bought a generator to supplement the pumping, no pump thus projects not in use |
| 43. | Drilling and equipping of Ndigiria borehole | 10,971,052.00 | 6,582,631.20 | Drilling had been done and the borehole collapsed, no casing, no tanks, no solar installation, no water |
| 44. | Mapawa-Kolewa Phase II Water supply project | 8,997,620.00 | 8,997,620.00 | Physical verifications done revealed piping had been done and one out of the 2 water kiosks required had been constructed. An old line which was supplying the village twice a week before this project was commissioned was uprooted thus the village now has no water. Project had stalled and contractor had abandoned site. |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| 45. | Drilling and equipping of Kabatheni borehole | 10,971,052.00 | 6,582,631.20 | Work had not started at the project site. A pole dug into the earth was indicated as the site where the geologists recommended for the borehole. |
| 46. | Drilling and equipping of Makonjeni borehole. | 10,971,052.00 | 6,582,631.20 | Drilling done and salty water found, casing, solar pumping, storage tank platform and control room done. A damaged tank on site (not on platform). No water for the community |
| 47. | Mtwapa Scheme/Mtomondoni water supply project | 19,950,000.00 | - | Project had not started despite the award to the company more than six months ago. The project file had no correspondence on the reasons for delay or any remedial action taken on the contractor for breach of contract. |
| 48. | Bamba - Ganze Rising Main Water Project | 170,000,000.00 | 105,547,535.00 | Physical verification of the project on 16th January 2018 revealed that the project was ongoing. However, the original contractor did the first phase and left site and a partnership between Red Cross and the County Government to complete the project. However, no |

| No. | Project Name | Contract Amount (Kshs) | Amount Paid (Kshs) | Observation |
|---|---|---|---|---|
| | | | | proper documentation of project agreement and site takeovers. Also no bill of Quantities availed |
| 49. | Mitsedzini-Mirihinini Water Project | 20,990,900.00 | 2,650,000 | Project had stalled with the contractor only laying the pipes, three water kiosks and the storage water tanks not been constructed. However, the Contractor invoiced the County for an expenditure of Kshs 2,725,000 for piping and for training the water stakeholders and management committee. The contractor was not in site as at the time of audit. |
| | **Total** | **1,684,017,504** | **864,325,409** | |

Consequently, the propriety and value for money for Kshs.864,325,409 spent on projects for the year ended 30 June 2017 could not be confirmed.

**Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis Basis) and for such 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.

In preparing the financial statements, management is responsible for assessing the County Executive's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis

of accounting unless the management either intends to liquidate the County Executive or to cease operations, or have no realistic alternative but to do so.

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.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process.

**Auditor-General's Responsibilities for the Audit of the Financial Statements**

My responsibility is to conduct an audit of the County Executive's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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.

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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Executive's 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 Executive'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 the County Executive's 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 the County Executive's 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.

**FCPA Edward R. O. Ouko, CBS**
**AUDITOR-GENERAL**

**Nairobi**

**31 July 2018**

## V. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | 2016-2017 Kshs | Restated 2015-2016 Kshs |
|---|---|---|---|
| **RECEIPTS** | | | |
| Exchequer Releases | 1 | 8,029,167,703 | 7,441,216,645 |
| Proceeds From Domestic And Foreign Grants | 2 | 304,843,204 | - |
| Transfers From Other Government Entities | 3 | 134,226,000 | 335,420,348 |
| County Own Generated Revenues | 4 | 665,814,286 | 684,414,066 |
| Returned CRF Issues | 5 | - | - |
| **TOTAL REVENUES** | | **9,134,051,193** | **8,461,051,059** |
| **PAYMENTS** | | | |
| Compensation of Employees | 6 | 2,829,182,425 | 2,412,592,950 |
| Use of goods and services | 7 | 1,778,656,680 | 2,153,656,880 |
| Subsidies | 8 | - | - |
| Transfers to Other Government Units | 9 | - | - |
| Other grants and transfers | 10 | 1,530,831,071 | 1,397,206,109 |
| Social Security Benefits | 11 | - | 25,438,474 |
| Acquisition of Assets | 12 | 3,316,541,114 | 3,453,890,196 |
| **TOTAL PAYMENTS** | | **9,455,211,290** | **9,442,784,609** |
| **SURPLUS/DEFICIT** | | **(321,160,097)** | **(981,733,550)** |

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

**Benjamin K. Chilumo**
**Chief Officer**
**ICPAK Member No.4342**

**Charles Rondo**
**For Head of Treasury**

## VI. STATEMENT OF FINANCIAL POSITION

| | Note | 2016-2017 Kshs | Restated 2015-2016 Kshs |
|---|---|---|---|
| **FINANCIAL ASSETS** | | | |
| **Cash and Cash Equivalents** | | | |
| Bank Balances | 13A | 590,585,708 | 732,536,644 |
| Cash Balances | 13B | 15,619,190 | 18,519,782 |
| **Total Cash And Cash Equivalents** | | **606,204,897** | **751,056,426** |
| Accounts Receivables - Outstanding Imprest and Clearence Accounts | 14 | 51,575,262 | 39,070,988 |
| **TOTAL FINANCIAL ASSETS** | | **657,780,160** | **790,127,414** |
| **LESS: FINANCIAL LIABILITIES** | | | |
| Accounts Payables - Deposits and Retentions | 15A | 232,983,027 | 44,176,082 |
| Accounts Payables - Bank Accounts | 15B | 5,898 | - |
| **TOTAL LIABILITIES** | | **232,988,925** | **44,176,082** |
| **NET FINANCIAL ASSETS** | | **424,791,234** | **745,951,332** |
| **REPRESENTED BY** | | | |
| **Fund balance b/fwd** | 16 | **745,951,332** | **1,727,684,882** |
| **Prior year adjustments** | 17 | - | - |
| **Surplus/Defict for the year** | | **(321,160,097)** | **(981,733,550)** |
| **NET FINANCIAL POSITION** | | **424,791,235** | **745,951,331** |

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

**Benjamin K. Chilumo**
**Chief Officer**
**ICPAK Member No. 4342**

**Charles Rondo**
**For Head of Treasury**

| VII. STATEMENT OF CASH FLOW | Note | 2016-2017 Kshs | Restated 2015-2016 Kshs |
|---|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | |
| **Receipts for operating income** | | | |
| Echequer Releases | 1 | 8,029,167,703 | 7,441,216,645 |
| Proceeds from Domestic and Foreign Grants | 2 | 304,843,204 | 335,420,348 |
| Transfers from Other Government Entities | 3 | 134,226,000 | - |
| County Own Generated Receips | 9 | 665,814,286 | 684,414,066 |
| Returned CRF issues | 10 | - | - |
| | | **9,134,051,193** | **8,461,051,059** |
| **Payments for operating expenses** | | | |
| Compensation of Employees | 11 | 2,829,182,425 | 2,412,592,950 |
| Use of goods and services | 12 | 1,778,656,680 | 2,153,656,880 |
| Subsidies | 13 | - | - |
| Transfers to Other Government Units | 14 | - | - |
| Other grants and transfers | 15 | 1,530,831,071 | 1,397,206,109 |
| Social Security Benefits | 16 | - | 25,438,474 |
| | | **6,138,670,176** | **5,988,894,413** |
| **Adjusted for:** | | | |
| Accounts Receivables | | 12,504,274 | (57,779,080) |
| | | - | - |
| Accounts Payables | | 188,812,843 | 44,176,082 |
| **Net adjustments during the year** | | **176,308,569** | **101,955,162** |
| **Net cashflow from operating activities** | | **3,171,689,586** | **2,574,111,807** |
| **CASHFLOW FROM INVESTING ACTIVITIES** | | | |
| Acquisition of Assets | 17 | 3,316,541,114 | 3,453,890,196 |
| **Net cash flows from Investing Activities** | | **(3,316,541,114)** | **(3,453,890,196)** |
| **CASHFLOW FROM BORROWING ACTIVITIES** | | | |
| **Net cash flow from financing activities** | | - | - |
| **NET INCREASE IN CASH AND CASH EQUIVALENT** | | **(144,851,528)** | **(879,778,389)** |
| **Cash and cash equivalent at BEGINNING of the year** | 21 | **751,056,426** | **1,630,834,814** |
| **Cash and cash equivalent at END of the year** | 24 | **606,204,898** | **751,056,425** |

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

**Benjamin K. Chilumo**
**Chief Officer**
**ICPAK Member No. 4342**

**Charles Rondo**
**For Head of Treasury**

## VIII. SUMMARY STATEMENT OF APPROPRIATION:RECURRENT & DEVELOPMENT

| Revenue/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=d-c | f=d/c % |
| **RECEIPTS** | | | | | | |
| Exchequer releases | 8,029,167,703 | - | 8,029,167,703 | 8,029,167,703 | - | 100% |
| Proceeds from Domestic and Foreign Grants | 367,519,817 | - | 367,519,817 | 304,843,204 | 62,676,613 | 83% |
| Proceeds from Domestic and Foreign Grants | - | - | - | - | - | 0% |
| Re-Voted | 2,831,590,371 | - | 2,831,590,371 | 503,554,542 | (2,926,589,922) | 18% |
| County Own Generated Funds | 1,284,509,207 | 301,372,370 | 1,585,881,577 | 665,814,286 | 920,067,291 | 42% |
| Return issues to CRF | - | - | - | - | - | |
| **Total Receipts** | **12,512,787,098** | **301,372,370** | **12,814,159,468** | **9,503,379,735** | **(1,943,846,017)** | **74%** |
| | | | | | | |
| **PAYMENTS** | | | | | | |
| Compensation of Employees | 2,789,867,051 | - | 2,789,867,051 | 2,829,182,425 | (39,315,374) | 101% |
| Use of goods and services | 2,173,095,393 | 425,234,068 | 2,598,329,461 | 1,778,656,680 | 819,672,781 | 68% |
| Transfers to Other Government Units | - | - | - | - | - | |
| Other grants and transfers | 1,113,856,297 | - | 1,113,856,297 | 1,530,831,071 | (416,974,774) | 137% |
| Social Security Benefits | - | - | - | - | - | |
| Acquisition of Assets | 6,954,612,222 | (123,861,698) | 6,830,750,524 | 3,316,541,114 | (3,514,209,410) | 49% |
| Finance Costs, including Loan interest | - | - | - | - | - | |
| Repayment of principal on Domestic and Foreign borrowing | - | - | - | - | - | |
| Other Expenses | - | - | - | - | - | |
| **Total Payments** | **13,031,430,963** | **301,372,370** | **13,332,803,333** | **9,455,211,290** | **(3,150,826,777)** | **71%** |
| **SURPLUS/(DEFICIT)** | **(518,643,865)** | **-** | **(518,643,865)** | **48,168,445** | **1,206,980,760** | |

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

**Benjamin K. Chilumo**
**Chief Officer**
**ICPAK Member No.4342**

**Charles Rondo**
**For Head of Treasury**

## IX. SUMMARY STATEMENT OF APPROPRIATION:RECURRENT

| Revenue/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=d-c | f=d/c % |
| **RECEIPTS** | | | | | | |
| Exchequer releases | 3,825,744,162 | | 3,825,744,162 | 3,825,744,162 | - | 100% |
| Proceeds from Domestic and Foreign Grants | 367,519,817 | | 367,519,817 | 304,843,204 | 62,676,613 | 83% |
| Proceeds from Domestic and Foreign Grants | | | - | | - | |
| Re-voted | 80,401,690 | 123,861,698 | 204,263,388 | 503,540,435 | - 299,277,046 | 247% |
| County Own Generated Funds | 1,284,509,207 | 301,372,370 | 1,585,881,577 | 665,814,286 | 920,067,291 | 42% |
| Return issues to CRF | | | - | - | - | |
| **Total Receipts** | **5,558,174,876** | **425,234,068** | **5,983,408,944** | **5,299,942,086** | **683,466,858** | **89%** |
| **Payments** | | | | | | |
| Compensation of Employees | 2,789,867,051 | | 2,789,867,051 | 2,829,182,425 | - 39,315,374 | 101% |
| Use of goods and services | 2,173,095,393 | 425,234,068 | 2,598,329,461 | 1,778,656,680 | 819,672,781 | 68% |
| Transfers to Other Government Units | | | - | - | - | |
| Other grants and transfers | 1,113,856,297 | | 1,113,856,297 | 1,530,831,071 | - 416,974,774 | 137% |
| Social Security Benefits | | | - | | - | |
| Acquisition of Assets | | | - | | - | |
| Finance Costs, including Loan interest | | | - | | - | |
| Repayment of principal on Domestic and Foreign borrowing | | | - | | - | |
| Other Expenses | | | - | | - | |
| **Total Payments** | **6,076,818,741** | **425,234,068** | **6,502,052,809** | **6,138,670,176** | **-** | **94%** |
| **SURPLUS/(DEFICIT)** | **(518,643,865)** | **-** | **(518,643,865)** | **(838,728,090)** | **683,466,858** | |

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

**Benjamin K. Chilumo**
**Chief Officer**
**ICPAK Member No. 4342**

**Charles Rondo**
**For Head of Treasury**

## X. SUMMARY STATEMENT OF APPROPRIATION:DEVELOPMENT

| Revenue/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|---|---|---|---|---|---|---|
| | a | b | c=a+b | d | e=d-c | f=d/c % |
| **RECEIPTS** | | | | | | |
| Exchequer releases | 4,203,423,541 | | 4,203,423,541 | 4,203,423,541 | - | 100% |
| Proceeds from Domestic and Foreign Grants | | | - | | - | 0% |
| Proceeds from Domestic and Foreign Grants | | | - | | - | 0% |
| Transfers from Other Government Entities | | | - | | - | 0% |
| Re-voted | 2,751,188,681 | (123,861,698) | 2,627,326,983 | 14,108 | (2,627,312,875) | 0% |
| County Own Generated Funds | | | - | | - | 0% |
| Return issues to CRF | | | - | | - | 0% |
| **Total Receipts** | 6,954,612,222 | (123,861,698) | 6,830,750,524 | 4,203,437,649 | (2,627,312,875) | 62% |
| **Payments** | | | | | | |
| Compensation of Employees | | | | | - | 0% |
| Use of goods and services | | | | | - | 0% |
| Transfers to Other Government Units | | | | | - | 0% |
| Other grants and transfers | | | | | - | 0% |
| Social Security Benefits | | | | | - | 0% |
| Acquisition of Assets | 6,954,612,222 | (123,861,698) | 6,830,750,524 | 3,316,541,114 | (3,514,209,410) | 49% |
| Finance Costs, including Loan interest | | | | | - | |
| Repayment of principal on Domestic and Foreign borrowing | | | | | - | |
| Other Expenses | | | | | - | |
| **Total Payments** | **6,954,612,222** | **(123,861,698)** | **6,830,750,524** | **3,316,541,114** | **(3,514,209,410)** | **49%** |
| **SURPLUS/(DEFICIT)** | **0** | **-** | **0** | **886,896,535** | **886,896,535** | |

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

**Benjamin K. Chilumo**
**Chief Officer**
**ICPAK Member No. 4342**

**Charles Rondo**
**For Head of Treasury**

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

| Programme/Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|---|---|---|---|---|---|
| | 2016 - 2017 Kshs | 2016 - 2017 Kshs | 2016 - 2017 Kshs | 2016 - 2017 Kshs | 2016 - 2017 Kshs |
| **311200000 COUNTY EXECUTIVE** | | | | | |
| P.1. GENERAL ADMINISTRATION,PLANNING AND SUPPORT SERVICES | 342,249,726 | 33,977,372 | 376,227,098 | 300,621,654 | (75,605,444) |
| **311300000 FINANCE AND ECONOMIC PLANNING** | | | | | |
| P.1. GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 607,974,854 | (65,272,116) | 542,702,738 | 428,774,579 | (113,928,159) |
| **311400000 AGRICULTURE, LIVESTOCK AND FISHERIES** | | | | | |
| P.1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 779,510,985 | (419,393) | 779,091,592 | 562,835,860 | (216,255,732) |
| **311500000 WATER, ENVIRONMENT, NATURAL RESOURCES AND SOLID WASTE MANAGEMENT** | | | | | |
| P.1: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 1,318,547,558 | 176,898,677 | 1,495,446,235 | 946,368,675 | (549,077,560) |
| **311600000 EDUCATION, SPORTS AND YOUTH AFFAIRS** | | | | | |
| P1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 1,911,720,708 | (140,711,573) | 1,771,009,135 | 1,180,514,541 | (590,494,594) |
| **311700000 COUNTY HEALTH SERVICES** | | | | | |
| P.1.:GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 2,939,805,423 | 22,203,648 | 2,962,009,071 | 2,345,303,180 | (616,705,891) |
| **311800000 ROADS, TRANSPORT AND PUBLIC WORKS** | | | | | |
| P. 2.: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 1,773,792,518 | 394,399,680 | 2,168,192,198 | 1,430,161,111 | (738,031,087) |
| **311900000 LANDS, HOUSING, PHYSICAL PLANNING AND ENERGY** | | | | | |
| P.1.: GENERAL ADMINISTRATION,PLANNING AND SUPPORT SERVICES | 518,385,698 | (18,435,536) | 499,950,162 | 243,695,896 | (256,254,266) |
| **312000000 ICT, E-GOVERNMENT, CULTURE AND SOCIAL SERVICES** | | | | | |
| P.1.:GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 325,635,642 | (62,210,676) | 263,424,966 | 169,174,904 | (94,250,062) |
| **312100000 TRADE, INDUSTRIALIZATION, COOPERATIVES, TOURISM AND WILDLIFE** | | | | | |
| P.1 GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 529,129,531 | (92,457,714) | 436,671,817 | 192,598,836 | (244,072,981) |
| **312200000 COUNTY PUBLIC SERVICE BOARD** | | | | | |
| P.1 GENERAL ADMINISTRATION,PLANNING AND SUPPORT SERVICES | 67,027,670 | - | 67,027,670 | 52,787,311 | (14,240,359) |
| **312300000 DEVOLUTION, PUBLIC SERVICE AND DISASTER MANAGEMENT** | | | | | |
| P.1.GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES | 718,983,321 | 62,000,000 | 780,983,321 | 679,185,668 | (101,797,653) |
| **GRAND-TOTAL ..... Kshs.** | **11,832,763,634** | **309,972,369** | **12,142,736,003** | **8,532,022,215** | **(3,610,713,788)** |

**NB:** This statement is a disclosure statement indicating the utilisation in the same format as the County budgets for the Executive
The Budget amount of Ksh 12,142,736,003 excludes the County Assembly budget of Ksh 1,190,067,330 while the actual expenditure of Ksh 8,532,022,215

## XII. SIGNIFICANT ACCOUNTING POLICIES

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

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

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

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

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

### 2. Reporting entity

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

### 3. Recognition of receipts and payments

#### a) Recognition of receipts

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

**Tax receipts**

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

**Transfers from the Exchequer**

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

**External Assistance**

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

***Donations and grants***

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

of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

***Proceeds from borrowing***

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

***Undrawn external assistance***

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**County Own Generated Receipts**

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

**Returns to CRF Issues**

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

**b) Recognition of payments**

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

**Compensation of employees**

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

**Use of goods and services**

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

**Interest on borrowing**

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

**Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in

which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

**Acquisition of fixed assets**

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

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

**4. In-kind contributions**

In-kind contributions are donations that are made to the *entity* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the entity includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

**5. Cash and cash equivalents**

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

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2017, this amounted to KES 232,983,027 compared to KES 44,176,082 in prior period as indicated on note 23

There were no other restrictions on cash during the year

**6. Accounts Receivable**

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

enhancement to the cash accounting policy.
Other accounts receivables are disclosed in the financial statements.

**7. Accounts Payable**

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

**9. Pending bills**

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

**10. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The entity's budget was approved as required by Law and as detailed in the County Revenue Allocation Act.
The original budget was approved by the County Assembly on 30 August, 2017 for the period 1st July, 2016 to 30 June 2017 as required by law. There was Two (2) number of supplementary budgets passed in the year. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**11. Comparative figures**

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

**12. Subsequent events**

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

adjusted with the concurrence of National Treasury.

### 13. Errors

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

### 14. Related party transactions

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

## XII. NOTES TO THE FINANCIAL STATEMENTS

| 1 EXCHEQUER RELEASES | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Total Exchequer releases for quarter 1 | | | 1,364,958,509 | - |
| Total Exchequer releases for quarter 2 | | | 2,047,437,764 | - |
| Total Exchequer releases for quarter 3 | | | 2,007,291,925 | - |
| Total Exchequer releases for quarter 4 | | | 2,609,479,505 | 7,441,216,645 |
| **Total** | | | **8,029,167,703** | **7,441,216,645** |

| 2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS | | | | |
|---|---|---|---|---|
| **Name of Donor** | **Date received** | **Amount in foreign currency** | **2016 - 2017 Kshs** | **Restated 2015 - 2016 Kshs** |
| **Grants Received from Bilateral Donors (Foreign Governments)** | | | | |
| **Grants Received from Multilateral Donors (International Organisations)** | | | | |
| World bank | | | | 66,776,764 |
| DANIDA | | | 7,765,000 | 15,530,000 |
| **Grants Received from other levels of government** | | | | |
| KRB | | | 123,368,108 | 94,528,200 |
| USER FEEES | | | 26,392,596 | 25,867,884 |
| FREE MARTERNITY | | | 147,317,500 | 132,717,500 |
| **Total** | | | **304,843,204** | **335,420,348** |

| 3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES | | | | |
|---|---|---|---|---|
| **Description** | | | **2016 - 2017 Kshs** | **Restated 2015 - 2016 Kshs** |
| **Transfers from Central Government entities** | | | | |
| Doctors, Nurses, Clinical Officers and Other Health Staff Allowances | | | 134,226,000 | |
| | | | | |
| **TOTAL** | | | **134,226,000** | - |

The amounts above have been reconciled with the sending Government entity.

| 4 COUNTY OWN GENERTATED REVENUES | | | | |
|---|---|---|---|---|
| **Description** | | | **2016 - 2017 Kshs** | **Restated 2015 - 2016 Kshs** |
| Receipts from Administrative Fees and Charges - Collected as (F I F) | | | 84,692,100 | 227,817,522 |
| Land Rates and other Land Revenue | | | 212,623,214 | - |
| Cess on natural resources | | | 128,786,850 | - |
| Business Permit | | | 66,067,805 | - |
| Parking fees | | | 22,455,474 | - |
| Market fees | | | 13,621,120 | - |
| Billboards & Signage | | | 17,063,144 | - |
| Building Plan approval and Inspection | | | 6,030,288 | - |
| Rent/Stall rents | | | 6,182,540 | - |
| Survey fees and plot rents | | | 2,235,280 | - |
| Sale of Tender Documents | | | 652,000 | - |
| Plot ground rent | | | 6,334,137 | - |

| | | | | |
|---|---|---|---|---|
| House rent | | | 30,836,472 | - |
| Refuse Collection | | | 561,277 | - |
| Food Hygiene Fees | | | 838,090 | - |
| Slaughter House and Livestock sale Yards | | | 2,794,971 | - |
| Others | | | 64,039,524 | 456,203,786 |
| Interest Received from Bank Accounts | | | | 392,758 |
| **Total** | | | **665,814,286** | **684,414,066** |

## 5 RETURNED CRF ISSUES

| **Description** | | | **2016 - 2017 Kshs** | **Restated 2015 - 2016 Kshs** |
|---|---|---|---|---|
| Recurrent account | | | - | - |
| Development account | | | - | - |
| Deposit account | | | - | - |
| **Total** | | | - | - |

## 6 COMPENSATION OF EMPLOYEES

| **Description** | | | **2016 - 2017 Kshs** | **Restated 2015 - 2016 Kshs** |
|---|---|---|---|---|
| Basic Salaries - Permanent Employees | | | 1,357,879,277 | 2,295,776,518 |
| Basic Wages - Temporary Employees | | | 242,959,428 | 116,816,431 |
| Personal Allowances paid as part of Salary | | | 1,043,880,350 | - |
| Employer Contributions to Compulsory National Social Security Schemes | | | 184,463,370 | |
| | | | | |
| **Total** | | | **2,829,182,425** | **2,412,592,950** |

## 7 USE OF GOODS AND SERVICES

| Description | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Utilities, Supplies and Services | | | 59,821,780 | 57,381,714 |
| Communication, Supplies and Services | | | 16,558,305 | 10,120,129 |
| Domestic Travel and Subsistence, and Other Transportation Costs | | | 96,321,966 | 372,470,418 |
| Foreign Travel and Subsistence, and other transportation costs | | | 17,390,457 | 36,388,022 |
| Printing , Advertising and Information Supplies and Services | | | 155,981,940 | 182,613,833 |
| Rentals of Produced Assets | | | 20,769,161 | 37,603,122 |
| Training Expenses | | | 41,803,243 | 51,773,226 |
| Hospitality Supplies and Servi | | | 80,848,404 | 86,653,912 |
| Insurance Costs | | | 229,223,157 | 97,159,276 |
| Specialised Materials and Supp | | | 386,746,680 | 683,177,263 |
| Office and General Supplies and Services | | | 36,607,176 | 55,651,833 |
| Fuel Oil and Lubricants | | | 84,684,283 | 89,507,582 |
| Other Operating Expenses | | | 446,537,486 | 288,694,234 |
| Routine Maintenance - Vehicles | | | 42,452,113 | 55,668,017 |
| Routine Maintenance - Other Assets | | | 62,910,530 | 43,184,298 |
| DANIDA | | | | 5,610,000 |
| **Total** | | | **1,778,656,680** | **2,153,656,880** |

## 8 SUBSIDIES

| Description | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Subsidies to Public Corporations | | | | |
| | | | | |
| **TOTAL** | | | - | - |

## 9 TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| County Assembly of Kilifi | | | | - |
| | | | | |
| **TOTAL** | | | - | - |

## 10 OTHER GRANTS AND OTHER PAYMENTS

| Description | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Scholarships and other educational benefits | | | 357,000,000 | 359,000,000 |
| Emergency relief and refugee assistance | | | 202,483,688 | 28,121,403 |
| Other Current Transfers, Grants and Subsidies (Elders Cash Transfer) | | | | - |
| Other Current Transfers, Grants and Subsidies (Donations) | | | 33,917,164 | 23,229,979 |
| Capital Grants to Government Agencies and other Levels of Government (DANIDA) | | | 10,225,000 | |
| Gratuity | | | | 32,663,110 |

| | | | | |
|---|---|---|---|---|
| Capital Grants to Government Agencies and other Levels of Government (Free Maternity & User Fees) | | | 20,776,352 | |
| Capital Grants to Government Agencies and other Levels of Government (KIMAWASCO) | | | | 7,700,000 |
| Other Current Transfers (COUNTY ASSEMBLY) | | | 906,428,867 | 946,491,618 |
| **Total** | | | **1,530,831,071** | **1,397,206,109** |

## 11 SOCIAL SECURITY BENEFITS

| Description | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Government pension and retirement benefits (GRATUITY) | | | | 25,438,474 |
| Government pension and retirement benefits | | | | |
| Social security benefits in cash and in kind | | | - | - |
| | | | | |
| **Total** | | | - | **25,438,474** |

## 12 ACQUISITION OF ASSETS

| Non Financial Assets | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Construction of Building | | | 909,335,202 | 613,777,477 |
| Refurbishment of Buildings | | | 6,807,732 | 21,049,904 |
| Construction of Roads | | | 1,118,255,013 | 1,536,424,694 |
| Construction and Civil Works | | | 805,461,848 | 394,258,492 |
| Overhaul and Refurbishment of Construction and Civil Works | | | 10,852,757 | 58,470,942 |
| Purchase of Vehicles and Other Transport Equipment | | | 101,837,386 | 172,497,353 |
| overhaul of vehicles | | | 341,810 | |
| Purchase of Household Furniture and Institutional Equipment | | | | 697,931 |
| Purchase of Office Furniture and General Equipment | | | 100,588,339 | 230,733,873 |
| Purchase of Specialised Plant, Equipment and Machinery | | | 167,103,867 | 203,886,522 |
| Rehabilitation and Renovation of Plant, Machinery and Equipment | | | - | |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | | | 75,221,820 | 92,088,438 |
| Research, Feasibility Studies, Project Preparation and Design, Project Supervision | | | 20,735,340 | 15,270,312 |
| Registration of Land | | | | 84,376,849 |
| Acquisition of Land | | | | 29,484,120 |
| **Total** | | | **3,316,541,114** | **3,453,890,196** |

**13A Bank Accounts**

| NO | ACCOUNT NAME | BANK | Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|---|
| 1 | County Revenue Fund-1000170212 | CBK | CRF | 71,059,892 | 30,433,710 |
| 2 | Kilifi County Recurrent Account-1000170239 | CBK | Recurrent | 13,690 | 32,519 |
| 3 | Kilifi County Development Account-1000170198 | CBK | Development | 180,610 | 14,107 |
| 4 | Kilifi County Road Maintenance Fuel Levy-1000260928 | CBK | Programme | 1,468,583 | 13,689,297 |
| | Kilifi County Government - Standing Imprest Account Fin-Mgt-01141465788001 | Co-op Bank-Kilifi | Imprest | 1,292,148 | |
| 5 | Kilifi County Wbank DANIDA Grants Account-1000268492 | CBK | Programme | - | - |
| 6 | Kilifi County Revenue Collection-1140769235 | KCB-Kilifi | Revenue | 13,565,602 | 21,279,860 |
| 7 | KCG-Land Rates Revenue-01001135200100 | NBK-Kilifi | Revenue | - | - |
| 8 | The County Government of Kilifi-Cess Revenue Account-0198094843001 | Chase -Malindi | Revenue | 34,574,695 | 22,902,395 |
| 9 | The County Government of Kilifi-Parking Fee Revenue Account-0198094843002 | Chase -Malindi | Revenue | 23,174,492 | 17,600,340 |
| 10 | The County Government of Kilifi-Parking Fee Revenue Account-1175862436 | KCB-Kilifi | Revenue | 10,850 | 9,942,550 |
| 11 | The County Government of Kilifi-Cess Revenue Account-1175862053 | KCB-Kilifi | Revenue | 37,216,075 | 96,760,163 |
| 12 | KCG-Agriculture Revenue Collection Account-01141466268700 | Co-op Bank-Kilifi | Revenue | 536,535 | 3,116,443 |
| 13 | Kilifi County Govt. ATC Revenue-1173577289 | KCB-Mtwapa | Revenue | 417,950 | |
| 14 | Kilifi County Hospital-FIF-37184001 | DTB-Kilifi | Revenue | 4,103,377 | 31,019,043 |
| 15 | Kilifi District Hospital-FIF-1107280214 | KCB-Kilifi | Revenue | 28,446,053 | 23,235,093 |
| 16 | KCG-Kilifi/Ganze Sub County Public Health FIF Account-01001019173000 | NBK-Kilifi | Revenue | 8,428,600 | 5,426,250 |
| 17 | KCG-Mariakani Sub County Hospital FIF-1159288054 | KCB-Mariakani | Revenue | 1,899,961 | 32,662,382 |
| 18 | KCG-Malindi Hospital FIF-1160137587 | KCB-Malindi | Revenue | 5,282,490 | 67,666,827 |
| 19 | KCG- Jibana Sub County Hosp - FIF-1159898804 | KCB-Kilifi | Revenue | 2,165,184 | |
| 20 | KCG- Jibana Sub County Hosp PBF-1168061334 | KCB-Kilifi | Revenue | 340 | |
| 21 | KCG-bamba Sub County Hospital Account-1159231451 | KCB-Kilifi | Revenue | 5,927,568 | |
| 22 | KCG- Malindi District Health Care Services-1104242451 | KCB-Malindi | Revenue | 49,342,487 | 37,705,944 |
| 23 | Bamba Sub District Hospital-1122196520 | | Revenue | 1,855,900 | |
| 24 | KCG-ST.Lands and Housing Revenue Collection-2031340988 | BBK-Kilifi | Revenue | 1,244,999 | 31,420,482 |
| 25 | Kilifi Liquor Control Fund Account-1184369607 | KCB-Kilifi | Revenue | 1,139,507 | |
| 26 | Kilifi County Government Gratuity-01001019119800 | NBK-Kilifi | Deposit | 29,471,260 | 35,096,734 |

| | | | | | |
|---|---|---|---|---|---|
| 27 | The County Government of Kilifi-Project Retention-0028950001 | DTB-Kilifi | Deposit | 163,323,525 | 179,325,802 |
| 28 | Kilifi County Emergency Fund-0114146510600 | Co-op Bank-Kilifi | Deposit | - | - |
| 29 | Kilifi County Government -Salary Suspence Account-01243465788000 | Co-op Bank-Kilifi | Deposit | 1,125,270 | |
| 30 | Kilifi County Executive Salary Account-1147302626 | KCB-Kilifi | Deposit | 2,733,765 | 9,079,348 |
| 31 | Kilifi County Scholarship Fund-1060261812680 | Equity Bank | Deposit | 7,060,730 | |
| 32 | Kilifi County Ward Scholarship Fund-01001068274900 | NBK-Kilifi | Deposit | 5,493,919 | |
| 33 | KCG-Micro Finance Fund Main Account-01141691949200 | Co-op-Kilifi | Deposit | - | - |
| 34 | KCG-Micro Finance Fund Administration Account-01141691949201 | Co-op-Kilifi | Deposit | - | - |
| 35 | 01141691949202 | Co-op-Kilifi | Deposit | - | - |
| 36 | KCG-Emergency Food Support Account Fund-1183688377 | KCB-Kilifi | Deposit | - | - |
| 37 | Kilifi County Elders Cash Transfer Fund Account-1060268537210 | Equity Bank-Kilifi | Deposit | 5,731,588 | 24,000,000 |
| 38 | Kilifi County Government -Executive Standing Imprest-01141465788000 | Co-op Bank-Kilifi | Imprest | 82,518 | 17,185 |
| 39 | Kilifi County Government - Standing Imprest Account Fin-Mgt-01141465788001 | Co-op Bank-Kilifi | Imprest | | 630,735 |
| 40 | Kilifi County Government Imprest Recovery Account-1171207026 | KCB Kilifi | Imprest | 25 | |
| 41 | IPP GAP Kilifi-1175514268 | KCB-Kilifi | Programme | 333,820 | |
| 42 | Kenya Youth Economic Empowerment-1209352974 | KCB-Kilifi | Programme | - | |
| 43 | KCG-Mariakani Sub County Hospital PBF-01141254535100 | Co-op-Mariakani | Revenue | 3,729,710 | |
| 50 | Mariakani District Hospital HCSF-1107831857 | KCB-Kilifi | Revenue | 27,973,773 | 22,856,728 |
| 44 | Kilifi County Hospital-PBF Account-01001068243400 | NBK-Kilifi | Revenue | 13,066,833 | 9,328,979 |
| 46 | KCG- Malindi Sub County HospitalDistrict -PBF-01001018366800 | NBK-Malindi | Revenue | 17,937,246 | 7,170,390 |
| 45 | KCG-Bamba Sub County Hospital PBF Account-01001068243700 | NBK-Kilifi | Programme | 471,495 | |
| 47 | KCG-Health Programme Account Hospital HSSF-227977001 | DTB-Kilifi | Programme | - | |
| 48 | Mtwapa Health Centre-1106619250 | KCB-Kilifi | Programme | 355,279 | |
| 49 | County Director of Health-1144462355 | KCB Kilifi | Programme | 1,100 | |
| 51 | EAP Health Labs Networking PRJ-1148548734 | KCB-Kilifi | Programme | 3,594,363 | |
| 52 | KCG -HSSF KILIFI CHMT-1153100622 | KCB Kilifi | Programme | 169,969 | |
| 53 | KCG-Safaricom Foundation Project-1182732593 | KCB Kilifi | Programme | - | |
| 54 | KCG-DANIDA HSSP-Mtepeni Dispensary-1106619463 | KCB-Kilifi | Programme | 1,495 | |
| 55 | KCG-DANIDA HSSP-Bomani Dispensary-1102299359 | KCB-Kilifi | Programme | - | |
| 56 | KCG-DANIDA HSSP-Msumarini Dispensary-1102048720 | KCB-Kilifi | Programme | 10,586 | |

| | | | | | |
|---|---|---|---|---|---|
| 57 | KCG-DANIDA HSSP-Junju Dispensary-1102299855 | KCB-Kilifi | Programme | 57,227 | |
| 58 | KCG-DANIDA HSSP-Vipingo Health Centre-1101793104 | KCB-Kilifi | Programme | 633,907 | |
| 59 | KCG-DANIDA HSSP-Kadzinuni Dispensary-1102145556 | KCB-Kilifi | Programme | 3,300 | |
| 60 | KCG-DANIDA HSSP-Takaungu Dispensary-1102295078 | KCB-Kilifi | Programme | 10,098 | |
| 61 | KCG-DANIDA HSSP-Pingilikani Dispensary-1102299057 | KCB-Kilifi | Programme | 60,806 | |
| 62 | KCG-DANIDA HSSP-Kizingo Health Centre-1102295434 | KCB-Kilifi | Programme | 807 | |
| 64 | KCG-DANIDA HSSP-Ngerenya Dispensary-1102299707 | KCB-Kilifi | Programme | 815 | |
| 66 | KCG-DANIDA HSSP-Matsangoni Health | KCB-Kilifi | Programme | 54,639 | |
| 67 | KCG-DANIDA HSSP-Ganze Health Centre-1133471854 | KCB-Kilifi | Programme | 141,811 | |
| 68 | KCG-DANIDA HSSP-Palakumi Dispensary-1121598757 | KCB-Kilifi | Programme | 1,467 | |
| 69 | KCG-DANIDA HSSP-Jaribuni Dispensary-1102297542 | KCB-Kilifi | Programme | 16,720 | |
| 70 | KCG-DANIDA HSSP-Mirihini Dispensary-1102300411 | KCB-Kilifi | Programme | 40,606 | |
| 71 | KCG-DANIDA HSSP-Vitengeni Health Centre-1102296732 | KCB-Kilifi | Programme | 3,448 | |
| 72 | KCG-DANIDA HSSP-Dida Dispensary-1102295981 | KCB-Kilifi | Programme | 5,350 | |
| 73 | KCG-DANIDA HSSP-Dzikunze Dispensary-1102296481 | KCB-Kilifi | Programme | 47,365 | |
| 74 | KCG-DANIDA HSSP-Madamani Dispensary-1114733806 | KCB-Kilifi | Programme | 4,568 | |
| 75 | KCG-DANIDA HSSP-Muryachakwe Dispensary-1102297852 | KCB-Kilifi | Programme | 49,016 | |
| 76 | KCG-DANIDA HSSP-Chalani Dispensary-1166082490 | KCB-Mariakani | Programme | 646 | |
| 78 | KCG-DANIDA HSSP-BwagamoyoDispensary-1165958880 | KCB-Mariakani | Programme | 1,109 | |
| 79 | KCG-DANIDA HSSP-Vishakani Dispensary-1165948095 | KCB-Mariakani | Programme | 138 | |
| 80 | KCG-DANIDA HSSP-Gotani Health Centre-1105939251 | KCB-Mariakani | Programme | - | |
| 81 | KCG-DANIDA HSSP-Tsangatsini Dispensary-1156824028 | KCB-Mariakani | Programme | 1,555 | |
| 82 | KCG-DANIDA HSSP-Shangia Dispensary-1165959399 | KCB-Mariakani | Programme | 543 | |
| 83 | KCG-DANIDA HSSP-Kinarani Dispensary-1165944251 | KCB-Mariakani | Programme | 444 | |
| 84 | KCG-DANIDA HSSP-Mkanzani Dispensary-1165966387 | KCB-Mariakani | Programme | 1,365 | |
| 86 | KCG-DANIDA HSSP-Viragoni Dispensary-1165941066 | KCB-Mariakani | Programme | 45 | |
| 87 | KCG-DANIDA HSSP-Kambe Dispensary-1165994534 | KCB-Mariakani | Programme | 912 | |
| 88 | KCG-DANIDA HSSP-Kombeni Dispensary-1166094367 | KCB-Mariakani | Programme | 284 | |

| | | | | | |
|---|---|---|---|---|---|
| 89 | KCG-DANIDA HSSP-Ribe Dispensary-1165903733 | KCB-Mariakani | Programme | 1,184 | |
| 90 | KCG-DANIDA HSSP-Kokotoni Dispensary-1166013219 | KCB-Mariakani | Programme | 468 | |
| 91 | KCG-DANIDA HSSP-Rabai Health Centre-1166081850 | KCB-Mariakani | Programme | 35,324 | |
| 92 | KCG-DANIDA HSSP-Watamu Dispensary-1165510375 | KCB-Watamu | Programme | - | |
| 93 | KCG-DANIDA HSSP-Mwangatini Dispensary-1165518236 | KCB-Malindi | Programme | 1,020 | |
| 94 | KCG-DANIDA HSSP-Sabaki Dispensary-1165523388 | KCB-Malindi | Programme | 4,157 | |
| 95 | KCG-DANIDA HSSP-Matolani Dispensary-1165528037 | KCB-Malindi | Programme | - | |
| 96 | KCG-DANIDA HSSP-Ganda Dispensary-1165678489 | KCB-Malindi | Programme | 275 | |
| 97 | KCG-DANIDA HSSP-Madunguni Dispensary-1165683474 | KCB-Malindi | Programme | 670 | |
| 98 | KCG-DANIDA HSSP-Gongoni Health Centre-1165709929 | KCB-Malindi | Programme | 2,724 | |
| 99 | KCG-DANIDA HSSP-Sosoni Dispensary-1165701634 | KCB-Malindi | Programme | 3,339 | |
| 100 | KCG-DANIDA HSSP-Mambrui Dispensary-1165668432 | KCB-Malindi | Programme | 402 | |
| 101 | KCG-DANIDA HSSP-Garashi Dispensary-1165717719 | KCB-Malindi | Programme | 5,349 | |
| 102 | KCG-DANIDA HSSP-Marafa Health Centre-1165722917 | KCB-Malindi | Programme | 5,908 | |
| 103 | KCG-DANIDA HSSP-Jilore Dispensary-1165716224 | KCB-Malindi | Programme | 1,180 | |
| 104 | KCG-DANIDA HSSP-Gede Health Centre-1165657546 | KCB-Malindi | Programme | 148 | |
| 105 | KCG-DANIDA HSSP-Fundissa Dispensary-1165655586 | KCB-Malindi | Programme | 1,450 | |
| 106 | KCG-DANIDA HSSP-Bombi Dispensary-1165726769 | KCB-Malindi | Programme | 55,125 | |
| 107 | KCG-DANIDA HSSP-Marereni Dispensary-1165655624 | KCB-Malindi | Programme | 325 | |
| 108 | KCG-DANIDA HSSP-Kakoneni Dispensary-1165734834 | KCB-Malindi | Programme | 3,642 | |
| 109 | KCG-DANIDA HSSP-Cowdray Dispensary-1165735539 | KCB-Malindi | Programme | - | |
| 110 | KCG-DANIDA HSSP-Dagamra Dispensary-1165771055 | KCB-Malindi | Programme | 360 | |
| 111 | KCG-DANIDA HSSP-Baricho Dispensary-1165768658 | KCB-Malindi | Programme | 498 | |
| 112 | KCG-DANIDA HSSP-Ngomeni Dispensary-1165767112 | KCB-Malindi | Programme | 1,208 | |
| 113 | KCG-DANIDA HSSP-GK-Prison Dispensary-1165759292 | KCB-Malindi | Programme | 1,360 | |
| 114 | KCG-DANIDA HSSP-Chakama Dispensary-1165776839 | KCB-Malindi | Programme | 774 | |
| 115 | KCG-DANIDA HSSP-Ghahaleni Dispensary-1165783282 | KCB-Malindi | Programme | 1,293 | |
| 116 | KCG-DANIDA HSSP-Mizijini Dispensary-1165786540 | KCB-Malindi | Programme | 195 | |

| | | | | | |
|---|---|---|---|---|---|
| 117 | KCG-DANIDA HSSP-Kakuyuni Dispensary-1165836769 | KCB-Malindi | Programme | - | |
| 118 | KCG-DANIDA HSSP-Marikebuni Dispensary-1165838087 | KCB-Malindi | Programme | 498 | |
| 119 | KCG-DANIDA HSSP-Mijomboni Dispensary-1165715732 | KCB-Malindi | Programme | 1,850 | |
| 120 | KCG-DANIDA HSSP-Adu Dispensary-1165863987 | KCB-Malindi | Programme | - | |
| 121 | Rabai health centre committee- Current Account-1102295698 | KCB-Mariakani | Programme | 430,760 | |
| 122 | Bwagamoyo Dispensary CA- Business/ Isanzure-1124321403 | KCB-Mariakani | Programme | - | |
| 123 | Kambe Dispensary Community Accounty - 1124266348 | KCB-Mariakani | Programme | 1,515 | |
| 124 | Gotani Dispensary Current Account - local G-1157219810 | KCB-Mariakani | Programme | 64,519 | |
| 126 | Viragoni Dispensary Current Account- Central-1124372687 | KCB-Mariakani | Programme | 6,129 | |
| 128 | Mgamboni Dispensary Community Account-1120007771 | KCB-Mariakani | Programme | 628 | |
| 129 | Chalani Dispensary Current Account- central-1124306811 | KCB-Mariakani | Programme | 3,581 | |
| 130 | Ribe Dispensary Development Committee-01134044663900 | Co-op Maiakani | Programme | 492 | |
| 131 | Kombeni Community Dispensary-01141078746700 | Co-op-Mariakani | Programme | 508 | |
| 132 | Kokotoni Dispensary-01141250191000 | Co-op-Mariakani | Programme | 76,783 | |
| 133 | Makazani Dispensary-01141251997900 | Co-op-Mariakani | Programme | 441 | |
| 134 | Lenga dispensary-01141044896500 | Co-op-Mariakani | Programme | 486 | |
| 135 | Adu Dispensary-1104153653 | KCB-Malindi | Programme | 335,093 | |
| 136 | Baolala Dispensary-1108267599 | KCB-Malindi | Programme | 519 | |
| 137 | Baricho Dispensary-1104164884 | KCB-Malindi | Programme | 1,166 | |
| 138 | Bombi Dispensary-1103871978 | KCB-Malindi | Programme | 161 | |
| 139 | Chakama Dispensary-1104175525 | KCB-Malindi | Programme | 30,091 | |
| 140 | Cowdray Dispensary-1108275257 | KCB-Malindi | Programme | 446 | |
| 141 | Dagamra Dispensary-1104180103 | KCB-Malindi | Programme | 1,975 | |
| 142 | Fundi Issa Dispensary-1107963656 | KCB-Malindi | Programme | 2,740 | |
| 143 | Gahaleni Dispensary-1108238351 | KCB-Malindi | Programme | 26,493 | |
| 144 | Ganda Dispensary-1131455908 | KCB-Malindi | Programme | 80,151 | |
| 145 | Garashi Dispensary-1107970938 | KCB-Malindi | Programme | 1,957 | |
| 146 | Gede health centre-1107971047 | KCB-Malindi | Programme | 223,080 | |
| 147 | GK Prison Dispensary-1107971284 | KCB-Malindi | Programme | 7,999 | |
| 148 | Gongoni Health Centre-1107970660 | KCB-Malindi | Programme | 34,018 | |
| 149 | Jilore Dispensary-1107980593 | KCB-Malindi | Programme | 777 | |
| 150 | Kakoneni Dispensary-1104211688 | KCB-Malindi | Programme | 274 | |
| 151 | Kakuyuni Dispensary- | KCB-Malindi | Programme | - | |
| 152 | Karimboni Dispensary-1157330142 | KCB-Malindi | Programme | - | |
| 153 | Madunguni Dispensary-1111477507 | KCB-Malindi | Programme | 100 | |
| 154 | Mambrui Dispensary-1104219549 | KCB-Malindi | Programme | 27,697 | |
| 155 | Marafa Health Centre-1104219239 | KCB-Malindi | Programme | 53,961 | |
| 156 | Marereni Dispensary-1104218429 | KCB-Malindi | Programme | 76,106 | |
| 157 | Marikebuni Dispensary-1104218763 | KCB-Malindi | Programme | 67,808 | |
| 158 | Matolani Dispensary-1115800973 | KCB-Malindi | Programme | 828 | |
| 159 | Mijomboni Dispensary-1103771841 | KCB-Malindi | Programme | 62,633 | |
| 160 | Mizijini Dispensary-1104218666 | KCB-Malindi | Programme | 993 | |
| 161 | Mwagatini Dispensary-1103682881 | KCB-Malindi | Programme | 7,459 | |
| 162 | Ngomeni Dispensary-1108299075 | KCB-Malindi | Programme | 205 | |

| | | | | | |
|---|---|---|---|---|---|
| 163 | Sabaki Dispensary-1108273165 | KCB-Malindi | Programme | 484,599 | |
| 164 | Shomela Dispensary- | KCB-Malindi | Programme | - | |
| 165 | Sosoni Dispensary-1104249413 | KCB-Malindi | Programme | 15,944 | |
| 166 | Watamu Dispensary-1114187410 | KCB-Malindi | Programme | 97,400 | |
| 167 | Muyeye Health Centre-1143740971 | KCB-Malindi | Programme | 71,637 | |
| 168 | KCG-ST.Lukes Hospital Project Account-1183020295 | KCB-Kilifi | Programme | 11,000,000 | - |
| 169 | Transition Authority-1140769359-KCB Kilifi | | | - | - |
| 170 | Kilifi County LATIF Funds-1142224422-KCB Kilifi | | | - | 123,340 |
| | **Total** | | | **590,585,708** | **732,536,644** |

**13B Cash in hand**

| Location | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Rabai | | | | |
| Kaloleni | | | 124,545 | 198,945 |
| Ganze | | | 31,160 | 30,511 |
| Malindi | | | 432,590 | 247,650 |
| Kilifi North | | | 14,410 | 155,701 |
| Kilifi South | | | 71,170 | 125,895 |
| Magarini | | | 9,185 | 66,391 |
| Mariakani Hospital | | | 10,420,993 | 17,694,689 |
| Malindi Hospital | | | | |
| Bamba Hospital | | | | |
| Jibana Hospital | | | | |
| Kilifi County Hospital | | | 4,515,137 | - |
| **Total** | | | **15,619,190** | **18,519,782** |

**14A Accounts Receivable**

| *Description* | | | 2016 - 2017 Kshs | 2015 - 2016 Kshs |
|---|---|---|---|---|
| Government Outstanding Imprests | | | 8,334,522 | 39,070,988 |
| Other Accounts Receivables - Loss of Cash | | | 43,240,740 | |
| Health issued IOU,s | | | | |
| **Total** | | | **51,575,262** | **39,070,988** |

**15A Accounts Payables**

| *Description* | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Gratuity | | | 29,471,260 | 35,096,734 |
| Salaries | | | 2,733,765 | 9,079,348 |
| Retention | | | 163,323,525 | |
| Scholarship | | | 12,554,649 | |
| KCG Elders Cash Transfer | | | 5,731,588 | |
| Health Programme Bank accounts | | | 19,168,241 | |
| **TOTAL** | | | **232,983,027** | **44,176,082** |

**15B Bank Balances**

| *Description* | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| KCG-DANIDA HSSP-Chasimba Health Centre-1102295175 | KCB-Kilifi | Programme | 33 | |
| KCG-DANIDA HSSP-Roka MaweniDispensary-1117370321 | KCB-Kilifi | Programme | 1,688 | |
| KCG-DANIDA HSSP-Mgamboni Dispensary-1165990237 | KCB-Mariakani | Programme | 1,838 | |
| KCG-DANIDA HSSP-Lenga Dispensary-1165964368 | KCB-Mariakani | Programme | 573 | |
| Kinarani Dispensary Mapito-1106122615 | KCB-Mariakani | Programme | 230 | |
| Vishakani Dispensary Current Account- Central-1122649835 | KCB-Mariakani | Programme | 1,537 | |
| **Total** | | | **5,898** | - |

**16 FUND BALANCE BROUGHT FORWARD**

| *Description* | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Bank accounts | | | 732,536,644 | 1,630,040,831 |
| Cash in hand | | | 18,519,782 | 793,983 |
| Receivables - Outstanding Imprests | | | 39,070,988 | 96,850,068 |
| Payables - Deposits | | | 44,176,082 | - |
| **Total** | | | **745,951,332** | **1,727,684,882** |

**17 PRIOR YEAR ADJUSTMENTS**

| *Description of the error* | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Adjustments on bank account balances | | | - | |
| Adjustments on cash in hand | | | - | |
| Adjustments on cash payables | | | | |
| Adjustments on receivables | | | | |
| Others (Specify) | | | - | |
| **Total** | | | - | - |

**OTHER IMPORTANT DISCLOSURES**

**18 PENDING ACCOUNTS PAYABLE**

| *Description* | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Construction of Buildings | | | 390,149,180 | 167,454,124 |
| Construction of civil works | | | 925,322,231 | 59,651,468 |
| Supply of goods | | | 614,548,721 | 607,043,616 |
| Supply of services | | | 253,406,713 | 24,305,269 |
| **Total** | | | **2,183,426,845** | **858,454,477** |

**18 PENDING STAFF PAYABLE**

| *Description* | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Senior management | | | 8,550,348 | 99,000 |
| Middle management | | | 29,607,528 | 9,138,291 |
| Others | | | 19,805,508 | 8,635,561 |
| **Total** | | | **57,963,384** | **17,872,852** |

**18 OTHER PENDING PAYABLES**

| *Description* | | | 2016 - 2017 Kshs | Restated 2015 - 2016 Kshs |
|---|---|---|---|---|
| Construction of Buildings | | | | |
| Construction of civil works | | | | |
| Supply of goods | | | | |
| Supply of services | | | | |
| **Total** | | | - | - |

## XIV. 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: *Date to be resolved)* |
|---|---|---|---|---|---|
| Report Dated 26-eptember-2016 | **unexplained nor reconciled variance of Kshs. 275,928,981.70** | The variance of Kshs. 275,928,981.70 is therefore made up of; transactions processed in IFMIS but were pending payment by the bank as at the close of the financial year. | Charles Rondo Chief Accountant | Resolved | N/A |
| | **unexplained nor reconciled variance of Kshs. 239,902,406.** | The variance of Kshs. 239,902,406 was occasioned by transactions validated in the IFMIS system vote book but were never paid by the bank. | Charles Rondo Chief Accountant | Resolved | N/A |
| | **prior year adjustments balance of Kshs. 56,600,283 and whose supporting schedules, analysis and explanations were not availed for review.** | A prior year adjustment is necessitated by a change in accounting policy or a correction of a fundamental error affecting previously audited financial statements. In this case the following items had been omitted in error in the previous audited financial statements.· Kilifi County Hospital Bank Account N0.1107280214 (Ksh. 4,489,438.444) and Malindi Hospital Account No. 1104242451(Ksh. 59,644,222) had not been accounted for in the 2013/2014 financial statements,· Correction of Co-operative Bank Imprest Account cashbook whose opening balance did not include a transfer of Ksh. 30million from the CBK Recurrent Account.· There was a correction of county assembly cashbook for Co-op bank A/C No. 1141262122000 adjusting the opening bank balance from Ksh. 21,161,370 to Kshs. 293,303 which appeared as un-presented transactions but which had actually cleared in the previous financial year.· Local Revenue A/C No. 1140769235 was corrected to reflect the true balance of Ksh. 19,768,897 from Kshs. 36,434,207.19 which had reflected in the cashbook. The corrected balance of Kshs. 19,768,897 was included in the submitted amended financial statements. | Charles Rondo Chief Accountant | Resolved | N/A |
| | **Unsupported Adjustments Kshs. 13,198,103** | journals were well authorized, serially numbered and had the details of the adjustment | Charles Rondo Chief Accountant | Resolved | N/A |

| | | | | |
|---|---|---|---|---|
| **Audit reveals that the Statement of Assets and Liabilities bank balances amount of Kshs. 1,902,360,621 as at 30 June 2015 but the schedules availed for audit amount to Kshs. 1,642,631,110 resulting to unexplained variance of Kshs. 259,729,511.** | The figure of Kshs. 1,642,631,110 was derived from the Six (6) bank accounts listed in paragraph 5.1.4 of the management letter a copy of which is attached as Appendix 3 while the figure of Kshs. 1,902,360,621 represents the bank balances of Nineteen (19) bank accounts as provided in the financial statements availed during the audit review and also attached hereto.We further confirm that the County Government operates another sixty eight (68) commercial bank accounts in various health facilities and not Seventy (70) as indicated in the audit report. Further as at 30th June 2015 of the sixty eighty (68) only sixty one (61) accounts were operational as indicated in the attached list and evidenced in letter from the Kenya Commercial Bank, copy of which is attached. Efforts to collect and deliver the cashbooks, bank reconciliations, bank statements and certificate of bank balances from all the sixty one (61) health facilities across the County delayed at the time of audit due to the expansiveness of the County | Charles Rondo<br>Chief Accountant | Resolved | N/A |
| **Included in the bank balances of Kshs. 1,902,360,621 as at 30, June 2015, is an amount of Kshs. 770,898 being a bank balance from the defunct local authority.** | As at 30th June 2014 all bank accounts of the defunct local authorities had been closed except for four (4) which held kshs.770,898 despite letters instructing the banks to close them and transfer the balances to the County revenue collection account. The delay indicated by the bank was that in spite of the fact that these accounts were held by the local authorities, their operations were jointly done with the then Ministry of Local Government. All the four accounts have since been closed and in compliance with the National treasury circular. | Charles Rondo<br>Chief Accountant | Resolved | N/A |

| | | | | |
|---|---|---|---|---|
| **cash balances of Kshs. 793,983 but the recurrent account cash book had a negative cash balance of Kshs. 617,528.40 resulting in unexplained variance of Kshs. 1,411,511.40.** | The cash balances of Kshs. 793,983 refer to cash in hand balances that were held in the various sub county revenue offices as at 30 June 2015. There was physical cash count conducted and sums certified by the board of survey and referenced in Note.12B to the financial statement as cash in hand.The recurrent account cash book is a record of the transactions of the recurrent bank account held at the Central Bank, which accounts for receipts from the County Revenue Fund (CRF) bank account and recurrent expenditure payments only. Cash from local revenue collections are not recorded in this cashbook.Whereas it is true that the initial financial statements submitted for audit indicated that the recurrent cash book had a negative balance of Kshs. 617,528.40, in the course of the audit, journal no. 14/2014-2015 correcting a reversed payment of Kshs. 659,670 was passed leading to a recurrent cash book balance of Kshs. 42,141. The financial statements were amended and re-submitted for audit and the recurrent cash book balance of Kshs. 42,141. | Charles Rondo<br>Chief Accountant | Resolved | N/A |
| **Receipts and Payments reflected an amount of Kshs.2,016,107,199 in respect of compensation of employees for the year under review but records availed for audit indicated gross earnings paid to employees in the payroll amounted to Kshs.1,887,605,755 resulting to un-reconciled variance of Kshs.128,501,444.** | The unexplained or reconciled variance of Kshs. 128,501,444 was in respect of wages paid to casuals and contracted workers. The payroll is processed under the IPPD system which only processes payment of earnings for permanent and pensionable staff. | Charles Rondo<br>Chief Accountant | Resolved | N/A |
| **Audit reveals that included in the acquisition of assets are payment amounting to Kshs. 573,995,098 and whose payments vouchers were not availed for audit verification** | The payment vouchers have always been available for audit verification but due to time constraints during the audit exercise not all vouchers could be availed for audit verification. | Josephine Mramba<br>Principal Accountant | Resolved | N/A |

| | | | | | |
|---|---|---|---|---|---|
| | **Audit reveals that information available indicated that payment vouchers amounting to Kshs. 367,926,945 paid on account of acquisition of various assets were omitted in the financial statements** | We confirm the expenditure of Kshs. 367,926,945 was not omitted in the financial statements, but the items had been disclosed in other expenditure schedules other than the ones highlighted in the report. Journals were done to reclassify the transactions to the correct votes. | Charles Rondo<br>Chief Accountant | Resolved | N/A |
| | **Audit reveals that included in the acquisition of assets is rehabilitation and renovation of plant and machinery at a cost of Kshs. 5,812,686 in the department of agriculture and fisheries.However supporting documents on how the expenditure was incurred were not availed for audit review.** | The supporting documents for rehabilitation and renovation of plant and machinery have always been available for review, however due to time constraints not all documents were availed for audit review. | Nasir Athman<br>Principal Accountant | Resolved | N/A |
| | **Audit reveals that the receipts and payments reflect an amount of Kshs. 636,560,641 in respect of other receipts for the year ended 30th June 2015 however analysis of the total collections during the year amounted to Kshs. 550,816,702.95 resulting in unexplained variance of Kshs. 85,743,938.05** | We confirm that the figure of Kshs. 636,560,641 stated in the statement | Alfred Dena<br>Director Revenue Management Services | Resolved | N/A |
| | **Audit reveals that information availed for audit review indicated that single business permits revenue at Kilifi South Sub-County office (Mtwapa) amounting to Kshs. 4,897,000 was not accounted for in these financial statements.** | The Ksh. 4,897,000 collected vide revenue control sheet No. 00451-00500 and being collection from Single Business Permits was accounted for through main cashier's Miscellaneous Revenue receipts Nos. 5313248, 5326501, 5326901 and posted into the receipts cash book folios 318-333 and the same was banked intact. | Alfred Dena<br>Director Revenue Management Services | Resolved | N/A |

Sign _____

**CPA BENJAMIN KAI CHILUMO**
**CEC – MEMBER**
**FINANCE AND ECONOMIC PLANNING**
**COUNTY GOVERNMENT OF KILIFI**
**ICPAK MEMBER NO: 4342**

EX 6.

| S/No | Imprest No | Name of Officer or Institution | Date Imprest Taken | Ledger Folio | Bal B/f | Amount Taken | Amount Surrendered | Balance C/f |
|---|---|---|---|---|---|---|---|---|
| 1 | | George Katsoma | Executive | 1 | 3,500,000 | 0 | 3,500,000 | 0 |
| 2 | 2529374 | George Katsoma | Executive | 1 | 0 | 171,200 | 171,200 | 0 |
| 3 | 2529396 | George Katsoma | Executive | 1 | 0 | 187,200 | 187,200 | 0 |
| 4 | 2494753 | George Katsoma | Executive | 1 | 0 | 303,000 | 303,000 | 0 |
| 5 | 2494754 | George Katsoma | Executive | 1 | 0 | 378,400 | 378,400 | 0 |
| 6 | 2529376 | George Katsoma | Executive | 1 | 0 | 100,000 | 100,000 | 0 |
| 7 | | Caroline Kalume | Executive | 2 | 1,466,200 | 0 | 1,466,200 | 0 |
| 8 | 2529368 | Caroline Kalume | Executive | 2 | 0 | 2,174,503 | 601,083 | 1,573,420 |
| 9 | 2529372 | Caroline Kalume | Executive | 2 | 0 | 790,189 | 790,189 | 0 |
| 10 | 2529377 | Caroline Kalume | Executive | 2 | 0 | 841,649 | 841,649 | 0 |
| 11 | 2491996 | Caroline Kalume | Executive | 2 | 0 | 198,900 | 198,900 | 0 |
| 12 | 2529366 | Caroline Kalume | Executive | 2 | 0 | 279,400 | 279,400 | 0 |
| 13 | | Barbara Jumwa Kalume | Executive | 3 | 1,200,984 | 0 | 1,200,984 | 0 |
| 14 | | Mwaboza Mwasambu | Executive | 4 | 485,550 | 0 | 485,550 | 0 |
| 15 | | Kenneth Mwakombo Kamto | Executive | 5 | 140,000 | 0 | 140,000 | 0 |
| 16 | | Everlyne P.Garama | Executive | 6 | 50,000 | 0 | 50,000 | 0 |
| 17 | 2529375 | Everlyne P.Garama | Executive | 6 | 0 | 90,000 | 90,000 | 0 |
| 18 | | Bibi Fondo | Executive | 7 | 108,960 | 0 | 108,960 | 0 |
| 19 | 2529375 | Bibi Fondo | Executive | 7 | 0 | 90,000 | 90,000 | 0 |
| 20 | 2494752 | Bibi Fondo | Executive | 7 | 0 | 149,280 | 149,280 | 0 |
| 21 | | Mapenzi Chivila | Executive | 8 | 100,000 | 0 | 100,000 | 0 |
| 22 | 2529383 | Mapenzi Chivila | Executive | 8 | 0 | 140,000 | 140,000 | 0 |
| 23 | | Justus Kazungu | Executive | 9 | 105,200 | 0 | 105,200 | 0 |
| 24 | 2529392 | Justus Kazungu | Executive | 9 | 0 | 94,000 | 94,000 | 0 |
| 25 | | Simon Baya | Executive | 10 | 60,000 | 0 | 60,000 | 0 |
| 26 | | Ishmail Mvoi | Executive | 11 | 103,500 | 0 | 103,500 | 0 |
| 27 | | Japhet Hare | Executive | 12 | 449,500 | 0 | 449,500 | 0 |
| 28 | | Martin Mureithi Kaburu | Executive | 13 | 31,500 | 0 | 31,500 | 0 |
| 29 | | Mathias kazungu John | Executive | 14 | 400,000 | 0 | 400,000 | 0 |
| 30 | | Jefwa Karema | Executive | 15 | 28,400 | 0 | 28,400 | 0 |
| 31 | | Timothy Mwayele | Executive | 16 | 2,641,600 | 0 | 2,641,600 | 0 |
| 32 | | Ramadhani Katana Zungi | Executive | 17 | 62,000 | 0 | 62,000 | 0 |
| 33 | | Adan Mohamed | Executive | 18 | 331,500 | 0 | 331,500 | 0 |
| 34 | 2529378 | Owen Baya | Executive | 19 | 0 | 330,108 | 330,108 | 0 |
| 35 | 2529390 | Roselyne Sanita Yaa | Executive | 20 | 0 | 73,000 | 73,000 | 0 |
| 36 | 2529395 | Francisca Dhahabu | Executive | 23 | 0 | 100,000 | 100,000 | 0 |
| 37 | 2529397 | Daniel Santa Yaa | Executive | 24 | 0 | 91,000 | 91,000 | 0 |
| 38 | 2529398 | Daniel Santa Yaa | Executive | 24 | 0 | 46,800 | 46,800 | 0 |
| 39 | 2494751 | Daniel Santa Yaa | Executive | 24 | 0 | 300,000 | 300,000 | 0 |
| 40 | 2529400 | Patience Umazi Tsimba | Executive | 25 | 0 | 1,806,818 | 1,806,818 | 0 |
| 41 | | Rexton Katana | Executive | 27 | 453,800 | 0 | 453,800 | 0 |
| 42 | | Thomas Mwambire | Executive | 28 | 184,800 | 0 | 184,800 | 0 |
| 43 | | Anastasia Nyadzua | Executive | 29 | 5,000 | 0 | 5,000 | 0 |
| 44 | | Catherine Rondo | Executive | 30 | 1,400 | 0 | 1,400 | 0 |
| 45 | 2492531 | Abdalla Ndurya | Finance | 1 | 0 | 29,376 | 29,376 | 0 |
| 46 | 2494566 | Alice Muhutsu | Finance | 2 | 0 | 44,800 | 44,800 | 0 |
| 47 | 2494577 | Anderson Sheban | Finance | 4 | 0 | 83,400 | 83,400 | 0 |
| 48 | 2492981 | Assad Sheyumbe | Finance | 5 | 0 | 190,000 | 190,000 | 0 |
| 49 | 2494557 | Benedict Katana | Finance | 6 | 0 | 44,800 | 44,800 | 0 |
| 50 | | Benjamin Kai | Finance | 7 | 39,600 | 0 | 39,600 | 0 |
| 51 | 2494594 | Benjamin Kai | Finance | 7 | 0 | 33,600 | 33,600 | 0 |
| 52 | 2494598 | Benjamin Kai | Finance | 7 | 0 | 578,000 | 272,037 | 305,963 |
| 53 | 2492955 | Cellina Mlongo | Finance | 8 | 0 | 10,000 | 10,000 | 0 |
| 54 | 2492546 | Charles Ndome | Finance | 9 | 0 | 30,000 | 30,000 | 0 |
| 55 | 2492547 | Charles Ndome | Finance | 9 | 0 | 50,000 | 50,000 | 0 |
| 56 | 2492513 | Charles Rondo | Finance | 10 | 0 | 67,700 | 67,700 | 0 |
| 57 | 2494560 | Charles Rondo | Finance | 10 | 0 | 44,800 | 44,800 | 0 |
| 58 | 2494574 | Charles Rondo | Finance | 10 | 0 | 83,400 | 83,400 | 0 |
| 59 | 2494595 | Charles Rondo | Finance | 10 | 0 | 233,700 | 233,700 | 0 |
| 60 | | Dickson Thoya | Finance | 11 | 23,400 | 0 | 23,400 | 0 |
| 61 | 2492519 | Dickson Thoya | Finance | 11 | 0 | 20,000 | 20,000 | 0 |
| 62 | 2494564 | Emmanuel Nguyar | Finance | 12 | 0 | 30,000 | 30,000 | 0 |
| 63 | | Ferdinand Charo Bokole | Finance | 13 | 20,000 | 0 | 20,000 | 0 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 64 | 2492527 | Florence Birya | Finance | 14 | 0 | 100,000 | 100,000 | 0 |
| 65 | 2494558 | Frankline Ringa | Finance | 15 | 0 | 44,800 | 44,800 | 0 |
| 66 | 2492991 | George Katsoma | Finance | 16 | 0 | 353,000 | 353,000 | 0 |
| 67 | | Getrude Keah | Finance | 17 | 35,000 | 0 | 35,000 | 0 |
| 68 | 2492970 | Getrude Keah | Finance | 17 | 0 | 30,000 | 30,000 | 0 |
| 69 | 2492983 | Getrude Keah | Finance | 17 | 0 | 20,000 | 20,000 | 0 |
| 70 | 2492993 | Grace Mulaa | Finance | 18 | 0 | 210,000 | 210,000 | 0 |
| 71 | 2494559 | Grace Mulaa | Finance | 18 | 0 | 44,800 | 44,800 | 0 |
| 72 | 2492987 | Javan Mrabai | Finance | 20 | 0 | 364,995 | 364,995 | 0 |
| 73 | 2494561 | Joan Kavu | Finance | 21 | 0 | 44,800 | 44,800 | 0 |
| 74 | 2494582 | Joan Kavu | Finance | 21 | 0 | 120,000 | 120,000 | 0 |
| 75 | 2494593 | John Kombe | Finance | 22 | 0 | 33,600 | 33,600 | 0 |
| 76 | 2492956 | John Muhuga | Finance | 23 | 0 | 100,000 | 100,000 | 0 |
| 77 | 2492985 | John Muhuga | Finance | 23 | 0 | 684,240 | 684,240 | 0 |
| 78 | | John Kazi | Finance | 24 | 271,240 | 0 | 30,000 | 241,240 |
| 79 | 2492512 | John Kazi | Finance | 24 | 0 | 215,854 | 215,854 | 0 |
| 80 | 2492967 | John Kazi | Finance | 24 | 0 | 143,500 | 143,500 | 0 |
| 81 | 2492986 | John Kazi | Finance | 24 | 0 | 200,190 | 200,190 | 0 |
| 82 | 2492994 | John Kazi | Finance | 24 | 0 | 41,400 | 41,400 | 0 |
| 83 | 2494600 | John Kazi | Finance | 24 | 0 | 173,400 | 173,400 | 0 |
| 84 | 2492515 | Johari Gambo | Finance | 25 | 0 | 67,700 | 67,700 | 0 |
| 85 | | John Vuko Kalama | Finance | 26 | 163,800 | | 163,800 | 0 |
| 86 | 2492520 | John Vuko Kalama | Finance | 26 | 0 | 20,000 | 20,000 | 0 |
| 87 | 2494563 | Josephine Mramba | Finance | 27 | 0 | 83,400 | 83,400 | 0 |
| 88 | | Josephine Mramba | Finance | 27 | 0 | 195,500 | 195,500 | 0 |
| 89 | | Juliana Mwasaha | Finance | 28 | 50,000 | 0 | 50,000 | 0 |
| 90 | 2492526 | Juliana Mwasaha | Finance | 28 | 0 | 35,200 | 35,200 | 0 |
| 91 | 2492509 | Juliana Mwasaha | Finance | 28 | | 50,000 | 50,000 | 0 |
| 92 | | Kahindi Kimera | Finance | 29 | 20,000 | 0 | 20,000 | 0 |
| 93 | 2492980 | Kennedy Muye | Finance | 30 | 0 | 152,000 | 152,000 | 0 |
| 94 | 2492514 | Kezia Wangui | Finance | 31 | 0 | 84,500 | 84,500 | 0 |
| 95 | 2492996 | Kezia Wangui | Finance | 31 | 0 | 264,000 | 264,000 | 0 |
| 96 | 2492998 | Kezia Wangui | Finance | 31 | 0 | 58,000 | 58,000 | 0 |
| 97 | 2494584 | Kezia Wangui | Finance | 31 | 0 | 156,000 | 156,000 | 0 |
| 98 | 2494578 | Michael Mwango | Finance | 32 | 0 | 83,400 | 83,400 | 0 |
| 99 | 2494594 | Michael Mwango | Finance | 32 | 0 | 310,800 | 310,800 | 0 |
| 100 | 2492975 | Mullewa Safari | Finance | 33 | 0 | 152,000 | 152,000 | 0 |
| 101 | 2494551 | Naomi Yanga | Finance | 34 | 0 | 75,000 | 75,000 | 0 |
| 102 | 2492992 | Patrick Chengo | Finance | 35 | 0 | 17,864 | 17,864 | 0 |
| 103 | 2492506 | Peter Obura | Finance | 36 | 0 | 2,253,200 | 2,253,200 | 0 |
| 104 | | Peter Obura | Finance | 36 | 0 | 20,000 | 20,000 | 0 |
| 105 | 2492528 | Phelister Kahindi | Finance | 37 | 0 | 66,000 | 66,000 | 0 |
| 106 | 2494565 | Racheal Bahati | Finance | 38 | 0 | 44,800 | 44,800 | 0 |
| 107 | 2494581 | Rehema Wasi | Finance | 39 | 0 | 150,000 | 150,000 | 0 |
| 108 | | Samuel Kazungu | Finance | 40 | 268,800 | 0 | 268,700 | 100 |
| 109 | 2492526 | Samuel Kazungu | Finance | 40 | 0 | 20,000 | 20,000 | 0 |
| 110 | 2492968 | Samuel Kazungu | Finance | 40 | 0 | 30,000 | 30,000 | 0 |
| 111 | 249299 | Samuel Kazungu | Finance | 40 | 0 | 18,700 | 18,700 | 0 |
| 112 | 2494599 | Samuel Kazungu | Finance | 40 | 0 | 100,000 | 100,000 | 0 |
| 113 | | Shoka Dzombo | Finance | 41 | 32,000 | 0 | 32,000 | 0 |
| 114 | 2492963 | Shoka Dzombo | Finance | | | 16,000 | 16,000 | 0 |
| 115 | 2492962 | Shoka Dzombo | Finance | | | 16,000 | 16,000 | 0 |
| 116 | 2492964 | Shoka Dzombo | Finance | | | 16,000 | 16,000 | 0 |
| 117 | 2492965 | Shoka Dzombo | Finance | | | 16,000 | 16,000 | 0 |
| 118 | 2492959 | Shoka Dzombo | Finance | 41 | 0 | 16,000 | 16,000 | 0 |
| 119 | 2492960 | Shoka Dzombo | Finance | 41 | 0 | 16,000 | 16,000 | 0 |
| 120 | 2492966 | Shoka Dzombo | Finance | 41 | 0 | 16,000 | 16,000 | 0 |
| 121 | 2494562 | Shoka Dzombo | Finance | 41 | 0 | 75,000 | 75,000 | 0 |
| 122 | | Sophie Mwandawiro | Finance | 42 | 500,640 | | 500,640 | 0 |
| 123 | 2492516 | Sophie Mwandawiro | Finance | 42 | 0 | 20,000 | 20,000 | 0 |
| 124 | 2492523 | Stephen Khonde | Finance | 43 | 0 | 6,067 | 6,067 | 0 |
| 125 | 24929557 | Stephen Khonde | Finance | 43 | 0 | 20,000 | 20,000 | 0 |
| 126 | 2492958 | Stephen Khonde | Finance | 43 | 0 | 7,574 | 7,574 | 0 |
| 127 | 2492571 | Wilberforce Mwinga | Finance | 44 | 0 | 91,000 | 91,000 | 0 |
| 128 | 2492984 | Wilberforce Mwinga | Finance | 44 | 0 | 92,000 | 92,000 | 0 |
| 129 | 2492976 | Wilson Godana | Finance | 45 | 0 | 152,000 | 152,000 | 0 |
| 130 | | Abel Kitsao | Finance | 46 | 156,000 | | 156,000 | 0 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 131 | | Abdul Mbarak | Finance | 47 | 60,000 | | 0 | 60,000 |
| 132 | | Bahati Rajab | Finance | 48 | 95,600 | | 0 | 95,600 |
| 133 | | Boniface Nzomo | Finance | 49 | 95,600 | | 95,600 | 0 |
| 134 | | Boniventure Mwakio | Finance | 50 | 30,000 | | 0 | 30,000 |
| 135 | | Ferdinand Mwangudza | Finance | 51 | 312,430 | | 312,430 | 0 |
| 136 | | John Kalume | Finance | 52 | 145,695 | | 145,695 | 0 |
| 137 | | Duncan Obura | Finance | 53 | 83,500 | | 0 | 83,500 |
| 138 | | Felix Tunje Rijani | Finance | 54 | 40,000 | | 40,000 | 0 |
| 139 | | Henry Wanje | Finance | 55 | 34,000 | | 34,000 | 0 |
| 140 | | Kieti Kigen Kelvin | Finance | 56 | 123,251 | | 0 | 123,251 |
| 141 | | Mcrenson Malingi | Finance | 57 | 239,370 | | 239,370 | 0 |
| 142 | | Mwatela M Mwatela | Finance | 58 | 645,126 | | 0 | 645,126 |
| 143 | | Nancy Mwarabu | Finance | 59 | 30,000 | | 30,000 | 0 |
| 144 | | Raphael Mutiso | Finance | 60 | 205,176 | | 0 | 205,176 |
| 145 | | Samson Chembe | Finance | 61 | 5,000 | | 0 | 5,000 |
| 146 | | Vincent Mbito | Finance | 62 | 88,000 | | 0 | 88,000 |
| 147 | 2492761 | Sammy Jillo | Agriculture | 4 | 0 | 60,600 | 60,600 | 0 |
| 148 | | Sammy Jilo | Agriculture | 4 | 212,400 | | 212,400 | 0 |
| 149 | 2492762 | Yusuf Hemed | Agriculture | 5 | 0 | 35,600 | 35,600 | 0 |
| 150 | | James Nyamu Kagema | Agriculture | 6 | 10,000 | 0 | 10,000 | 0 |
| 151 | 2492752 | Arnonn Kutakasa | Agriculture | 9 | 0 | 227,000 | 227,000 | 0 |
| 152 | 2492769 | Arnonn Kutakasa | Agriculture | 9 | 0 | 668,000 | 668,000 | 0 |
| 153 | 2492672 | Arnonn Kutakasa | Agriculture | 9 | 0 | 524,950 | 524,950 | 0 |
| 154 | 2116764 | Jane Kanamu | Agriculture | 10 | 0 | 150,000 | 150,000 | 0 |
| 155 | 2492753 | Rose Karuku | Agriculture | 11 | 0 | 100,000 | 100,000 | 0 |
| 156 | 2492763 | Rose Karuku | Agriculture | 11 | 0 | 40,800 | 40,800 | 0 |
| 157 | 2492754 | Penina Mulewa | Agriculture | 12 | 0 | 50,000 | 50,000 | 0 |
| 158 | 2492764 | Penina Mulewa | Agriculture | 12 | 0 | 40,800 | 40,800 | 0 |
| 159 | 2492755 | Ezekiel Mare | Agriculture | 13 | 0 | 100,000 | 100,000 | 0 |
| 160 | 2492756 | Margaret Jefwa | Agriculture | 14 | 0 | 20,000 | 20,000 | 0 |
| 161 | | Margaret Kuvuna | Agriculture | 14 | 7,000 | 0 | 7,000 | 0 |
| 162 | 2492757 | Nassir Athman | Agriculture | 15 | 0 | 62,000 | 62,000 | 0 |
| 163 | 2492777 | Nassir Athman | Agriculture | 15 | 0 | 442,400 | 442,400 | 0 |
| 164 | 1372590 | John Gachuru Mwangi | Agriculture | 16 | 0 | 20,000 | 20,000 | 0 |
| 165 | 2145165/231 | John Mwangi Gachuru | Agriculture | 16 | 514,900 | 0 | 514,900 | 0 |
| 166 | 2492758 | Silas Mwangoo | Agriculture | 17 | 0 | 50,000 | 50,000 | 0 |
| 167 | 2492851 | Patrick Yaa | Agriculture | 18 | 0 | 10,000 | 10,000 | 0 |
| 168 | 2492857 | Patrick Yaa | Agriculture | 18 | 0 | 30,000 | 30,000 | 0 |
| 169 | | Nelly Dhahabu Katsutsu | Agriculture | 19 | 10,000 | 0 | 10,000 | 0 |
| 170 | 2492852 | Nelly Katsutsu | Agriculture | 19 | 0 | 10,000 | 10,000 | 0 |
| 171 | 2492853 | Betty Mwangudza | Agriculture | 20 | 0 | 10,000 | 10,000 | 0 |
| 172 | 2492873 | Betty Mwangudza | Agriculture | 20 | 0 | 54,340 | 54,340 | 0 |
| 173 | 2492854 | Kalama Kafahamu | Agriculture | 21 | 0 | 10,000 | 10,000 | 0 |
| 174 | | Kalama Mwachiro Kafahamu | Agriculture | 21 | 10,000 | 0 | 10,000 | 0 |
| 175 | 2492855 | Gideon Wambua | Agriculture | 22 | 0 | 20,000 | 20,000 | 0 |
| 176 | 2492889 | Gideon Wambua | Agriculture | 22 | 0 | 84,400 | 84,400 | 0 |
| 177 | 1372591 | Sonia K. Momba | Agriculture | 23 | 0 | 10,000 | 10,000 | 0 |
| 178 | 2491154 | Sonia K. Momba | Agriculture | 23 | 0 | 198,925 | 198,925 | 0 |
| 179 | 1372592 | Dalton Nyandoto0 | Agriculture | 24 | 0 | 20,000 | 20,000 | 0 |
| 180 | 2492760 | Peter Igogo | Agriculture | 25 | 0 | 20,000 | 20,000 | 0 |
| 181 | 2492858 | James Gitau | Agriculture | 26 | 0 | 10,000 | 0 | 10,000 |
| 182 | 2492871 | James Gitau | Agriculture | 26 | 0 | 30,000 | 0 | 30,000 |
| 183 | | James Ngigi Gitau | Agriculture | 26 | 10,000 | 0 | 10,000 | 0 |
| 184 | 2492859 | Beatrice Bandika | Agriculture | 27 | 0 | 37,200 | 37,200 | 0 |
| 185 | 2492860 | Azey C. Mwawasi | Agriculture | 28 | 0 | 10,000 | 10,000 | 0 |
| 186 | 2492891 | Azey C. Mwawasi | Agriculture | 28 | 0 | 75,200 | 75,200 | 0 |
| 187 | | Charles Azey Mwawasi | Agriculture | 28 | 10,000 | 0 | 10,000 | 0 |
| 188 | 2492861 | Samuel K. Mwachiro | Agriculture | 29 | 0 | 10,000 | 10,000 | 0 |
| 189 | 2492874 | Samuel K. Mwachiro | Agriculture | 29 | 0 | 15,000 | 15,000 | 0 |
| 190 | 2492651 | Dixon Mutua | Agriculture | 30 | 0 | 20,000 | 20,000 | 0 |
| 191 | 2492653 | Dunia Salim | Agriculture | 31 | 0 | 34,400 | 34,400 | 0 |
| 192 | 2491812 | Lucy Mwaka Ruwa | Agriculture | 32 | 0 | 118,800 | 118,800 | 0 |
| 193 | 2491828 | Lucy Mwaka Ruwa | Agriculture | 32 | 0 | 91,500 | 91,500 | 0 |
| 194 | 2492652 | Christopher Chengo | Agriculture | 33 | 0 | 618,350 | 618,350 | 0 |
| 195 | 2492856 | Benedick Munga Chishenga | Agriculture | 34 | 0 | 57,500 | 57,500 | 0 |
| 196 | 2491813 | Nancy Kalume | Agriculture | 35 | 0 | 37,200 | 37,200 | 0 |
| 197 | 2491814 | Dr.Godrick Mwaringa | Agriculture | 36 | 0 | 176,500 | 176,500 | 0 |

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|---|---|---|---|---|---|---|---|---|
| 198 | 2491815 | Dr.Godrick Mwaringa | Agriculture | 36 | 0 | 10,000 | 10,000 | 0 |
| 199 | 2491821 | Dr.Godrick Mwaringa | Agriculture | 36 | 0 | 192,000 | 192,000 | 0 |
| 200 | | Godrick Mwaringa | Agriculture | 36 | 10,000 | 0 | 10,000 | 0 |
| 201 | 241816 | Dr.Donald Kitl | Agriculture | 37 | 0 | 20,000 | 20,000 | 0 |
| 202 | 1372596 | David Bett | Agriculture | 39 | 0 | 10,000 | 10,000 | 0 |
| 203 | 1372594 | Clara Kingi | Agriculture | 40 | 0 | 210,625 | 210,625 | 0 |
| 204 | 1372595 | Sidi Kahaso Ngumbao | Agriculture | 41 | 0 | 139,200 | 139,200 | 0 |
| 205 | 1372597 | Margaret Mbodze Pacha | Agriculture | 42 | 0 | 23,200 | 23,200 | 0 |
| 206 | | Peter Mwendwa Musyoka | Agriculture | 43 | 10,000 | 0 | 10,000 | 0 |
| 207 | 2492765 | George Katsoma | Agriculture | 44 | 0 | 80,000 | 80,000 | 0 |
| 208 | 2492863 | Albert Ngeretha | Agriculture | 45 | 0 | 35,300 | 35,300 | 0 |
| 209 | 2492865 | Mwanaharusl Kanga | Agriculture | 46 | 0 | 45,950 | 45,950 | 0 |
| 210 | 2492862 | Jilius Haro Tembo | Agriculture | 47 | 0 | 59,175 | 59,175 | 0 |
| 211 | 2492767 | Baraka Kitsao | Agriculture | 48 | 0 | 349,200 | 349,200 | 0 |
| 212 | 2491151 | Joyce Chepchilat | Agriculture | 49 | 0 | 73,150 | 73,150 | 0 |
| 213 | 2491152 | Mbarak Mapapa | Agriculture | 50 | 0 | 168,575 | 168,575 | 0 |
| 214 | 2492867 | Jonathan Kazungu | Agriculture | 51 | 0 | 11,000 | 11,000 | 0 |
| 215 | 2492868 | Harrison Saidi Kiti | Agriculture | 52 | 0 | 30,000 | 30,000 | 0 |
| 216 | | David Mwango Ngombo | Agriculture | 52 | 23,250 | 0 | 0 | 23,250 |
| 217 | 2492869 | George Mwamuye Ndune | Agriculture | 53 | 0 | 22,750 | 22,750 | 0 |
| 218 | 2492872 | Peter Chokwe | Agriculture | 55 | 0 | 30,000 | 30,000 | 0 |
| 219 | 2492875 | Peter Mudhoka | Agriculture | 56 | 0 | 13,000 | 13,000 | 0 |
| 220 | 2492656 | Joseph Ruwa Fondo | Agriculture | 58 | 0 | 50,000 | 50,000 | 0 |
| 221 | 2492654 | Omar Yusuf Ibrahim | Agriculture | 59 | 0 | 139,150 | 139,150 | 0 |
| 222 | 2492655 | Joseph Odhiambo | Agriculture | 60 | 0 | 20,000 | 20,000 | 0 |
| 223 | 1372600 | Johnson Charo Maitha | Agriculture | 61 | 0 | 68,150 | 68,150 | 0 |
| 224 | | Johnson Charo Maitha | Agriculture | 61 | 104,292 | 0 | 104,292 | 0 |
| 225 | 2492879 | Shadrack K. Yeri | Agriculture | 62 | 0 | 13,000 | 13,000 | 0 |
| 226 | 2492771 | Rachel Mulumi | Agriculture | 63 | 0 | 83,146 | 83,146 | 0 |
| 227 | 2492657 | Tsuma Tembo | Agriculture | 64 | 0 | 522,120 | 522,120 | 0 |
| 228 | | Tsuma J Tembo | Agriculture | 64 | 487,000 | | | 487,000 |
| 229 | 2492658 | Ziro Pole Mwasambu | Agriculture | 65 | 0 | 66,640 | 66,640 | 0 |
| 230 | 2492659 | Mtsanganyiko Ndaa | Agriculture | 66 | 0 | 60,000 | 60,000 | 0 |
| 231 | 2492877 | Ngala Chome Ngala | Agriculture | 68 | 0 | 11,000 | 11,000 | 0 |
| 232 | 2492878 | Thomas Baya Chea | Agriculture | 69 | 0 | 11,000 | 11,000 | 0 |
| 233 | 2492880 | Dennis Tsuma | Agriculture | 71 | 0 | 30,000 | 30,000 | 0 |
| 234 | 2492881 | Dickson Magogo Mwabaya | Agriculture | 72 | 0 | 40,500 | 40,500 | 0 |
| 235 | 2492887 | Priscilar Salama Kombe | Agriculture | 73 | 0 | 65,550 | 65,550 | 0 |
| 236 | 2492888 | Samson Mwamachi | Agriculture | 74 | 0 | 244,800 | 244,800 | 0 |
| 237 | 2491817 | Dr.Wilson Bob Kenga | Agriculture | 75 | 0 | 10,000 | 10,000 | 0 |
| 238 | | Wilson Bob Kenga | Agriculture | 75 | 10,000 | 0 | 10,000 | 0 |
| 239 | 2492660 | Pamela Owuori | Agriculture | 76 | 0 | 60,900 | 60,900 | 0 |
| 240 | | DR. Samuel Mwangi | Agriculture | 77 | 200 | 0 | 200 | 0 |
| 241 | 2492775 | Baha Nguma | Agriculture | 79 | 0 | 246,600 | 246,600 | 0 |
| 242 | 2492666 | Alekson Mwatua Jilani | Agriculture | 84 | 0 | 33,000 | 33,000 | 0 |
| 243 | 2492667 | Ishmael Kuremwa | Agriculture | 85 | 0 | 84,000 | 84,000 | 0 |
| 244 | 2492882 | Jane Kinyanjui | Agriculture | 87 | 0 | 47,500 | 47,500 | 0 |
| 245 | 2492883 | Michael Tsuma Mwarandu | Agriculture | 88 | 0 | 50,000 | 50,000 | 0 |
| 246 | 2492884 | Dhadho Johnson Eric | Agriculture | 89 | 0 | 40,000 | 40,000 | 0 |
| 247 | 2492885 | Michael C. Mwarabu | Agriculture | 90 | 0 | 50,000 | 50,000 | 0 |
| 248 | 2492890 | Pangani Mohamed Bakari | Agriculture | 91 | 0 | 68,400 | 68,400 | 0 |
| 249 | 2491823 | Arastus Mbwana Mazera | Agriculture | 95 | 0 | 23,000 | 23,000 | 0 |
| 250 | 2491824 | Fredrick M. Mbaru | Agriculture | 96 | 0 | 159,800 | 159,800 | 0 |
| 251 | 2492664 | James Thubu | Agriculture | 101 | 0 | 161,550 | 161,550 | 0 |
| 252 | | Anderson Deche Kiti | Agriculture | 102 | 12,000 | 0 | 12,000 | 0 |
| 253 | | Antony Chai Ngala | Agriculture | 103 | 20,000 | 0 | 20,000 | 0 |
| 254 | | Caroline Kemunto Asanyo | Agriculture | 104 | 136,000 | 0 | 136,000 | 0 |
| 255 | | Charles Charo Karisa | Agriculture | 105 | 180,000 | 0 | 0 | 180,000 |
| 256 | | Frank Katana Madungi | Agriculture | 106 | 19,750 | 0 | 19,750 | 0 |
| 257 | | Huron Mwaisaka Mwangoma | Agriculture | 107 | 75,800 | 0 | 75,800 | 0 |
| 258 | | Isaac Kagia | Agriculture | 108 | 50,000 | | 0 | 50,000 |
| 259 | | Jack Owiti Omolo | Agriculture | 109 | 45,400 | 0 | 45,400 | 0 |
| 260 | | James Ooko Atinga | Agriculture | 120 | 12,600 | 0 | 12,600 | 0 |
| 261 | | Maitha Mitsanze Mwamure | Agriculture | 121 | 198,000 | 0 | | 198,000 |
| 262 | | Michael Nyange Mwasaru | Agriculture | 122 | 15,700 | 0 | 15,700 | 0 |
| 263 | | Peter Kariuki | Agriculture | 123 | 30,000 | 0 | 0 | 30,000 |
| 264 | | Cornel Kitolome Malenga | Agriculture | 124 | 10,000 | 0 | 10,000 | 0 |

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|---|---|---|---|---|---|---|---|---|
| 265 | | Shadrack Babu Musa | Agriculture | 125 | 700 | 0 | 700 | 0 |
| 266 | 1123297 | Samuel Maneno Hatibu | Water | 5 | 0 | 300,000 | 300,000 | 0 |
| 267 | 2491011 | Andrew Makoti | Water | 6 | 70 | 1,350,000 | 1,350,000 | 70 |
| 268 | 1123281 | Lilian Mula Kachuchu | Water | 10 | 0 | 30,000 | 30,000 | 0 |
| 269 | | Thomas Makanga | Water | 15 | 124,440 | 0 | 124,440 | 0 |
| 270 | 1123285 | Kanundu Ngumbao | Water | 22 | 0 | 38,000 | 38,000 | 0 |
| 271 | 1123288 | Vivienne Sidi Nzai | Water | 37 | 0 | 250,000 | 250,000 | 0 |
| 272 | 2491004 | Vivienne Sidi Nzai | Water | 37 | 0 | 1,382,320 | 1,382,320 | 0 |
| 273 | 1123300 | Fredrick M Dzengo | Water | 38 | 0 | 948,500 | 948,500 | 0 |
| 274 | 1123284 | Suleiman Mohammed Lugogo | Water | 39 | 0 | 50,000 | 50,000 | 0 |
| 275 | 1123298 | Suleiman Mohammed Lugogo | Water | 39 | 0 | 557,500 | 557,500 | 0 |
| 276 | 2491003 | Suleiman Mohammed Lugogo | Water | 39 | 0 | 500,000 | 500,000 | 0 |
| 277 | 2491015 | Suleiman Mohammed Lugogo | Water | 39 | 0 | 449,800 | 449,800 | 0 |
| 278 | 1123282 | George Harry Shoka | Water | 41 | 0 | 86,500 | 86,500 | 0 |
| 279 | 2491012 | George Harry Shoka | Water | 41 | 0 | 523,500 | 523,500 | 0 |
| 280 | 1123347 | Mary Mbeyu Mwandeje | Water | 46 | 0 | 611,000 | 611,000 | 0 |
| 281 | 2491001 | Sebastian Kashero | Water | 49 | 0 | 105,000 | 105,000 | 0 |
| 282 | 2491007 | Sebastian Kashero | Water | 49 | 0 | 100,000 | 100,000 | 0 |
| 283 | 2491008 | Sebastian Kashero | Water | 49 | 0 | 549,000 | 549,000 | 0 |
| 284 | 2491002 | Eliud Charo | Water | 50 | 0 | 200,000 | 0 | 200,000 |
| 285 | 2491005 | Michelle Bibi Fondo | Water | 51 | 0 | 55,980 | 55,980 | 0 |
| 286 | | Ali Mwambiti | Water | 16 | 15,000 | | 0 | 15,000 |
| 287 | | Joseph Tinga | Water | 17 | 600 | | 0 | 600 |
| 288 | | N A Mwamutsi | Water | 13 | 30,000 | | 30,000 | 0 |
| 289 | 984609 | Rehema Mbuche Ruwa | Water | 26 | 150 | | 0 | 150 |
| 290 | | Simeon Ndoro Mwakudza | Water | 12 | 10,000 | | 10,000 | 0 |
| 291 | 2491236 | Salma Muhiddin | Education | 2 | 0 | 50,000 | 50,000 | 0 |
| 292 | 2492842 | Salma Muhiddin | Education | 2 | 0 | 100,000 | 100,000 | 0 |
| 293 | 2491238 | Emmanuel Katana | Education | 3 | 0 | 50,000 | 50,000 | 0 |
| 294 | 2491239 | William Jilani | Education | 4 | 0 | 80,000 | 80,000 | 0 |
| 295 | 2491247 | William Jilani | Education | 4 | 0 | 271,000 | 271,000 | 0 |
| 296 | 2492809 | William Jilani | Education | 4 | 0 | 141,540 | 141,540 | 0 |
| 297 | 2491240 | Joseph Chai | Education | 5 | 0 | 132,000 | 132,000 | 0 |
| 298 | 2491241 | Sarah Birya | Education | 6 | 0 | 234,200 | 234,200 | 0 |
| 299 | 2491242 | May Haigwo Wachu | Education | 7 | 0 | 188,000 | 188,000 | 0 |
| 300 | 2492818 | May Haigwo Wachu | Education | 7 | 0 | 316,000 | 316,000 | 0 |
| 301 | 2491247 | Jamal Bugo | Education | 9 | 0 | 352,000 | 352,000 | 0 |
| 302 | 2492830 | Jamal Bugo | Education | 9 | 0 | 118,060 | 118,060 | 0 |
| 303 | 2491248 | Cyrilus Mwangome | Education | 10 | 0 | 100,000 | 100,000 | 0 |
| 304 | 2492815 | Cyrilus Mwangome | Education | 10 | 0 | 120,000 | 120,000 | 0 |
| 305 | 2492802 | Jimmy Mwazani | Education | 11 | 0 | 81,400 | 81,400 | 0 |
| 306 | 2492804 | Wilson Njiru | Education | 12 | 0 | 88,200 | 88,200 | 0 |
| 307 | 2491216 | Melda Munyazi | Education | 13 | 0 | 67,010 | 67,010 | 0 |
| 308 | 2492835 | Melda Munyazi | Education | 13 | 0 | 50,000 | 50,000 | 0 |
| 309 | 2492805 | Josephine Muramba | Education | 14 | 0 | 100,950 | 100,950 | 0 |
| 310 | 2492806 | Josephine Muramba | Education | 14 | 0 | 710,000 | 710,000 | 0 |
| 311 | 2492813 | Josephine Maraga | Education | 15 | 0 | 365,800 | 365,800 | 0 |
| 312 | 2492812 | Andrew Furaha Charo | Education | 16 | 0 | 139,000 | 139,000 | 0 |
| 313 | | Bakari Kitendo | Education | 17 | 86,000 | | 86,000 | 0 |
| 314 | 2492810 | Rebecca Ndindi | Education | 18 | 0 | 82,100 | 82,100 | 0 |
| 315 | 2492820 | Michael Mwamuye | Education | 19 | 0 | 261,120 | 261,120 | 0 |
| 316 | 2492819 | Masika Said Kibada | Education | 21 | 0 | 382,000 | 382,000 | 0 |
| 317 | 2492832 | Bonface Kirimi | Education | 22 | 0 | 151,020 | 151,020 | 0 |
| 318 | 2491245 | Bonface Kirimi | Education | 22 | 0 | 255,000 | 255,000 | 0 |
| 319 | 2492816 | Maryline Faida | Education | 23 | 0 | 414,260 | 414,260 | 0 |
| 320 | 2492801 | Maryline Faida | Education | 23 | 0 | 171,250 | 171,250 | 0 |
| 321 | 2492803 | James Angore | Education | 24 | 0 | 207,755 | 207,755 | 0 |
| 322 | 2492834 | James Angore | Education | 24 | 0 | 700,400 | 700,400 | 0 |
| 323 | 2492808 | Eddystella Wanja | Education | 25 | 0 | 123,830 | 123,830 | 0 |
| 324 | 2492833 | Eddystella Wanja | Education | 25 | 0 | 119,630 | 119,630 | 0 |
| 325 | 2492831 | Geoffrey Charo | Education | 27 | 0 | 84,000 | 84,000 | 0 |
| 326 | 2492838 | Mulewa S Katana | Education | 28 | 0 | 186,880 | 186,880 | 0 |
| 327 | 2492843 | Daniel Thoya | Education | 29 | 0 | 275,000 | 275,000 | 0 |
| 328 | 2492844 | Edward Sifa Karani | Education | 30 | 0 | 158,000 | 158,000 | 0 |
| 329 | 2492850 | Mohamed Chuba | Education | 32 | 0 | 200,000 | 0 | 200,000 |
| 330 | | Janet Nazi Tsuma | Education | 33 | 100,000 | | 100,000 | 0 |
| 331 | | Bidii Renson Kombe | Education | 34 | 32,000 | | 32,000 | 0 |

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|---|---|---|---|---|---|---|---|---|
| 332 | | Khadija F. Piri | Education | 35 | 31,500 | | 31,500 | 0 |
| 333 | | Ishmail Kalume | Education | 36 | 10,000 | | 10,000 | 0 |
| 334 | 2491460 | Wilfred Kazungu | Health | 1 | - | 850,080.00 | 850,080.00 | - |
| 335 | 2491462 | Ravasco Kenga | Health | 2 | - | 70,344.00 | 70,344.00 | - |
| 336 | 2491479 | Ravasco Kenga | Health | 2 | - | 78,200.00 | 78,200.00 | - |
| 337 | | Raversec Nzaro | Health | 2 | 100,000.00 | - | - | 100,000.00 |
| 338 | 2491477 | James mwabonje | Health | 3 | - | 75,944.00 | 75,944.00 | - |
| 339 | 2491477 | James mwabonje | Health | 3 | - | 78,200.00 | 78,200.00 | - |
| 340 | 2491461 | Jacob Khonde | Health | 4 | - | 1,881,600.00 | 1,881,600.00 | - |
| 341 | 2491482 | Jacob Khonde | Health | 4 | - | 285,000.00 | 285,000.00 | - |
| 342 | | Jacob Kazungu Khonde | Health | 4 | 156,000.00 | - | 156,000.00 | - |
| 343 | 2117572 | Mohamed Ali Shee | Health | 5 | - | 124,492.00 | 124,492.00 | - |
| 344 | 2491464 | Timothy Malingi | Health | 6 | - | 100,000.00 | 100,000.00 | - |
| 345 | | Timothy Koe Malingi | Health | 6 | 268,000 | | 268,000 | - |
| 346 | 2491468 | Raphael Kalama | Health | 7 | - | 500,000.00 | 500,000.00 | - |
| 347 | 2491469 | Owen Kodi | Health | 8 | - | 500,000.00 | 500,000.00 | - |
| 348 | 2491467 | Bilali Mazoya | Health | 9 | - | 500,000.00 | 500,000.00 | - |
| 349 | 2491472 | Racheal Musyoki | Health | 10 | - | 591,149.00 | 591,149.00 | - |
| 350 | 2494607 | Racheal Musyoki | Health | 10 | - | 541,954.00 | 541,954.00 | - |
| 351 | | Racheal Musyoki | Health | 10 | 531,059.00 | - | 531,059.00 | - |
| 352 | 2491478 | Daniel Jola | Health | 11 | - | 78,200.00 | 78,200.00 | - |
| 353 | 2491470 | Zainab Mwanjirani | Health | 12 | - | 50,000.00 | 50,000.00 | - |
| 354 | | Zainabu Dunia Mwanjirani | Health | 12 | 50,000 | | 50,000 | - |
| 355 | 2491474 | Schola Kiteki | Health | 13 | - | 50,000.00 | 50,000.00 | - |
| 356 | 2491488 | Godfrey Gikunju | Health | 14 | - | 22,600.00 | 22,600.00 | - |
| 357 | | Godfrey Njeru Gikunji | Health | 14 | 45,200.00 | - | 45,200.00 | - |
| 358 | 2491487 | Mildred Chironda | Health | 15 | - | 22,400.00 | 22,400.00 | - |
| 359 | 25491490 | George Katsoma | Health | 16 | - | 80,000.00 | 80,000.00 | - |
| 360 | 2491483 | Kalama Diwani | Health | 17 | - | 423,000.00 | 423,000.00 | - |
| 361 | 2491489 | George Mwatari | Health | 18 | - | 73,592.00 | 73,592.00 | - |
| 362 | 2491475 | Eliakana Rangoma | Health | 19 | - | 92,592.00 | 92,592.00 | - |
| 363 | | Catherine Nduku Munywoki | Health | 21 | 150,000.00 | - | 150,000.00 | - |
| 364 | 249150 | Jacob Mwango | Health | 22 | - | 200,000.00 | 200,000.00 | - |
| 365 | 2117573 | Bibi fondo | Health | 24 | - | 46,500.00 | - | 46,500.00 |
| 366 | 2117576 | Bakari Ndurya | Health | 25 | - | 51,876.40 | 51,876.40 | - |
| 367 | 2117585 | Amani Frankline | Health | 29 | - | 551,600.00 | 551,600.00 | - |
| 368 | 2117588 | Ajuck Hossan | Health | 30 | - | 40,600.00 | 40,600.00 | - |
| 369 | 2117594 | Ajuck Hossan | Health | 30 | - | 176,640.00 | 176,640.00 | - |
| 370 | 2117587 | John sk Charo | Health | 31 | - | 31,600.00 | 31,600.00 | - |
| 371 | | John Samuel Kangira | Health | 31 | 64,700.00 | - | 64,700.00 | - |
| 372 | 2494602 | Sylvester Mwango | Health | 47 | | 350,000.00 | 350,000.00 | - |
| 373 | 2494615 | Lillian Yeri | Health | 48 | - | 600,000.00 | 600,000.00 | - |
| 374 | | Samow Ibrahim | Health | 49 | - | 200,360.00 | - | 200,360.00 |
| 375 | | Samow Abdullahi Ibrahim | Health | 49 | 60,000.00 | - | 60,000.00 | - |
| 376 | 2117713 | Lewis thoya sirya | Health | 50 | - | 72,200.00 | 72,200.00 | - |
| 377 | | Magdaline Gona | Health | 52 | 55,000.00 | - | 30,500.00 | 24,500.00 |
| 378 | | Gladys Chai | Health | 53 | 500.00 | - | - | 500.00 |
| 379 | | Alex Odeng | Health | 54 | 575.00 | - | - | 575.00 |
| 380 | | Zipporah Kavindu | Health | 55 | 888.00 | - | - | 888.00 |
| 381 | | Lucas Matole | Health | 56 | 1,844.00 | - | - | 1,844.00 |
| 382 | | Shadrack Jefwa | Health | 57 | 5,040.00 | - | - | 5,040.00 |
| 383 | | Ruth Karisa | Health | 58 | 55,000.00 | - | 55,000.00 | - |
| 384 | | Saumu Nyoka | Health | 59 | 55,000.00 | - | 54,200.00 | 800.00 |
| 385 | | Benedict Mangale | Health | 60 | 55,000.00 | - | - | 55,000.00 |
| 386 | | Benjamin Charo | Health | 61 | 55,000.00 | - | - | 55,000.00 |
| 387 | | Beth Marete | Health | 62 | 55,000.00 | - | - | 55,000.00 |
| 388 | | Catherine Nangotombi | Health | 63 | 55,000.00 | - | - | 55,000.00 |
| 389 | | Claris Kalama | Health | 64 | 55,000.00 | - | - | 55,000.00 |
| 390 | | Cliventus Nyangau | Health | 65 | 55,000.00 | - | - | 55,000.00 |
| 391 | | Florence Muchiri | Health | 66 | 55,000.00 | - | - | 55,000.00 |
| 392 | | Josephine Karisa | Health | 67 | 55,000.00 | - | - | 55,000.00 |
| 393 | | Margaret Nyiro | Health | 68 | 55,000.00 | - | - | 55,000.00 |
| 394 | | Martine Baya | Health | 69 | 55,000.00 | - | - | 55,000.00 |
| 395 | | Maureen Karisa | Health | 70 | 55,000.00 | - | - | 55,000.00 |
| 396 | | Menza Sammy | Health | 71 | 55,000.00 | - | - | 55,000.00 |
| 397 | | Naomi Mukula | Health | 72 | 55,000.00 | - | - | 55,000.00 |
| 398 | | Nelson Kahindi | Health | 73 | 55,000.00 | - | - | 55,000.00 |

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|---|---|---|---|---|---|---|---|---|
| 399 | | Penina Kwigania | Health | 74 | 55,000.00 | - | - | 55,000.00 |
| 400 | | Peter Diwo | Health | 75 | 55,000.00 | - | - | 55,000.00 |
| 401 | | Pheny Wali | Health | 76 | 55,000.00 | - | - | 55,000.00 |
| 402 | | Rebecca Tsuma | Health | 77 | 55,000.00 | - | - | 55,000.00 |
| 403 | | Susan Ndaa | Health | 78 | 55,000.00 | - | - | 55,000.00 |
| 404 | | Yvonne Naliaka | Health | 80 | 55,000.00 | | 52,760.00 | 2,240.00 |
| 405 | | Christine nyamvula Kunyu | Health | 82 | 67,200.00 | - | 67,200.00 | - |
| 406 | | Grayson Mwambi Mwadime | Health | 83 | 67,725.00 | - | 67,725.00 | - |
| 407 | | Raphael Kalama Nella | Health | 84 | 68,100.00 | - | 68,100.00 | - |
| 408 | | Peter Anga Mwandagha | Health | 85 | 72,500.00 | - | 72,500.00 | - |
| 409 | | Josephine Muramba | Health | 86 | 96,080.00 | - | 96,080.00 | - |
| 410 | | Mlango Mbaruku Atiki | Health | 87 | 139,200.00 | - | 139,200.00 | - |
| 411 | | Emmah Bahati Elijah | Health | 88 | 145,000.00 | - | 145,000.00 | - |
| 412 | | Barbara Wanjiku Mambo | Health | 89 | 150,000.00 | - | 150,000.00 | - |
| 413 | | David Mang'ong'o Olungo | Health | 90 | 150,000.00 | - | 150,000.00 | - |
| 414 | | Esther Nzilani Maweu | Health | 91 | 150,000.00 | - | 150,000.00 | - |
| 415 | | Jane Kawira Nyamu | Health | 92 | 150,000.00 | - | 150,000.00 | - |
| 416 | | John Kisa Diginyi | Health | 93 | 150,000.00 | - | 150,000.00 | - |
| 417 | | Godfrey Njoroge Muriu | Health | 94 | 181,660.00 | - | 181,660.00 | - |
| 418 | | John Charo | Health | 95 | 225,000.00 | - | 225,000.00 | - |
| 419 | | Jannet Siku | Health | 96 | 225,000.00 | - | - | 225,000.00 |
| 420 | | John moss | Health | 97 | 225,000.00 | - | 218,704.00 | 6,296.00 |
| 421 | | Abednegoh Nzinga Ngondi | Health | 98 | 300,000.00 | - | 300,000.00 | - |
| 422 | | Joseph Arina Ragot | Health | 99 | 300,000.00 | - | 300,000.00 | - |
| 423 | | Josephine Kalekye Kioko | Health | 100 | 300,000.00 | - | 300,000.00 | - |
| 424 | | Abdiqani Abdullahi Alin | Health | 101 | 339,649.00 | - | 339,649.00 | - |
| 425 | | Josefridah Nyavula Ngowa | Health | 102 | 311,057.00 | - | 311,057.00 | - |
| 426 | | Sumayya Mohamed Badam | Health | 103 | 339,649.00 | - | 339,649.00 | - |
| 427 | | Everlyne Chepchirchir | Health | 104 | 375,000.00 | - | - | 375,000.00 |
| 428 | | Martin Jumaa Karisa | Health | 105 | 423,000.00 | - | 423,000.00 | - |
| 429 | | George Ngoro | Health | 106 | 225,000 | | 225,000 | - |
| 430 | | Robert Chonga | Health | 107 | 225,000 | | 225,000 | - |
| 431 | | Samuel Thoya | Health | 108 | 225,000 | | 225,000 | - |
| 432 | | Beatrice Muluo | Health | 109 | 55,000 | | 55,000 | - |
| 433 | | Cosmus Muzungu | Health | 110 | 55,000 | | 55,000 | - |
| 434 | | Ngomba Mae | Health | 111 | 55,000 | | 55,000 | - |
| 435 | | Zainab Matete | Health | 112 | 55,000 | | 55,000 | - |
| 436 | | Job Ogutu | Health | 114 | 500 | | 500 | - |
| 437 | | Ann Sebastian | Health | 115 | 10 | | 10 | - |
| 438 | | Mwangi, Mrs. Mary Muthoni | Roads | 1 | 245,800 | 0 | 245,800 | 0 |
| 439 | 2491354 | Mwangi, Mrs. Mary Muthoni | Roads | 1 | 0 | 64,000 | 64,000 | 0 |
| 440 | | Terry Zocy Maitha | Roads | 2 | 50,000 | 0 | 50,000 | 0 |
| 441 | 2491355 | Terry Zocy Maitha | Roads | 2 | 0 | 50,000 | 50,000 | 0 |
| 442 | 2491364 | Terry Zocy Maitha | Roads | 2 | 0 | 30,200 | 30,200 | 0 |
| 443 | | Canana Kongwe Busara | Roads | 3 | 30,000 | 0 | 30,000 | 0 |
| 444 | 2491357 | Canana Kongwe Busara | Roads | 3 | 0 | 30,000 | 30,000 | 0 |
| 445 | 2491366 | Canana Kongwe Busara | Roads | 3 | 0 | 35,500 | 35,500 | 0 |
| 446 | 2491390 | Canana Kongwe Busara | Roads | 3 | 0 | 41,800 | 41,800 | 0 |
| 447 | 2491358 | Priscilla Munga | Roads | 4 | 0 | 30,000 | 30,000 | 0 |
| 448 | 2491360 | Jimmy Kazungu | Roads | 5 | 0 | 100,000 | 100,000 | 0 |
| 449 | 2491356 | Hellen Atieno | Roads | 6 | 0 | 50,000 | 50,000 | 0 |
| 450 | 2491361 | Henry Wanje | Roads | 7 | 0 | 100,000 | 100,000 | 0 |
| 451 | 2491368 | Henry Wanje | Roads | 7 | 0 | 70,200 | 70,200 | 0 |
| 452 | | Julius Kiplagat Kiplimo | Roads | 8 | 223,650 | 0 | 223,650 | 0 |
| 453 | 2491362 | Reitz Mwaganda Mwambura | Roads | 9 | 0 | 35,500 | 35,500 | 0 |
| 454 | 2491370 | George Katana Katsoma | Roads | 13 | 0 | 60,000 | 60,000 | 0 |
| 455 | | Ann Marietta Mamboleo | Roads | 10 | 55,500 | 0 | 55,500 | 0 |
| 456 | 2491367 | Ann Marietta Mamboleo | Roads | 10 | 0 | 35,500 | 35,500 | 0 |
| 457 | 2491391 | Ann Marietta Mamboleo | Roads | 10 | 0 | 41,800 | 41,800 | 0 |
| 458 | 2491365 | James Kalenga Sulubu | Roads | 11 | 0 | 34,500 | 34,500 | 0 |
| 459 | 2491369 | Florence Birya | Roads | 12 | 0 | 87,000 | 87,000 | 0 |
| 460 | | Athman Noor Bacha | Roads | 14 | 113,200 | 0 | 113,200 | 0 |
| 461 | | Kenneth Charo Kazungu | Roads | 15 | 1,272,500 | 0 | 1,272,500 | 0 |
| 462 | 2491376 | Kenneth Charo Kazungu | Roads | 15 | 0 | 100,000 | 100,000 | 0 |
| 463 | 2491389 | Kenneth Charo Kazungu | Roads | 15 | 0 | 253,000 | 253,000 | 0 |
| 464 | | Felix Tunje Rijani | Roads | 17 | 199,750 | 0 | 199,750 | 0 |
| 465 | 2491385 | Felix Tunje Rijani | Roads | 17 | 0 | 78,400 | 78,400 | 0 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 466 | | Silas Muthee | Roads | 26 | 588,400 | 0 | 588,400 | 0 |
| 467 | | Nicodemus Ondieki Kerongo | Roads | 27 | 480,000 | 0 | 480,000 | 0 |
| 468 | | Nurein Hatimy | Roads | 28 | 100,800 | 0 | 100,800 | 0 |
| 469 | | Michelle Bibi Fondo | Roads | 29 | 67,580 | 0 | 67,580 | 0 |
| 470 | | Sammy Mwalimu Gwabl | Roads | 30 | 56,700 | 0 | 56,700 | 0 |
| 471 | | Zablon Kazungu Charo | Roads | 31 | 56,700 | 0 | 56,700 | 0 |
| 472 | | Evelyn Pendo Garama | Roads | 32 | 50,000 | 0 | 50,000 | 0 |
| 473 | | Francis Ndoro | Roads | 33 | 49,100 | 0 | 49,100 | 0 |
| 474 | | Sheikhnoor Mzee | Roads | 34 | 49,100 | 0 | 49,100 | 0 |
| 475 | | Eliud Charo | Roads | 35 | 45,000 | 0 | 45,000 | 0 |
| 476 | | Abdalla Sharrif | Roads | 36 | 37,000 | 0 | 37,000 | 0 |
| 477 | | John Mdawida Ndingila | Roads | 37 | 30,080 | 0 | 30,080 | 0 |
| 478 | | Winnie Kadzo Nzaro | Roads | 38 | 30,000 | 0 | 30,000 | 0 |
| 479 | | Ibrahim Zia | Roads | 39 | 27,800 | 0 | 27,800 | 0 |
| 480 | | Jeremiah Mwandenge Tsuma | Roads | 40 | 20,000 | 0 | 20,000 | 0 |
| 481 | | Banabakintu Nerei Ndau Mwadime | Roads | 41 | 20,000 | 0 | 20,000 | 0 |
| 482 | | Elvis Muatwa Dullu | Roads | 42 | 20,000 | 0 | 20,000 | 0 |
| 483 | | Joseph Tune Taura | Roads | 43 | 20,000 | 0 | 20,000 | 0 |
| 484 | | Stanley Kithi Kalu | Roads | 44 | 20,000 | 0 | 20,000 | 0 |
| 485 | | Patrick Kenga | Roads | 45 | 5,670 | 0 | 5,670 | 0 |
| 486 | | John Mazuri | Lands | 1 | 105,000 | 0 | 105,000 | 0 |
| 487 | 2492606 | James Kapanya Nguzo | Lehpp | 2 | 0 | 84,000 | 84,000 | 0 |
| 488 | 2492608 | James Kapanya Nguzo | Lehpp | 2 | 0 | 235,000 | 235,000 | 0 |
| 489 | 2491110 | James Kapanya Nguzo | Lehpp | 2 | 0 | 470,960 | 470,960 | 0 |
| 490 | 2492634 | James Kapanya Nguzo | Lehpp | 2 | 0 | 84,000 | 84,000 | 0 |
| 491 | 2491322 | Edward Temu | Lehpp | 4 | 0 | 24,000 | 24,000 | 0 |
| 492 | 2491321 | Edward Temu | Lehpp | 4 | 0 | 10,000 | 10,000 | 0 |
| 493 | 2492640 | Mae Saro | Lehpp | 5 | 0 | 61,000 | 61,000 | 0 |
| 494 | 2491347 | Richard Ayore Makori | Lehpp | 8 | 0 | 70,000 | 70,000 | 0 |
| 495 | 2492610 | Richard Ayore Makori | Lehpp | 8 | 0 | 235,000 | 235,000 | 0 |
| 496 | 2491345 | Richard Ayore Makori | Lehpp | 8 | 0 | 50,000 | 50,000 | 0 |
| 497 | 2492643 | Richard Ayore Makori | Lehpp | 8 | 0 | 42,000 | 42,000 | 0 |
| 498 | 2492603 | Sarah Mwandoro | Lehpp | 10 | 0 | 56,000 | 56,000 | 0 |
| 499 | 2491346 | Sarah Mwandoro | Lehpp | 10 | 0 | 30,000 | 30,000 | 0 |
| 500 | | Serah Mwandoro Chizi | Lands | 10 | 85 | 0 | 85 | 0 |
| 501 | 2491350 | Maheza Charles | Lehpp | 11 | 0 | 56,000 | 56,000 | 0 |
| 502 | 2491344 | Maheza Charles | Lehpp | 11 | 0 | 50,000 | 50,000 | 0 |
| 503 | 2492638 | Maheza Charles | Lehpp | 11 | 0 | 56,000 | 56,000 | 0 |
| 504 | 2492627 | Maheza Charles | Lehpp | 11 | 0 | 53,300 | 53,300 | 0 |
| 505 | 2492618 | Justus Karisa | Lehpp | 14 | 0 | 20,000 | 20,000 | 0 |
| 506 | 2491343 | Racheal Charo | Lehpp | 16 | 0 | 10,000 | 10,000 | 0 |
| 507 | | Racheal Charo | | 16 | 10,000 | | 10,000 | 0 |
| 508 | | Melee Lee Dzoro | Lehpp | 17 | 16,806 | 0 | 0 | 16,806 |
| 509 | | Jn Matheka | Lehpp | 18 | 120,000 | 0 | 0 | 120,000 |
| 510 | | Taura Bao | Lehpp | 19 | 237,000 | 0 | 0 | 237,000 |
| 511 | | Muasya Andrew | Lands | 20 | 46,000 | 0 | 0 | 46,000 |
| 512 | | Daudi Makosi | Lehpp | 21 | 30,110 | 0 | 0 | 30,110 |
| 513 | | Alred Mwenda | Lands | 22 | 60,000 | 0 | 60,000 | 0 |
| 514 | 2491348 | Jacinta Mbithe Makau | Lehpp | 23 | 0 | 56,000 | 56,000 | 0 |
| 515 | 2491107 | Jacinta Makau | Lehpp | 23 | 0 | 61,000 | 12,878 | 48,122 |
| 516 | | Jacinta Makau | Lands | 23 | 10,000 | 0 | 10,000 | 0 |
| 517 | | Dorcas Kilile | Lands | 24 | 25,000 | 0 | 25,000 | 0 |
| 518 | 2492626 | Rachael Nanzungu Bebora | Lehpp | 25 | | 33,700 | 33,700 | 0 |
| 519 | | Racheal Debora | Lands | 25 | 37,100 | 0 | 37,100 | 0 |
| 520 | | Jumaa Chidzama Ndegwa | Lands | 25 | 10,000 | 0 | 10,000 | 0 |
| 521 | 2491106 | Joe Ndudi Tete | Lehpp | 27 | 0 | 38,600 | 0 | 38,600 |
| 522 | 2492633 | Juma Shaban Abdul | Lehpp | 30 | 0 | 21,000 | 21,000 | 0 |
| 523 | 2492604 | Wilfred Baya | Lehpp | 31 | 0 | 56,000 | 56,000 | 0 |
| 524 | 2492616 | Wilfred Baya | Lehpp | 31 | 0 | 10,000 | 9,780 | 220 |
| 525 | 2492649 | Wilfred Baya | Lehpp | 31 | 0 | 40,000 | 40,000 | 0 |
| 526 | 2492614 | Humprey Bahati | Lehpp | 32 | 0 | 60,000 | 60,000 | 0 |
| 527 | | Said Mwakureherwa | Lehpp | 34 | 500 | 0 | 500 | 0 |
| 528 | 2492607 | Maurice Tsuma | Lehpp | 35 | 0 | 10,000 | 0 | 10,000 |
| 529 | | Tsuma Maurice Pole | Lands | 35 | 49,200 | 0 | 49,200 | 0 |
| 530 | 2491105 | Dorotia Wandoe | Lehpp | 36 | 0 | 54,050 | 54,050 | 0 |
| 531 | 2492602 | Dorotia Wandoe | Lehpp | 36 | 0 | 112,000 | 112,000 | 0 |
| 532 | 2492605 | David Ngombo | Lehpp | 37 | 0 | 70,000 | 70,000 | 0 |

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|---|---|---|---|---|---|---|---|---|
| 533 | 2492624 | Kahindi Mulisho | Lehpp | 38 | 0 | 210,384 | 210,384 | 0 |
| 534 | 2492636 | Enock Raymond | Lehpp | 40 | 0 | 31,500 | 31,500 | 0 |
| 535 | | Kalume Enock Raymond | Lands | 40 | 185,000 | 0 | 185,000 | 0 |
| 536 | | Wilkins Baraka Kalama | Lands | 41 | 18,900 | 0 | 18,900 | 0 |
| 537 | 2491349 | Racheal Umazi Gideon | Lehpp | 42 | 0 | 70,000 | 70,000 | 0 |
| 538 | 2491114 | Rachael Umazi Gideon | Lehpp | 42 | 0 | 600,000 | 600,000 | 0 |
| 539 | 2492622 | Jannet Nazi Tsuma | Lehpp | 45 | 0 | 209,700 | 209,700 | 0 |
| 540 | 2491112 | Jannet Nazi Tsuma | Lehpp | 45 | 0 | 47,300 | 47,300 | 0 |
| 541 | 2492635 | Jannet Nazi Tsuma | Lehpp | 45 | 0 | 31,500 | 31,500 | 0 |
| 542 | 2492617 | Samson Karisa | Lehpp | 46 | 0 | 300,000 | 300,000 | 0 |
| 543 | 2491109 | Nahida Mohammed | Lehpp | 48 | 0 | 408,005 | 408,005 | 0 |
| 544 | 2491111 | Nahida Mohammed | Lehpp | 48 | 0 | 594,427 | 594,427 | 0 |
| 545 | 2492631 | Beatrace Charo | Lehpp | 49 | 0 | 56,000 | 56,000 | 0 |
| 546 | 2492645 | Beatrice Charo | Lehpp | 49 | 0 | 100,800 | 100,800 | 0 |
| 547 | 2492630 | Edwin Leja Mwangunya | Lehpp | 51 | 0 | 81,200 | 81,200 | 0 |
| 548 | 2491104 | Fatuma Kuvuna Karuku | Lehpp | 52 | 0 | 54,050 | 54,050 | 0 |
| 549 | 2491115 | Fatuma Kuvuna Karuku | Lehpp | 52 | 0 | 150,000 | 150,000 | 0 |
| 550 | 2492637 | George Katsoma | Lehpp | 53 | 0 | 135,000 | 135,000 | 0 |
| 551 | 2492642 | Kennedy Oludo Ochieng | Lehpp | 54 | 0 | 44,800 | 9,911 | 34,889 |
| 552 | 2492632 | Mary Kitunga | Lehpp | 55 | 0 | 56,000 | 56,000 | 0 |
| 553 | 2491118 | Magaret Mapenzi Chivila | Lehpp | 56 | 0 | 353,000 | 0 | 353,000 |
| 554 | 2491113 | Mwachitu K Kiringi | Lehpp | 57 | 0 | 87,200 | 87,200 | 0 |
| 555 | 2492621 | Nancy Mapenzi | Lehpp | 58 | 0 | 20,000 | 20,000 | 0 |
| 556 | 2492609 | Beatrice Ndeje | Lehpp | 49 | 0 | 10,000 | 10,000 | 0 |
| 557 | 2492591 | Judith Kashero | Ict | 1 | 0 | 257,600 | 257,600 | 0 |
| 558 | | Jacinta Mwachizigwa | Ict | 2 | 30,000.00 | 0 | 30,000 | 0 |
| 559 | | Andrew Kombe | Ict | 3 | 110,000.00 | 0 | 0 | 110,000 |
| 560 | | John Yieko | Ict | 4 | 45,000.00 | 0 | 0 | 45,000 |
| 561 | 2492555 | John Yieko | Ict | 4 | 0 | 154,700 | 154,700 | 0 |
| 562 | 2492561 | John Yieko | Ict | 4 | 0 | 50,000 | 50,000 | 0 |
| 563 | | Sillas Mohammed Chuba | Ict | 5 | 97,500.00 | 0 | 0 | 97,500 |
| 564 | 2492572 | Sillas Mohammed Chuba | Ict | 5 | 0 | 300,000 | 300,000 | 0 |
| 565 | 2492574 | Sillas Mohammed Chuba | Ict | 5 | 0 | 200,000 | 200,000 | 0 |
| 566 | 2492575 | Sillas Mohammed Chuba | Ict | 5 | 0 | 50,000 | 50,000 | 0 |
| 567 | 2492598 | Sillas Mohammed Chuba | Ict | 5 | 0 | 80,000 | 80,000 | 0 |
| 568 | 2492600 | Sillas Mohammed Chuba | Ict | 5 | 0 | 100,000 | 100,000 | 0 |
| 569 | 2494502 | Sillas Mohammed Chuba | Ict | 5 | 0 | 45,000 | 45,000 | 0 |
| 570 | 2492556 | Sillas Mohammed Chuba | Ict | 5 | 0 | 250,000 | 250,000 | 0 |
| 571 | | Aziz Ali | Ict | 6 | 136,000.00 | 0 | 0 | 136,000 |
| 572 | | Pendo Chanzera | Ict | 7 | 680.00 | 0 | 0 | 680 |
| 573 | 2492563 | Pendo Chanzera | Ict | 7 | 0 | 30,000 | 30,000 | 0 |
| 574 | | Consolata.C.Ngala | Ict | 8 | 95,600.00 | 0 | 0 | 95,600 |
| 575 | 2492557 | Consolata.C.Ngala | Ict | 8 | 0 | 50,000 | 50,000 | 0 |
| 576 | 2492559 | Consolata.C.Ngala | Ict | 8 | 0 | 150,100 | 150,100 | 0 |
| 577 | 2492578 | Consolata.C.Ngala | Ict | 8 | 0 | 352,800 | 352,800 | 0 |
| 578 | 2492579 | Consolata.C.Ngala | Ict | 8 | 0 | 200,000 | 200,000 | 0 |
| 579 | 2492580 | Consolata.C.Ngala | Ict | 8 | 0 | 219,400 | 219,400 | 0 |
| 580 | 2492585 | Consolata.C.Ngala | Ict | 8 | 0 | 72,000 | 72,000 | 0 |
| 581 | 2492593 | Consolata.C.Ngala | Ict | 8 | 0 | 399,000 | 399,000 | 0 |
| 582 | 2494506 | Consolata.C.Ngala | Ict | 8 | 0 | 165,000 | 165,000 | 0 |
| 583 | 2492553 | Magret Mwangome | Ict | 9 | 0 | 168,050 | 168,050 | 0 |
| 584 | 2492558 | John Kalume | Ict | 11 | 0 | 50,000 | 50,000 | 0 |
| 585 | 2492573 | John Kalume | Ict | 11 | 0 | 93,750 | 93,750 | 0 |
| 586 | 2492560 | Lizzy Mganda | Ict | 12 | 0 | 30,000 | 30,000 | 0 |
| 587 | 2492562 | Lizzy Mganda | Ict | 12 | 0 | 103,800 | 103,800 | 0 |
| 588 | 2492575 | Lizzy Mganda | Ict | 12 | 0 | 203,500 | 203,500 | 0 |
| 589 | 2492576 | Lizzy Mganda | Ict | 12 | 0 | 94,500 | 94,500 | 0 |
| 590 | 2492599 | Lizzy Mganda | Ict | 12 | 0 | 164,310 | 164,310 | 0 |
| 591 | 2492564 | Julius.E.Fondo | Ict | 13 | 0 | 50,000 | 50,000 | 0 |
| 592 | 2492588 | Julius.E.Fondo | Ict | 13 | 0 | 25,500 | 25,500 | 0 |
| 593 | | Jullus.E.Fondo | Ict | 13 | 6.00 | | | 6 |
| 594 | 2492577 | Ishumail.K.Benjamin | Ict | 14 | 0 | 100,000 | 100,000 | 0 |
| 595 | 2492583 | Ishumail.K.Benjamin | Ict | 14 | 0 | 67,200 | 67,200 | 0 |
| 596 | 2492567 | Hon.Salma Muhiddin | Ict | 15 | 0 | 150,000 | 150,000 | 0 |
| 597 | 2492579 | Hon.Salma Muhiddin | Ict | 15 | 0 | 200,000 | 200,000 | 0 |
| 598 | 2492589 | Moses Mlewa Karema | Ict | 16 | 0 | 132,000 | 132,000 | 0 |
| 599 | 2494507 | Evans Tsuma | Ict | 17 | 0 | 42,000 | 42,000 | 0 |

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|---|---|---|---|---|---|---|---|---|
| 600 | 2494504 | Evans Tsuma | Ict | 17 | 0 | 300,000 | 300,000 | 0 |
| 601 | 2492590 | Beatrice Sanita Charo | Ict | 19 | 0 | 56,000 | 56,000 | 0 |
| 602 | | Christine Mwaka Pekeshe | Ict | 20 | 10,000.00 | 0 | 10,000 | 0 |
| 603 | 2491730 | Mary Mukare | Trade | 1 | 0 | 30,000 | 30,000 | 0 |
| 604 | 2529201 | Mary Mukare | Trade | 1 | 0 | 300,000 | 300,000 | 0 |
| 605 | 2491731 | Joseph Rotich | Trade | 2 | 0 | 30,000 | 30,000 | 0 |
| 606 | 2491749 | Joseph Rotich | Trade | 2 | 0 | 350,000 | 350,000 | 0 |
| 607 | 2491732 | Richard Nzomo | Trade | 3 | 0 | 50,000 | 50,000 | 0 |
| 608 | 2491732 | Richard Nzomo | Trade | 3 | 0 | 389,350 | 389,350 | 0 |
| 609 | 2491734 | Michelle Bibi Fondo | Trade | 4 | 0 | 13,340 | 13,340 | 0 |
| 610 | 2529244 | Peter Shoka Msuko | Trade | 6 | 0 | 290,000 | 290,000 | 0 |
| 611 | 2529245 | Esther Sidl Yaa | Trade | 8 | 0 | 182,820 | 182,820 | 0 |
| 612 | 2491744 | Anthony Mureithi | Trade | 11 | 0 | 10,000 | 10,000 | 0 |
| 613 | 2491735 | Felister Moraa | Trade | 13 | 0 | 10,000 | 10,000 | 0 |
| 614 | 2529215 | Felister Moraa | Trade | 13 | 0 | 387,780 | 387,780 | 0 |
| 615 | 2491746 | Emily Jira | Trade | 16 | 0 | 10,000 | 10,000 | 0 |
| 616 | 2491748 | John Onyinkwa | Trade | 18 | 0 | 10,000 | 10,000 | 0 |
| 617 | 2529202 | Pascal Ngumbao Katsanga | Trade | 19 | 0 | 10,000 | 10,000 | 0 |
| 618 | 2529217 | Pascal Ngumbao Katsanga | Trade | 19 | 0 | 368,675 | 368,675 | 0 |
| 619 | 2529204 | Elijah Kuta | Trade | 20 | 0 | 50,000 | 50,000 | 0 |
| 620 | 2529229 | Elijah Kuta | Trade | 20 | 0 | 333,000 | 333,000 | 0 |
| 621 | 2529210 | Victoria Mapenzi | Trade | 21 | 0 | 56,700 | 56,700 | 0 |
| 622 | 2529214 | James Mkali Mwasi | Trade | 22 | 0 | 482,930 | 482,930 | 0 |
| 623 | 2529206 | Kal Matano Dume | Trade | 23 | 0 | 48,100 | 48,100 | 0 |
| 624 | 2529207 | Safari Kilabo | Trade | 24 | 0 | 30,000 | 30,000 | 0 |
| 625 | 2529209 | Jamal Hassan | Trade | 25 | 0 | 58,300 | 58,300 | 0 |
| 626 | 2529216 | Christine Mwaka | Trade | 26 | 0 | 303,750 | 303,750 | 0 |
| 627 | 2529219 | Esther Kadilo | Trade | 28 | 0 | 219,450 | 219,450 | 0 |
| 628 | 2529220 | William Iha | Trade | 29 | 0 | 303,750 | 303,750 | 0 |
| 629 | 2529217 | Victor Tsenga | Trade | 30 | 0 | 344,700 | 344,700 | 0 |
| 630 | | Patience Tsimba | Trade | 38 | 144,664 | 0 | 144,664 | 0 |
| 631 | 25292243 | Evelyne Neema Bebora | Trade | 39 | 0 | 87,820 | 87,820 | 0 |
| 632 | | Jullus Nyamu | Trade | 40 | 130,000 | 0 | 130,000 | 0 |
| 633 | | Gedion Saburi | Trade | 41 | 34,000 | 0 | 34,000 | 0 |
| 634 | | Maurice Tsuma | Trade | 42 | 32,235 | 0 | 32,235 | 0 |
| 635 | 2529160 | James M. Mulewa | C P S B | 1 | 67,200 | 0 | 67,200 | 0 |
| 636 | 2529165 | Margaret N. Baraka | C P S B | 2 | 278,777 | 0 | 278,777 | 0 |
| 637 | 2529162 | Aboud M. Bahero | C P S B | 6 | 56,000 | 0 | 56,000 | 0 |
| 638 | 2529166 | Rosalia S. Nyalle | C P S B | 7 | 278,777 | 0 | 278,777 | 0 |
| 639 | 2492708 | Gideon Mumba | C P S B | 8 | 0 | 52,000 | 52,000 | 0 |
| 640 | 2492713 | Wilson A. Yaa | C P S B | 12 | 0 | 77,200 | 77,200 | 0 |
| 641 | 2492717 | Anne Kamenwa | C P S B | 13 | 0 | 88,400 | 88,400 | 0 |
| 642 | 2492716 | Halima Abdalatif | C P S B | 21 | 0 | 37,700 | 37,700 | 0 |
| 643 | 2492712 | Alice Z. Muhutsu | C P S B | 25 | 0 | 100,000 | 100,000 | 0 |
| 644 | 2117641 | Daniel M. Ngowa | C P S B | 27 | 110 | 0 | 110 | 0 |
| 645 | 2492718 | Mary Masha Maitha | C P S B | 29 | 0 | 37,500 | 37,500 | 0 |
| 646 | | Kennedy Mwango | Dps&Dm | 1 | 177,564 | 0 | 177,564 | 0 |
| 647 | 2491411 | Kennedy M.Mwangome | Psm | 1 | 0 | 104,000 | 104,000 | 0 |
| 648 | 2491424 | Kennedy M.Mwangome | Psm | 1 | 0 | 50,000 | 50,000 | 0 |
| 649 | 2491448 | Laura M. Mwachondo | Psm | 2 | 0 | 248,000 | 248,000 | 0 |
| 650 | 2492927 | Laura M. Mwachondo | Psm | 2 | 0 | 100,000 | 100,000 | 0 |
| 651 | 2492903 | Assad S. Sheyumbe | Psm | 3 | 0 | 99,600 | 99,600 | 0 |
| 652 | 2492922 | Assad S. Sheyumbe | Psm | 3 | 0 | 50,000 | 50,000 | 0 |
| 653 | 2494715 | Assad S. Sheyumbe | Psm | 3 | 0 | 109,000 | 109,000 | 0 |
| 654 | 2491447 | Bahati K Rajab | Psm | 4 | 0 | 200,000 | 200,000 | 0 |
| 655 | 2491449 | Bahati K Rajab | Psm | 4 | 0 | 20,000 | 20,000 | 0 |
| 656 | 2492942 | Bahati K Rajab | Psm | 4 | 0 | 100,000 | 100,000 | 0 |
| 657 | | Wilson Godana | Dps&Dm | 5 | 356,240 | 0 | 356,240 | 0 |
| 658 | 2492905 | Wilson D. Godana | Psm | 5 | 0 | 100,240 | 100,240 | 0 |
| 659 | 2491444 | Wilson D. Godana | Psm | 5 | 0 | 299,000 | 299,000 | 0 |
| 660 | 2498426 | Wilson D. Godana | Psm | 5 | 0 | 50,000 | 50,000 | 0 |
| 661 | 2492904 | Mulewa Katana | Psm | 6 | 0 | 121,240 | 121,240 | 0 |
| 662 | 2494716 | Mulewa Katana | Psm | 6 | 0 | 109,490 | 109,490 | 0 |
| 663 | 2492923 | Mulewa Katana | Psm | 6 | 0 | 50,000 | 50,000 | 0 |
| 664 | | Penina Dzombo | Dps&Dm | 7 | 1,205,300 | 0 | 1,205,300 | 0 |
| 665 | 2492906 | Peninnah K.Dzombo | Psm | 7 | 0 | 105,900 | 105,900 | 0 |
| 666 | 2491410 | Peninnah K.Dzombo | Psm | 7 | 0 | 50,000 | 50,000 | 0 |

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|---|---|---|---|---|---|---|---|---|
| 667 | 2494713 | Peninnah K.Dzombo | Psm | 7 | 0 | 103,140 | 103,140 | 0 |
| 668 | 2492907 | Peninnah K.Dzombo | Psm | 7 | 0 | 144,140 | 144,140 | 0 |
| 669 | | Silas Ngundo | Dps&Dm | 8 | 1,319,160 | 0 | 1,319,160 | 0 |
| 670 | 2492908 | Silas Ngundo | Psm | 8 | 0 | 48,000 | 48,000 | 0 |
| 671 | 2492921 | Silas Ngundo | Psm | 8 | 0 | 50,000 | 50,000 | 0 |
| 672 | 2494714 | Silas Ngundo | Psm | 8 | 0 | 108,180 | 108,180 | 0 |
| 673 | 2492909 | James Tsuma | Psm | 9 | 0 | 355,000 | 355,000 | 0 |
| 674 | 2492911 | Stephen Mbondo | Psm | 10 | 0 | 536,000 | 536,000 | 0 |
| 675 | | Everlyne Mwenda | Dps&Dm | | 718,140 | 0 | 718,140 | 0 |
| 676 | 2494729 | Mwenda Karisa | Psm | 11 | 0 | 50,000 | 50,000 | 0 |
| 677 | 2494721 | Mwenda Karisa | Psm | 11 | 0 | 548,000 | 548,000 | 0 |
| 678 | 2494701 | Dennis Mwamuye | Psm | 12 | 0 | 200,000 | 200,000 | 0 |
| 679 | 2492916 | John Kitti Rashid | Psm | 13 | 0 | 43,600 | 43,600 | 0 |
| 680 | 2492917 | Fredrick Saleh | Psm | 14 | 0 | 26,500 | 26,500 | 0 |
| 681 | | Francisca Dhahabu | Dps&Dm | 25 | 100,000 | 0 | 100,000 | 0 |
| 682 | 2492915 | Francisca Dhahabu | Psm | 15 | 0 | 38,700 | 38,700 | 0 |
| 683 | | Emmanuel Kalu | Dps&Dm | 16 | 100,000 | 0 | 100,000 | 0 |
| 684 | 2492902 | Salim Mwinylnguti | Psm | 17 | 0 | 100,600 | 100,600 | 0 |
| 685 | 2492934 | Salim Mwinyinguti | Psm | 17 | 0 | 81,900 | 81,900 | 0 |
| 686 | | Japhet Chengo | Dps&Dm | 18 | 530,740 | 0 | 530,740 | 0 |
| 687 | 2492935 | Japhet Chengo | Psm | 18 | 0 | 480,486 | 480,486 | 0 |
| 688 | | Beatrice Charo | Dps&Dm | 20 | 200,000 | 0 | 200,000 | 0 |
| 689 | 2492917 | Beatrice Charo | Psm | 20 | 0 | 50,000 | 50,000 | 0 |
| 690 | 2494713 | Adan Mohammed | Psm | 21 | 0 | 67,200 | 67,200 | 0 |
| 691 | 2494718 | Bibi Fondo | Psm | 22 | 0 | 67,000 | 67,000 | 0 |
| 692 | 2492924 | Bibi Fondo | Psm | 22 | 0 | 52,000 | 52,000 | 0 |
| 693 | 2494714 | Felix Wanje | Psm | 23 | 0 | 90,300 | 90,300 | 0 |
| 694 | | Suleiman Lugogo | Dps&Dm | 24 | 30,000 | 0 | 30,000 | 0 |
| 695 | | Ali Harre Ruwa | Dps&Dm | 25 | 20,000 | 0 | 20,000 | 0 |
| 696 | | Amina Said Mohamed | Dps&Dm | 26 | 20,000 | 0 | 20,000 | 0 |
| 697 | | Eric Jilani Mwatua | Dps&Dm | 27 | 20,000 | 0 | 20,000 | 0 |
| 698 | | Eunice Mbeyu Govi | Dps&Dm | 28 | 20,000 | 0 | 20,000 | 0 |
| 699 | | Furaha Dadu Choma | Dps&Dm | 29 | 20,000 | 0 | 20,000 | 0 |
| 700 | | Isaac Choma | Dps&Dm | 30 | 20,000 | 0 | 20,000 | 0 |
| 701 | | Jane Kuvuna Iha | Dps&Dm | 31 | 20,000 | 0 | 20,000 | 0 |
| 702 | | Kenneth K Rimba | Dps&Dm | 32 | 20,000 | 0 | 20,000 | 0 |
| 703 | | Mcdonald Mkare | Dps&Dm | 33 | 20,000 | 0 | 20,000 | 0 |
| 704 | | Musa Abdulla Marhonu | Dps&Dm | 34 | 20,000 | 0 | 20,000 | 0 |
| 705 | | Stephen Mwagawe | Dps&Dm | 35 | 10,000 | 0 | 10,000 | 0 |
| 706 | | Manganet Onyango | Dps&Dm | 36 | 2,000 | 0 | 2,000 | 0 |
| 707 | | Elius Chipa | Dps&Dm | | 211,000 | 0 | 211,000 | 0 |
| 708 | | Judith Kashero | Dps&Dm | | 105,800 | 0 | 105,800 | 0 |
| 709 | | Mumo Mbolonzi | Dps&Dm | | 41,500 | 0 | 41,500 | 0 |
| 710 | | Owen Baya | Dps&Dm | | 348,953 | 0 | 348,953 | 0 |
| 711 | | County Assembly Clerk | County Assembly | Surrender | 0 | 0 | 0 | 0 |
| 712 | | Silas Kahindi Mulewa | County Assembly | | 0 | 0 | 0 | 0 |
| 713 | | Joseph Chaka | County Assembly | | 0 | 0 | 0 | 0 |
| 714 | | Sammy Samini | County Assembly | | 0 | 0 | 0 | 0 |
| **TOTAL** | | | | | **39,070,987.00** | **74,631,498.85** | **105,367,963.80** | **8,334,522.05** |