REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF KILIFI

FOR THE YEAR ENDED 30 JUNE 2018

COUNTY ASSEMBLY OF KILIFI

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

TABLE OF CONTENTS

TABLE OF CONTENTS i
1. KEY KILIFI COUNTY ASSEMBLY INFORMATION AND MANAGEMENT ii
2. FORWARD BY THE CLERK OF THE ASSEMBLY v
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES vi
4. REPORT OF THE INDEPENDENT AUDITORS ON THE KILIFI COUNTY ASSEMBLY .vii
5. FINANCIAL STATEMENTS 1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS 1
5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES 2
5.3. STATEMENT OF CASH FLOWS 3
5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED 3
5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT 5
5.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT 6
5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 7
5.8. SIGNIFICANT ACCOUNTING POLICIES 8
5.9. NOTES TO THE FINANCIAL STATEMENTS 12
5.10. OTHER DISCLOSURES 18
5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 20
ANNEXES 21
ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE 21
ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES 22
ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES 23
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER 24
ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS 25
ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT 26

1. KEY KILIFI COUNTY ASSEMBLY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Hon. Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 elected and 19 nominated members of County Assembly (MCAs). The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

	DEPARTMENT	NAME	DESIGNATION
-	Assembly Clerk's Department	William Katana	Principal Clerk
-	Finance and Accounts Department	Charles Mapinga	Director Finance
-	Human Resource Department	Harrison Chizambo	Director HR
-	ICT Department	Obadia Chengo	Director ICT
-	Hansard Department	George Kumbatha	Director Hansard
-	Security Department	Felix Mwarabu	Snr Sergeant
-	Internal Audit	Gideon Karisa	Principal Int. Auditor

(c) Fiduciary Management

The key management personnel who held office during the year ended 30TH JUNE 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Ag Assembly Clerk	**Mr. Silas Kahindi Mlewa**
2.	Assembly Speaker	**Hon. Jimmy Kadhua Kahindi**
3.	Finance Director	**CPA Charles Lwiga Mapinga**

(d) Fiduciary Oversight Arrangements

Audit and finance committee activities

The County Assembly has established the Internal Audit Department headed by the Principal Internal Auditor. The main responsibility of the department is to advice the management on the possibility of losing funds. The department periodically produces reports to the management on the operations of the assembly and makes recommendations on how to minimise risk.

County Assembly committee activities

- The assembly has the Budget & Appropriation committee and the County Public Investment and Accounts Committee. The Budget & appropriation Committee mainly looks at the County Government budget and how the Funds are appropriated to different Departments. It's the role of the Committee to ensure the budget is prepared adhering to the laws applicable and ensuring efficient and effective use of resources.
- The County Public Investment and Accounts Committee mainly looks at the Audit Reports from the Auditor General and Recommends action to be taken by the management.

(e) Kilifi County Assembly Headquarters

P.O. Box 332-80200
Behind Malindi Sub County offices
Malindi, Kenya.

Kilifi County Assembly Contacts

Telephone: 020-2171220
E-mail: assembly@kilifiassembly.go.ke
Website: www.kilifiassembly.go.ke

(f) County Assembly of Kilifi Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya
2. Family Bank
   P.O. Box 74145
   Mtwapa
3. Co-operative Bank
   P.O. Box 2022 - 80200
   Malindi
4. Kenya Commercial Bank
   P.O. Box 9 - 80200
   Malindi.
5. Chase Bank
   P.O. Box 1674 - 80200

Malindi.

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

BUDGETED PERFORMANCE

The County Assembly of Kilifi operated under a deficit of Ksh.10,350,612.00 in the Financial year 2017/2018. Total receipts from the National Treasury was Ksh. 880,923,148.00 against total expenditure of Ksh.891,273,760.00.

This explanation is here below given in a table form.

	BUDGETED	ACTUAL	OVER/UNDER	%UTILIZATION OF
Receipts	1,050,223,148	880,923,148	169,300,000	84%
Recurrent	900,423,148	728,139,882	162,000,000	82%
Development	149,800,000	164,771,368	7,300,000	105%

The County Assembly of Kilifi managed to spend 82% on the recurrent and 105% on the development budget.

PERFORMANCE ON DEVELOPMENT BUDGET

The development budget had 3 programs to be undertaken in the Financial year 2017/2018. These are explained below.

	Budget	Actual
Construction of new office block	84,500,000	81,429,953
Acquisition of land	52,500,000	52,160,000
Refurbishment of building	12,800,000	6,800,000

The County Assembly of Kilifi had budgeted Ksh. 52.5M on acquisition on Speaker's residential land. The Assembly procured the another contractor to proceed with the construction of the new office block after the initial contractor abandoned the project.

CHALLENGES

- Instability of the IFMIS in terms of connectivity
- Need for a practical training of the IFMIS especially on the financial reporting module.
- Delayed disbursement of funds from the Controller of Budget.

Sign

Clerk of the County Assembly

3. 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 Kilifi County Assembly to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2018, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30th June, 2018.

Clerk of the County Assembly

4. REPORT OF THE INDEPENDENT AUDITORS ON THE KILIFI 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 KILIFI FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Kilifi set out on pages 1 to 25, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, 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 County Assembly of Kilifi as at 30 June 2018, 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 Act, 2012 and the County Government Act, 2012.

Basis for Adverse Opinion

1.0 Difference between Financial Statements and Integrated Financial Management Information System (IFMIS) Vote Book

The statement of receipts and payments for the year ended 30 June 2018 reflects total payments of Kshs.892,911,250, compared with the IFMIS vote book report figure of Kshs.762,389,055 resulting to unreconciled nor explained variance of Kshs.130,522,195. It was not clear and the management has not explained why the figures in the IFMIS vote book report varied with expenditure figures in the financial statements.

2.0 Use of Goods and Services

2.1 Domestic Travel and Subsistence

Note 3 to the financial statements for the year ended 30 June 2018 reflects domestic travel and subsistence of Kshs.167,109,821 out of which Kshs.32,609,100 was not supported with documents such as: work tickets, boarding passes and imprest warrants.

Consequently, the accuracy and completeness of domestic travel and subsistence amounting to Kshs.32,609,100 for the year ended 30 June 2018 could not be confirmed.

2.2 Training Expenses

Note 3 to the financial statements for the year ended 30 June 2018 reflects training expenses of Kshs.27,348,103 out of which Kshs.1,402,322 made up of Esami training of Kshs.452,322 and Training members on committee formations of Kshs.950,000 was not supported with invoices, list of members trained and invitation letters.

In the circumstances, the accuracy, validity and completeness of training expenses of Kshs.1,402,322 for the year ended 30 June 2018 could not be confirmed.

3.0 Acquisition of Assets

As reported previously, note 5 to the financial statements reflects Kshs.81,429,953 in respect to construction of building (Assembly's Office Complex). The project was started in the year 2016/2017 for a contact sum of Kshs.508,549,884. However, due to poor performance of the contractor, the contract was terminated and the management engaged another contractor at a contract sum of Kshs.622,233,278 resulting to excess commitment of Kshs.113,683,394.

Audit visit of the project revealed that the project works are ongoing though in slow pace which may affect the project completion time.

In the circumstances, the validity of the excess commitment of Kshs.113,683,394 for the year ended 30 June 2018 could not be confirmed and the delayed completion of the project may deny the residents of Kilifi value for money.

4.0 Pending Bills

Other disclosures at Note 5.10 to the financial statements for the year ended 30 June 2018 reflects pending accounts payable of Kshs. 51,885,525. However, the management did not maintain creditors' ledger in support of the pending bills. Further the pending bills were not broken down in Annex 1 as required in the reporting template by the Public Sector Accounting Standards Board.

Consequently, the accuracy and completeness of the pending accounts payable amounting to Kshs.51,885,525 for the year ended 30 June 2018 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Kilifi 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 opinion.

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

The County Assembly had a total budget of Kshs.1,050,223,148 voted for the financial year 2017/2018, and the actual expenditure amounted to Kshs.892,911,250 resulting to net under-absorption of Kshs.157,311,898, as summarized below:

Item	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Over Absorption (Kshs.)	Under Absorption (Kshs.)	(%)
Compensation of Employees	294,799,829	311,330,495	16,530,666		5.6
Use of goods and services	374,832,657	384,384,591	9,551,934		2.5
Social Security Benefits	20,765,115	13,601,284		7,163,831	(34.5)
Acquisition of assets	359,825,547	164,771,368		195,054,179	(54.2)
Other payments	0	18,396,667	18,396,667		100
Finance Costs, including Loan Interest	0	426,845	426,845		100
Total	1,050,223,148	892,911,250	44,906,112	202,218,010	(14.9)

In overall, the County Assembly under spent to a tune of Kshs.157,311,898 or 15% of the total budget allocation. The funds could have been allocated to other deserving areas that would improve delivery of goods and services to the residents of Kilifi County. This may also be an indication of improper planning and the management may need to re-think on its budget making process in view of focusing on more priority areas.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Mortgage Loan Fund

Note 7 to the financial statement reflects other payments amounting to Kshs.18,396,667. However, this amount relates to mortgage loan advanced to staff under the Kilifi County Assembly (staff) Mortgage scheme fund. Further, the Fund Administrator did not prepare and submit to the Auditor General the financial statements of the Fund contrary to Section 47 of the Public Audit Act, 2015.

In the circumstances, management is in breach of law in not preparing and submitting to the Auditor-General the Fund's financial statements. Also, the regularity of Kshs.18,396,667 for the year ended 30 June 2018 could not be confirmed

2.0 Staff Advances

Note 10 to the financial statements for the year ended 30 June 2018 reflects staff advances amounting to Kshs.817,500. However, audit revealed that the staff at the assembly were being issued with staff advances that had not been approved by the accounting officer. Further, this includes multiple advances held by staff amounting to Kshs.705,000 contrary to Public Service Commission Human Resource Policies and Procedures Manual for the Public Service 2015 which states that an advance under this regulation may be granted only when an officer has no other outstanding salary advance

Consequently, the regularity and completeness of staff advances of Kshs.817,500 as at 30 June 2018 could not be confirmed.

3.0 Fixed Assets Register

As reported previously, the County Assembly availed a fixed assets register which did not capture transport equipment valued at Kshs.26,652,077 and buildings valued at Kshs.245,473,711 acquired in the previous year's contrary to Section 149(2)(o) of the Public Finance Management Act, 2012, which requires the County Assembly to maintain a system of tracking the assets owned by the County Assembly.

Non-updating of the fixed assets register could result in loss of assets of the Assembly. Therefore, the County Assembly is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT SYSTEMS AND GOVERNANCE

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis of Conclusion

Failure to Constitute Audit Committee

It was observed the County Assembly of Kilifi had not constituted audit committee contrary to Section 167 of the Public Finance Management (County Government) Regulations, 2015 which requires that each public entity shall establish an Audit Committee. 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 function, its roles, responsibilities and powers. 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 and independence.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the ability to continue sustaining services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial

statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue as a going concern or 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 Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.

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

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

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

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

Nairobi

18 February 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2017/18	2016/17
	Note	KShs	KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	880,923,148	906,428,867
Proceeds from Sale of Assets		0	0
Other Receipts		0	0
TOTAL RECEIPTS		**880,923,148**	**906,428,867**
PAYMENTS			
Compensation of Employees	2	311,330,495	345,870,242
Use of goods and services	3	384,384,591	307,057,352
Subsidies		0	0
Transfers to Other Government Entities		0	0
Other grants and transfers		0	0
Social Security Benefits	4	13,601,284	0
Acquisition of Assets	5	164,771,368	121,906,954
Finance Costs	6	426,845	553,258
Other Payments	7	18,396,667	106,000,000
TOTAL PAYMENTS		**892,911,250**	**881,387,807**
SURPLUS/DEFICIT		**(11,988,102)**	**25,041,060**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June, 2018 and signed by:

Ag Clerk of the Assembly
Name: Silas Mulewa Kahindi

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

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

		2017/2018	2016/17	RESTATED
FINANCIAL ASSETS	**Note**	**KShs**	**KShs**	**2016/17**
Cash and Cash Equivalents				
Bank Balances	8A	72,466,429	81,799,249	83,925,456
Cash Balances	8B	1,637,490	0	0
Total Cash and cash equivalents		**74,103,919**	**81,799,249**	**83,925,456**
Accounts receivables	9	6,538,164	1,044,300	0
TOTAL FINANCIAL ASSETS		**80,642,083**	**82,843,549**	**83,925,456**
FINANCIAL LIABILITIES				
Accounts Payables – Deposits and retentions	10	15,778,117	5,991,482	7,073,389
NET FINANCIAL ASSETS		**64,863,966**	**76,852,068**	**76,852,068**
REPRESENTED BY				
Fund balance b/fwd		**76,852,068**	**51,811,008**	**51,811,00**
Surplus/Deficit for the year		**(11,988,102)**	**25,041,060**	**25,041,060**
NET FINANCIAL POSITION		**64,863,966**	**76,852,068**	**76,852,068**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June, 2018 and signed by:

Ag Clerk of the Assembly
Name: Silas Mulewa Kahindi

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

5.3. STATEMENT OF CASH FLOWS

		2017/18	2016/17	2016/17
	Note	KShs	KShs	RESTATED
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from operating income				
Transfers from the County Treasury/Exchequer Releases	1	880,923,148	906,428,867	906,428,867
Payments for operating expenses				
Compensation of Employees	2	(311,330,495)	(345,870,242)	(345,870,242)
Use of goods and services	3	(384,84,591)	(307,610,610)	(307,610,610)
Transfers to Other Government Entities		(1,610,987)	(107,531,059)	(107,531,059)
Other grants and transfers			0	0
Social Security Benefits	4	(13,601,284)	0	0
Finance Costs	6	(426,845)	(553,258)	(553,258)
Other Payments	7	(18,396,667)	(106,000,000)	(106,000,000)
Adjusted for:				
Net cash flows from operating activities		**154,949,831**	**39,416,956**	**39,416,956**
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets				
Acquisition of Assets	5	(164,771,368)	(115,915,473)	121,906,956
Adjustments during the year-overstated retentions				7,073,394
Net cash flows from investing activities		**164,771,368**	**115,915,473**	**108,189,162**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**(9,821,537)**	**76,498,517**	**75,416,606**
Cash and cash equivalent at BEGINNING of the year		**83,925,456**	**159,342,062**	**159,342,062**
Cash and cash equivalent at END of the year		**74,103,919**	**82,843,549**	**83,925,456**
As per statements of assets		**74,103,919**	**82,843,549**	**83,925,456**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30th June, 2018 and signed by:

Ag Clerk of the Assembly
Name: Silas Mulewa Kahindi

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	1,050,223,148		1,050,223,148	880,923,148	84%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**1,050,223,148**		**1,050,223,148**	**880,923,148**	**84%**
PAYMENTS					
Compensation of Employees	470,603,349	-175,803,520	294,799,829	311,330,495	106%
Use of goods and services	211,869,219	162,963,438	374,832,657	384,384,591	103%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	15,350,580	5,414,535	20,765,115	13,601,284	66%
Acquisition of Assets	501,508,009	-141,682,462	359,825,547	164,771,368	46%
Finance Costs				426,845	
Other Payments				18,396,337	
TOTAL	**1,199,331,157**		**1,050,223,148**	**892,911,250**	
SURPLUS/ DEFICIT				**(11,988,102)**	

The Kilifi County Assembly financial statements were approved on 30th June, 2018 and signed by:

Ag Clerk of the Assembly
Name: Silas Mulewa Kahindi

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	900,423,148		900,423,148	738,423,148	82%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	**900,423,148**		**900,423,148**	**738,423,148**	**82%**
PAYMENTS					
Compensation of Employees	470,603,349		294,799,829	311,330,490	106%
Use of goods and services	211,869,219		375,448,891	382,747,101	103%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits	15,350,580		13,601,284	13,601,284	66%
Acquisition of Assets					
Finance Costs				426,845	
Other Payments				18,396,667	
TOTAL	**697,823,148**		**709,743,215**	**728,139,882**	**103%**
Surplus/ Deficit				**(10,350,612)**	

The Kilifi County Assembly financial statements were approved on 30th June, 2018 and signed by:

Ag Clerk of the Assembly
Name: Silas Mulewa Kahindi

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	149,800,000	0	149,800,000	142,500,000	95%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL					
PAYMENTS	**149,800,000**	**0**	**149,800,000**	**142,500,000**	**95%**
Compensation of Employees					
Use of goods and services					
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits					
Acquisition of Assets	501,508,009	141,682,462	359,825,547	164,771,368	44%
Finance Costs					
Other Payments					
TOTAL	**501,508,009**	**141,682,462**	**359,825,547**	**164,771,368**	**44%**
SURPLUS/ DEFICIT				**(22,271,368)**	

The Kilifi County Assembly financial statements were approved on 30th June, 2018 and signed by:

Ag Clerk of the Assembly
Name: Silas Mulewa Kahindi

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

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programmes					
General Administration	492,109,381	44,479,793	536,589,174	694,550,629	(157,961,455)
Legislation and Representation	364,041,959	(77,405,383)	286,636,576	64,121,994	222,514,582
Oversight	55,071,808	22,125,590	77,197,398	1,044,450	76,152,948

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities).

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Kilifi County Assembly

The financial statements are for Kilifi County Assembly. The financial statements encompass the reporting Assembly 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 Kilifi County Assembly.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. 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 2018, this amounted to KShs15,778,117 compared to KShs5,991,482 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

5. 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.

6. 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.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the Kilifi County Assembly fixed asset register a summary of which is provided as a memorandum to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

8. Pending bills

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

9. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *Kilifi County Assembly's* budget was approved as required by Law .The original budget was approved by the County Assembly on 13th June 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was 2(two) number of supplementary budgets passed in the year. A high-level assessment of the *Kilifi County Assembly's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

10. Comparative figures

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

11. 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.

12. 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.

13. 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2017/18	2016/17
	KShs	KShs
Transfers from the County Treasury for Q1	100,000,000	180,000,000
Transfers from the County Treasury for Q2	241,820,818	285,000,000
Transfers from the County Treasury for Q3	225,000,000	200,000,000
Transfers from the County Treasury for Q4	314,102,330	241,428,867
Cumulative Amount	**880,923,148**	**906,428,867**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. COMPENSATION OF EMPLOYEES

	2017/18	2016/17
	KShs	KShs
Basic salaries of permanent employees	139,020,234	136,058,958
Basic wages of temporary employees	20,493,444	31,159,754
Personal allowances paid as part of salary	89,086,344	24,828,404
Personal allowances paid as reimbursements	43,248,987	50,618,994
Personal allowances provided in kind	6,544,500	43,672,239
Pension and other social security contributions	12,936,986	48,740,601
Compulsory national social security schemes	0	361,600
Compulsory national health insurance schemes	0	2,582,900
Social benefit schemes outside government	0	7,846,842
Other personnel payments	**0**	0
Total	**311,330,495**	**345,870,242**

3. USE OF GOODS AND SERVICES

	2017/18	2016/17
	KShs	KShs
Utilities, supplies and services	2,599,120	3,224,512
Communication, supplies and services	2,382,709	1,651,283
Domestic travel and subsistence	167,109,821	158,265,355
Foreign travel and subsistence	7,587,775	739,340
Printing, advertising and information supplies & services	16,487,074	12,520,697
Rentals of produced assets	20,915,514	23,441,752
Training expenses	27,348,103	5,307,159
Hospitality supplies and services	42,673,049	32,407,088
Insurance costs	26,216,393	22,528,322
Specialized materials and services	3,797,165	447,650
Office and general supplies and services	10,980,444	8,110,131
Other operating expenses	47,079,613	32,803,586
Routine maintenance – vehicles and other transport equipment	3,559,024	3,140,399
Routine maintenance – other assets	4,011,293	1,928,931
Others	0	743,960
Total	**384,384,591**	**307,610,610**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. SOCIAL SECURITY BENEFITS

	2017/18	2016/17
	KShs	KShs
Government pension and retirement benefits	13,601,284	
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	**13,601,284.00**	

5. ACQUISITION OF ASSETS

Non Financial Assets	2017/18	2016/17
	KShs	KShs
Purchase of Buildings	0	0
Construction of Buildings	81,429,953	95,592,103
Refurbishment of Buildings	0	19,342,270
Construction of Roads	0	0
Construction and Civil Works	4,640,000	0
Overhaul and Refurbishment of Construction and Civil Works	0	0
Purchase of Vehicles and Other Transport Equipment	13,825,000	
Overhaul of Vehicles and Other Transport Equipment	0	
Purchase of Household Furniture and Institutional Equipment	12,716,415	231,500
Purchase of Office Furniture and General Equipment	0	
Purchase of ICT Equipment, Software and Other ICT Assets	0	309,600
Purchase of Specialised Plant, Equipment and Machinery	0	440,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	0	
Acquisition of Strategic Stocks and commodities	0	
Acquisition of Land	52,160,000	
Acquisition of Intangible Assets	0	
Financial Assets	0	
Domestic Public Non-Financial Enterprises	0	
Domestic Public Financial Institutions	0	
Total	**164,771,368**	**115,915,473**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. FINANCE COSTS

	2017/18	2016/17
	KShs	KShs
Bank Charges	426,845	553,258
Total	**426,845.00**	**553,258.00**

7. OTHER PAYMENTS

	2017/18	2016/17
	KShs	KShs
Other expenses	18,396,667	106,000,000
Total	**18,396,667**	**106,000,000**

8. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017/18	2016/17
	KShs	KShs
Transfers to- CRF	1,609,713	107,531,059
TOTAL	**1,609,713**	**107,531,059**

9A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2017/18	2006/17	Restated 2016/2017
Klf county AssemblyRec A/C 1000239085 CBK	Recurrent	3,747,085	1,608,477	24,563,102
Klf county Assembly,Dev A/C 1000265108-CBK	Dev	0	1,236	1,236
Klf Coutny Assembly Deposit A/C 1000286644-CBK	Dev	15,778,117.00	5,991,482	5,991,482
County Ass Co-op bank A/C NO 01141262122000	Recurrent	132,953.25	320,421	325,790
Kenya Commercial Bank, A/c 1181021391	Recurrent	0	22,244,815	1,411,027
Kenya Commercial Bank, A/c 1181021499	Recurrent	3,412,585	2,634,084	2,634,084
Chase Bank A/c 0192330273002	Recurrent	48,998,734	48,998,734	48,998,734
Family bank 094000013420	Recurrent	153,249	0	0
Family bank 094000013420	Recurrent	243,705	0	0
Total		**72,466,430**	**81,799,249**	**83,925,456**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9B. CASH IN HAND

	2017/18	2016/17
	KShs	KShs
Cash in Hand – Held in domestic currency	1,637,490	1,044,300
Total	**1,637,490**	**1,044,300**

Cash in hand should be analysed as follows:

	2017/18	2016/17
	KShs	KShs
Location 1-	1,637,490	1,044,300
Total	**1,637,490**	**1,044,300**

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

10. ACCOUNTS RECEIVABLE

	2017/18	2016/17	Restated 2016/17
	KShs	KShs	KShs
Government Imprests	5,720664	1,044,300	0
Clearance Accounts	0	0	0
Staff Advances	817,500	0	0
Other Advances	0	0	0
Total	**6,538,164**	**1,044,300**	**0**

9. ACCOUNTS PAYABLE

	2017/18	2016/17
	KShs	KShs
Deposits and Retentions	15,778,117	5,991,482
Total	**15,778,117**	**5,991,482**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. FUND BALANCE BROUGHT FORWARD

	2017/18	2016/17
	KShs	KShs
Bank accounts	81,799,249	51,811,007
Cash in hand	1,637,490	0
Accounts Receivables	1,531,253	0
Accounts Payables	(9,756,635)	0
Total	**71,936,377**	**51,811,007**

11. RESTATEMENT OF FINANCIAL STATEMENTS.

The financial statements have been restated in order to correct errors discovered that affected the financial year 2016/2017 balances. The items affected are shown in respective statements.

5.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017/18	2016/17
	KShs	KShs
Construction of buildings		
Construction of civil works		
Supply of goods	9,511,227	4,692,854
Supply of services	42,344,298	39,774,658
Total	**51,885,525**	**44,467,513**

2. PENDING STAFF PAYABLES (See Annex 2)

Name of Staff/MCAs	2017/18	2016/17
	KShs	KShs
MCAs	13,285,000	5,082,639
Staff	6,460,575	0
Total	**19,745,575**	**5,082,639**

3. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly.

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

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2017/2018	2016/2017
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs		
Key Management Compensation(Clerk and Heads of departments)		
Total Compensation to Key Management		
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes		
Transfers to County Corporations		
Transfers to non reporting entities e.g ECD centres, welfare centres etc		
Total Transfers to related parties		
Transfers from related parties		
Transfers from the County Executive- Exchequer		
Payments made on behalf of the County Assembly by other Government Agencies		
(Insert any other transfers received)		
Total Transfers from related parties		

4. 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)***

Guidance Notes:

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

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

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

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

Clerk of the County Assembly

Sign.....

Date.....

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
	A	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
		a	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
		a	B	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land	0	52,160,000	0	50,000,000
Buildings and structures	157,218,973	86,069,953	-	243,288,926
Transport equipment	21,800,000	13,825,000	0	35,625,000
Office equipment, furniture and fittings	7,686,460	12,716,415	-	20,402,875
ICT Equipment, Software and Other ICT Assets	5,738,711	0	0	5,738,711
Other Machinery and Equipment	4,000,000	0	0	4,000,000
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
Total	196,444,144	159,815,161	0	361,215,513

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
Total				

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)