REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF MOMBASA

FOR THE YEAR ENDED 30 JUNE 2017

OFFICE OF THE AUDITOR GENERAL
05 FEB 2018
RECEIVED
COAST HUB

COUNTY ASSEMBLY OF MOMBASA

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
JUNE 30, 2017

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

Table of Content

Page

I. KEY ENTITY INFORMATION AND MANAGEMENT iii
II. FORWARD BY THE CLERK OF THE ASSEMBLY vi
III. STATEMENT OF RECEIPTS AND PAYMENTS 1
IV. STATEMENT OF FINANCIAL ASSETS 2
V. STATEMENT OF CASHFLOW 3
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 4
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 5
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT 6
IX. SIGNIFICANT ACCOUNTING POLICIES 7
X. NOTES TO THE FINANCIAL STATEMENTS 10

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The County Assembly's day-to-day management is under the following key organs:

- Legislation
- Oversight and
- Representation

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer	Salim Juma Mwalimu
2.	Principal Finance Officer	Babu Ali Said
3.	Senior Accountant	Paul Mutungi Mulila

Fiduciary Oversight Arrangements

Pursuant to section 12(1) of the County Government Act, The Clerk of the County Assembly is the secretary of the County Assembly Service Board and the Accounting officer of County Assembly.
The Clerk assists the Speaker to run the house proceedings including having thorough knowledge of the rules of the House and tabling all documents presented to the house.
Clerk helps the Speaker and Members of the Assembly to organize the order of business including providing advice on house procedure, drafts private members bills and amendments as well as certifying the passage of bills through the Assembly.
The Clerk also assists with ceremonial occasions such as opening of the Assembly and is required to swear oath of allegiance administered by the Speaker to new Members of the County Assembly.
The County Assembly Clerk has also fiduciary oversight arrangements on the following:-

- *Expenditure control and Debt Management of County Assembly of Mombasa.*
- *Internal Audit and Financial Planning of County Assembly of Mombasa.*
- *Safeguarding Assets of the County Assembly of Mombasa.*

(d) Entity Headquarters

P.O. Box 90440
County Assembly Building
80200 Mombasa
KENYA

(e) Entity Contacts

Telephone: (254) 041-2311025
E-mail: Countyassemblymombasa@gmail.com
Website: www.mombasaassembly.go.ke

(f) Entity Bankers

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

2. Cooperative Bank of Kenya
   Nkrumah Road of Mombasa
   P.O Box 87771
   GPO 80100
   Mombasa

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

I. FOREWORD BY THE CLERK OF THE ASSEMBLY

It is with pleasure that I present the audited Financial Statements of the County Assembly of Mombasa for 2016-17 FY, pursuant to Section 163,164 and 165 of the Public Finance Management Act, 2012.
The Financial Statements cover the period from July 1, 2016 to June 30, 2017 and account for KSh.533 million disbursed to County Assembly of Mombasa from the Exchequer.

Disbursements requested through the County Executive on behalf of the County Assembly and paid out on behalf of County Assembly of Mombasa by the Executive arm of the County Government amount to KSh.309 million and has duly been accounted for in the Financial Statements.
Of the funds available during the year (KSh.542m), 96% was absorbed in the respective County Assembly Programmes, 3% held as un-surrendered staff imprests and only KSh.4,942,017 (1%) was the balance in the County Assembly's Bank accounts.
Funds disbursed directly from the exchequer to County Assembly of Mombasa's Central Bank of Kenya account for the year under review amounted to KSh.224m and has also been accounted for accordingly.

Budget allocation for the financial year 2016-17 was KSh.652m of which KSh.611m was for recurrent expenditure while KSh.41m was for development expenditure.
Budget utilization, recurrent and development, for the County Assembly of Mombasa for the year stood at 80% whereas funds disbursed to the Assembly from the exchequer for utilization in Legislation, Oversight and Representation was 82% of cumulative budget for the year ended June 30, 2017.

Budget utilization, recurrent, for the County Assembly of Mombasa for the year was 85% whereas funds disbursed to the Assembly from the exchequer for utilization in Legislation, Oversight and Representation was 87% of the recurrent budget to June 30 2017. No funds were disbursed for development for the financial year 2016-17. Development funds requisitions were denied by COB on the basis that the said items (computers, furniture, refurbishment of non-residential building, Air-conditioners, exchanges & other communication equipment etc) were non-development in nature.

The County Assembly of Mombasa has however continued to experience tremendous improvements in cash inflows from the exchequer and county treasury compared to the last financial year 2015-16. However, like all other devolved units challenges related to devolution are abound, especially delays in release of funds from county treasury and the exchequer.
It is also important to note that IFMIS connectivity and IFMIS to IB interface technical difficulties posed a serious challenge towards the close of the financial year 2016-17, besides IFMIS modules technical challenges experienced by users during the year under review.
However, the Assembly envisages an improvement in timely disbursement of funds going forward as a result of improved engagements with the relevant authorities, statutory bodies and offices, as well as improvement of IFMIS technical capabilities of its staff due to IFMIS training programmes designed and implemented by The National Treasury to build capacity for IFMIS users.

Sign

Clerk of the County Assembly

II. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly of Mombasa for the year ended 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 Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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

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

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on October 12, 2017.

Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MOMBASA FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Mombasa set out on pages 1 to 40, which comprise the statement of financial assets as at 30 June 2017, the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Assembly of Mombasa as at 30 June 2017 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Inaccuracies in the Financial Statements

1.1 Unreconciled Variances

The following four components in the financial statements have balances amounting to Kshs.1,075,264,448 compared with IFMIS report figure of Kshs.550,908,414 resulting in a variance of Kshs.524,356,034 as summarized below:

Details	Financial Statements Amount (Kshs)	IFMIS report Amounts (Kshs)	Variance (Kshs)
Exchequer releases	533,187,927	0	533,187,927
Payments	519,176,966	450,329,868	68,847,098
Cash and Bank	4,942,017	17,552,299	(12,610,282)

Outstanding imprest	17,957,538	83,026,247	(65,068,709)
Total	**1,075,264,448**	**550,908,414**	**524,356,034**

It was not clear and the management has not explained why the figures in the IFMIS report varied with expenditure figures in the financial statements.

1.2 Comparative Figures and Previous Year's Audited Figures

The comparative figures in the financial statements for the year ended 30 June 2017 differ with the previous year's audited figures by Kshs.688,649,350 as summarized below:

Details	Amount Reported in Comparative of 2016/2017 Financial Statements (Kshs)	Figures as per 2015/16 Audit report (Kshs)	Variance (Kshs)
Transfers from County Treasury / Exchequer	474,324,675	130,000,000	344,324,675
Compensation to Employees	280,511,897	9,054,767	271,457,130
Use of goods and services	184,924,184	113,406,393	71,517,791
Finance Costs	0	3,214	(3,214)
Outstanding Imprest	7,704,268	6,351,300	1,352,968
Total	**947,465,024**	**258,815,674**	**688,649,350**

There was no evidence of any prior year adjustments as required by International Public Sector Accounting Standards No. 3 on accounting for changes and errors in prior years.

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June 2017 could not be ascertained.

2.0 Car Loans Fund

2.1 Deposits for Car loans

As reported in the year 2015/2016 audit report, the County Assembly of Mombasa placed a deposit of Kshs.20 million in respect of car loans to Members of the County Assembly with Chase bank. However, this amount has been omitted from the balance of receivables and it was not clear and the management has not explained how the deposit has been accounted for in these financial statements. In addition, audit review of the Chase Bank loan repayment schedule revealed that a total of Kshs.7,317,336 was owing from twenty one (21) former Members of the County Assembly at 30 June 2017. Public funds amounting to Kshs.7,317,336 may be lost in case of loan default by the twenty one (21) former members of the County Assembly.

2.2 Financial Statements for Car Loan Fund

Financial statements for the Car Laon Fund were not submitted to the Auditor-General for audit contrary to Section 167 (1) and (3) of the Public Finance Management Act, 2012 which requires the administrators of funds to prepare financial statements for each financial year and submit the same to the Auditor-General.

As a result, the propriety, accuracy and completeness of deposit for car loan of Kshs.20 million could not be confirmed.

3.0 Pending Bills

Note 17.1 to the financial statements reflects pending accounts payables amounting to Kshs.71,229,077. However, audit verification of the pending accounts payable revealed that the pending bills were not supported with relevant documents including LPOs, LSOs, supplier invoice, delivery notes among others. It was therefore not possible to confirm the validity of the balance. In addition, the dates on when the firms were contracted to deliver goods and services were missing on Annex 1 to the financial statements. It was not possible to determine when goods and services were delivered or rendered.

Further, included in payables are unremitted staff pension contributions amounting to Kshs.18,664,656 as per Note 17.3 to the financial statements. This is an increase from Kshs.1,360,712 as reported in the financial year 2015/2016.

In the circumstances, the accuracy and validity of the pending bills' balance of Kshs.89,893,733 could not be confirmed.

4.0 Transfers from County Treasury / Exchequer

The statement of receipts and payments reflects an amount of Kshs.533,187,927 in respect of transfers from County Treasury / Exchequer for the year ended 30 June 2017. However, the Report by the Controller of Budget indicates that the County Assembly received exchequer of Kshs.471,250,000 resulting in an unexplained and unreconciled variance of Kshs.61,937,927.

In addition, according to the County Executive of Mombasa's financial statements, Kshs.455,563,943 was transferred from the County Treasury to the County Assembly during the financial year leading to an unexplained and unreconciled variance of Kshs.77,623,984.

Consequently, the validity and accuracy of the transfers from County Treasury / Exchequer of Kshs.533,187,927 for the year ended 30 June 2017 could not be confirmed.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, were of most significant in the financial statements. Except for the matters discussed in the Basis

for Adverse Opinion Section, I determined that, there were no other Key Audit Matters to report in the year under review.

Other Matter

1.0 Budgetary Controls and Performance

According to the County Assembly's IFMIS Vote book, the County Assembly of Mombasa had a total budget of Kshs.659,159,770 comprising of Kshs.618,543,362 for recurrent expenditure and Kshs.40,613,408 for development expenditure as summarized below:

Item	Budgeted Allocation as Per Vote Book 2016/2017 Kshs	Actual as Per Vote Book 2016/2017 Kshs	Under Absorption	Under Absorption %
Recurrent	618,543,362	519,176,967	99,366,395	14
Development	40,613,408	0	40,613,408	100
Total	**659,159,770**	**519,176,967**	**139,979,803**	**21%**

In overall, the County Assembly under spent to a tune of Kshs.139,979,803 or 21% of the total budget allocation. The funds could have been allocated to other deserving areas that would improve goods and services delivery to the residents of Mombasa County. This is may also be an indication of improper planning and the management may need to re-think on its budget making process in view of focusing on more priority areas.

In addition, according to the Vote book, there was no expenditure on the development Vote allocation of Kshs.40,613,408 during the financial year. Although the management has attributed the non-absorption of funds to the Controller of Budget's decline to approve the release of funds due the nature of items, it was not clear why the funds were not reallocated in the supplementary budget. Public funds lay idle at the expense of service delivery to the residents of Mombasa County.

2.0 Lack of an Audit Committee

It was observed the County Assembly of Mombasa had not constituted audit committee contrary to the Section 167 of the Public Finance Management (County Government) Regulations, 2015. It was not clear who carries the financial oversight role for the County Assembly.

In addition, the internal audit department has no internal audit charter creating functions, roles and powers of the function. It was also observed that the head of internal audit function reports administratively and functionally to the Clerk which casts doubt on the independence of the department.

In the circumstances, assurance on the risk management, control and governance of the County Assembly is in doubt due to lack of an effective audit committee.

3.0 Outstanding Imprest

3.1 Long Outstanding Imprest

The statement of financial assets as at 30 June 2017 reflects a balance of Kshs.17,957,538 in respect of accounts receivables – outstanding imprest. Audit review of imprest ledger revealed that imprest amounting to Kshs.12,170,000 had been outstanding for over six(6) months. This is contrary to Section 93 (5) of the Public Financial Management (County Government) Regulations, 2015 which require a holder of a temporary imprest to account or surrender it within seven (7) days after returning to duty station. In addition, the audit examination revealed that Kshs.13,903,138 was held as multiple imprest by thirteen officers contrary to Section 93 (4)(b) of Public Finance Management (County Government) Regulations 2015 which requires the Accounting officer to ensure that the applicant has no outstanding imprests. Although management indicates that the imprest shall be recovered through payroll, it was not clearly explained why it had taken long to effect the recoveries.

3.2 Imprest from Former Members of the County Assembly

Audit examination of the list of outstanding imprest balance of Kshs.17,957,538 revealed that imprest amounting to Kshs.2,608,938 was owing from former Members of the County Assembly who are no longer members of the County Assembly. It was not clearly explained why the imprest was not surrendered before end of their term. Recovery of the unsurrendered imprest is doubtful.

3.3 Imprest Signed on Behalf of Other Officers

It was observed that during the period under audit, imprest amounting to Kshs.35,863,047 was issued to staff of the County Assembly on behalf of Members of the County Assembly contrary to the Section 91(2) of the Public Finance Management (County Government) Regulations, 2015 which states, "that the officer authorized to hold and operate imprest shall make a formal application for imprest through an imprest warrant". It was not clear why Members of the County Assembly could not take responsibility for their imprests. It was further noted that there were no clear security arrangements while carrying such large amounts of cash to avoid loss of public funds as stipulated in Section 89 of the Public Finance Management (County Government) Regulations, 2015 on security for cash in transit. The County Assembly was therefore in breach of the law.

In the circumstances, the propriety and recoverability of accounts receivables – outstanding imprest balance of Kshs.17,957,538 as at 30 June 2017 could not be confirmed.

4.0 Domestic Travel and Subsistence

The statement of receipts and payments reflects a figure of Kshs.230,161,424 in respect of use of goods and services for the year ended 30 June 2017 as detailed in

note 5 to the financial statements. Included in this figure is domestic travel and subsistence amount of Kshs.66,808,595. However, information available indicates that an expenditure of Kshs.2,799,100 was incurred in respect of seven (7) sittings of committees of the County Assembly held outside Mombasa County Assembly chambers. There was not proper justification for holding the meetings outside the County Assembly chambers. This is contrary to the Standing Orders No. 163 which requires that any committee of the Assembly held outside the precincts of the house must be approved by the Speaker.

Further, there was no evidence of how the venues were identified and selected. This 6s contrary to Section 103 (1) of Public Procurement and Asset Disposal Act, 2015 which states that, "*A procuring entity may use direct procurement as allowed under sub-section (2) as long as the purpose is not to avoid competition*". The County Assembly incurred unnecessary expenditure on the travel, venue costs and subsistence allowance at the expense of service delivery to the residents.

In the circumstances, the propriety and legality of the expenditure of Kshs.2,799,100 for the period ended 30 June 2017 could not be confirmed.

5.0 Rentals of Produced Assets

Note 5 to the financial statements reflects rentals of produced assets amount of Kshs.45,106,577. Included in the rentals of produced assets is expenditure amounting to Kshs.1,006,000 to Council of Governors. However, audit verification revealed that the payment was for rent for office space in Nairobi by the County Executive of Mombasa. It was not clearly explained why the expenditure was charged to the County Assembly.

Consequently, the accuracy and validity of expenditure on rentals of produced assets amounting to Kshs.1,006,000 for the year ended 30 June 2017 could not be determined.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Assembly of Mombasa in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

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) 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 Assembly's ability to continue sustaining its services.

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 Assembly's financial reporting process.

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. 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 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 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 Assembly'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 Assembly's ability to continue as a going concern. 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 Assembly to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated and separate 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 Assembly to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

Nairobi

16 July 2018

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016/2017 Kshs	2015/2016 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	533,187,927	474,324,675
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**533,187,927**	**474,324,675**
PAYMENTS			
Compensation of Employees	4	289,015,542	280,511,897
Use of goods and services	5	230,161,424	184,924,184
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		**519,176,966**	**465,436,080**
SURPLUS/DEFICIT		**14,010,961**	**8,888,594**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on October 12, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer
Name: Babu Ali Said
ICPAK No. ASSOC/471

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2016/2017 Kshs	2015/2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	4,942,017	1,184,326
Cash Balances	13B	-	-
Total Cash and cash equivalents		**4,942,017**	**1,184,326**
Accounts receivables – Outstanding Imprests	14	17,957,538	7,704,268
TOTAL FINANCIAL ASSETS		**22,899,555**	**8,888,594**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**22,899,555**	**8,888,594**
REPRESENTED BY			
Fund balance b/fwd	16	8,888,594	-
Surplus/Defict for the year		14,010,961	8,888,594
NET FINANCIAL POSITION		**22,899,555**	**8,888,594**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on October 12, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2017

V. STATEMENT OF CASHFLOW

	Note	2016/2017 Kshs	2015/2016 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	533,187,927	474,324,675
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	(289,015,542)	(280,511,897)
Use of goods and services	5	(230,161,424)	(184,924,184)
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11		-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year-cash held as imprests		(10,253,270)	(7,704,268)
Net cash flows from operating activities		**3,757,691**	**1,184,326**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	-
Net cash flows from investing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**3,757,691**	**1,184,326**
Cash and cash equivalent at BEGINNING of the year		**1,184,326**	**-**
Cash and cash equivalent at END of the year		**4,942,017**	**1,184,326**
As per statement of assets		**4,942,017**	**1,184,326**
Control		-	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on October 12, 2017 and signed by

Clerk of the Assembly

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	659,156,770	(6,939,568)	652,217,202	533,187,927	82%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**659,156,770**	**(6,939,568)**	**652,217,202**	**533,187,927**	82%
PAYMENTS					
Compensation of Employees	409,579,000	(52,570,845)	357,008,155	289,015,542	81%
Use of goods and services	249,577,770	59,510,413	295,209,047	230,161,424	78%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets					
Finance Costs					
Other Payments					
TOTAL	**659,156,770**	**(6,939,568)**	**652,217,202**	**519,176,967**	80%

Budget utilization, recurrent and development, for the County Assembly of Mombasa for the year stood at 80% whereas funds disbursed to the Assembly from the exchequer for utilization in Legislation, Oversight and Representation was 82% of cumulative budget for the year ended June 30, 2017.The County Assembly's financial statements were approved on October 12, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	618,543,362	(6,939,568)	611,603,794	533,187,927	87%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**618,543,362**	**(6,939,568)**	**611,603,794**	**533,187,927**	87%
PAYMENTS					
Compensation of Employees	409,579,000	(52,570,845)	357,008,155	289,015,542	81%
Use of goods and services	208,964,362	59,510,413	254,595,639	230,161,424	90%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets					
Finance Costs					
Other Payments					
TOTAL	**618,543,362**	**(6,939,568)**	**611,603,794**	**519,176,967**	85%

Budget utilization, recurrent, for the County Assembly of Mombasa for the year was 85% whereas funds disbursed to the Assembly from the exchequer for utilization in Legislation, Oversight and Representation was 87% of cumulative budget to June 30 2017

The County Assembly's financial statements were approved on October 12, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471

VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	40,613,408	-	40,613,408	0	0%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**40,613,408**	-	**40,613,408**	**0**	0%
PAYMENTS	-		-		
Compensation of Employees	-	-	-	-	-
Use of goods and services	40,613,408	-	40,613,408	0	0%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**40,613,408**	-	**40,613,408**	**0**	0%

No funds were disbursed for development for the financial year 2016-17. Funds requested were denied by COB on the basis that the said items (computers, furniture, refurbishment of non-residential building, Air-conditioners, exchanges & other communication equipment etc) were non-development.

The County Assembly's financial statements were approved on October 12, 2017 and signed by:

Clerk of the Assembly

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471

IX. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Transfers from the Exchequer/ County Treasury

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

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.

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 Cooperative Bank of Kenya at the end of the financial 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 prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly of Mombasa budget was approved as required by Law .The original budget was approved by the County Assembly on 30th June 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There were two supplementary budgets passed in the year (17th Nov'2016 & 30th March 2017) . A high-level assessment of Mombasa County Assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

X. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

Description	2016/2017	2015/2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	25,000.000	344,324,675.00
Total Exchequer Releases for quarter 2	187,248,402	25,000,000.00
Total Exchequer Releases for quarter 3	117,235,665	35,000,000.00
Total Exchequer Releases for quarter 4	203,703,861	70,000,000.00
Total	**533,187,927.00**	**474,324,675.00**

2 PROCEEDS FROM SALE OF ASSETS

Description	2016/2017	2015/2016
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

3 OTHER RECEIPTS

Description	2016/2017	2015/2016
	Kshs	Kshs
	-	-
	-	-
	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. COMPENSATION OF EMPLOYEES

Description	2016/2017 Kshs	2015/2016 Kshs
Basic salaries of permanent employees	221,261,549	261,275,398.00
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	48,131,500	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind		-
Pension and other social security contributions	15,726,744	15,867,248.45
Compulsory national social security schemes		-
Compulsory national health insurance schemes		-
Social benefit schemes outside government		-
Other personnel payments	3,895,750	3,369,250
Total	**289,015,542**	**280,511,897**

5. USE OF GOODS AND SERVICES

Description	2016/2017 Kshs	2015/2016 Kshs
Utilities, supplies and services	2,166,707	2,497,544.50
Communication, supplies and services	7,029,000	4,150,500.00
Domestic travel and subsistence	66,808,595	45,574,640.00
Foreign travel and subsistence	3,646,897	6,096,175.00
Printing, advertising and information supplies & services	6,992,520	5,271,859.45
Rentals of produced assets	45,106,577	36,100,000.00

Description	2016/2017 Kshs	2015/2016 Kshs
Training expenses	5,142,113	4,628,740.00
Hospitality supplies and services	9,363,820	8,377,275.63
Insurance costs	42,470,964	34,500,213.65
Specialized materials and services	8,822,031	7,949,443.40
Office and general supplies and services	27,572,768	22,810,309.60
Other operating expenses	1,124,268	5,340,630.95
Routine maintenance – vehicles and other transport equipment	969,179	1,036,837.55
Routine maintenance – other assets	2,945,893	590,014.30
Total	**230,161,424**	**184,924,184.03**

6. SUBSIDIES

Description	2016/2017 Kshs	2015/2016 Kshs
Subsidies to Public Corporations		
See list attached		
	-	-
	-	-
Subsidies to Private Enterprises		

See list attached	-	-
	-	-
TOTAL	-	-

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2016/2017 Kshs	2015/2016 Kshs
Transfers to National Government entities		
See attached list	-	-
Transfers to Counties		
County Assembly Car Loan Fund Account	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

8. OTHER GRANTS AND TRANSFERS

	2016/2017 Kshs	2015/2016 Kshs
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Other current transfers, grants		
Other capital grants and transfers		
Total	**0.00**	**0.00**

11. FINANCE COSTS

Description	2016/2017 Kshs	2015/2016 Kshs
Bank Charges	-	-
Exchange Rate Losses	-	-
Other Finance Costs	-	-
Total	-	-

12. OTHER PAYMENTS

Description	2016/2017 Kshs	2015/2016 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
Total	-	-

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2016/2017	2015/2016
		Kshs	Kshs
CENTRAL BANK OF KENYA-KSh A/C 1000244941	Recurrent	4,750,630	1,187,540.
CENTRAL BANK OF KENYA-KSh A/C 1000283262	Development	-	0.00
COOPERATIVE BANK OF KENYA-KSh A/C 0114144545000	Recurrent	191,387	(3,214.08)
Total		**4,942,017**	**1,184,327**

13B CASH IN HAND

Description	2016/2017	2015/2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

Description	2016/2017	2015/2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 ACCOUNTS RECEIVABLE

Description	2016/2017 Kshs	2015/2016 Kshs
Government Imprests	17,957,538	7,704,268.00
Clearance Accounts		-
Staff Advances		-
Other Advances		-
Total	**17,957,538**	**7,704,268.00**

See Annex 5 for a detailed analysis of the outstanding imprests.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 ACCOUNTS PAYABLE

Description	2016/2017 Kshs	2015/2016 Kshs
Deposits and Retentions		-
Total	-	-

16 FUND BALANCE BROUGHT FORWARD

Description	2016/2017 Kshs	2015/2016 Kshs
Bank accounts	1,184,327	
Cash in hand	0	
Accounts Receivables	7,704,268	
Accounts Payables	0	
Total	**8,888,595**	-

17 OTHER IMPORTANT DISCLOSURES

17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2016/2017 Kshs	2015/2016 Kshs
Construction of buildings	-	-
Construction of civil works	5,215,959	7,858,010
Supply of goods	26,161,452	43,311,361
Supply of services	39,851,666	53,268,694
Total	**71,229,077**	**104,438,064**

17.2: PENDING STAFF PAYABLES (See Annex 2)

Description	2016/2017	2015/2016
	Kshs	Kshs
Domestic Travel	8,243,278.00	11,582,173.00
Hospitality, Supplies & Services	1,017,696.00	1,017,696.00
Staff benevolent scheme	75,000.00	75,000.00
Total	**9,335,974**	**12,674,869**

17.3 OTHER PENDING PAYABLES (See Annex 7)

	2016/2017	2015/2016
	Kshs	Kshs
Amounts due to National Government entities		0.00
Amounts due to County Government entities		
Amounts due to third parties(Others-LAPFUND)	18,664,656.00	1,360,712.90
Total	**18,664,656 .00**	**1,360,712.90**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

XI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.1	Un-Reconciled Variance	Financial statements amended	PFO	Resolved	
1.2	Fund Balance b/f	Financial statements amended	PFO	Resolved	
2.1	Comparison of Budget Vs Actual	Financial statements amended	PFO	Resolved	
2.2	Summary of Fixed Assets	Financial statements amended	PFO	Resolved	
3.0	Bank Balances	Financial statements amended	PFO	Resolved	
4.1	Long Outstanding Imprests	Financial statements amended	CAC	Not Resolved	Immediate
4.2	Omitted Imprests	Financial statements amended	PFO	Resolved	
4.3	Failure to disclose Imprest holders	Financial statements amended	PFO	Resolved	
4.4	Imprest signed on behalf of others		CAC		Future
5.0	Deposit for car loans		CAC/CEC	Not Resolved	
6.0	Un Accounted transfers to Ward Off		PFO	Resolved	
7.0	Pending Bills support documents		PFO	Resolved	
8.0	Transfers from County Treasury	Financial statements amended	PFO	Resolved	
9.1	Un Reconciled Variance rcpts & pmts	Financial statements amended	PFO	Resolved	
9.2	Com Meetings held outside Mombasa		CAC		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
9.3	Extraneous Allowances	Stopped, awaiting SRC guide	CAC	Resolved	Immediate
10.1	Domestic Travel & subsistence	Financial statements amended	PFO	Resolved	
10.2	Training expenses		CAC/DHR	Not resolved	
10.3	Insurance	Financial statements amended	PFO	Resolved	
10.4	Office & general supplies		SSPO		
10.5	Payment to CAF & SOCATT		CAC	Not resolved	
11.0	Budget control and performance	Financial statements amended	PFO		
11.1	Development Vote		PFO		
11.2	Recurrent Vote-Budget equals Pmt		PFO		

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date.....

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2017
	a	B	c	d=a-c	
Construction of buildings					
Sub-Total					
Construction of Civil works					
JAFCOM KENYA LIMITED-OFFICE REFURBISHMENT	1,828,812				1,828,812
SOLLITES (K) LTD-TOILETS REFURBISHMENT	2,642,051		2,642,051	2,642,051	0
JYAN CONSTRUCTION SERVICES	3,387,147				3,387,147
Sub-Total	7,858,010	0	2,642,051	2,642,051	**5,215,959**
Supply of goods					
BINGLEY LIMITED	83,500				83,500
OUTERSPACE TECHNOLOGY	1,614,000				1,614,000
TOP TIME ENTERPRISES LTD	2,120,000		2,120,000		0
DALSAN GENERAL SUPPLIES LTD	397,430				397,430
DALSAN GENERAL SUPPLIES LTD	651,332				651,332
DALSAN GENERAL SUPPLIES LTD	419,108			419,108	419,108
CELLNET LTD	710,000		710,000.00		0
HANAD INVESTMENTS	1,136,410		1,136,410		0
SADAMA INVESTMENTS	1,236,590				1,236,590
FONE FUN AND GENERAL SUPPLIES	1,409,612				1,409,612
HAM INVESTMENT	1,940,172		1,940,172	1,940,172	0

ROLIAN AGENCIES	3,010,776		3,010,776	3,010,776	0
BRYCAR INTERNATIONAL LTD	80,603		80,603		0
OUTERSPACE TECHNOLOGY	72,500		72,500	72,500	0
ATHMAK ENTERPRISES	1,073,000		1,073,000	1,073,000	0
BESTBUYS TECHNOLOGIES	1,200,000				1,200,000
FAIRATE SUPPLIER LTD	147,172				147,172
FARIE INVESTMENT LTD	701,000				701,000
HAM INVESTMENTS	2,987,466				2,987,466
ISLAND UNIFORMS LTD	57,000		57,000		0
MARWAA GENERAL SUPPLIES LTD	2,480,000				2,480,000
MILDSTORM LIMITED	190,000				190,000
MACRO STEPS ENTERPRISES	952,160				952,160
NUNET COMPUTER SYSTEMS	500,000				500,000
OCEAN DRIVE INVESTMENT LTD	2,162,069		2,162,069		0
EDOC SOLUTIONS LTD	652,555		652,555		0
ROSSPRINTING SERVICES	804,138		804,138		0
FACADE INVESTMENTS LTD	988,103		988,103		0
PONG AGENCIES	500,000			500,000	0
PONG AGENCIES	352,000			352,000	0
URBAN FORCE GROUP LTD	954,680				954,680
ELSIM ENTERPRISES	2,458,000				2,458,000
KAMACHI AGENCIES	2,162,000				2,162,000
KAMACHI AGENCIES	710,000				710,000
OUTBACK INVESTMENT LTD	798,938				798,938
PENTIUM SYSTEMS	454,000				454,000
PENTIUM SYSTEMS	957,664				957,664
PENTIUM SYSTEMS	179,400				179,400

SOUTH URBAN LOGISTICS	660,000		660,000	660,000	0
SOUTH URBAN LOGISTICS	1,665,400				1,665,400
THE PRINT EXPERTS	995,690		995,690		0
URBAN FORCE GROUP LIMITED	330,000		330,000		0
UNCLE RIVERSIDE INVESTMENT LTD	776,000		776,000		0
Sub-Total	43,730,469		17,569,013	8,027,556	**26,161,452**
Supply of services					
RADIO MAJSHA	110,200				110,200
SALAMA BEACH HOTEL	80,000		80,000	80,000	0
NATIONAL COUNCIL FOR LAW REPORTING	348,700		348,700		0
NORTH COAST BEACH HOTEL , MOMBASA	70,000		70,000		0
NORTH COAST BEACH HOTEL , MOMBASA	276,500				276,500
NORTH COAST BEACH HOTEL , MOMBASA	210,000				210,000
COUNTY ASSEMBLY FORUM(C.A.F)	2,700,000		1,400,009		1,299,991
KENYA BROADCASTING CORPORATION (KBC)	66,893				66,893
MASUMALI MEGHJI INSURANCE BROKERS	9,074,620				9,074,620
APOLLO MWINDE NGONZE	250,000				250,000
ZARAS TRAVELS	60,785				60,785
DIANI SEA RESORT	202,500				202,500
CENTER FOR ADVANCED PROCUREMENT STUDIES	132,000		132,000		0
MEDIAMAX NETWORK LTD	154,000		154,000		0
INSTITUTIONAL CONSULTANTS	180,000		180,000		0
SATGURU TRAVELS AND TOURS SERVICES LTD	196,530		196530		0
TIWI BEACH HOTEL /HILL PARK HOTEL	227,586				227,586
ZARA'S TRAVEL	238,980		238,980		0
NORTH COAST BEACH HOTEL	258,879				258,879

NATION MEDIA GROUP LTD	275,000		275,000	275,000	0
THE STANDARD GROUP LTD	288,970		288,970		0
NATION MEDIA GROUP LTD	309,540		309,540		0
SHIMASY TRAVEL COMPANY LTD	378,200		378,200		0
CAPITAL GRAPHICS LTD	469,397				469,397
NATION MEDIA GROUP	98,600		98,600	98,600	0
ZARA'S TRAVEL	88,485		88,485		0
TOYOTA KENYA LTD	74,077		74,077		0
GASARO HOTEL LTD	73,966		73,966	73,966	0
ZARA'S TRAVEL	63,985		63,985		0
NORTH COAST BEACH HOTEL	59,741		59,741		0
AAR INSURANCE KENYA LTD	3,500,000		3,500,000	3,500,000	0
DOLPHIN GLOBAL VENTURES	56,897		56,897	56,897	0
GASARO HOTEL	36,983		36,983	36983	0
CENTER FOR PARLIAMENTARY STUDIES	35,000		35,000	35,000	0
NORTH COAST BEACH HOTEL	29,871		29,871	29,871	0
AYMAKOP ENTERPRISES	81,245		81245		0
AYMAKOP ENTERPRISES	49,513				49,513
ARTFUL EYES PRODUCTIONS LTD	174,800				174,800
BEAUMONT RESORT LTD	110,000				110,000
CASTLE ROYAL HOTEL	54,000		54,000		0
COUNTY ASSEMBLY FORUM	914,900				914,900
GALINA INTERNATIONAL LIMITED	1,706,897				1,706,897
JAMBOSEL GLOBAL AGENCIES	227,360				227,360
JAMBOSEL GLOBAL AGENCIES	30,000				30,000
JAMBOSEL GLOBAL AGENCIES	50,000		50,000		0
JKUAT MOMBASA CBD CAMPUS	656,000				656,000

KENYA SAFARI LODGES & HOTELS	170,000		170,000		0
KLASS TRAVEL AND TOURS (MSA) LTD	183,390				183,390
KLASS TRAVEL AND TOURS (MSA) LTD	245,000				245,000
KLASS TRAVEL AND TOURS (MSA) LTD	167,320				167,320
KLASS TRAVEL AND TOURS (MSA) LTD	61,500		61,500		0
KLASS TRAVEL AND TOURS (MSA) LTD	254,235				254,235
KENYA METHODIST UNIVERSITY	840,000				840,000
MEDIAMAX NETWORK LIMITED	255,200				255,200
MEDIAMAX NETWORK LIMITED	435,000				435,000
MEDIAMAX NETWORK LIMITED	87,000		87,000		0
NISSAN KENYA CROWN MOTORS GROUP LTD	400,549				400,549
PARIBAS INTERNATIONAL	30,000				30,000
SATGURU TRAVELS AND TOUR SERVICE LTD	212,540		212,540		0
SATGURU TRAVELS AND TOUR SERVICE LTD	202,160				202,160
SATGURU TRAVELS AND TOUR SERVICE LTD	259,252		259,252		0
THE DIRECTOR GENERAL-NITA	8,050				8,050
THE STANDARD GROUP LTD	90,480				90,480
THE SUN PUBLISHERS	308,418				308,418
THE SUN PUBLISHERS	308,418		308,418		0
TUM ENTERPRISES LTD	818,675				818,675
THE STAR	124,960				124,960
TRAVART INTERNATIONAL LTD	82,320				82,320
TRAVELLERS BEACH HOTEL	876,000		876,000		0
UNION BUREAU ENTERPRISES	68,500				68,500
UNIVERSITY OF NAIROBI (MOMBASA CAMPUS)	80,000				80,000
MEDIA MAX NETWORK LTD	82,500		82,500		0
NORTH COAST BEACH HOTEL	99,569		99,569	99,569	0

THE STANDARD GROUP LIMITED	104,500		104,500		0
NORTH COAST BEACH HOTEL	109,526		109,526		0
NORTH COAST BEACH HOTEL	110,000		110,000		0
AFRICA CENTER FOR CAPACITY BUILDING	115,690		115,690		0
CENTRE FOR ADVANCED PROCUREMENT STU	132,000		132,000		0
THE SUN PUBLISHERS LTD	142,934		142,934		0
THE SUN PUBLISHERS LTD	142,934		142,934		0
KENYA INSTITUTE OF SUPPLIES MANAGEM	145,000		145,000		0
THE STAR	165,000		165,000		0
CENTRE FOR PARLIAMENTARY STUDIES T	175,000		175,000		0
GASARO HOTEL LIMITED	196,293		196,293		0
ZARAS TRAVEL	238,980		238,980		0
MEDIA MAX NETWORK LTD	242,000		242000		0
KENYA SCHOOL OF GOVERNMENT- LOWER K	274,920		274,920		0
THE STANDARD GROUP LIMITED	289,080		289,080		0
THE STANDARD GROUP LIMITED	642,179		0		642,179
AKARIM AGENCIES COMPANY LTD	414,040		414,040		0
NORTH COAST BEACH HOTEL	919,353		919,353		0
KCA UNIVERSITY	1,293,490				1,293,490
KENYA SAFARI LODGES & HOTELS LTD	1,136,461				1,136,461
PAYMASTER GENERAL	129,600				129,600
SHIMASY TRAVEL CO.LTD	26,900				26,900
NORTH COAST BEACH HOTEL	94,500				94,500
NORTH COAST BEACH HOTEL	273,000				273,000
NORTH COAST BEACH HOTEL	119,000				119,000
INSTITUTE OF INTERNAL AUDITORS	406,000				406,000
THE STAR	63,336				63,336

KENYA SCHOOL OF GOV'T	194,880				194,880
ZARA'S TRAVEL	426,880				426,880
ASK SHOW MOMBASA	233,500				233,500
ZARA'S TRAVEL	172,735				172,735
SCCATT K	300,000				300,000
KENYA SCHOOL OF GOVERNMENT	243,600				243,600
AKARIM AGENCIES	36,450				36,450
THE STAR	649,600				649,600
KENYA SCHOOL OF GOVERNMENT	369,600				369,600
CENTRE FOR PARLIAMENTARY STUDIES & TRAINING	225,000				225,000
KENYA SCHOOL OF GOV'T	97,440				97,440
NORTH COAST BEACH HOTEL	115,500				115,500
AKARIM AGENCIES	106,900				106,900
SALAMA BEACH HOTEL	80,000				80,000
NORTH COAST BEACH HOTEL	304,500				304,500
SUN N SAND BEACH HOTEL	72,000				72,000
NORTH COAST BEACH HOTEL	196,000				196,000
NORTH COAST BEACH HOTEL	122,500				122,500
NORTH COAST BEACH HOTEL	42,000				42,000
NORTH COAST BEACH HOTEL	84,000				84,000
NORTH COAST BEACH HOTEL	115,500				115,500
STANDARD TECHNICAL SERVICES	115,500				115,500
NORTH COAST BEACH HOTEL	73,500				73,500
NORTH COAST BEACH HOTEL	84,000				84,000
KENYA SCHOOL OF GOVERNMENT	75,400				75,400
GASARO HOTEL	120,000				120,000
GASARO HOTEL	126,000				126,000

AAR INSURANCE KENYA LTD	3,792,609				3,792,609
COUNTY ASSEMBLY OF MOMBASA	100,000				100,000
KENYA SCHOOL OF GOVERNMENT	116,000				116,000
KENYA SCHOOL OF GOVERNMENT	120,640				120,640
KENYA SCHOOL OF GOVERNMENT	120,640				120,640
KENYA SCHOOL OF GOVERNMENT	97,440				97,440
COUNTY ASSEMBLY OF MOMBASA	609,000				609,000
NORTH COAST BEACH HOTEL	315,000				315,000
TOYOTA KENYA LTD	16,533				16,533
NORTH COAST BEACH HOTEL	192,500				192,500
NORTH COAST BEACH HOTEL	192,500				192,500
NORTH COAST BEACH HOTEL	262,500				262,500
NORTH COAST BEACH HOTEL	98,000				98,000
NORTH COAST BEACH HOTEL	332,500				332,500
MULTICHOICE AFRICA LIMITED	544,235				544,235
TOYOTA KENYA LTD	32,100				32,100
ZARA'S TRAVEL	15,305				15,305
NORTH COAST BEACH HOTEL	31500				31,500
KADIMA & CO. ADVOCATES	833600				833,600
NORTH COAST BEACH HOTEL	357,000				357,000
NORTH COAST BEACH HOTEL	87,500				87,500
NORTH COAST BEACH HOTEL	84,000				84,000
NORTH COAST BEACH HOTEL	178,500				178,500
NORTH COAST BEACH HOTEL	157,500				157,500
THE STAR	169,360				169,360
NORTH COAST BEACH HOTEL	147,000				147,000
NORTH COAST BEACH HOTEL	122,500				122,500

TOYOTA KENYA LTD	37,974				37,974
SHIMASY TRAVEL COMPANY LTD	33,700				33,700
MAZAM INVESTMENT LTD	610,500				610,500
NORTH COAST BEACH HOTEL	105,000				105,000
Sub-Total	**54,280,473**	**0**	**14,428,807**	**4,285,886**	**39,851,666**
Grand Total	**105,868,952**		33,639,875	14,955,439	**71,229,077**

ANNEX 3: ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016
		a	b	c	d=a-c	
FADHILI M. MAKARANI		11,575.55			11,575.55	11,575.55
DHULKIFLY HEMED		60,000.00			60,000.00	60,000.00
JABES M. ODUOR		16,000.00			16,000.00	16,000.00
MWINYI BABU		12,600.00			12,600.00	12,600.00
CHRISTINE MUDUDA		8,900.00		8900	8,900.00	0.00
CHRISTINE MUDUDA		26,997.00			26,997.00	26,997.00
KASSIM UMEYA		30,600.00		30600	30,600.00	0.00
PATRICIAH NZIOKA		70,000.00			70,000.00	70,000.00
PAUL MULILA		75,000.00		0.00	75,000.00	75,000.00
PAUL MULILA(COUNTY ASSEMBLY OF MOMBASA)		1,017,696.00		0.00	1,017,696.00	1,017,696.00
KASSIM UMEYA		60,000.00			60,000.00	60,000.00
ANTONY MUSAU		117,000.00			117,000.00	117,000.00
ABDALLAH KHAMISI		26,000.00			26,000.00	26,000.00
JANE SAMIRA KAVEZAH		56,800.00		56,800.00	56,800.00	0.00
MAIMUNA MWAWASI		79,000.00			79,000.00	79,000.00
IBRAHIM KONDO		100,000.00			100,000.00	100,000.00
CHRISTINE MUDUDA		34,000.00			34,000.00	34,000.00
CHRISTINE MUDUDA		8,100.00			8,100.00	8,100.00
ISRAEL RUHU		17,200.00		17200	17,200.00	0.00
ISRAEL RUHU		4,500.00		4500	4,500.00	0.00
EVE SEBBY		211,600.00		211,600.00	211,600.00	0.00
PENINAH MWIKALI		512,500.00			512,500.00	512,500.00

CORNELLIUS OMWERI		16,600.00			16,600.00	16,600.00
MARIAM MENZA		83,000.00		83,000.00	83,000.00	0.00
PATIENCE MSHENGA		16,600.00		16600	16,600.00	0.00
MARY KAROTHI		66,000.00		66,000.00	66,000.00	0.00
BERNARD OGOLA		80,400.00		80400	80,400.00	0.00
JUMA SHEE		20,500.00			20,500.00	20,500.00
JILO KIDAI		39,000.00		39,000.00	39,000.00	0.00
PAUL MULILA		75,600.00		75,600.00	75,600.00	0.00
ABDALLAH KHAMIS ABDALLAH		147,900.00		147,900.00	147,900.00	0.00
LEAH WANJA		136,500.00		136,500.00	136,500.00	0.00
JILO KIDAI		136,500.00		136500	136,500.00	0.00
HUDSON KARUME		132,740.00		132740	132,740.00	0.00
JACKSON MWANGI		34,000.00		34000	34,000.00	0.00
PENINAH MWIKALI		150,500.00		150500	150,500.00	0.00
EVE SEBBY		174,300.00		174,300.00	174,300.00	0.00
NASRA OMAR		174,800.00		174800	174,800.00	0.00
FATUMA OMARI		201,600.00		201600	201,600.00	0.00
NASRA AHMED		323,400.00		323,400.00	323,400.00	0.00
MARIAM MENZA		441,000.00		441,000.00	441,000.00	0.00
HASSAN MWACHIMAKO		1,214,500.00			1,214,500.00	1,214,500.00
SALMA MARO		76,000.00		76,000.00	76,000.00	0.00
HASSAN MWACHIMAKO		71,400.00		71,400.00	71,400.00	0.00
VINCENZA TUBMUN		70,000.00		70,000.00	70,000.00	0.00
SERAH NYAMVULA		70,000.00		70000	70,000.00	0.00
ISRAEL RUHU		69,100.00		69100	69,100.00	0.00
PENINAH MWIKALI		68,000.00		68,000.00	68,000.00	0.00
JILO KIDAI		62,000.00		62,000.00	62,000.00	0.00

MOVINE ATIENO		46,200.00		46,200.00	46,200.00	0.00
PAUL MUTUNGI MULILA		28,400.00		28,400.00	28,400.00	0.00
ISRAEL RUHU		28,400.00		28,400.00	28,400.00	0.00
JACKSON MWANGI		28,200.00			28,200.00	28,200.00
JACKSON MWANGI		24,200.00			24,200.00	24,200.00
ISRAEL RUHU		21,500.00		21,500.00	21,500.00	0.00
CHRISTINE MUDUDA		16,900.00		16,900.00	16,900.00	0.00
EMILY SIALO.		304,000.00			304,000.00	304,000.00
DAVID MANGI.		148,200.00			148,200.00	148,200.00
DAVID MANGI.		148,200.00			148,200.00	148,200.00
DAVID MANGI.		62,000.00			62,000.00	62,000.00
TRIZER MWANYIKA.		10,000.00			10,000.00	10,000.00
DOROTHY AUMA.		30,000.00			30,000.00	30,000.00
LUCY CHIZI.		174,800.00		174,800.00	174,800.00	0.00
DOROTHY AUMA.		32,000.00			32,000.00	32,000.00
AHMED OMAR.		48,000.00			48,000.00	48,000.00
ABDALLA ALI.		64,800.00		64,800.00	64,800.00	0.00
ABDALLA KHAMIS.		62,000.00		62,000.00	62,000.00	0.00
DICKSON MUTUNE		799,800.00		799,800.00	799,800.00	0.00
THADEUS RAJWAYI		39,600.00		39,600.00	39,600.00	0.00
CLARA MWACHOKI		68,000.00		68,000.00	68,000.00	0.00
PAUL MULILA		20,000.00		20,000.00	20,000.00	0.00
DICKSON MUTUNE		50,400.00		50,400.00	50,400.00	0.00
CHRISTINE MUDUDA		23,500.00			23,500.00	23,500.00
ISRAEL RUHU		20,000.00			20,000.00	20,000.00
UMMI BASHIR		23,500.00			23,500.00	23,500.00
EVE SEBBY		500,800.00			500,800.00	500,800.00

JIMMY WALIAULA		30,000.00			30,000.00	30,000.00
NASRA AHMED		152,692		152,692.00	152,692.00	0.00
DOROTHY ADHOCH		177,992		177,992.00	177,992.00	0.00
MSWABAH RASHID		177,992		177,992.00	177,992.00	0.00
ZAINAB MUMBA		177,992		177,992.00	177,992.00	0.00
ZAINAB SAID ALI		177,992		177,992.00	177,992.00	0.00
EVE SEBBY		236,800		236,800.00	236,800.00	0.00
RHODA VINCENZA		538,000			538,000.00	538,000.00
MORRIS SHEHE		822,400		822,400.00	822,400.00	0.00
VINCENT NDEGE		124,000.00			124,000.00	124,000.00
ISRAEL RUHU		115,200.00		115,200.00	115,200.00	0.00
TRIZER MWANYIKA		96,000.00			96,000.00	96,000.00
SALMA MARO		96,000.00			96,000.00	96,000.00
BERNARD OGOLA		87,600.00		87,600.00	87,600.00	0.00
SALMA MARO		72,000.00		0.00	72,000.00	72,000.00
EMILY SIALO		60,800.00		60,800.00	60,800.00	0.00
ISRAEL RUHU		79,600.00		0.00		79,600.00
PENINAH MWIKALI		226,500.00		0.00		226,500.00
NASRA AHMED		76,000.00		0.00		76,000.00
DOROTHY AUMA.		354,000.00		0.00		354,000.00
DICKSON MUTUNE		3,780.00		0.00		3,780.00
DICKSON MUTUNE		42,000.00		0.00		42,000.00
UMMI BASHIR		213,300.00		0.00		213,300.00
SALMA MARO		256,125.00		0.00		256,125.00
SALMA MARO		314,000.00		0.00		314,000.00
BANGUSH MOHAMED		356,000.00		0.00		356,000.00
BANGUSH MOHAMED		351,000.00		0.00		351,000.00

HALIMA SAID		1,227,000.00		0.00	0.00	1,227,000.00
Sub-Total		**16,174,173.55**	**0.00**		**12,674,868.55**	**9,335,973.55**
Grand Total		**16,174,173.55**				**9,335,973.55**

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost FY2015/2016 KShs	Historical Cost FY2016/2016 KShs
Land	-	-
Buildings and structures	-	-
Transport equipment	29,340,437.07	29,340,437.07
Office equipment, furniture and fittings	29,544,632.76	29,544,632.76
ICT Equipment, Software and Other ICT Assets	23,052,603.45	23,052,603.45
Other Machinery and Equipment	7,989,384.00	7,989,384.00
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	89,927,057.28	89,927,057.28

ANNEX 6 – ANALYSIS OF OUTSTANDING IMPREST

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
HAMISI MUSA MWIDANI	26-OCT-15	6,000.00	4,600.00	1,400.00
EVE SEBBY	04-DEC-15	239,500.00		239,500.00
ABDALLAH ALI ABEID	07-DEC-15	29,500.00		29,500.00
ABDALLA MOHAMED KASANGAMBA	08-DEC-15	58,000.00		58,000.00
JACKSON NJATHI MWANGI	08-DEC-15	58,000.00		58,000.00
ABDALLAH KHAMIS ABDALLAH	29-DEC-15	644,000.00		644,000.00
ABDALLAH KHAMIS ABDALLAH	11-JAN-16	62,400.00		62,400.00
MOHAMED NDANDA CHIRO	20-Jan-16	42,000.00		42,000.00
ANNA JUMA MOSES	25-Jan-16	50,000.00		50,000.00
EVE SEBBY	26-Jan-16	641,200.00		641,200.00
KHAMIS MWERO MANENO	1-Feb-16	30,000.00		30,000.00
AHMED OMAR EBRAHIM	1-Feb-16	96,000.00		96,000.00
ALFRED JILO KIDAI	4-Mar-16	874,000.00		874,000.00
BIJABU ABDALLA	7-Mar-16	30,000.00		30,000.00
NASRA AHMED OMAR	7-Mar-16	30,000.00		30,000.00
ABDALLA MOHAMED KASANGAMBA	7-Mar-16	244,292.00	224,292.00	20,000.00
MAIMUNA SALIM MWAWASI	7-Mar-16	244,292.00	224,292.00	20,000.00
THADIUS ACHIENG RANJWAYI	7-Mar-16	286,068.00	268,068.00	18,000.00
PATRICIAH VITI NZIOKA	9-Mar-16	244,292.00	226,292.00	18,000.00
JANE SAMIRA KAVEZAH	25-Apr-16	59,800.00	58,800.00	1,000.00

HAMISI MUSA MWIDANI	25-Apr-16	62,000.00	60,600.00	1,400.00
HAMISI MUSA MWIDANI	25-Apr-16	66,000.00		66,000.00
EMILY SIALO PERE	25-Apr-16	319,200.00		319,200.00
BANGUSHI HARITH MOHAMMED	3-May-16	863,200.00		863,200.00
ABDALLAH KHAMIS ABDALLAH	10-May-16	1,177,600.00		1,177,600.00
AHMED OMAR EBRAHIM	16-MAY-16	436,400		436,400
EVE SEBBY	16-Jun-16	75,800.00		75,800.00
ABDALLAH KHAMIS ABDALLAH	22-Jun-16	548,000.00		548,000.00
ALFRED JILO KIDAI	29-Jun-16	330,200.00		330,200.00
BERNARD LUKE OGOLA	29-Jun-16	436,400.00		436,400.00
LEAH W SIMON	30-Sep-16	729,600.00		729,600.00
JIMMY MANYONGE WALIAULA	1-Jul-16	14,000.00	-	14,000.00
CHRISTINE AQUA MUDUDA	1-Jul-16	15,000.00	-	15,000.00
JUMA M JUMA	1-Jul-16	16,800.00	-	16,800.00
AHMED OMAR EBRAHIM	1-Jul-16	94,000.00	-	94,000.00
ALFRED JILO KIDAI	1-Jul-16	39,600.00	-	39,600.00
EMILY SIALO PERE	7-Sep-16	742,800.00	-	742,800.00
AHMED OMAR EBRAHIM	7-Sep-16	518,000.00	-	518,000.00
ASHA HUSSEIN MOHAMED	21-Sep-16	624,000.00	-	624,000.00
PATRICIAH VITI NZIOKA	21-Sep-16	52,000.00	-	52,000.00
NASRA AHMED OMAR	22-Sep-16	147,400.00	146,400.00	1,000.00
PATRICK PETER MUIRURI	31-Oct-16	299,600.00	-	299,600.00
ALFRED JILO KIDAI	26-Jan-17	124,000.00	-	124,000.00
FATUMA OMARI AHMED	27-Jan-17	180,000.00	-	180,000.00
ABDALLAH KHAMIS ABDALLAH	1-Feb-17	684,000.00	-	684,000.00

ABDALLAH KHAMIS ABDALLAH	17-Feb-17	899,200.00	-	899,200.00
PAMELA AKINYI OBUYA	21-Mar-17	104,000.00	-	104,000.00
HAMISI MUSA MWIDANI	22-Mar-17	470,613.00	327,075.00	143,538.00
ABDALLAH KHAMIS ABDALLAH	23-Mar-17	336,800.00	-	336,800.00
ABDALLAH KHAMIS ABDALLAH	27-Mar-17	62,000.00	-	62,000.00
EMILY SIALO PERE	12-Jan-17	684,000.00	-	684,000.00
ROBESTER NASIMIYU WASIKE	21-Apr-17	268,400.00	-	268,400.00
JANE SAMIRA KAVEZAH	27-Apr-17	105,400.00	-	105,400.00
BERNARD LUKE OGOLA	17-May-17	39,600.00	-	39,600.00
BERNARD LUKE OGOLA	23-May-17	54,800.00	-	54,800.00
ABDALLAH ALI ABEID	5-Jun-17	1,246,400.00	-	1,246,400.00
ZAKIA ALI ABDI	19-Jun-17	384,000.00	-	384,000.00
HAMISI MUSA MWIDANI	27-Jun-17	116,000.00	-	116,000.00
LEAH W SIMON	27-Jun-17	802,000.00	-	802,000.00
EVE SEBBY	29-Jun-17	322,400.00	-	322,400.00
HASSAN ATHUMAN MWACHIMAKO	30-Jun-17	298,400.00	-	298,400.00
HALIMA K SAID	30-Jun-17	739,000.00	-	739,000.00
TOTAL		**19,497,957.00**	**1,540,419.00**	**17,957,538.00**

ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

CENTRAL BANK RECURRENT ACCOUNT RECONCILIATION

Name of Officer or Institution	*Trn Date*	*Trn Ref*	*Amount*	*Amount*
BANK BALANCE AS AT 30TH JUNE(CBK)				**14,170,626.65**
Less:-Un Presented Payments(IB)				
JABESS MDHAI ODUOR	20-Jun-17	FT17184341KV	16,000.00	
ISRAEL GWIYO RUHU	20-Jun-17	FT17184W7C83	17,200.00	
JACKSON NJATHI MWANGI	20-Jun-17	FT171842GR03	34,000.00	
PAUL MUTUNGI MULILA	19-Jun-17	FT17184B7C95	70,400.00	
PAUL MUTUNGI MULILA	16-Jun-17	FT17184DW2SS	84,000.00	
AYMAKOP ENTERPRISES	1-Feb-17	FT17184D8WQ3	85,677.00	
HUDSON KARUME MUHEMBERE	9-Dec-16	FT17184H27SV	132,740.00	
SATGURU TRAVELS AND TOURS SERVI	9-May-17	FT171849V9KF	212,540.00	
MEDIA MAX NETWORK LTD	1-Feb-17	FT17184XRT7F	242,000.00	
SATGURU TRAVELS AND TOURS SERVI	9-May-17	FT171847132R	259,525.00	
PONG AGENCIES LIMITED	9-May-17	FT17184X8TXJ	352,000.00	
PONG AGENCIES LIMITED	17-May-17	FT17184FX87X	500,000.00	
COUNTY ASSEMBLY OF MOMBASA	17-May-17	FT17184ZCMF3	600,000.00	
TOP TIME ENTERPRISES LTD	17-May-17	FT17184X93F4	2,010,344.85	
MARIAM KADZO MENZA	30-Jun-17	FT1718595L2T	21,000.00	
YUSUF ABUBAKAR RASHID	30-Jun-17	FT17185SPL80	25,300.00	
CENTRE FOR PARLIAMENTARY STUDIES	1-Feb-17	FT17185Y013Q	35,000.00	
VINCENT ALEX NDEGE	30-Jun-17	FT17185PL33Z	42,000.00	
BERNARD LUKE OGOLA	8-Jun-17	FT171853NSNZ	100,800.00	
BINTIALI MUSA HAMISI	20-Jun-17	FT17185M11QN	112,000.00	
MARIAM KADZO MENZA	30-Jun-17	FT17185BFVH3	157,000.00	

THE STANDARD GROUP LIMITED	10-Oct-16	FT17185XN9YM	288,970.00	
ESTHER W GACHERU	30-Jun-17	FT17185NHXMV	326,000.00	
VINCENZA RHODA TUBMUN	30-Jun-17	FT171856WS46	389,000.00	
HASSAN ATHUMAN MWACHIMAKO	12-May-17	FT17185F7DQY	406,500.00	
COUNTY ASSEMBLY OF MOMBASA	30-Jun-17	FT17185HCLR3	2,900,000.00	**-9,419,996.85**
ADJUSTED BANK BALANCE (CBK) 30TH JUNE 2017		***0.00***		***4,750,629.80***

Clerk of the Assembly

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471