REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF KILIFI

FOR THE YEAR ENDED 30 JUNE 2018

OFFICE OF THE AUDITOR GENERAL
P. O. Box 95202, MOMBASA
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THE COUNTY GOVERNMENT OF KILIFI

COUNTY EXECUTIVE

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)

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

- Kilifi County Executive
- Kilifi County Assembly

c) Fiduciary Management

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

No.	Designation	Name	Period
1.	CEC Member Finance & Economic Planning	John Harold Kombe	1st July 2017 to 3rd January 2018
2.	CEC Member Finance &Economic Planning	Samuel Kombe Nzai	4th January to 30th June 2018
3.	Ag. County Secretary	Michele Bibi Fondo	1st July 2017 to 28th February, 2018
4.	County Secretary	Arnold Jefwa Mkare	1st March, 2018 to 30th June, 2018.
5.	Chief Officer Finance and Economic Planning	Benjamin Kai Chilumo	1st July 2017 to 30th June 2018
6.	Ag. Director Accounting Services	Bonaventure F.M. Mwakio	11th April 2018 to 30th June 2018

d) Fiduciary Oversight Arrangements

The County government has put in place and strengthened an internal audit section which reviews and recommends the internal control procedures on both financial and non-financial for better delivery of services to the public. In compliance with the PFM Act 2012 Sec 155 (5) the County Government also established an Audit Committee on the 16th January, 2016 which held six (6) meetings as at 30th June, 2018.

At the County assembly level, there is established the public accounts and investment committee which reviews the County Government's audit reports. The budget and appropriation committee in the county assembly is responsible for reviewing budgetary and financial performance reports of the county government. This oversight arrangement is intended to strengthen the internal control systems

of the County Government for efficient and effective service delivery.
The County Government of Kilifi always endeavours to publish and publicize all its financial and non- financial performance reports and information for accountability and general information to its citizens.

e) Entity Headquarters

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

f) Entity Contacts

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

g) Entity Bankers

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

2. Kenya Commercial Bank
   Kilifi Branch

3. Equity Bank
   Kilifi Branch

4. National Bank
   Malindi Branch

5. Cooperative Bank
   Kilifi Branch

6. Diamond Trust Bank
   Kilifi Branch

7. Chase Bank
   Malindi Branch

h) Independent Auditors

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

i) Principal Legal Adviser

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

2. FORWARD BY THE CEC MEMBER FOR FINANCE AND ECONOMIC PLANNING

Kilifi County is located along the Coast of Kenya. It was formed under the Kenya Constitution 2010.

In order to achieve its vision, County Government of Kilifi seeks to provide an enabling environment for efficient utilization of resources, effective provision of services, industrial growth and development initiatives.

In the financial year 2017/2018, County Government of Kilifi had a total approved exchequer budget of Ksh. 9,950,900,000 as compared to Ksh. 8,029,167,703 in the financial year 2016/17

The County Government of Kilifi has 12 entities namely;

- The Executive
- Finance & Economic Planning
- Agriculture Fisheries & Livestock Development
- Water Environment, Forestry, Natural Resources and Solid Waste Management
- Education, Youth Affairs and Sports
- Health Services
- Roads and Public Works
- Lands, Energy, Housing, Physical & Urban Development
- ICT, Culture and Social Services
- Trade and Cooperative Development
- Devolution, Public Service and Disaster Management
- County Public Service Board

Each entity works independently in providing essential services to citizens. The performance of the County entities during the financial 2017/2018 is highlighted as below:

EXECUTIVE

The approved budget for the department for financial year 2017/2018 was Ksh. 557,003,377. The actual expenditure was Ksh. 421,684,919 translating to an absorption rate of over 76%.

FINANCE AND ECONOMIC PLANNING

The department had an approved budget of Kshs 628,091,399 comprising of a recurrent allocation of Kshs 590,091,399 and development allocation of Kshs 38,000,000. The actual total expenditure was Kshs. 532,330,812 translating to an absorption rate of 85%.

AGRICULTURE, FISHERIES & LIVESTOCK DEVELOPMENT

In the financial year 2017/18 the budget for the department was Kshs. 697,030,774. Actual expenditure of ksh 454,021,653 which translates to an absorption rate of 65%

WATER, ENVIRONMENT, FORESTRY, NATURAL RESOURCES & SOLID WASTE MANAGEMENT

The Department of Water, Environment, Forestry, Natural Resources and Solid Waste Management had an approved budget of Kshs. 1,154,441,307 for the financial year 2017/2018. The department spent a total of Kshs. 1,023,653,999 representing an absorption rate of 89%.

EDUCATION, YOUTH AFFAIRS AND SPORTS

The approved budget for the Department of Education, youth affairs and sports was Kshs 1,324,855,096. The department spent a total of Kshs. 1,050,324,803 which translates to an absorption rate of 79%.

HEALTH SERVICES

The Department of Health Services had an approved budget of Kshs. 3,124,111,953. The total expenditure was Kshs. 3,113,845,966 translating to an absorption rate of 99.70%.

ROADS AND PUBLIC WORKS

The approved budget for this department was Kshs. 1,739,745,499. The actual expenditure was Kshs. 1,739,283,178 translating to an absorption rate of 99.90% of the total budget.

LANDS, ENERGY, HOUSING, PHYSICAL & URBAN

The Department of Lands, Energy, Housing, Physical & Urban Development had an approved budget of Kshs. 363,597,684 while the actual expenditure was Kshs. 299,343,832 translating to an absorption rate of 82%.

ICT, CULTURE AND SOCIAL SERVICES

The approved budget for this department was Kshs. 250,558,616. Actual expenditure was Kshs. 173,038,114 translating to an absorption rate of 69% of the total budget.

TRADE AND COOPERATIVE DEVELOPMENT

The Department of Trade and Cooperative Development had an approved estimate totalled to Ksh 303,249,095 total actual expenditure was Kshs. 201,489,553 being 66% absorption rate.

COUNTY PUBLIC SERVICE BOARD

The County Public Service Board had an approved budget of Kshs. 90,720,443. The actual expenditure was Kshs. 64,813,779 and had an absorption rate of 71%.

DEVOLUTION, PUBLIC SERVICE AND DISASTER MANAGEMENT

The Department of Devolution, Public Service and Disaster Management had an approved budget of Kshs. 843,276,714 while actual expenditure was Kshs. 840,276,714 translating to an absorption rate of 99.60%.

FLAGSHIP PROJECTS

Part of the departmental development expenditure reported above was utilised to fund the following flagship projects:

- Construction of Kilifi Hospital Complex – The project has a contract sum of Kshs. 402,788,155 and is currently 50% complete.

- Construction of Mtwapa Market – The project has a contract sum of Kshs. 134,499,111 and is currently ongoing.

- Upgrading of Malindi town roads – The project has a contract sum of Kshs. 222,113,018 and is 80% complete.

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CPA Samuel Kombe Nzai
County Executive Committee Member
Finance & Economic Planning
ICPAK MEMBER NO.12429

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the county treasury shall prepare financial statements of each county government entity, receiver of receipts and consolidated financial statements for all county government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

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

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

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 30/09/ 2018.

CPA Samuel Kombe Nzai
County Executive Committee Member
Finance & Economic Planning
ICPAK MEMBER NO.12429

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KILIFI FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kilifi set out on pages 1 to 36, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kilifi as at 30 June 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 comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Qualified Opinion

1.0. Inaccuracies in the Financial Statements

The financial statements for the year ended 30 June 2018 availed for audit review had the following inaccuracies:

1.1. Variance Between Surplus Amount in the Statement of Receipts and Payments and the Amount Reflected in the Statement of Cash flows

The statement of receipts and payments reflects a surplus of Kshs.247,076,841 while the statement of cash flows reflects net increase of cash and cash equivalents of Kshs.329,396,259, resulting to unreconciled nor explained variance of Kshs.82,319,417.

Consequently, the accuracy and completeness of the surplus figure of Kshs.247,076,841 in the statement of receipts and payments for the year ended 30 June 2018 could not be confirmed.

1.2. Variance Between Opening Balances and Prior Year Audited Financial Statements

The comparative figures reflected in these financial statements differ with the audited financial statements balances for the year 2016/2017 with a net balance of Kshs.287,236,428 as summarized below;

Financial Statement Item	Figures as per Financial Statements Opening Balances for 2017/2018 Kshs	Figures as per Audited Financial Statements for 2016/2017 Kshs.	Variance Kshs
Proceeds from domestic grant and foreign grants	Nil	304,843,204	(304,843,204)
County own – generated revenue	674,617,674	665,814,286	8,803,388
Bank Balance	599,389,096	590,585,708	8,803,388
Total	**1,274,006,770**	**1,561,243,198**	**(287,236,428)**

In the circumstances, the accuracy and completeness of the comparative balances totaling Kshs.1,274,006,770 for the year ended 30 June 2018 could not be confirmed.

1.3. Difference Between Financial Statements and Integrated Financial Management Information System (IFMIS) Balances

The financial statements availed for audit review for the year ended 30 June 2018 were at variance with the Integrated Financial Management Information System (IFMIS) balances with net of figure amounting to Kshs.3,240,602,298 as summarized below:

Item	Financial Statement Figure Kshs.	IFMIS Figure Kshs.	Variance Kshs.
Proceeds from Domestic & Foreign Grants	583,123,717	445,414,513	(137,709,204)
County Own Generated Revenue	508,594,540	528,932,613	20,338,073
Return Issues to CRF	1,489,355	0	(1,489,355)
Transfer from Other Government Units	0	295,726,728	295,726,728
Compensation of Employees	3,357,579,534	2,213,051,583	(1,144,527,950.85)
Use of Goods and Services	2,090,636,135	978,603,642	1,112,032,492.25
Transfer to Other Government Units	880,923,148	288,921,690	(592,001,457.55)
Other Grants and Transfers	897,867,702	350,000,000	(547,867,702)
Social Security	123,901,757	90,224,704	(33,677,052.55)
Other Payments	0	12,638,117	12,638,117.60
Total	**8,444,115,888**	**5,203,513,590**	**3,240,602,298**

In the circumstances, the accuracy, validity and completeness of the balances amounting to Kshs.8,444,115,888 reflected in the statement of receipts and payments for the year ended 30 June 2018 could not be confirmed.

2.0. Cash and Cash Equivalents

2.1 Retention Bank Account

Note 13A to the financial statements reflects bank balance of Kshs.943,922,434 as at 30 June 2018. Included in this figure is retention bank account balance of Kshs.117,194,233. However, scrutiny of records availed for audit review indicated that during the year under review, payments amounting to Kshs.112,193,713 were paid as temporary imprest and salaries expenses out of the retention bank account. The amounts paid were irregularly charged to retention account as the account is supposed to hold only retention money for contractors. This was contrary to Regulation 53(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that except as provided for in the Act and these Regulations, an accounting Officer of an entity may not authorize payment to be made out of funds earmarked for specific activities for purposes other than those activities.

The balance is reported under note 15A as borrowing from retention in the financial statements.

Consequently, the regularity of the payment of Kshs.112,193,713 from the retention account could not be ascertained and accuracy of the retention balance of Kshs.117,194,233 as at 30 June 2018 could not be confirmed.

2.2 County Revenue Fund

Note 13A to the financial statements reflects bank balance of Kshs.943,922,434 as at 30 June 2018. Included in this figure is County Revenue Fund account balance of Kshs.274,199,491. However, the cashbook and bank reconciliation as at 30 June 2018 reflects a balance of Kshs.281,245,171 resulting to unreconciled nor explained variance of Kshs.7,045,680. Further, the bank reconciliation as at 30 June 2018 reflects receipts in bank not yet recorded in cash book of Kshs.4,770,724. The receipts are dated from 19 Sep 2016 to 6 November 2017. It was not explained why the receipts have not been recorded in cash book.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.943,922,434 as at 30 June 2018 could not be ascertained. Further, it is clear indication that income for those respective years have been understated by the same amount.

2.3 Development Bank Account

Note 13A to the financial statements reflects bank balance of Kshs.943,922,434 as at 30 June 2018. Included in this figure is development bank account balance of Kshs.74,303,449. However, the cashbook and bank reconciliation as at 30 June 2018 reflects a balance of Kshs.74,873,499 resulting to unreconciled nor explained variance of kshs.570,050.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.943,922,434 as at 30 June 2018 could not be ascertained.

3.0. Accounts Receivables

3.1. Accounts Receivables - Outstanding Imprest

The statements of assets and liabilities as at 30 June 2018 reflects accounts receivables balance of Kshs.51,312,864. Included in this figure and as disclosed in Note 14 to the financial statements for the year ended 30 June 2018 is outstanding imprests of Kshs.8,072,124. Support schedule listing officers with outstanding imprests as at 30 June 2018 reflects a balance of Kshs.9,243,024 resulting to unexplained nor reconciled variance of Kshs.1,170,900. Further, review of support schedule of the balance revealed that imprest amounting to Kshs.4,564,162 have been outstanding for more than one year. This is in contravention of Section 93(5) of the Public Finance Management (County Government) Regulations, 2015 which requires imprests to be surrendered within 7 working days after return to duty station.

Consequently, the accuracy and regularity of imprest balance of Kshs.8,072,124 as at 30 June 2018 could not be confirmed.

3.2. Accounts Receivables – Loss of Cash

As reported previously, note 14 to the financial statements reflects accounts receivables balance of Kshs.51,312,864 as at 30 June 2018. Included in this figure is other accounts receivables – loss of cash of Kshs.43,240,740. The schedule availed for audit revealed the total amount of cash lost before recovery was Kshs.51,569,775, out of which an amount of Kshs.8,329,035.60 was recovered, resulting to an unaccountable loss of Kshs.43,240,740. These amounts were lost through online transfer of funds without supporting vouchers.

Consequently, the accuracy and completeness of the accounts receivables balance of Kshs.43,240,740 as at 30 June 2018 could not be ascertained.

3.3. Proceeds from Domestic and Foreign Grants

The statement of receipts and payments for the year ended 30 June 2018 reflects proceeds from domestic and foreign grants of Kshs.583,123,717. Included in this balance is a disbursement for user fees foregone amounting to Kshs.65,756,778 and which was not disbursed. This was contrary to the conditions of the grant as captured in the County Revenue Fund Act, 2017, which is effected through County Allocation of Revenue Act of each financial year passed by the Senate.

In the circumstances, the value for money and the intended objective for disbursements amounting to Kshs.65,756,778 for the year ended 30 June 2018 could not be confirmed.

4.0. Use of Goods and Services

4.1. Routine Maintenance of Other Assets

Note 7 to the financial statements for the year ended 30 June 2018 reflects payments for routine maintenance of other assets of Kshs.121,071,750. This included a payment of pending bills amounting to Kshs.9,144,730. However, review of closing pending bill list for the year 2016/17 did not include this amount.

In the circumstances, the validity, accuracy and completeness of expenditure on routine maintenance of other assets of Kshs.121,071,750for the year ended 30 June 2018 could not be ascertained.

4.2. Other Operating Expenses

Note 7 to the financial statements for the year ended 30 June 2018 reflects payments for other operating expenses of Kshs.397,860,718. Included in this amount is an expenditure of Kshs.97,617,358 for legal fees. However, the expenditure was for proceedings dating as far back as the year 2015 and yet the same had not been disclosed as pending bills in the previous years.

Consequently, the validity and completeness of payments for legal fees amounting to Kshs.97,617,358 for the year ended 30 June 2018 could not be confirmed.

5.0. Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2018 and as disclosed in Note 12 to the financial statements reflect acquisition of assets of Kshs.3,446,122,495. This includes a payments of Kshs.750,136,952 for construction and civil works. Included in this figure is payment of Kshs.7,166,157 for the construction of a water supply project. However, the construction was procured through restricted tender and awarded the contract at price of Kshs.23,887,188.07 against a budgeted amount of Kshs.20,000,000. During the year under review, final payment of Kshs.7,166,157 was made. However, project verification revealed that part of the pipeline was laid in the storm water drain leaving some parts exposed.

In addition, marker post for the pipeline route was not installed as per the bill of quantity. This was contrary to Section149(1) of Public Finance Management Act, 2012 which requires an accounting officer for a County government entity to be accountable to the County Assembly for ensuring that resources of the respective entity for which he or she is the accounting officer are used in a way that is lawful and authorized, efficient, economical and effective.

In the circumstances, the validity, regularity and value for money of the expenditure of Kshs.7,166,157 for the construction of a water supply for the year ended 30 June 2018 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive 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. Except for the matters described in

the Basis for Qualified Opinion and Basis for Conclusions on Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance sections, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1.0. Budgetary Control and Performance

1.1. Budget Utilization

According to the summary statement of appropriation: recurrent and development combined, the County Executive had an approved budget of Kshs.12,126,905,105 for the financial year 2017/2018 against actual expenditure of Kshs.10,797,030,770 resulting to an overall under expenditure of Kshs.1,329,874,335 or 11% as detailed below:

Components	Final Budget 2017/2018 Kshs.	Actual on comparable basis Kshs.	Under Expenditure Kshs.	Over Expenditure Kshs.	% Variance
Compensation of Employees	3,275,670,000	3,357,579,534		81,909,534	3%
Use of Goods and Services	2,330,956,791	2,090,636,155	240,320,636	0	10%
Transfer to Other Government units	1,050,223,148	880,923,148	169,300,000		16%
Other Grants and Transfers	1,351,019,258	897,867,702	453,151,556	0	34%
Social Security Benefit		123,901,757		123,901,757	100%
Acquisition of Assets	4,119,035,908	3,446,122,495	672,913,413		16%
Total	**12,126,905,105**	**10,797,030,770**	**1,535,685,626**	**205,811,291**	**5%**

From the above analysis, it was observed that the County Government overspent by a total of Kshs.205,811,291 on two (2) votes and the approval by the County Assembly was not availed for audit. Further, the County underspent by a total of Kshs.1,535,685,625 on four (4) votes, an indication that some development activities planned for the year that were not undertaken. This may have had a negative effect on delivery of goods and services for the residents of Kilifi County.

1.2. Variance Between Appropriation Amount and Forward by County Executive Committee Member for Finance

The forward by CEC member for Finance on page v of the financial statements indicates approved budget for 2017/2018 of Kshs.9,950,000, while statement of appropriation indicates an amount of Kshs.12,126,905,105, resulting to unexplained nor reconciled variance of Kshs.2,176,005,105.

2.0 County Own Generated Revenue - Under Collection

The statement of receipts and payments for the year ended 30 June 2018 reflects county own generated revenues amount of Kshs.508,594,540 (Kshs.665,814,286 in 2016/2017)

resulting to a decrease of Kshs.157,219,746 or 24%. The management explanation that the drop was caused by political instability in the general elections of 8 august and 26 October, 2017.

In the circumstances, the accuracy and completeness of county own generated revenues amount of Kshs.508,594,540 for the year ended 30 June 2018 could not be confirmed.

3.0 Project Verification

Physical verification of nineteen (19) projects with a contracted sum of Kshs.622,225,163 during the audit between October to November 2018 revealed the following:

	Project	Contract sum (Kshs)	Observation on Physical verification
1	Construction of Marereni-Kanagoni-Muyu wa Kae Water Project	9,988,900	Physical verification revealed the pipeline was laid and water kiosk erected on a road reserve with no Way-Leave approval from the Kenya National Highways Authority (KENHA). In addition, the works was not completed as the air valve and sluice valves chambers had no cover
2	Construction of Mambrui water supply line	9,983,350	completed but not in use
3	Construction of Songoresa-Kambi Ya Waya Water Supply Pipeline	3,935,400	completed but not in use
4	Construction of Mjanaheri Mapimo water project in Magarini	3,997,000	completed but not in use
5	Construction of ICT Lab at Kaloleni Youth Polytechnic	5,199,460	No wiring had been done to allow for electricity to be installed. Delivered to the Institution but not in use.
6	Construction of 2no. Classroom Block at M'buyuni ECD	3,928,166.00	Finishing works including plastering not complete.
7	Construction of 2no. Classroom Block at Mawe Mabomu Pre-School	3,249,136.80	The classrooms were fitted with electricity fittings yet no power connection. The windows were not fitted with louvres.
8	Construction of 2no. Classroom Block at Mwamtsunga Polytechnic	2,376,986	The project was ongoing with two classrooms complete but not fitted with windows.
9	Construction of perimeter fence at Gongoni Health Centre LSO 1433004	3,243,772	Perimeter fence not completed- contractor not on site
10	Medical equipments - Various	124,502,064	Still held in stores. Not issued to facilities
11	Upgrading of Malindi Township Roads to Cabro Standard (Ngala-HGM-St-Kevin Sch-AIC)	183,963,340	The drainage works were not done in some sections due to road encroachments while in other areas the drainage works cut-off feeder road entrances. Power and water pipelines had not been properly removed and some were inside the road carriageway.

12	Upgrading to Cabro Standards of A7-Junction Shell Petrol Station-Slaughter House Road-Ngowe House-Red Cross-Tamani Jua A7-Junction	188,508,691	Ongoing
13	Kibaoni Social Hall	9,503,145	Plastering not yet done yet contract duration lapsed on 15/01/2017. No project signage erected. Contractor not on site
14	Kibarani Social Hall	11,257,942	Plastering not yet done contract duration lapsed on 12/02/2017. No project signage erected. Contractor was not on site
15	Eza Moyo Social Hall	11,995,659	Plastering not yet done yet the contract duration lapsed on 10/01/2018. No project signage erected and contractor not on site
16	Mwarakaya Social Hall	9,593,252	Only foundation was complete and walling started halfway yet the contract duration lapsed on 1/04/2017. No project signage erected and contractor not on site
17	Rabai Kisurutini Social Hall	9,503,145	Contract duration lapsed on 30/06/2017. Plastering was ongoing and windows fixed. No project signage erected.
18	Proposed Setting up of a County Radio station	24,995,755	Ongoing
19	Renovation of Marafa market	2,500,000	project complete but not in use
	Total	**622,225,163**	

In the circumstances, the citizens of the County may not have received value for money on Projects worth Kshs.622,225,163 for the year ended 30 June 2018.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusions on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. County Own Generated Revenues

The statement of receipts and payments for the year ended 30 June 2018 and as disclosed in Note 4 to the financial statements reflects receipts from county own generated revenues of Kshs.508,594,540. Review of cashbooks, bank reconciliations and bank statements availed for audit revealed the following:

1.1. Revenue Not Transferred to County Revenue Fund

Records availed for audit revealed that an amount of Kshs.174,504,990 was collected but not transferred to the County Revenue Fund Account, contrary to Article 207 (1) of Constitution of Kenya, 2010 which establishes a County Revenue Fund (CRF) for each county and requires all money raised or received by or on behalf of the county government to be paid into County Revenue Fund unless reasonably exempted by an Act of Parliament.

The management was therefore in breach of the Law.

1.2. Revenue Spent at Source

Note 4 to the financial statements reflects county own generated revenue of Kshs.508,594,540 for the year ended 30 June 2018. However, review of Facility Improvement Fund (FIF) account cashbooks and payment vouchers, revealed that total collections spent at source amounted to Kshs.41,259,839. This is contrary to Article 2017(1) of the Constitution, 2010 which establishes County Revenue Fund which shall be paid all money raised or received by or on behalf of the County Government, except money reasonably excluded by an Act of Parliament. This is also emphasized by Chapter 5 par.5.3 of the County Finance Accounting and Reporting Manual that requires all revenues collected to be banked intact in an agreed commercial bank account for onward transfer to the County Revenue Fund.

The management was therefore may have been in breach of the law.

1.3. User Fees Collected by Facilities

Note 4 to the financial statements reflects county own generated revenue of Kshs.508,594,540 for the year ended 30 June 2018. However, review of books of accounts availed by level 1 and level 2 health facilities revealed that the health facilities were variably charging user fees; some at Kshs.20 and others Kshs.50. The fees had not been approved through the County Finance Act, 2017 and were contrary to National Government policy on provision of services at level 1 and 2 health facilities that required them to provide services at no charge.

In addition, review of level 1 and 2 health facilities annual income and expenditure reports revealed that a total of Kshs.7,329,528 was collected as user fees and spent at source contrary to Section 63(4) of the Public Finance Management (County Government) Regulations, 2015 which requires all collections to be banked in a designated bank account. This is despite the fact that the national government compensated the county through a grant of Kshs.26,392,597 for user fees forgone as evidenced in the second schedule of the County Allocation of Revenue Act, 2017.

In the circumstances, the county government did not adhere to national government grant conditions and was therefore in breach of the law.

1.4 Collections by Contracted Service Provider

1.4.1. Revenue Target

As reported in the previous year, the County Executive engaged a contractor for the collection of cess fees and parking fees revenue for a period of 15 years, that is, from 20 February 2014 to 19 February 2029. Perusal of the contract noted that the contractor was to install 10 weigh bridges, an automated system and construct parking bays and machines. For this, the County Executive was to pay the service provider a proportion of the revenue collected annually. The agreement further indicated that the share to the County of the total revenue collection should not fall below Kshs.123 million annually. The project investor was also required to reimburse the County Government in case the County Government apportionment was below Kshs.123,440,243 annually. The investor was further required to achieve an annual revenue of Kshs.766,500,000 within two years.

During the year under review, the County Executive budgeted to receive an amount of Kshs.255,086,204 from cess fees and parking fees from the contractor. The total revenue collected during the financial year 2017/2018 from cess and parking fees cumulatively totaled Kshs.159,535,434, which is only 21% of the agreed amount of Kshs.766,500,000. Thus, the service provider failed to meet the revenue collection target of Kshs.766,500,00 by Kshs.606,964,566 or 79%. It was not clear why the project investor did not achieve the revenue targets and therefore value for money for this contract could not be determined for the year ended 30 June 2018, however, the County Executive terminated the contract citing non-performance by the project investor, but was later reinstated by a court order.

1.4.2. Use of Service Provider's Own Receipt Books

Further, evidence that the County Executive participated in printing, control and issuance of revenue receipt books and accountability of the used receipt books was not availed for audit review. In addition, it was observed that the service provider deposited money in their private Chase bank accounts directly instead of depositing into the escrow account without supervision by the County Executive. In addition, the County Executive prepared cash books from the transfers made in the bank by the service provider without independent verification of the actual amounts collected.

Further, Note 4 to the financial statements for the year ended 30 June 2018 reflects total amounts for cess and parking fees of Kshs.159,535,434, while the cash books availed for audit had a balance of Kshs.158,881,027, resulting to unreconciled and unexplained variance of Kshs.654,407 from the amounts recorded in the County Executive's cash books.

Consequently, the accuracy and completeness of the County own generated revenues of Kshs.159,535,434 for the year ended 30 June 2018 could not be confirmed.

1.4.3. Prevention of Access into Information Data

During field visit in the month of October, 2018, efforts to verify daily collections by the service provider was not possible since access to the revenue collection system was

denied by the service provider. This is contrary to Section 9 of the Public Audit Act, 2015 which grants the Auditor General, or an officer authorized for the purposes of carrying out his or her duties effectively, powers of unrestricted access to all books, records, returns, reports, electronic or otherwise.

Consequently, the accuracy and completeness of Kshs.159,535,434 reported as parking fees and cess fees for the year ended 30 June 2018 could not be ascertained.

2.0. Compensation of Employees

2.1. Non-Remittance of Statutory and Other Deduction

The statement of receipts and payments for the year ended 30 June 2018 reflects compensation of employees of Kshs.3,357,579,534. Review of pending bills revealed that Widows Children Pension Scheme (WCPS) and GOK Rent deduction on employee's salary amounting to Kshs.24,705,559 and Kshs.7,874,795 respectively, were not remitted to the relevant bodies as at 30 June 2018. The non-remittances were observed to have taken place for more than 6 months.

Consequently, the management was in breach of the law.

2.2. Reallocation of Funds from Wages to Non-Wages

Note 6 to the financial statements for the year ended 30 June 2018 indicates compensation of employees balances of Kshs.3,357,579,534. However, included in this amount and as confirmed from the vote-book, were reallocations amounting to Kshs.115,780,412 undertaken from wages to non-wage expenditure in contravention to Section 154 (1) (c) of the Public Finance Management Act, 2012 that requires an accounting officer not to authorize the transfer of an amount that is appropriated for wages to non-wages expenditure.

In the circumstances, the County Executive was in breach of law and the validity of compensation of employees budgetary controls could not be ascertained.

3.0. Use of Goods and Services

3.1. Pre-payments for Goods

The statement of receipts and payments for the financial year ended 30 June 2018 reflects use of goods and services amount of Kshs.2,090,636,135. However, included in this figure are pre - payments totaling Kshs.7,421,648 made for goods and services not delivered as summarized below:

Item Not supported	Date Paid	Amount - Kshs
Fuel, oil and lubricants	14 June 2018	6,161,648
Utilities	25 June 2018	1,260,000
Total		**7,421,648**

This was contrary to Section 146 of Public Procurement and Asset Disposal Act, 2015 which states that no works, goods or services contract shall be paid for before they are executed or delivered and accepted by the accounting officer of a procuring entity.

Consequently, the validity and regularity of the use of goods and services amount of Kshs.7,421,648 for the year ended 30 June 2018 could not be ascertained.

3.2. Communication Supplies and Services

Note 7 to the financial statements reflects payments for communication, supplies and services amounting to Kshs.9,574,812. This includes payment of Kshs.5,373,899 for provision of internet service as well as wide area network. Full installation, testing and confirmation was done in 12 sites out of 18 according to the completion report. Six sites namely Kilifi South, Kilifi North, Ganze, Magarini, Rabai and Kaloleni had installed but untested and unused networks due to lack of electricity. These installations were fully paid for. This was contrary to Section 149(1) of Public Finance Management Act, 2012 which requires an accounting officer for a county government entity to be accountable to the County Assembly for ensuring that the resources of the respective entity for which he/she is the Accounting Officer are used in a way that is lawful and authorised, efficient, economical and effective.

In the circumstances, the validity of the expenditure on communication supplies and services of Kshs.5,373,899 could not be ascertained and value for money was not realised .

3.3. Domestic Travel and Subsistence

Note 7 to the financial statements for the year ended 30 June 2018 includes payments for domestic travel and subsistence amounting to Kshs.118,991,706. Included in this are payments for member of County Assembly allowances totaling to Kshs.2,667,000 to attend devolution conference in Kakamega County on April 2018. This was contrary to Section 154(1)(a) of Public Finance Management Act, 2012 which requires an accounting officer not to authorise the transfer of an amount that is appropriated for transfer to another county government entity or person.

No satisfactory explanation was offered as at why the county executive paid for the members of County Assembly yet the county assembly has its own budget to finance local travel.

In the circumstances, the regularity and validity of domestic travel and subsistence amount of Kshs.2,667,000 for the year ended 30 June 2018 could not be confirmed.

3.4. Specialized Materials

Note 7 to the financial statements for the year ended 30 June 2018 reflects use of goods and payments of Kshs.2,090,636,135. Included in this figure are payments for specialized materials of Kshs.403,515,487. However, review of procurement files and contract documents availed for procurement of specialized materials revealed despite the special

conditions of contract requiring the suppliers to execute a performance security of 5% contract price within 21 days after letter of notification of award, performance bonds for contracts valued at Kshs.80,835,331 were not availed for audit. This was contrary to Section 142(1) of Public Procurement and Asset Disposal Act, 2015, which requires successful bidder to execute performance security if required by conditions of contract.

The management may have been in breach of the law.

4.0. Acquisition of Assets

The statement of receipts and payments for the year ended 30 June 2018 and as disclosed in Note 12 to the financial statements reflects acquisition of assets of Kshs.3,446,122,495. Review of the expenditure revealed the following:

4.1. Contract Signed Outside Tender Validity Period

Note 12 to the financial statements for the year ended 30 June 2018 reflects payment for construction of building of Kshs.749,162,636. Included in this payments is Kshs.7,937,132.15 for construction of Eza Moyo social hall. The county procured works for construction of a social hall at Eza-Moyo for Kshs.11,995,659.76.

The Letter of Notification of award was issued on 18 November 2016 yet the Contract agreement was signed on 10 July 2017 almost 8 months later, long after expiry of the 120 days' tender validity period contrary to Section 135 (3) of the Public Procurement and Asset Disposal Act, 2015 which requires the written contract (procurement contracts) to be entered into within the period specified in the notification but not before fourteen days have elapsed following the giving of that notification provided that a contract shall be signed within the tender validity period.

Consequently, the management was in breach of the law.

4.2. Procurement of Agrochemicals

Note 12 to the financial statements for the year ended 30 June 2018 reflects purchase of certified seeds, breeding stock and live animals amounting to Kshs.66,713,402. Included in this figure is an amount of Kshs.7,544,700 for the supply and delivery of agro chemicals. Review of tender documents in support of this expenditure revealed that among the mandatory documents that the tenderers were to submit was a valid tax compliance certificate. However, review of the successful tenderers bidding documents revealed that a valid tax compliance certificate was not attached therein. Despite the lack of a valid tax compliance certificate, the tenderer was found responsive by the evaluation committee contrary to Section 79 (1) of the Public Procurement and Asset Disposal Act, 2015 that requires a tender to be determined responsive if it conforms to all the eligibility and other mandatory requirements in the tender documents.

Consequently, the management was in breach of the law.

4.4. Mtwapa Water Scheme Supply

Note 12 to the financial statements reflects payments of Kshs.750,136,952 for construction and civil works. Included in this figure is payment of Kshs.19,940,118 for

construction of Mtwapa Scheme water supply which included Kshs.1,200,000 for construction of water kiosks. However, physical inspection of the project in the month of October 2018 revealed that although the project was substantially complete, water kiosks were not constructed. Further, a portion of the pipeline was laid on Kenya Agricultural and Livestock Research Organization (KARLO) land and a Way-Leave was not acquired.

In the circumstances, the validity of the expenditure of Kshs.1,200,000 for the construction of a water kiosks could not be ascertained and value for money was not realized.

4.5. Procurement of Borehole Drilling Rig

Note 12 to the financial statements reflects payments for purchase of specialized plant, machinery and equipment of Kshs.297,547,478. This includes a payment of a Borehole Drilling Rig (Mounted on a truck complete with compressor) of Kshs.46,414,062.68. Part of the payments were done on 20 February 2018 before the rig was inspected on 26 February 2018.

In the circumstances, the regularity of the payment of Kshs.46,414,062.68 for a Borehole Drilling Rig (Mounted on a truck complete with compressor) for the year ended 30 June 2018 could not be ascertained.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

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.

In preparing the financial statements, management is responsible for assessing the ability of the County Executive to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Executive either intends to cease operations, or have no realistic alternative but to do so.

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

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 manner.

Those charged with governance are responsible for overseeing the County Executive's 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 Executive'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 Exectutive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive 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

	Note	2017-2018 Kshs	Restated 2016-2017 Kshs
RECEIPTS			
Exchequer Releases	1	9,950,900,000	8,029,167,703
Proceeds From Domestic And Foreign Grants	2	583,123,717	-
Transfers From Other Government Entities	3	-	439,069,204
County Own Generated Revenues	4	508,594,540	674,617,674
Returned CRF Issues	5	1,489,355	-
TOTAL REVENUES		**11,044,107,612**	**9,142,854,581**
PAYMENTS			
Compensation of Employees	6	3,357,579,534	2,829,182,425
Use of goods and services	7	2,090,636,135	1,778,656,680
Subsidies	8	-	-
Transfers to Other Government Units	9	880,923,148	906,428,867
Other grants and transfers	10	897,867,702	624,402,204
Social Security Benefits	11	123,901,757	-
Acquisition of Assets	12	3,446,122,495	3,316,541,114
TOTAL PAYMENTS		**10,797,030,770**	**9,455,211,290**
SURPLUS/DEFICIT		**247,076,842**	**(312,356,709)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09/ 2018 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accountanting Services
ICPAK Member No.3346

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	Restated 2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	943,922,434	599,389,096
Cash Balances	13B	482,111	15,619,190
Total Cash And Cash Equivalents		**944,404,545**	**615,008,285**
Accounts Receivables - Outstanding Imprest and Clearence Accounts	14	51,312,864	51,575,262
TOTAL FINANCIAL ASSETS		**995,717,409**	**666,583,548**
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits and Retentions	15A	315,045,945	232,983,027
Accounts Payables - Bank Accounts	15B	-	5,898
TOTAL LIABILITIES		**315,045,945**	**232,988,925**
NET FINANCIAL ASSETS		**680,671,465**	**433,594,622**
REPRESENTED BY			
Fund balance b/fwd	16	**433,594,623**	**745,951,332**
Prior year adjustments		-	-
Surplus/Defict for the year		**247,076,842**	**(312,356,709)**
NET FINANCIAL POSITION		**680,671,465**	**433,594,623**

The financial statements were approved on 30/09/2018 and signed by:

Benjamin K. Chiluma
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accountanting Services
ICPAK Member No.3346

5.3. STATEMENT OF CASH FLOWS

	Note	2017-2018 Kshs	Restated 2016-2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Exchequer Releases	1	9,950,900,000	8,029,167,703
Proceeds from Domestic and Foreign Grants	2	583,123,717	304,843,204
Transfers from Other Government Entities	3	-	134,226,000
County Own Generated Receips	4	508,594,540	674,617,674
Returned CRF issues	5	1,489,355	-
		11,044,107,612	**9,142,854,581**
Payments for operating expenses			
Compensation of Employees	6	3,357,579,534	2,829,182,425
Use of goods and services	7	2,090,636,135	1,778,656,680
Subsidies	8	-	-
Transfers to Other Government Units	9	880,923,148	906,428,867
Other grants and transfers	10	897,867,702	624,402,204
Social Security Benefits	11	123,901,757	-
		7,350,908,276	**6,138,670,176**
Adjusted for:			
Accounts Receivables		(262,398)	12,504,274
Accounts Payables		82,057,019	188,812,843
Net adjustments during the year		**82,319,417**	**176,308,569**
Net cashflow from operating activities		**3,775,518,754**	**3,180,492,974**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	12	3,446,122,495	3,316,541,114
Net cash flows from Investing Activities		**(3,446,122,495)**	**(3,316,541,114)**
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**329,396,259**	**(136,048,140)**
Cash and cash equivalent at BEGINNING of the year		**615,008,285**	**751,056,426**
Cash and cash equivalent at END of the year		**944,404,545**	**615,008,286**

The financial statements were approved on 30/09/2018 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accountanting Services
ICPAK Member No.3346

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	9,950,900,000	-	9,950,900,000	9,950,900,000	-	100%
Conditional Allocations from National Government Revenue	632,597,871		632,597,871			
Proceeds from Domestic and Foreign Grants	483,893,416		483,893,416	526,016,703	(53,939,691)	111%
Proceeds from Domestic and Foreign Grants	57,107,014	-	57,107,014	57,107,014	-	0%
Re-Voted	72,743,547	-	72,743,547	-	72,743,547	0%
County Own Generated Funds	929,663,257	-	929,663,257	508,594,540	421,068,717	55%
Return issues to CRF	-	-	-	1,489,355	(1,489,355)	
Total Receipts	**12,126,905,105**	-	**12,126,905,105**	**11,044,107,612**	1,070,981,089	**91%**
PAYMENTS						
Compensation of Employees	3,275,670,000	-	3,275,670,000	3,357,579,534	(81,909,534)	103%
Use of goods and services	2,330,956,791	-	2,330,956,791	2,090,636,135	240,320,656	90%
Transfers to Other Government Units	1,050,223,148	-	1,050,223,148	880,923,148	(880,923,148)	84%
Other grants and transfers	1,351,019,258	-	1,351,019,258	897,867,702	453,151,556	66%
Social Security Benefits	-	-	-	123,901,757	(123,901,757)	
Acquisition of Assets	4,119,035,908	-	4,119,035,908	3,446,122,495	(672,913,413)	84%
Finance Costs, including Loan interest	-	-	-	-	-	
Total Payments	**12,126,905,105**	-	**12,126,905,105**	**10,797,030,770**	**(30,552,492)**	**89%**
SURPLUS/(DEFICIT)	-	-	-	**247,076,842**	**1,113,349,985**	

The financial statements were approved on 30/09/2018 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accountanting Services
ICPAK Member No.3346

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	9,950,900,000		9,950,900,000	9,950,900,000	-	100%
Conditional Allocations from National Government Revenue	632,597,871		632,597,871			
Proceeds from Domestic and Foreign Grants	483,893,416		483,893,416	526,016,703	-53,939,691	109%
KDSP	57,107,014		57,107,014	57,107,014	-	100%
Re-voted	72,743,547	-	72,743,547		72,743,547	0%
County Own Generated Funds	929,663,257	-	929,663,257	508,594,540	421,068,717	55%
Return issues to CRF			-	1,489,355	-1,489,355	100
Total Receipts	**12,126,905,105**	**-**	**12,126,905,105**	**11,044,107,612**	**1,070,981,089**	**91%**
Payments						
Compensation of Employees	3,275,670,000		3,275,670,000	3,357,579,534	-81,909,534	103%
Use of goods and services	2,330,956,791	-	2,330,956,791	2,090,636,135	240,320,656	90%
Transfers to Other Government Units	900,423,148		900,423,148	738,423,148	162,000,000	82%
Other grants and transfers	1,351,019,258	-	1,351,019,258	897,867,702	453,151,556	66%
Social Security Benefits			-	123,901,757	-123,901,757	
Acquisition of Assets			-		-	
Finance Costs, including Loan interest			-		-	
Total Payments	**7,858,069,197**	**-**	7,858,069,197	**7,350,908,276**	**-**	**92%**
SURPLUS/(DEFICIT)	**4,268,835,908**	**-**	4,268,835,908	**3,693,199,337**	**1,082,797,493**	

The financial statements were approved on 30/09/2018 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accountanting Services
ICPAK Member No.3346

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases			-	-	-	0%
Proceeds from Domestic and Foreign Grants			-	-	-	0%
Proceeds from Domestic and Foreign Grants			-		-	0%
Transfers from Other Government Entities			-		-	0%
Re-voted	-	-	-		-	0%
County Own Generated Funds	-		-	-	-	0%
Return issues to CRF			-	-	-	0%
Total Receipts	-	-	-	-	-	0%
Payments						
Compensation of Employees					-	0%
Use of goods and services					-	0%
Transfers to Other Government Units	149,800,000		149,800,000	142,500,000	(7,300,000)	95%
Other grants and transfers					-	0%
Social Security Benefits					-	0%
Acquisition of Assets	4,119,035,908	-	4,119,035,908	3,446,122,495	(672,913,413)	84%
Finance Costs, including Loan interest					-	
Total Payments	**4,268,835,908**	-	**4,268,835,908**	**3,588 ,622,495**	**(680,213,413)**	**84%**
SURPLUS/(DEFICIT)	**(4,268,835,908)**	-	**(4,268,835,908)**	**(3,588 ,622,495)**	**680,213,413**	

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5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programmes/Sub-programmes		Original Budget	Adjustments	Final Budget	Actual on Comparable basis	Budget Utilization
		2017-18		2017-18	Jun-18	
		Kshs	Kshs	Kshs	Kshs	Kshs
Programme1 :General Administration,Planning and Support Services						
Sub-Programme 1.1 Administration,Planning and Support Services	ICT	72,658,994	7,709,943	80,368,937	72,739,688	91%
Programme 2: ICT Infrastucture and Development	ICT					
Sub-Programme 2.1 ICT Infrastructure and Connectivity	ICT	24,175,000	(12,330,000)	11,845,000	10,415,688	88%
Programme 3:Culture	ICT					
Sub-Programme 3.1:Conservation of Heritage	ICT	18,545,119	6,099,857	24,644,976	7,066,540	29%
Sub-Programme 3.2:Library Services	ICT	5,251,300	(2,400,000)	2,851,300	1,480,816	52%
Programme 4:Social Development	ICT					
Sub-Programme 4.1:Social Welfare and Vocational Rehabilition	ICT	102,852,324	(23,035,987)	79,816,337	48,043,181	60%
Sub-Programme 4.2 :Social Assistance to Vulnerable Groups	ICT	14,763,325	201,800	14,965,125	13,062,802	87%
Sub-Programme 3	ICT					
Programme 5:Information and Communication Service	ICT					
Sub-Programme 5.1:News and Information Services	ICT	13,693,000	1,102,641	14,795,641	7,958,100	54%

Sub-Programme 5.2 :E-Government	ICT	5,496,985	15,774,315	21,271,300	12,271,300	58%
		257,436,047	**(6,877,431)**	**250,558,616**	**173,038,114**	69%
P.1 General Administration,Planning and Support Services	Lands					
S.P.1.1 General Administration,Planning and Support Services	Lands	109,663,796	61,558,529	171,222,325	131,571,994	77%
P.2 Land Policy and Planning	Lands					
S.P 2.1 Land survey	Lands	26,065,000	44,379,057	70,444,057	58,069,700	82%
S.P 2.2 Land use	Lands	18,670,000	(4,362,091)	14,307,909	14,010,534	98%
S.P 2.3 Land Settlement	Lands	-	19,170,393	19,170,393	19,170,393	100%
P.3 Housing Development and Human Settlement	Lands					
S.P 3.1 Housing Development	Lands	58,365,000	11,571,000	69,936,000	66,626,618	95%
P. 4.: Government Buildings	Lands					
S.P 4.1 Stalled and new Government buildings	Lands	8,600,000	(5,533,000)	3,067,000	2,998,743	98%
P.5.:Alternative Energy Technologies	Lands					
S.P 5.1 Energy Headquarters	Lands	22,210,000	(12,900,000)	9,310,000	4,169,900	45%
P.6.: Urban Planning and Management	Lands					
S.P 6.1 Urban Planning and Management	Lands	8,640,000	(2,500,000)	6,140,000	2,725,950	44%
		252,213,796	**111,383,888**	**363,597,684**	**299,343,832**	82%
P.1 General Administration, Planning and Support Services	Education					
S.P.1 Administration Planning and Support Services	Education	466,949,802	(144,548,084)	322,401,718	310,324,075	96%
P.2 .1 Early childhood Development Education	Education	-	-	-		
S.P 2.1 Free pre- Primary education	Education	406,117,498	(19,594,585)	386,522,913	272,400,811	70%

S.P.2.2 Free Pre-Primary School Health and Nutrition	Education	89,100,000	(600,000)	88,500,000	24,464,185	28%
P.3.Education Support Services	Education	-	-	-		
S.P 3.1. Scholarship, Bursary and Loan	Education	355,127,647	-	355,127,647	355,127,647	100%
P. 4.: Vocational education and training	Education	-	-	-	-	
S.P.4.1.Revitalization of Youth Polytechnics/Vocational Training Centres	Education	52,055,762	77,979,356	130,035,118	58,841,156	45%
P. 5. Youth Empowerment	Education	-	-	-		
S.P.5.1:Youth Development Services	Education	16,450,000	(2,685,000)	13,765,000	6,580,009	48%
P.6. Sports Development	Education	-	-	-		
S.P 6.1: Sports Improvement	Education	20,652,900	7,849,800	28,502,700	22,586,919	79%
		1,406,453,609	**(81,598,513)**	**1,324,855,096**	**1,050,324,803**	79%
Administration support and planning services	Water	169,777,752	-	233,721,931	233,986,574	100%
Environment management	Water	128,100,000	-	112,438,046	96,198,111	86%
natural resources management	Water	4,025,685	-	5,500,000	5,023,064	91%
Water supply and infrastructure	Water	627,577,056	-	802,781,330	688,446,251	85%
		929,480,493	-	**1,154,441,307**	**1,023,653,999**	88%
Programme1 :General Administration, Planning and Support Services	Roads					
Sub-Programme 1.1 Administration, Planning and Support Services	Roads	281,725,721	122,205,623	403,931,344	403,931,344	100%
Sub-Programme 1.2 Consultancy Services	Roads	9,375,000		9,375,000	8,922,941	95%
P. 1: Road Transport						
S.P 1.1 Construction of Roads and Bridges	Roads	380,176,358	321,927,273	702,103,631	702,103,631	100%
S.P 1.2 Rehabilitation of Roads	Roads	596,166,890	(150,956)	596,015,934	596,015,934	100%

S.P 1.5: Transport Systems and Transport Safety	Roads		23,000,000	28,319,590	28,309,328	100%
		1,267,443,969	**466,981,940**	**1,739,745,499**	**1,739,283,178**	100%
General Administration, planning and support services						
Administration, planning and support services	Executive	302,516,662	101,189,829	403,706,491	373,285,682	92%
County leadership and coordination	Executive					
S.P 1.1 Intergovernmental relations council support	Executive	17,800,000	(2,934,727)	14,865,273	11,710,982	79%
S.P 1.2: Management of County Executive affairs	Executive	30,450,000	(5,477,000)	24,973,000	9,827,489	39%
S.P 1.3: County Advisory Services	Executive	117,700,000	(4,241,387)	113,458,613	26,860,766	24%
		468,466,662	**88,536,715**	**557,003,377**	**421,684,919**	76%
General Administration, planning and support services	Trade					
Administration, planning and support services	Trade	106,459,923	3,708,702	110,168,625	86,548,260	79%
Trade Development and Promotion	Trade					
Market Development	Trade	88,481,470	4,595,000	93,076,470	73,979,279	79%
Fair Trade and Consumer protection	Trade	1,255,000	300,000	1,555,000		0%
Trade Development	Trade	15,730,000	6,018,400	21,748,400	14,652,826	67%
Co-operative Development and Management	Trade					
Promotion of Co-operative and Advisory services	Trade	5,317,000	(1,120,000)	4,197,000	1,015,248	24%
Co-operative Governance	Trade	25,878,000	(415,000)	25,463,000	4,983,523	20%
Co-operative Marketing & Value addition	Trade	2,035,000	(170,000)	1,865,000		0%
Niche Tourism Products Development and diversification	Trade	41,310,000	(17,244,400)	24,065,600	4,000,000	17%

Tourism promotion and marketing	Trade	4,310,000	14,100,000	18,410,000	14,540,361	79%
Tourism training and capacity building	Trade	2,290,000	(200,000)	2,090,000	1,210,056	58%
Human wildlife conflict mitigation	Trade	610,000	-	610,000	560,000	92%
		293,676,393	**9,572,702**	**303,249,095**	**201,489,553**	66%
Programme 1 Finance						
S.P.1.1:General Administration, Planning and Support Services	Finance	1,196,284,939	(865,795,802)	330,489,137	296,744,690	90%
S.P.1.2: Kenya Devolution Support Programme	Finance	29,000,000	28,107,014	57,107,014	35,553,413	62%
S.P.1.3: Budget	Finance	10,300,000	(1,300,000)	9,000,000	4,246,209	47%
S.P.1.4.:Audit	Finance	6,550,000	1,125,000	7,675,000	6,062,569	79%
S.P.1.5: Accounting Services	Finance	7,430,000	8,714,480	16,144,480	12,582,084	78%
S.P.1.6: Supply Chain Management	Finance	2,550,000	4,400,000	6,950,000	5,420,633	78%
S.P.1.7: Revenue and Debt Management	Finance	123,802,911	22,557,857	146,360,768	143,157,835	98%
Programme 2 Economic Planning	Finance					
S.P. 2.1: Physical Planning	Finance	13,350,000	7,150,000	20,500,000	5,925,000	29%
S.P. 2.2: Statistics	Finance	22,850,000	11,015,000	33,865,000	22,638,680	67%
		1,412,117,850	**(784,026,451)**	**628,091,399**	**532,331,112**	85%
General Administration, planning and support services						
Administration, planning and support services	CPSB	73,113,179	286,264	73,399,443	56,772,656	77%
Public Service Transformation	CPSB					
Recruitment and Selection	CPSB	17,321,000	-	17,321,000	8,041,123	46%

		90,434,179	**286,264**	**90,720,443**	**64,813,779**	71%
P.1. General Administration, Planning and Support Services						
S.P 1.1: Administration, Planning and Support services	Agriculture	298,931,914	(40,804,332)	258,127,582	237,201,191	92%
P.2 Crop Development and Management	Agriculture					
SP 2.1 Food security initiatives	Agriculture	79,047,300	56,968,788	136,016,088	70,850,145	52%
P 3: Agribusiness and information management	Agriculture					
SP3. 1 Agribusiness and Information management	Agriculture	21,689,743	5,000,757	26,690,500	20,824,153	78%
SP 5.1 Livestock Policy and Capacity building	Agriculture	58,114,621	11,093,256	69,207,877	25,245,721	36%
SP 5.2 Livestock Production and Management	Agriculture	26,349,019	11,405,140	37,754,159	18,575,345	49%
SP.5.3 Livestock Value Addition and Marketing	Agriculture	37,296,933	(14,203,928)	23,093,005	13,867,448	60%
SP 5.4 Livestock Disease Management and Control	Agriculture	37,731,422	(6,554,140)	31,177,282	17,731,222	57%
P.6.: Fisheries Development and Management	Agriculture					
SP 6.1 Sustainable Management and Development of Capture Fisheries	Agriculture	74,433,545	20,825,099	95,258,644	36,856,923	39%
SP 6.2 Aquaculture Development	Agriculture	27,430,643	(7,725,006)	19,705,637	12,869,505	65%
		661,025,140	**36,005,634**	**697,030,774**	**454,021,653**	65%
Programme 1: Human resource management						
Sub-Programme 1 Human resource development	PSM	18,560,170	(2,756,005)	15,804,165	9,545,000	60%
Sub-Programme 2 Human resource	PSM	4,050,000	(2,556,165)	1,493,835	1,049,944	70%

management						
Programme 2 management of sub county units	PSM					
Sub-Programme 2.1 sub county and ward administration	PSM	17,248,500	(405,514)	16,842,986	15,668,642	93%
Programme 3: Disaster management	PSM					
Sub-Programme 3.1 Relief and rehabilitation	PSM	137,628,500	108,200,000	245,828,500	243,807,955	99%
Sub-Programme 4.1 Administration, planning and support services	PSM	612,879,872	(49,572,644)	563,307,228	570,205,173	102%
		790,367,042	**52,909,672**	**843,276,714**	**840,276,714**	101%
401000000 Preventive & Promotive Health Services	Health	**49,917,270**	**(16,027,378)**	**33,889,892**	**33,835,523**	
401010000 Non-communicable Disease	Health	39,128,143	(11,896,478)	27,231,665	27,260,573	100%
401020000 Health Promotion	Health	10,789,127	(4,130,900)	6,658,227	6,574,950	99%
402000000 Curative Health Services	Health	**208,906,689**	**104,992,437**	**313,899,126**	**312,546,595**	
402010000 County Health Care Services	Health	199,929,789	96,841,937	296,771,726	296,355,379	100%
402020000 Mental Health	Health	8,976,900	8,150,500	17,127,400	16,191,316	95%
403000000 Health Research and Development	Health	**2,389,038,304**	**310,336,676**	**2,699,374,980**	**2,691,085,097**	
403010000 Capacity Building & Training	Health	2,384,038,304	310,336,676	2,694,374,980	2,686,525,298	100%
403020000 Research & Innovations	Health	5,000,000		5,000,000	4,559,799	91%
404000000 General Administration, Planning & Support Services	Health	-				
404010000 Health Policy, Planning & Financing	Health			-		
405000000 Maternal and Child Health	Health	**124,158,178**	**(93,010,223)**	**31,147,955**	**31,147,955**	
405010000 Family planning services	Health			-	-	
405020000 Maternity	Health	124,158,178	(93,010,223)	31,147,955	31,147,955	100%

723000000 General Administration, Planning and Support Services	Health	**17,500,000**	**28,300,000**	**45,800,000**	**45,230,697**	
723010000 General Administration, Planning and support services		17,500,000	28,300,000	45,800,000	45,230,697	99%
		2,789,520,441	**334,591,512**	**3,124,111,953**	**3,113,845,966**	100%
TRANSFER TO COUNTY ASSEMBLY		1,050,223,148		1,050,223,148	880,923,148	84%
Grand Total	GRAND TOTALS	**11,668,858,769**	**227,765,932**	**12,126,905,105**	**10,797,030,770**	**89%**

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

Acquisition of fixed assets

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

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

4. In-kind contributions

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

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to KES 314,768,887compared to KES 232,983,027 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. Non-current assets

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

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30 August, 2017 for the period 1st July, 2017 to 30 June 2018 as required by law. There was Two (2) number of supplementary budgets passed in the year. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

5.9. NOTES TO THE FINANCIAL STATEMENTS

1	EXCHQUER RELEASES			2017 - 2018 Kshs	2016 - 2017 Kshs
	Total Exchequer releases for quarter 1			696,563,000	1,364,958,509
	Total Exchequer releases for quarter 2			2,537,479,500	2,047,437,764
	Total Exchequer releases for quarter 3			2,587,234,000	2,007,291,925
	Total Exchequer releases for quarter 4			4,129,623,500	2,609,479,505
	Total			**9,950,900,000**	**8,029,167,703**

2	PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS				
	Name of Donor	**Date received**	**Amount in foreign currency**	**2017 - 2018 Kshs**	**2016 - 2017 Kshs**
	Grants Received from Bilateral Donors (Foreign Governments)				
	World bank			42,576,480.00	
	DANIDA			21,484,371.00	7,765,000
	Grants Received from other levels of government				
	KRB			317,047,351.00	123,368,108
	VILLAGE POLYTECHNIQUE GRANT			67,906,049.00	
	KENYA DEVOLUTION SUPPORT PROGRAMME			57,107,014.00	
	USER FEEES			26,392,597.00	26,392,596
	WORLD BANK - NARIGP			50,609,855.40	
	FREE MARTERNITY				147,317,500
	Total			**583,123,717**	**304,843,204**

3	TRANSFERS FROM OTHER GOVERNMENT ENTITIES				
	Description			**2017 - 2018 Kshs**	**2016 - 2017 Kshs**
	Doctors, Nurses, Clinical Officers and Other Health Staff Allowances			-	134,226,000
	TOTAL			**-**	**134,226,000**

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4 **COUNTY OWN GENERTATED REVENUES**

Description	2017 - 2018 Kshs	2016 - 2017 Kshs
Receipts from Administrative Fees and Charges - Collected as (F I F)	65,391,286.18	89,119,444
Land Rates and other Land Revenue	126,238,602.04	212,623,214
Cess on natural resources	141,702,600.55	128,786,850
Business Permit	70,150,392.00	66,067,805
Parking fees	17,832,833.05	22,455,474
Market fees	11,744,236.00	13,621,120
Billboards & Signage	17,844,177	17,063,144
Building Plan approval and Inspection	2,119,318	6,030,288
Rent/Stall rents	5,306,499	6,182,540
Survey fees and plot rents	1,742,540	2,235,280
Sale of Tender Documents	23,000	652,000
Plot ground rent	2,558,333	6,334,137
House rent	17,146,901	30,836,472
Refuse Collection	505,803	561,277
Food Hygiene Fees	679,700	838,090
Slaughter House and Livestock sale Yards	743,839	2,794,971
Others	26,864,481	68,415,568
Interest Received from Bank Accounts		
Total	**508,594,540**	**674,617,674**

5 **RETURNED CRF ISSUES**

Description	2017 - 2018 Kshs	2016 - 2017 Kshs
Recurrent account	1,236	-
Development account	1,488,119	-
KRB-LEVY FUND		-
Total	**1,489,355**	**-**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6 COMPENSATION OF EMPLOYEES

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Basic Salaries - Permanent Employees			1,589,518,198	1,357,879,277
Basic Wages - Temporary Employees			221,370,619	242,959,428
Personal Allowances paid as part of Salary			1,432,240,143	1,043,880,350
Employer Contributions to Compulsory National Social Security Schemes			114,450,574	184,463,370
Total			**3,357,579,534**	**2,829,182,425**

7 USE OF GOODS AND SERVICES

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Utilities, Supplies and Services			95,400,614	59,821,780
Communication, Supplies and Services			9,574,812	16,558,305
Domestic Travel and Subsistence, and Other Transportation Costs			118,991,706	96,321,966
Foreign Travel and Subsistence, and other transportation costs			46,279,986	17,390,457
Printing , Advertising and Information Supplies and Services			94,036,399	155,981,940
Rentals of Produced Assets			42,185,587	20,769,161
Training Expenses			87,986,281	41,803,243
Hospitality Supplies and Servi			159,182,472	80,848,404
Insurance Costs			296,504,050	229,223,157
Specialised Materials and Supp			403,515,487	386,746,680
Office and General Supplies and Services			65,199,790	36,607,176
Fuel Oil and Lubricants			77,420,992	84,684,283
Other Operating Expenses			397,860,718	446,537,486
Routine Maintenance - Vehicles			75,425,490	42,452,113
Routine Maintenance - Other Assets			121,071,750	62,910,530
Total			**2,090,636,135**	**1,778,656,680**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8	SUBSIDIES	2017 - 2018 Kshs	2016 - 2017 Kshs
	Description		
	Subsidies to Public Corporations		
		-	-
	TOTAL		

9	TRANSFER TO OTHER GOVERNMENT ENTITIES	2017 - 2018 Kshs	2016 - 2017 Kshs
	Description		
	County Assembly of Kilifi	880,923,148	906,428,867
	TOTAL	**880,923,148**	**906,428,867**

10	OTHER GRANTS AND OTHER PAYMENTS		
	Description	**2017 - 2018 Kshs**	**2016 - 2017 Kshs**
	Scholarships and other educational benefits	350,000,000	357,000,000
	Emergency relief and refugee assistance	207,136,550	202,483,688
	Other Current Transfers, Grants and Subsidies	130,282,381.14	
	Other Current Transfers, Grants and Subsidies (Donations)	33,045,000	33,917,164
	Other Current Transfers, Grants and Subsidies (Elders Cash Transfer)	35,000,000.00	20,776,352
	Capital Grants to Government Agencies and other Levels of Government (DANIDA)	13,093,490.40	10,225,000
	Capital Grants to Government Agencies and other Levels of Government (Free Maternity & User Fees ,universal health care)	129,310,280.00	
	Total	**897,867,702**	**624,402,204**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11 SOCIAL SECURITY BENEFITS

Description	2017 - 2018Kshs	2016 - 2017 Kshs
Government pension and retirement benefits (GRATUITY)	123,901,757	
Government pension and retirement benefits		
Social security benefits in cash and in kind	-	-
Total	**123,901,757**	**-**

12 ACQUISITION OF ASSETS

Non Financial Assets	2017 - 2018 Kshs	2016 - 2017 Kshs
Construction of Building	749,162,636	909,335,202
Refurbishment of Buildings	31,008,016	6,807,732
Construction of Roads	1,378,147,507	1,118,255,013
Construction and Civil Works	750,136,952	805,461,848
Overhaul and Refurbishment of Construction and Civil Works	-	10,852,757
Purchase of Vehicles and Other Transport Equipment	31,592,100	101,837,386
overhaul of vehicles	1,174,280	341,810
Purchase of Household Furniture and Institutional Equipment	2,731,890	-
Purchase of Office Furniture and General Equipment	112,878,234	100,588,339
Purchase of Specialised Plant, Equipment and Machinery	297,547,478	167,103,867
Rehabilitation and Renovation of Plant, Machinery and Equipment	693,500	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	66,713,402	75,221,820
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	8,429,315	20,735,340
Acquisition of Strategic stock	15,907,185	
Total	**3,446,122,495**	**3,316,541,114**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13A BANK BALANCE

Bank Accounts

NO	ACCOUNT NAME	BANK	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2017 - 2018 Kshs	2016 - 2017 Kshs
1	County Revenue Fund-1000170212	CBK	CRF	274,199,491	75,435,936
2	Kilifi County Recurrent Account-1000170239	CBK	Recurrent	55,835	13,690
3	Kilifi County Development Account-1000170198	CBK	Development	74,303,449.00	180,610
4	Kilifi County Road Maintenance Fuel Levy-1000260928	CBK	Programme	8,429,881	1,468,583
	Kilifi County Government - Standing Imprest Account Fin-Mgt-01141465788001	Co-op Bank-Kilifi	Imprest	729,819	1,292,148
5	Kilifi County Wbank DANIDA Grants Account-1000268492	CBK	Programme	102,808	-
	KENYA DEVOLUTION SUPPORT PROGRAMME ACCOUNT 1000371684	CBK	Programme	22,726,295	-
6	KILIFI COUNTY NAGRIP	CBK	Programme	55,000,000	
7	KCG - Main Revenue Account - 01141691026400	Co-op Bank-Kilifi	Revenue	968,815.00	-
8	Kilifi County Revenue Collection-1140769235	KCB-Kilifi	Revenue	4,886,304	13,565,602
9	KCG-Land Rates Revenue-01001135200100	NBK-Kilifi	Revenue	73,086	-
10	The County Government of Kilifi-Cess Revenue Account-0198094843001	Chase - Malindi	Revenue	62,720,001	34,574,695
11	The County Government of Kilifi-Parking Fee Revenue Account-0198094843002	Chase - Malindi	Revenue	40,596,965	23,174,492
12	The County Government of Kilifi-Parking Fee Revenue Account-1175862436	KCB-Kilifi	Revenue	9,670	10,850
13	The County Government of Kilifi-Cess Revenue Account-1175862053	KCB-Kilifi	Revenue	3,309,051	37,216,075
14	KCG-Agriculture Revenue Collection Account-01141466268700	Co-op Bank-Kilifi	Revenue	364,015	536,535
15	Kilifi County Govt. ATC Revenue-1173577289	KCB-Mtwapa	Revenue	361,775	417,950

16	Kilifi County Hospital-FIF-37184001	DTB-Kilifi	Revenue	5,783,924	4,103,377
	Kilifi District Hospital-FIF-1107280214	KCB-Kilifi	Revenue		28,446,053
	KILIFI THS UNIVERSAL HEALTH CARE			1,527,335	
17	KILIFI COUNTY VILLAGE POLY GRANT-1000368508	cbk		17,884,536	-
18	KCG-Kilifi/Ganze Sub County Public Health FIF Account-01001019173000	NBK-Kilifi	Revenue	-	8,428,600
19	KCG-Mariakani Sub County Hospital FIF-1159288054	KCB-Mariakani	Revenue	-	1,899,961
20	KCG-Malindi Hospital FIF-1160137587	KCB-Malindi	Revenue	-	5,282,490
21	KCG- Jibana Sub County Hosp - FIF-1159898804	KCB-Kilifi	Revenue	15,538	2,165,184
22	KCG- Jibana Sub County Hosp PBF-1168061334	KCB-Kilifi	Revenue	340	340
23	KCG-bamba Sub County Hospital Account-1159231451	KCB-Kilifi	Revenue	-	5,927,568
24	KCG- Malindi District Health Care Services-1104242451	KCB-Malindi	Revenue	60,526,610	49,342,487
25	Bamba Sub District Hospital-1122196520		Revenue	1,854,688	1,855,900
26	KCG-ST.Lands and Housing Revenue Collection-2031340988	BBK-Kilifi	Revenue	100,555	1,244,999
22	Kilifi Liquor Control Fund Account-1184369607	KCB-Kilifi	Revenue	1,586,363	1,139,507
27	KCG - FIF Revenue Collection Account-01141779176400	DTB-Kilifi	Revenue	6,205,245.60	-
28	Kilifi County Government Gratuity-01001019119800	NBK-Kilifi	Deposit	32,367,812	29,471,260
29	The County Government of Kilifi-Project Retention-0028950001	DTB-Kilifi	Deposit	117,194,233	163,323,525
30	Kilifi County Emergency Fund-0114146510600	Co-op Bank-Kilifi	Deposit	-	-
31	Kilifi County Government -Salary Suspence Account-01243465788000	Co-op Bank-Kilifi	Deposit	257,569	1,125,270
32	Kilifi County Executive Salary Account-1147302626	KCB-Kilifi	Deposit	2,769,499	2,733,765
33	Kilifi County Scholarship Fund-1060261812680	Equity Bank	Deposit	57,782	7,060,730
34	Kilifi County Ward Scholarship Fund-01001068274900	NBK-Kilifi	Deposit	12,325,407	5,493,919

36	KCG-Micro Finance Fund Main Account-01141691949200	Co-op-Kilifi	Deposit	-	-
37	KCG-Micro Finance Fund Administration Account-01141691949201	Co-op-Kilifi	Deposit	-	-
39	KCG-Emergency Food Support Account Fund-1183688377	KCB-Kilifi	Deposit	-	-
40	Kilifi County Elders Cash Transfer Fund Account-1060268537210	Equity Bank-Kilifi	Deposit	2,861,094	5,731,588
41	Kilifi County Government -Executive Standing Imprest-01141465788000	Co-op Bank-Kilifi	Imprest	82,518	82,518
42	Kilifi County Government Imprest Recovery Account-1171207026	KCB Kilifi	Imprest	-	25
43	IPP GAP Kilifi-1175514268	KCB-Kilifi	Programme	424	333,820
50	Kenya Youth Economic Empowerment-1209352974	KCB-Kilifi	Programme	-	-
44	KCG-Mariakani Sub County Hospital PBF-01141254535100	Co-op-Mariakani	Revenue	7,088,360	3,729,710
46	Mariakani District Hospital HCSF-1107831857	KCB-Kilifi	Revenue	32,568,031	27,973,773
45	Kilifi County Hospital-PBF Account-01001068243400	NBK-Kilifi	Revenue	15,628,048	13,066,833
47	KCG- Malindi Sub County HospitalDistrict - PBF-01001018366800	NBK-Malindi	Revenue	17,942,246	17,937,246
48	KCG-Bamba Sub County Hospital PBF Account-01001068243700	NBK-Kilifi	Programme	513,940	471,495
49	KCG-Health Programme Account Hospital HSSF-227977001	DTB-Kilifi	Programme	-	-
51	Mtwapa Health Centre-1106619250	KCB-Kilifi	Programme	1,651,408	355,279
52	County Director of Health-1144462355	KCB Kilifi	Programme	1,100	1,100
53	EAP Health Labs Networking PRJ-1148548734	KCB-Kilifi	Programme	2,237,932	3,594,363
54	KCG -HSSF KILIFI CHMT-1153100622	KCB Kilifi	Programme	168,904	169,969
55	KCG-Safaricom Foundation Project-1182732593	KCB Kilifi	Programme	5,000,000	-
56	KCG-DANIDA HSSP-Mtepeni Dispensary-1106619463	KCB-Kilifi	Programme	655,526.15	1,495
57	KCG-DANIDA HSSP Bomanu Dispensary -1207790184	KCB-Kilifi	Programme	67,196.60	-

58	KCG-DANIDA HSSP-Roka MaweniDispensary-1117370321	KCB-Kilifi	Programme	237,024.65	
59	KCG-DANIDA HSSP-Bomani Dispensary-1102299359	KCB-Kilifi	Programme	-	
60	KCG-DANIDA HSSP-Chasimba Health Centre-1102295175	KCB-Kilifi	Programme	211,979.20	
61	KCG-DANIDA HSSP-Msumarini Dispensary-1102048720	KCB-Kilifi	Programme	338,446.80	10,586
62	KCG-DANIDA HSSP-Junju Dispensary-1102299855	KCB-Kilifi	Programme	97,823.50	57,227
64	KCG-DANIDA HSSP-Vipingo Health Centre-1101793104	KCB-Kilifi	Programme	2,391,891.40	633,907
66	KCG-DANIDA HSSP-Kadzinuni Dispensary-1102145556	KCB-Kilifi	Programme	538,473.45	3,300
67	KCG-DANIDA HSSP-Takaungu Dispensary-1102295078	KCB-Kilifi	Programme	474,971.66	10,098
68	KCG-DANIDA HSSP-Pingilikani Dispensary-1102299057	KCB-Kilifi	Programme	516,618.50	60,806
69	KCG-DANIDA HSSP-Kizingo Health Centre-1102295434	KCB-Kilifi	Programme	137,008.45	807
70	KCG-DANIDA HSSP-Ngerenya Dispensary-1102299707	KCB-Kilifi	Programme	324,912.30	815
71	KCG-DANIDA HSSP-Matsangoni Health Centre-1101566736	KCB-Kilifi	Programme	354,965.35	54,639
72	KCG-DANIDA HSSP-Ganze Health Centre-1133471854	KCB-Kilifi	Programme	939,132.75	141,811
73	KCG-DANIDA HSSP-Palakumi Dispensary-1121598757	KCB-Kilifi	Programme	302,602.95	1,467
74	KCG-DANIDA HSSP-Jaribuni Dispensary-1102297542	KCB-Kilifi	Programme	433,210.60	16,720
75	KCG-DANIDA HSSP-Mirihini Dispensary-1102300411	KCB-Kilifi	Programme	309,849.70	40,606
76	KCG-DANIDA HSSP-Vitengeni Health Centre-1102296732	KCB-Kilifi	Programme	55,941.55	3,448
78	KCG-DANIDA HSSP-Dida Dispensary-1102295981	KCB-Kilifi	Programme	236,853.40	5,350
79	KCG-DANIDA HSSP-Dzikunze Dispensary-1102296481	KCB-Kilifi	Programme	453,584.25	47,365
80	KCG-DANIDA HSSP-Madamani Dispensary-1114733806	KCB-Kilifi	Programme	261,741.30	4,568
81	KCG-DANIDA HSSP-Muryachakwe Dispensary-1102297852	KCB-Kilifi	Programme	181,585.20	49,016

82	KCG-DANIDA HSSP-Chalani Dispensary-1166082490	KCB-Mariakani	Programme	414,693.95	646
83	KCG-DANIDA HSSP-BwagamoyoDispensary-1165958880	KCB-Mariakani	Programme	642,817.90	1,109
84	KCG-DANIDA HSSP-Vishakani Dispensary-1165948095	KCB-Mariakani	Programme	401,064.75	138
86	KCG-DANIDA HSSP-Gotani Health Centre-1105939251	KCB-Mariakani	Programme	115,406.50	-
87	KCG-DANIDA HSSP-Tsangatsini Dispensary-1156824028	KCB-Mariakani	Programme	551,467.35	1,555
88	KCG-DANIDA HSSP-Shangia Dispensary-1165959399	KCB-Mariakani	Programme	803,687.00	543
89	KCG-DANIDA HSSP-Kinarani Dispensary-1165944251	KCB-Mariakani	Programme	614,544.35	444
90	KCG-DANIDA HSSP-Mkanzani Dispensary-1165966387	KCB-Mariakani	Programme	960,421.95	1,365
91	KCG-DANIDA HSSP-Viragoni Dispensary-1165941066	KCB-Mariakani	Programme	180,182.20	45
92	KCG-DANIDA HSSP-Kambe Dispensary-1165994534	KCB-Mariakani	Programme	499,893.05	912
93	KCG-DANIDA HSSP-Kombeni Dispensary-1166094367	KCB-Mariakani	Programme	393,231.15	284
94	KCG-DANIDA HSSP-Ribe Dispensary-1165903733	KCB-Mariakani	Programme	513,461.45	1,184
95	KCG-DANIDA HSSP-Kokotoni Dispensary-1166013219	KCB-Mariakani	Programme	904,509.00	468
96	KCG-DANIDA HSSP-Rabai Health Centre-1166081850	KCB-Mariakani	Programme	2,729,902.70	35,324
97	KCG-DANIDA HSSP-Watamu Dispensary-1165510375	KCB-Watamu	Programme	-	-
98	KCG-DANIDA HSSP-Mwangatini Dispensary-1165518236	KCB-Malindi	Programme	181,470.60	1,020
99	KCG-DANIDA HSSP-Sabaki Dispensary-1165523388	KCB-Malindi	Programme	1,109,864.75	4,157
100	KCG-DANIDA HSSP-Matolani Dispensary-1165528037	KCB-Malindi	Programme	-	-
101	KCG-DANIDA HSSP-Ganda Dispensary-1165678489	KCB-Malindi	Programme	219,650.00	275
102	KCG-DANIDA HSSP-Madunguni Dispensary-1165683474	KCB-Malindi	Programme	182,511.05	670
103	KCG-DANIDA HSSP-Gongoni Health Centre-1165709929	KCB-Malindi	Programme	468,995.40	2,724

104	KCG-DANIDA HSSP-Sosoni Dispensary-1165701634	KCB-Malindi	Programme	717,718.20	3,339
105	KCG-DANIDA HSSP-Mambrui Dispensary-1165668432	KCB-Malindi	Programme	560,235.25	402
106	KCG-DANIDA HSSP-Garashi Dispensary-1165717719	KCB-Malindi	Programme	416,428.80	5,349
107	KCG-DANIDA HSSP-Marafa Health Centre-1165722917	KCB-Malindi	Programme	207,310.75	5,908
108	KCG-DANIDA HSSP-Jilore Dispensary-1165716224	KCB-Malindi	Programme	530,761.75	1,180
109	KCG-DANIDA HSSP-Gede Health Centre-1165657546	KCB-Malindi	Programme	1,023,499.35	148
110	KCG-DANIDA HSSP-Fundissa Dispensary-1165655586	KCB-Malindi	Programme	199,820.25	1,450
111	KCG-DANIDA HSSP-Bombi Dispensary-1165726769	KCB-Malindi	Programme	250,395.35	55,125
112	KCG-DANIDA HSSP-Cowdray Dispensary-1207197203	KCB-Malindi	Programme	645,508.40	-
113	KCG-DANIDA HSSP-Marereni Dispensary-1165655624	KCB-Malindi	Programme	1,086,403.55	325
114	KCG-DANIDA HSSP-Kakoneni Dispensary-1165734834	KCB-Malindi	Programme	434,066.15	3,642
115	KCG-DANIDA HSSP-Cowdray Dispensary-1165735539	KCB-Malindi	Programme	80,024.00	-
116	KCG-DANIDA HSSP-Dagamra Dispensary-1165771055	KCB-Malindi	Programme	725,818.70	360
117	KCG-DANIDA HSSP-Baricho Dispensary-1165768658	KCB-Malindi	Programme	378,581.95	498
118	KCG-DANIDA HSSP-Ngomeni Dispensary-1165767112	KCB-Malindi	Programme	184,239.29	1,208
119	KCG-DANIDA HSSP-GK-Prison Dispensary-1165759292	KCB-Malindi	Programme	897,917.30	1,360
120	KCG-DANIDA HSSP-Chakama Dispensary-1165776839	KCB-Malindi	Programme	436,690.65	774
121	KCG-DANIDA HSSP-Ghahaleni Dispensary-1165783282	KCB-Malindi	Programme	181,035.95	1,293
122	KCG-DANIDA HSSP-Mizijini Dispensary-1165786540	KCB-Malindi	Programme	180,379.60	195
123	KCG-DANIDA HSSP-Kakuyuni Dispensary-1165836769	KCB-Malindi	Programme	-	-
124	KCG-DANIDA HSSP-Marikebuni Dispensary-1165838087	KCB-Malindi	Programme	-	498

126	KCG-DANIDA HSSP-Mijomboni Dispensary-1165715732	KCB-Malindi	Programme	476,659.30	1,850
128	KCG-DANIDA HSSP-Adu Dispensary-1165863987	KCB-Malindi	Programme	1,041,585.55	-
129	Rabai health centre committee- Current Account-1102295698	KCB-Mariakani	Programme	818,439.00	430,760
130	Bwagamoyo Dispensary CA- Business/ Isanzure-1124321403	KCB-Mariakani	Programme	-	-
131	Kambe Dispensary Community Accounty - 1124266348	KCB-Mariakani	Programme	-	1,515
132	Gotani Dispensary Current Account - local G-1157219810	KCB-Mariakani	Programme	115,406.50	64,519
133	Viragoni Dispensary Current Account-Central-1124372687	KCB-Mariakani	Programme	4,717.50	6,129
134	Mgamboni Dispensary Community Account-1120007771	KCB-Mariakani	Programme	281.50	628
135	Chalani Dispensary Current Account-central-1124306811	KCB-Mariakani	Programme	115,440.00	3,581
136	Ribe Dispensary Development Committee-01134044663900	Co-op Maiakani	Programme	3,463.25	492
137	KCG-DANIDA HSSP-Mgamboni Dispensary-1165990237	KCB-Mariakani	Programme	185,572	-
138	Kombeni Community Dispensary-01141078746700	Co-op-Mariakani	Programme	177.75	508
139	Kokotoni Dispensary-01141250191000	Co-op-Mariakani	Programme	237,395.23	76,783
140	Makazani Dispensary-01141251997900	Co-op-Mariakani	Programme	441.00	441
141	Lenga dispensary-01141044896500	Co-op-Mariakani	Programme	376.05	486
142	Adu Dispensary-1104153653	KCB-Malindi	Programme	345,674.80	335,093
143	Baolala Dispensary-1108267599	KCB-Malindi	Programme	-	519
144	Baricho Dispensary-1104164884	KCB-Malindi	Programme	32,577.00	1,166
145	Bombi Dispensary-1103871978	KCB-Malindi	Programme	1,970.00	161
146	Chakama Dispensary-1104175525	KCB-Malindi	Programme	1.70	30,091
147	Cowdray Dispensary-1108275257	KCB-Malindi	Programme	80,139.50	446
148	Dagamra Dispensary-1104180103	KCB-	Programme		1,975

		Malindi		25,552.00	
149	Fundi Issa Dispensary-1107963656	KCB-Malindi	Programme	1,443.70	2,740
150	Gahaleni Dispensary-1108238351	KCB-Malindi	Programme	95,925.55	26,493
151	Ganda Dispensary-1131455908	KCB-Malindi	Programme	48,719.55	80,151
152	Garashi Dispensary-1107970938	KCB-Malindi	Programme	181,933.50	1,957
153	Gede health centre-1107971047	KCB-Malindi	Programme	245,354.25	223,080
154	GK Prison Dispensary-1107971284	KCB-Malindi	Programme	94,449.80	7,999
155	Gongoni Health Centre-1107970660	KCB-Malindi	Programme	277,395.30	34,018
156	Jilore Dispensary-1107980593	KCB-Malindi	Programme	37,362.75	777
157	Kakoneni Dispensary-1104211688	KCB-Malindi	Programme	-	274
158	Kakuyuni Dispensary-	KCB-Malindi	Programme	-	-
159	Karimboni Dispensary-1157330142	KCB-Malindi	Programme	-	-
160	Madunguni Dispensary-1111477507	KCB-Malindi	Programme	19,444.05	100
161	Mambrui Dispensary-1104219549	KCB-Malindi	Programme	101,514.85	27,697
162	Marafa Health Centre-1104219239	KCB-Malindi	Programme	23,163.85	53,961
163	Marereni Dispensary-1104218429	KCB-Malindi	Programme	206,896.65	76,106
164	Marikebuni Dispensary-1104218763	KCB-Malindi	Programme	220,997.60	67,808
165	Matolani Dispensary-1115800973	KCB-Malindi	Programme	3,134.05	828
166	Mijomboni Dispensary-1103771841	KCB-Malindi	Programme	92,540.00	62,633
167	Mizijini Dispensary-1104218666	KCB-Malindi	Programme	12,726.70	993
170	Mwagatini Dispensary-1103682881	KCB-Malindi	Programme	359.10	7,459
172	Ngomeni Dispensary-1108299075	KCB-Malindi	Programme	81,889.70	205
174	Sabaki Dispensary-1108273165	KCB-Malindi	Programme	462,863.70	484,599
176	Shomela Dispensary-	KCB-Malindi	Programme	-	-

178	Sosoni Dispensary-1104249413	KCB-Malindi	Programme	62,711.40	15,944
180	Watamu Dispensary-1114187410	KCB-Malindi	Programme	503,987.32	97,400
182	Muyeye Health Centre-1143740971	KCB-Malindi	Programme	726,113.50	71,637
184	KCG-ST.Lukes Hospital Project Account-1183020295	KCB-Kilifi	Programme	6,924,708	11,000,000
186	Jibana Sub District Hospital-1119390117	KCB-Kilifi	Programme	4,426,279	4,427,344
	Total			**943,922,434**	**599,389,096**

13B Cash in hand

Location			2017 - 2018 Kshs	2016 - 2017 Kshs
Rabai			10,200	
Kaloleni			25,610	124,545
Ganze			95,445	31,160
Malindi			222,911	432,590
Kilifi North			84,520	14,410
Kilifi South			29,585	71,170
Magarini			13,840	9,185
Mariakani Hospital				10,420,993
Malindi Hospital				
Bamba Hospital				
Jibana Hospital				
Kilifi County Hospital			-	4,515,137
Total			**482,111**	**15,619,190**

14 Accounts Receivable

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Government Outstanding Imprests			8,072,124	8,334,522
Other Accounts Receivables - Loss of Cash			43,240,740	43,240,740
Total			**51,312,864**	**51,575,262**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15A Accounts Payables

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Gratuity			32,367,812	29,471,260
Salaries			257,569	2,733,765
Retention			117,194,233	163,323,525
Scholarship			50,148,534	12,554,649
KCG Elders Cash Transfer			2,861,094	5,731,588
Health Programme Bank accounts				19,168,241
Baolala Dispensary-1108267599	KCB-Malindi	Programme	22,990.50	
Retention (Cash borrowed in retention)			112,193,713.00	-
TOTAL			**315,045,945**	**232,983,027**

15B Bank Balances

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
KCG-DANIDA HSSP-Chasimba Health Centre-1102295175	KCB-Kilifi	Programme		33
KCG-DANIDA HSSP-Roka MaweniDispensary-1117370321	KCB-Kilifi	Programme		1,688
KCG-DANIDA HSSP-Mgamboni Dispensary-1165990237	KCB-Mariakani	Programme		1,838
KCG-DANIDA HSSP-Lenga Dispensary-1165964368	KCB-Mariakani	Programme		573
Kinarani Dispensary Mapito-1106122615	KCB-Mariakani	Programme		230
Vishakani Dispensary Current Account-Central-1122649835	KCB-Mariakani	Programme		1,537
Total			**-**	**5,898**

16 FUND BALANCE BROUGHT FORWARD

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Bank accounts			599,389,096	732,536,644
Cash in hand			15,619,190	18,519,782
Receivables - lost cash			43,240,740	
Receivables - Outstanding Imprests			8,334,522	39,070,988
Payables - Deposits			232,988,924	44,176,082
Total			**433,594,623**	**745,951,332**

17	PRIOR YEAR ADJUSTMENTS				
	Description of the error			2017 - 2018 Kshs	2016 - 2017 Kshs
	Adjustments on bank account balances Jibana Bank Account			-	4,427,344
	Adjustments on bank account balances CRF				4,376,044
	Adjustments on cash in hand			-	
	Adjustments on cash payables				
	Adjustments on receivables				
	Total			**-**	**8,803,388**

5.10. OTHER IMPORTANT DISCLOSURES

18	OTHER IMPORTANT DISCLOSURES				
	PENDING ACCOUNTS PAYABLE				
	Description			2017 - 2018 Kshs	2016 - 2017 Kshs
	Construction of Buildings				390,149,180
	Construction of civil works				925,322,231
	Supply of goods			1,120,929,091	614,548,721
	Supply of services				253,406,713
	Total			**1,120,929,091**	**2,183,426,845**

19	PENDING STAFF PAYABLE				
	Description			2017 - 2018 Kshs	2016 - 2017 Kshs
	Senior management				8,550,348
	Middle management			36,160,650	29,607,528
	Others				19,805,508
	Total			**36,160,650**	**57,963,384**

OTHER PENDING PAYABLES				
Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Construction of Buildings			-	
Construction of civil works				
Supply of goods				
Supply of services				
Total			**-**	**-**

20 SUMMARY OF FIXED ASSETS

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	-	-	-	-
Buildings and structures	233,589,539	256,253,197	-	489,842,735
Transport equipment	36,039,351	18,007,500	-	54,046,851
Office equipment, furniture and fittings	128,848,439	28,381,972	-	157,230,411
ICT Equipment, Software and Other ICT Assets	45,546,762	89,216,542	-	134,763,304
Other Machinery and Equipment	17,277,643	152,294,020	-	169,571,663
Heritage and cultural assets	-	-	-	-
Intangible assets	-	59,891,499	-	59,891,499
Total	**461,301,734**	**604,044,729**	**-**	**1,065,346,463**

21 SUMMARY OF IMPREST REGISTER

	Opening Balance	Amount Issued	Amount Surrendered	Balance C/f
	8,334,522	147,080,211	146,171,709	8,072,124

ANNEX 6. ACCOUNT RECEIVABLES - OUTSTANDING IMPREST

KILIFI COUNTY GOVERNMENT

IMPREST LEDGER SUMMARY 2017/2018

S/No	Imprest No	Name	Department	Ledger	B/F	Total Imprest	Total	Balance
1	2494758	Brian Sifa	Executive	1	-	125,000.00	125,000.00	-
2	2494791	Brian Sifa Karabu	Executive	1	-	129,600.00	129,600.00	-
3	2533557	Brian Sifa Karabu	Executive	1	-	268,000.00	268,000.00	-
4	2494760	Patience Tsimba	Executive	2	-	2,029,100.75	2,029,100.75	-
5	2533556	Patience Tsimba	Executive	2	-	891,719.40	891,719.40	-
6	2494759	Winnie Tsuma	Executive	3	-	35,000.00	35,000.00	-
7	2494794	Francisca Dhahabu	Executive	4	-	100,000.00	100,000.00	-
8	2533552	Francisca Dhahabu	Executive	4	-	69,000.00	69,000.00	-
9	2494762	Fransisca Dhahabu	Executive	4	-	75,000.00	75,000.00	-
10	2494779	Fransiscah Dhahabu	Executive	4	-	258,000.00	258,000.00	-
11	2494765	Rose Ngowa	Executive	5	-	500,000.00	500,000.00	-
12	2533555	Rose Ngowa	Executive	5	-	88,200.00	88,200.00	-
13	2494772	Bibi Fondo	Executive	6	-	777,156.00	777,156.00	-
14	2494777	Seira Katama	Executive	7	-	100,000.00	100,000.00	-
15	2494778	Kimanthi Moki	Executive	8	-	32,254.00	32,254.00	-
16	2494775	Peter Chome	Executive	9	-	33,600.00	33,600.00	-
17	2494781	Justus Kazungu	Executive	10	-	54,800.00	-	54,800.00
18	2494784	Francis Mwatsuma	Executive	11	-	229,000.00	229,000.00	-
19	2494785	Harison Kavoi	Executive	12	-	89,000.00	89,000.00	-
20	2494789	Nahida Athman	Executive	13	-	1,656,002.50	1,656,002.50	-
21	2494787	Nahida Mohamed	Executive	13	-	500,000.00	-	500,000.00
22	2494795	Arnold Jefwa Mkare	Executive	14	-	43,600.00	-	43,600.00
23	2533551	Arnold Jefwa Mkare	Executive	14	-	73,000.00	-	73,000.00
24	2533553	Arnold Jefwa Mkare	Executive	14	-	60,000.00		60,000.00
25	2494788	Mkare Arnold Jefwa	Executive	14	-	60,400.00	-	60,400.00
26	2494792	Salim Mwinyinguti	Executive	15	-	185,325.00	185,325.00	-
27	2494793	Henry Lewa	Executive	16	-	253,600.00	220,600.00	33,000.00
28	2533558	Fred Ndambuki	Executive	17	-	200,000.00	200,000.00	-
29	2494797	Stanley Mwahanga	Executive	18	-	483,000.00	483,000.00	-
30	2494799	Joseph Dume	Executive	19	-	199,600.00	199,600.00	-
31	2533560	Felix Wanje	Executive	20	-	1,245,200.00	1,245,200.00	-
32	2533564	Amason Kingi	Executive	21	-	1,130,867.00	1,130,867.00	-
33	2494757	Mohammed Silas Chuba	Executive	22	-	130,000.00	130,000.00	-
34	2494796	Daniel Yaa	Executive	23	-	77,200.00	77,200.00	-
35	2533561	Geaorge Katsoma	Executive	24	-	891,800.00	891,800.00	-
36	2529368	Caroline Kalume	Executive	25	1,573,420.40	-	1,573,420.40	
		Total			**1,573,420.40**	**13,074,024.65**	13,625,645.05	**1,021,800.00**
1	2494856	Getrude Keah	Finance	1	-	30,000.00	30,000.00	-
2	2529415	Getrude Keah	Finance	1	-	29,500.00	29,500.00	-
3	2529439	Getrude Keah	Finance	1	-	91,800.00	91,800.00	-
4	2494857	Samuel Kazungu	Finance	2	-	50,000.00	50,000.00	-
5	2494898	Juliana Mwasaha	Finance	3	-	38,600.00	38,600.00	-
6	2494857	Juliana Mwasaha	Finance	3	-	30,000.00	30,000.00	-
7	2494858	Juliana Mwasaha	Finance	3	-	72,500.00	72,500.00	-
8	2529408	Juliana Mwasaha	Finance	3	-	250,000.00	250,000.00	-
9	2494860	Charles Ndome	Finance	4	-	61,600.00	61,600.00	-
10	2494861	Alfred Dena	Finance	6	-	57,340.00	57,340.00	-
11	2529447	Alfred Dena	Finance	6	-	103,000.00	103,000.00	-
12	2494862	John Harold Kombe	Finance	6	-	33,600.00	33,600.00	-
13	2494598	Benjamin Kai	Finance	7	305962.85	-	305,962.85	-
14	2494876	Benjamin Kai Chilumo	Finance	7	-	442,376.00	442,376.00	-
15	2494864	Keziah Wangui	Finance	8	-	22,000.00	22,000.00	-
16	2533801	Keziah Wangui	Finance	8	-	275,000.00	275,000.00	-
17	2494868	John Kazi	Finance	9	-	30,000.00	30,000.00	-
18		John Kazi	Finance	9	241240.00	-	241,240.00	-
19	2494866	Racheal Bahati	Finance	10	-	100,000.00	100,000.00	-
20	2533804	Racheal Bahati	Finance	10	-	1,906,400.00	1,906,400.00	-
21	2533815	Racheal Bahati	Finance	10	-	288,000.00	288,000.00	-
22	2529446	Racheal Bahati	Finance	10	-	672,000.00	672,000.00	-
23	2529440	Rachel Bahati	Finance	10	-	71,700.00	71,700.00	-
24	2494863	Matano Riziki Choga	Finance	11	-	55,500.00	55,500.00	-
25	2529401	Michelle Bibi Fondo	Finance	12	-	9,860.00	9,860.00	-

26	2494882	Felix wanje	Finance	13	-	25,300.00	25,300.00	-
27	2533806	Felix Wanje	Finance	13	-	78,400.00	78,400.00	-
28	2533809	Felix Wanje	Finance	13	-	78,800.00	78,800.00	-
29	2494871	Julius Edwin Fondo	Finance	14	-	1,489,600.00	1,489,600.00	-
30	2494881	Julius Fondo	Finance	14	-	37,900.00	37,900.00	-
31	2494880	Julius Fondo	Finance	14	-	50,000.00	50,000.00	-
32	2533802	Bakari Nduria	Finance	15	-	112,600.00	112,600.00	-
33	2494872	Bakari Ndurya	Finance	15	-	119,100.00	119,100.00	-
34	2494873	Emmanuel Nguyar	Finance	16	-	50,000.00	50,000.00	-
35	2494867	Moses Karema Mlewa	Finance	17	-	454,650.00	454,650.00	-
36	2533812	Moses Karema Mlewa	Finance	17	-	20,000.00	20,000.00	-
37	2533810	Moses Karema Mlewa	Finance	17	-	54,800.00	54,800.00	-
38	2529412	Wilburforce Mwinga	Finance	18	-	2,700,000.00	2,700,000.00	-
39	1533808	Wilburforce Mwinga	Finance	18	-	3,225,600.00	3,225,600.00	-
40	2494870	Jackline Mavuno Maro	Finance	19	-	43,000.00	43,000.00	-
41	2494874	Edwin Leja Mwangunya	Finance	20	-	82,400.00	82,400.00	-
42	2494875	Phelister Pili Ruwa	Finance	21	-	82,400.00	82,400.00	-
43	2494877	Frankline Ringa Mumbo	Finance	22	-	42,600.00	42,600.00	-
44	2529403	Frankline Ringa Mumbo	Finance	22	-	74,700.00	74,700.00	-
45	2494897	Frankline Ringa Mumbo	Finance	22	-	20,000.00	20,000.00	-
46	2494878	John Muhuga	Finance	23	-	42,600.00	42,600.00	-
47	2529404	John Muhuga	Finance	23	-	74,700.00	74,700.00	-
48	2529407	John Muhuga	Finance	23	-	283,159.50	283,159.50	-
49	2494879	Julius Ngala	Finance	24	-	42,600.00	42,600.00	-
50	2494883	Michael Mwango	Finance	25	-	20,000.00	20,000.00	-
51	2529402	Michael Mwango	Finance	25	-	74,700.00	74,700.00	-
52	2529436	Michael Mwango	Finance	25	-	240,000.00	240,000.00	-
53	2533805	Michael Mwango	Finance	25	-	403,200.00	403,200.00	-
54	2494886	Everlyne Karisa Mwenda	Finance	26	-	1,100,000.00	1,100,000.00	-
55	2529420	Everlyne Karisa Mwenda	Finance	26	-	660,000.00	660,000.00	-
56	2494887	Penina Dzombo	Finance	27	-	500,000.00	500,000.00	-
57	2529424	Penninah Dzombo	Finance	27	-	300,000.00	300,000.00	-
58	2494888	Assad Sheyumbe	Finance	28	-	500,000.00	500,000.00	-
59	2529425	Assad Sheyumbe	Finance	28	-	300,000.00	300,000.00	-
60	2529419	Silas K. Ngundo	Finance	29	-	360,000.00	360,000.00	-
61	2494892	Silas Ngundo	Finance	29	-	600,000.00	600,000.00	-
62	2494895	Mulewa Katana	Finance	30	-	400,000.00	400,000.00	-
63	2529421	Mulewa Katana	Finance	30	-	240,000.00	240,000.00	-
64	2529405	Charles Rondo	Finance	31	-	74,700.00	74,700.00	-
65	2529430	Charles Rondo	Finance	31	-	304,800.00	304,800.00	-
66	2529443	Charles Rondo	Finance	31	-	76,400.00	76,400.00	-
67	2529406	Benedict Ngumbao	Finance	32	-	283,159.50	283,159.50	-
68	2529410	Grace Mulaa	Finance	33	-	76,440.00	76,440.00	-
69	2533803	Grace Mulaa	Finance	33	-	1,075,200.00	1,075,200.00	-
70	2529422	Johari Gambo	Finance	34	-	275,000.00	275,000.00	-
71	2529432	Johari Gambo	Finance	34	-	405,000.00	405,000.00	-
72	2494890	Wilson Godana	Finance	35	-	400,000.00	400,000.00	-
73	2529418	Wilson Godana	Finance	35	-	240,000.00	240,000.00	-
74	2529409	Joan Umazi	Finance	36	-	93,000.00	93,000.00	-
75	2529429	Alex Mwongela	Finance	37	-	132,200.00	132,200.00	-
76	2529435	Bonaventure Mwakio	Finance	38	-	81,000.00	81,000.00	-
77	2529431	Dickson Thoya	Finance	39	-	297,360.00	297,360.00	-
78	2529423	Emmanuel Sanya Okumu	Finance	40	-	515,000.00	515,000.00	-
79	2529428	Gabriel Mkare	Finance	41	-	210,000.00	210,000.00	-
80	2529442	Jamal Hassan	Finance	42	-	57,000.00	57,000.00	-
81	2529427	Jimmy Mwazani	Finance	43	-	111,800.00	111,800.00	-
82	2529433	Laura Mila	Finance	44	-	242,000.00	242,000.00	-
83		Mwatela M Mwatela	Finance	45	645126.00	-	-	645,126.00
84	2529417	Mwatela Mwasemu Mwatela	Finance	45	-	98,700.00	98,700.00	-
85	2529413	Rashid Khamis	Finance	46	-	949,200.00	949,200.00	-
86	2529448	Nicholas Mbaru	Finance	47	-	896,700.00	896,700.00	-
87	2529441	Simon Makisha	Finance	48	-	118,100.00	118,100.00	-
88		Abdul Mbarak	Finance		60000.00	-	-	60,000.00
89		Bahati Rajab	Finance		95600.00	-	-	95,600.00
90		Boniventure Mwakio	Finance		30000.00	-	-	30,000.00
91		Duncan Obura	Finance		83500.00	-	-	83,500.00
92	2529450	Jacob Mwango	Finance		-	10,000.00	10,000.00	-
93		Kieti Kigen Kelvin	Finance		123251.00	-	-	123,251.00
94		Raphael Mutiso	Finance		205176.00	-	-	205,176.00

95		Samson Chembe	Finance		5000.00	-	-	5,000.00
96		Samuel Kazungu	Finance		100.00	-	-	100.00
97		Vincent Mbito	Finance		88000.00	-	-	88,000.00
		Total			**1882955.85**	**26,726,345.00**	**27,273,547.85**	**1,335,753.00**
1	2492676	Margaret Jefwa	Agriculture	3	-	10,000.00	10,000.00	-
2	2492897	Gideon Wambua	Agriculture	5	-	10,000.00	10,000.00	-
3	2492794	Cornel Malenga	Agriculture	6	-	932,200.00	932,200.00	-
4	2491831	Cornel Malenga	Agriculture	6	-	10,000.00	-	10,000.00
5	2491831	Malenga Cornel Kitolome	Agriculture	6	-	10,000.00	-	10,000.00
6	2492784	Rose Karuku	Agriculture	7	-	75,000.00	75,000.00	-
7	2492785	Penina Mulewa	Agriculture	8	-	30,000.00	30,000.00	-
8	2492787	Penina Mulewa	Agriculture	8	-	304,600.00	304,600.00	-
9	2116766	Jane Kanamu	Agriculture	9	-	100,000.00	100,000.00	-
10	2492674	Dalton Nyandoto	Agriculture	10	-	20,000.00	20,000.00	-
11	2492673	Dixon Mutua	Agriculture	11	-	20,000.00	20,000.00	-
12	2492675	Duncan Karimi	Agriculture	12	-	20,000.00	20,000.00	-
13	2492896	Benard Tirop	Agriculture	13	-	10,000.00	10,000.00	-
14	2492898	Betty Mwangudza	Agriculture	14	-	10,000.00	10,000.00	-
15	2492899	Kalama Kafahamu	Agriculture	15	-	10,000.00	10,000.00	-
16	2494951	Nelly Katsutsu	Agriculture	16	-	10,000.00	10,000.00	-
17	2494952	Samuel K. Mwachiro	Agriculture	17	-	10,000.00	10,000.00	-
18	2491160	David Bett	Agriculture	19	-	10,000.00	10,000.00	-
19	2492678	James Wasi Thubu	Agriculture	20	-	465,750.00	465,750.00	-
20	2492689	Ezekiel Mare	Agriculture	21	-	586,850.00	586,850.00	-
21	2492687	Peter Maghanga	Agriculture	22	-	51,200.00	51,200.00	-
22	2492786	Nassir Athman	Agriculture	23	-	100,000.00	100,000.00	-
23	2492795	Nassir Athman	Agriculture	23	-	235,600.00	235,600.00	-
24	2492679	Kazungu Jonathan Ngowa	Agriculture	24	-	638,720.00	638,720.00	-
25	2492680	Tsuma J Tembo	Agriculture	25	-	563,820.00	563,820.00	-
26		Tsuma J Tembo	Agriculture	25	487000.00			487,000.00
27	2491835	Peter A. Mbato	Agriculture	26	-	10,000.00	-	10,000.00
28	2491833	Lucy M. Ruwa	Agriculture	27	-	10,000.00	10,000.00	-
29	2491836	Stanslous M. Chilumo	Agriculture	28	-	10,000.00	10,000.00	-
30	2492682	Christopher Chengo	Agriculture	29	-	465,750.00	465,750.00	-
31	2492683	Arnon Kutakasa	Agriculture	30	-	473,000.00	473,000.00	-
32	2491832	Kenga Wlison Bob	Agriculture	31	-	10,000.00	-	10,000.00
33	2492788	Samuel Kazungu	Agriculture	32	-	322,000.00	322,000.00	-
34	2492692	Samuel Kazungu	Agriculture	32	-	166,800.00	166,800.00	-
35	2492691	Samuel Kazungu	Agriculture	32	-	50,000.00	50,000.00	-
36	2491163	Johnson Charo Maitha	Agriculture	38	-	142,100.00	142,100.00	-
37	2491161	Lemmy Nyalle	Agriculture	41	-	10,000.00	-	10,000.00
38	2491834	Godrick Mwaringa	Agriculture	46	-	10,000.00	10,000.00	-
39	2492690	Rehema Mbeyu	Agriculture	47	-	670,020.00	670,020.00	-
40	2492694	Joseph Odhiambo	Agriculture	48	-	189,750.00	189,750.00	-
41	2492789	Rachel Mulumi	Agriculture	49	-	129,400.00	129,400.00	-
42	2492790	Mwatsuma Kiti	Agriculture	50	-	347,200.00	347,200.00	-
43	2494959	Julius Haro Tembo	Agriculture	52	-	57,860.00	57,860.00	-
44	2494960	Philister Kahindi	Agriculture	53	-	78,800.00	78,800.00	-
45	2492695	Joseph Iha Kiti	Agriculture	55	-	867,400.00	867,400.00	-
46	2492796	Faith Thoya	Agriculture	58	-	120,700.00	120,700.00	-
47	2492798	Luciana Sanzua	Agriculture	60	-	603,276.00	603,276.00	-
48	2492799	Samuel N. Kombe	Agriculture	61	-	332,544.00	332,544.00	-
49	2492699	Maureen Mwangovya	Agriculture	62	-	332,544.00	332,544.00	-
50		Charles Charo Karisa	Agriculture	64	180000.00			180,000.00
51		David Mwango Ngombo	Agriculture	65	23250.00			23,250.00
52		Isaac Kagia	Agriculture	66	50000.00			50,000.00
53	2492858	James Gitau	Agriculture	67	10000.00			10,000.00
54	2492871	James Gitau	Agriculture	67	30000.00			30,000.00
55		Maitha Mitsanze Mwamure	Agriculture	68	198000.00			198,000.00
56		Peter Kariuki	Agriculture	69	30000.00			30,000.00
		Total			**1008250.00**	**9,652,884.00**	**9,602,884.00**	**1,058,250.00**
1	2491019	Mwachitu Kiringi	Water	1	-	50,000.00	50,000.00	-
2	2491016	Mwachitu Kiringi	Water	1	-	238,800.00	238,800.00	-
3	2491060	Mwachitu Kiringi	Water	1	-	562,400.00	562,400.00	-
4	2491061	Mwachitu Kiringi	Water	1	-	109,500.00	109,500.00	-
5	2491018	Suleiman Lugogo	Water	2	-	150,000.00	150,000.00	-
6	2491017	Suleiman Lugogo	Water	2	-	300,000.00	300,000.00	-

7	2491081	Suleiman Lugogo	Water	2	-	480,000.00	480,000.00	-
8	2491082	Suleiman Lugogo	Water	2	-	300,000.00	300,000.00	-
9	2491002	Eliud Charo	Water	3	200000.00		200,000.00	-
10	2491021	Adrew Makoti	Water	5	-	30,000.00	30,000.00	-
11	2491036	Andrew Makoti	Water	5	-	43,125.00	43,125.00	-
12	2491011	Andrew Makoti	Water	5	70.00			70.00
13	2491029	Sebastian kashero	Water	7	-	200,000.00	200,000.00	-
14	2491038	Sebastian Kashero	Water	7	-	195,000.00	195,000.00	-
15	2491039	Sebastian Kashero	Water	7	-	500,000.00	500,000.00	-
16	2491034	Sebastian Kashero	Water	7	-	694,080.00	694,080.00	-
17	2491032	James Kagema	Water	8	-	675,000.00	675,000.00	-
18	2491033	Laura Mila	Water	9	-	247,200.00	247,200.00	-
19	2491035	Teresia Dzame Rimba	Water	10	-	309,000.00	309,000.00	-
20	2491075	Hussein Abdalla	Water	11	-	429,000.00	429,000.00	-
21	2491040	Hussein Mwasimba	Water	11	-	74,800.00	74,800.00	-
22	2491041	Getrude Thuva	Water	12	-	60,000.00	60,000.00	-
23	2491053	Getrude Thuva	Water	12	-	60,000.00	60,000.00	-
24	2491045	Vivian Nzai	Water	13	-	449,800.00	449,800.00	-
25	2491070	Vivian Nzai	Water	13	-	189,000.00	189,000.00	-
26	2491042	Vivienne Nzai	Water	13	-	358,500.00	358,500.00	-
27	2491048	Marcel Otieno	Water	15	-	182,000.00	182,000.00	-
28	2491049	Lawrence Magongo	Water	16	-	413,000.00	413,000.00	-
29	2491051	Lilian Mula Kachuchu	Water	17	-	100,000.00	100,000.00	-
30	2491052	Gideon Edmund Saburi	Water	18	-	500,000.00	500,000.00	-
31	2491054	George Harry Shoka	Water	19	-	150,000.00	150,000.00	-
32	2491055	John Charo Mujidu	Water	20	-	58,800.00	58,800.00	-
33	2491072	Racheal Bahati	Water	23	-	174,000.00	174,000.00	-
34	2491064	Fredrick Dzengo	Water	24	-	938,000.00	938,000.00	-
35		Ali Mwambiti	Water	25	15000.00			15,000.00
36		Joseph Tinga	Water	26	600.00			600.00
37	984609	Rehema Mbuche Ruwa	Water	27	150.00			150.00
		Total			**215820.00**	**9,221,005.00**	**9,421,005.00**	**15,820.00**
1	2492850	Mohammed Silas Chuba	Education	1	200000.00	-	200,000.00	-
2	2494801	Rashid Khamis	Education	2		100,000.00	100,000.00	-
3	2494802	Emmanuel Katana	Education	3	-	50,000.00	50,000.00	-
4	2494803	Salma Muhidin	Education	4	-	50,000.00	50,000.00	-
5	2494804	Anderson Shaban	Education	5	-	1,280,000.00	1,280,000.00	-
6	2494820	Anderson Shaban	Education	5	-	1,529,920.00	1,529,920.00	-
7	2494830	Anderson Sheban	Education	5	-	1,244,600.00	1,244,600.00	-
8	2494805	Prudence Kwekwe	Education	6	-	187,440.00	187,440.00	-
9	2494843	Emmanuel Kalu	Education	7	-	80,140.00	80,140.00	-
10	2494813	Emmanuel Kelvin Kalu	Education	7	-	896,700.00	896,700.00	-
11	2494806	Emmanuel Kelvin Kalu	Education	7	-	100,000.00	100,000.00	-
12	2494811	Boniface Kirimi	Education	8	-	478,440.00	478,440.00	-
13	2494812	Melda C Mnyazi	Education	9	-	30,600.00	30,600.00	-
14	2494817	Henry Wanje	Education	10	-	110,800.00	110,800.00	-
15	2494816	James M. Angore	Education	11	-	42,000.00	42,000.00	-
16	2494818	Maryselina Kibamba	Education	12	-	1,191,600.00	1,191,600.00	-
17	2494823	Kevin R. Charo	Education	13	-	274,840.00	274,840.00	-
18	2494819	Kevin Ruwa Charo	Education	13	-	147,000.00	147,000.00	-
19	2494828	Eddystella Wanja	Education	14	-	405,000.00	405,000.00	-
20	2494829	Daniel Thoya	Education	15	-	383,000.00	383,000.00	-
21	2494824	Geofrey K. Charo	Education	16	-	50,000.00	50,000.00	-
22	2494827	Reuben Kithi	Education	17	-	55,400.00	55,400.00	-
23	2494834	Wilson Njiru	Education	21	-	56,400.00	56,400.00	-
24	2494842	Gabriel Mkare	Education	23	-	60,000.00	60,000.00	-
25	2494838	Beatrice Mwadziwe	Education	25	-	369,600.00	369,600.00	-
26	2494848	Winnie Tsuma	Education	27	-	36,680.00	36,680.00	-
		Total			**200000.00**	**9,210,160.00**	**9,410,160.00**	-
1	2494619	Wallace Chege	Health	1	-	64,000.00	64,000.00	-
2	2494627	Denis Hossan Ajuk	Health	2	-	171,000.00	171,000.00	-
3	2529335	Zainabu Dunia Mwanjirani	Health	3	-	100,000.00	100,000.00	-
4	2494630	Zainabu Mwanjirani	Health	3	-	50,000.00	50,000.00	-
5	2529314	Zainabu Mwanjirani	Health	3	-	120,000.00	120,000.00	-
6	2529007	Zainabu Mwanjirani	Health	3	-	100,000.00	100,000.00	-
7	2494639	Jacob Mwango	Health	4	-	50,000.00	50,000.00	-
8	2494625	Jacob Mwango	Health	4	-	100,000.00	100,000.00	-

9	2494618	Oma Sigomba	Health	5	-	70,750.00	70,750.00	-
10	2494629	Scholar Kiteki	Health	6	-	50,000.00	50,000.00	-
11	2529318	Scholar Kiteki	Health	6	-	100,000.00	100,000.00	-
12	2529006	Scholar Kiteki	Health	6	-	100,000.00	100,000.00	-
13	2494632	Halima Ali	Health	7	-	200,000.00	200,000.00	-
14	2529003	Halima Husein Ali	Health	7	-	300,000.00	300,000.00	-
15	2494638	Erick Maitha	Health	8	-	195,000.00	195,000.00	-
16	2529324	Erick Maitha	Health	8	-	432,000.00	432,000.00	-
17	2494685	Erick Maitha	Health	8	-	580,000.00	580,000.00	-
18	2494640	Grace Baya	Health	9	-	135,650.00	135,650.00	-
19	2529344	Grace Baya	Health	9	-	407,000.00	407,000.00	-
20	2494631	Mary Njuki	Health	10	-	50,000.00	50,000.00	-
21	2494636	Selina Katana	Health	11	-	175,000.00	175,000.00	-
22	2494644	Humphrey Mundu	Health	12	-	287,000.00	287,000.00	-
23	2494695	Humphrey Mundu	Health	12	-	492,500.00	492,500.00	-
24	2494648	Jacob Khonde	Health	13	-	1,950,200.00	1,950,200.00	-
25	2494645	Ilham Ali	Health	14	-	50,000.00	50,000.00	-
26	2529317	John Charo	Health	15	-	123,700.00	123,700.00	-
27	2529339	John S Charo	Health	15	-	48,100.00	48,100.00	-
28	2529302	John S. Charo	Health	15	-	123,700.00	123,700.00	-
29	2529303	Adan Bash	Health	16	-	144,100.00	-	144,100.00
30	2529349	Kenneth Kazungu	Health	17	-	43,600.00	43,600.00	-
31	2529315	Catherine Munywoki	Health	18	-	108,800.00	108,800.00	-
32	2494654	Catherine Munywoki	Health	18	-	414,900.00	414,900.00	-
33	2494683	Catherine Munywoki	Health	18	-	966,000.00	966,000.00	-
34	2529332	Christopher Ziroh	Health	19	-	357,300.00	357,300.00	-
35	2494672	Christopher Ziroh	Health	19	-	1,056,000.00	1,056,000.00	-
36	2529331	Pamela Kabibu	Health	20	-	280,250.00	280,250.00	-
37	2494668	Pamela Kabibu	Health	20	-	447,900.00	447,900.00	-
38	2529330	Richard Ayore	Health	21	-	100,000.00	100,000.00	-
39	2529328	Anisa Omar	Health	22	-	276,872.50	276,872.50	-
40	2529348	Anisa Omar	Health	22	-	73,500.00	73,500.00	-
41	2533606	Anisa Omar	Health	22	-	37,800.00	37,800.00	-
42	2533620	Anisa Omar	Health	22	-	323,450.90	323,450.90	-
43	2529322	Martin Murithi	Health	23	-	45,200.00	45,200.00	-
44	2533607	Martin Murithi	Health	23	-	54,600.00	54,600.00	-
45	2529327	Bilali Mazoya	Health	24	-	215,571.50	215,571.50	-
46	2494671	Bilali Mazoya	Health	24	-	807,000.00	807,000.00	-
47	2494678	Bilali Mazoya	Health	24	-	807,000.00	807,000.00	-
48	2494687	Bilali Mazoya	Health	24	-	1,308,000.00	1,308,000.00	-
49	2529313	Asha Msuko	Health	25	-	450,000.00	450,000.00	-
50	2533617	Asha Msuko	Health	25	-	100,000.00	100,000.00	-
51	2529326	Peris Karima	Health	26	-	137,400.00	137,400.00	-
52	2529334	Anthony Liwali	Health	27	-	83,040.00	83,040.00	-
53	2533601	Wilfred Kazungu	Health	28	-	995,000.00	995,000.00	-
54	2494690	Wilfred Kazungu	Health	28	-	661,000.00	661,000.00	-
55	2494689	Jacinta Ismael	Health	29	-	1,322,000.00	1,322,000.00	-
56	2533615	Jacinta Ismael	Health	29	-	20,000.00	20,000.00	-
57	2494664	Clara Juaje	Health	30	-	1,094,000.00	1,094,000.00	-
58	2533609	Clara Juaje	Health	30	-	896,700.00	896,700.00	-
59	2529329	Victorina Shikutwa	Health	31	-	69,000.00	69,000.00	-
60	2494663	Esther K Mwema	Health	32	-	876,000.00	876,000.00	-
61	2494681	Esther K Mwema	Health	32	-	570,000.00	570,000.00	-
62	2494688	Esther K Mwema	Health	32	-	1,322,000.00	1,322,000.00	-
63	2529337	Allan Ngari Nyaga	Health	33	-	423,500.00	423,500.00	-
64	2529340	Winnie Tsuma	Health	34	-	79,020.00	79,020.00	-
65	2494669	Rahab Omunda	Health	35	-	658,500.00	658,500.00	-
66	2494670	Rahab Omunda	Health	35	-	658,500.00	658,500.00	-
67	2494677	Rahab Omunda	Health	35	-	591,000.00	591,000.00	-
68	2494686	Rahab Omunda	Health	35	-	1,308,000.00	1,308,000.00	-
69	2529343	George Mwatari	Health	36	-	36,450.00	36,450.00	-
70	2494665	Neville W. Kombo	Health	37	-	675,000.00	675,000.00	-
71	2494662	Job Ogutu	Health	38	-	573,000.00	573,000.00	-
72	2494673	Sophie Mwandawiro	Health	39	-	486,000.00	486,000.00	-
73	2494692	Sophie Mwandawiro	Health	39	-	1,322,000.00	1,322,000.00	-
74	2494675	Sarah Bonaya	Health	40	-	555,000.00	555,000.00	-
75	2494661	Veronica Galoleni	Health	41	-	765,200.00	765,200.00	-
76	2494674	Philomena Munga Mwaidza	Health	42	-	555,000.00	555,000.00	-
77	2494676	Emily Karisa Mulewa	Health	43	-	1,094,000.00	1,094,000.00	-

78	2494682	Vincent Iduri	Health	44	-	966,000.00	966,000.00	-
79	2494684	Augustine Mwarabu	Health	45	-	966,000.00	966,000.00	-
80	2494691	Kalama Diwani	Health	47	-	654,000.00	654,000.00	-
81	2533619	Abednegoh Ngondi	Health	48	-	200,000.00	-	200,000.00
82	2494696	Charles Ndome	Health	49	-	658,500.00	658,500.00	-
83	2529005	Benson Muturi	Health	50	-	300,000.00	300,000.00	-
84	2529004	Emmanuel Makupe	Health	51	-	300,000.00	300,000.00	-
85	1298997	Josephine Kioko	Health	52	-	300,000.00	299,991.00	9.00
86	1298996	Halima Ali Madei	Health	53	-	300,000.00	300,000.00	-
87		Gladys Chai	Health	54	500.00			500.00
88		Alex Odeng	Health	55	575.00			575.00
89		Saumu Nyoka	Health	56	800.00			800.00
90		Zipporah Kavindu	Health	57	888.00			888.00
91		Lucas Matole	Health	58	1844.00			1,844.00
92		Yvonne Naliaka	Health	59	2240.00			2,240.00
93		Shadrack Jefwa	Health	60	5040.00			5,040.00
94		John moss	Health	61	6296.00			6,296.00
95		Magdaline Gona	Health	62	24500.00			24,500.00
96		Benedict Mangale	Health	63	55000.00			55,000.00
97		Benjamin Charo	Health	64	55000.00			55,000.00
98		Beth Marete	Health	65	55000.00			55,000.00
99		Catherine Nangotombi	Health	66	55000.00			55,000.00
100	2117573	Bibi fondo	Health	67	46500.00		46,500.00	-
101		Claris Kalama	Health	68	55000.00			55,000.00
102		Cliventus Nyangau	Health	69	55000.00			55,000.00
103		Florence Muchiri	Health	70	55000.00			55,000.00
104		Josephine Karisa	Health	71	55000.00			55,000.00
105		Margaret Nyiro	Health	72	55000.00			55,000.00
106		Martine Baya	Health	73	55000.00			55,000.00
107		Maureen Karisa	Health	74	55000.00			55,000.00
108		Menza Sammy	Health	75	55000.00			55,000.00
109		Naomi Mukula	Health	76	55000.00			55,000.00
110		Nelson Kahindi	Health	77	55000.00			55,000.00
111		Penina Kwigania	Health	78	55000.00			55,000.00
112		Peter Diwo	Health	79	55000.00			55,000.00
113		Pheny Wali	Health	80	55000.00			55,000.00
114		Rebecca Tsuma	Health	81	55000.00			55,000.00
115		Susan Ndaa	Health	82	55000.00			55,000.00
116		Raversec Nzaro	Health	83	100000.00			100,000.00
117		Samow Ibrahim	Health	84	200360.00			200,360.00
118		Jannet Siku	Health	85	225000.00			225,000.00
119		Everlyne Chepchirchir	Health	86	375000.00			375,000.00
120	2533608	Phelister Ruwah	Health	87	-	109,350.00	109,350.00	-
		Total			**2034543.00**	**37,623,604.90**	**37,200,475.90**	**2,457,672.00**
1	2494934	Jimmy Baraka Kazungu	Roads	1	-	46,400.00	46,400.00	-
2	2494901	Jimmy Baraka Kazungu	Roads	1	-	100,000.00	100,000.00	-
3	2494944	Jimmy K. Baraka	Roads	1	-	488,800.00	488,800.00	-
4	2494931	Priscilla Munga	Roads	2	-	34,600.00	34,600.00	
5	2494902	Priscilla Munga	Roads	2	-	30,000.00	30,000.00	-
6	2494903	Hellen Atieno	Roads	3	-	50,000.00	50,000.00	-
7	2494905	Kimanthi Kiema Moki	Roads	5	-	200,000.00	200,000.00	
8		Athman Bacha	Roads	6	-	30,000.00	30,000.00	-
9	2494911	Kenneth C Kazungu	Roads	7	-	499,626.00	499,626.00	-
10	2494932	Kenneth Kazungu	Roads	7	-	51,400.00	51,400.00	-
11	2494935	Kenneth Kazungu	Roads	7	-	75,600.00	75,600.00	-
12	2494914	Elijah K Mungaya	Roads	8	-	1,719,900.00	1,719,900.00	-
13	2494929	Elijah K. Munganya	Roads	8	-	1,005,900.00	1,005,900.00	-
14	2494920	Elijah K. Mun'gaya	Roads	8	-	50,000.00	-	50,000.00
15	2494945	Elijah Mungaya	Roads	8	-	52,000.00	52,000.00	-
16	2494910	Terry Zocy Maitha	Roads	10	-	17,600.00	17,600.00	-
17	2494917	Terry Zocy Maitha	Roads	10	-	50,000.00	50,000.00	-
18	2494926	Terry Zocy Maithe	Roads	10	-	24,600.00	24,600.00	-
19	2494919	Felix Rijan	Roads	11	-	300,000.00	-	300,000.00
20	2494918	Felix Rijan	Roads	11	-	200,000.00	200,000.00	-
21	2494921	Felix Rijani	Roads	11	-	390,000.00	301,264.00	88,736.00
22	2494924	Jeremiah Tsuma	Roads	13	-	323,024.00	323,024.00	-
23	2494925	Raymond Kahindi Kitsao	Roads	14	-	29,200.00	29,200.00	-
24	2494927	Kennedy M. Lennox	Roads	15	-	29,200.00	29,200.00	-

25	2494928	Jamal Hassan	Roads	16	-	156,800.00	156,800.00	-
26	2494930	Josphat K Mwatela	Roads	17	-	651,336.00	651,336.00	-
27	2494936	Elvis Dullu	Roads	18	-	286,300.00	286,300.00	-
28	2494942	Elvis Dullu	Roads	18	-	1,274,300.00	1,274,300.00	-
29	2494937	Winnie Nzaro	Roads	19	-	34,300.00	34,300.00	-
30	2494938	Aron Mheshimiwa	Roads	20	-	34,300.00	34,300.00	-
		Total			**-**	**8,235,186.00**	**7,796,450.00**	**438,736.00**
1		J N Matheka	Lands	1	120000.00			120,000.00
2		Taura Bao	Lands	2	237000.00		237,000.00	-
3		Muasya Andrew	Lands	3	46000.00			46,000.00
4		Daudi Makosi	Lands	4	30110.00			30,110.00
5	2491107	Jacinta Makau	Lands	6	48122.05		48,122.05	-
6	2529088	Jacinta Mbithe Makau	Lands	6	-	40,000.00	40,000.00	-
7	2491133	Wilfred Baya	Lands	7	-	10,000.00	10,000.00	-
8	2529085	Wilfred Baya	Lands	7	-	900,000.00	900,000.00	-
9	2492616	Wilfred Baya	Lands	7	220.00			220.00
10	2492642	Kennedy Oludo Ochieng	Lands	8	34888.75		34,888.75	-
11	2529078	Oludo Kennedy Ochieng	Lands	8	-	47,800.00	47,800.00	-
12	2491118	Magaret Mapenzi Chivila	Lands	9	353000.00		-	353,000.00
13	2491138	Betty Sanita	Lands	10	-	10,000.00	10,000.00	-
14	2491137	Rachael Bebora	Lands	11	-	20,000.00	19,995.00	5.00
15	2529081	Racheal Bebora	Lands	11	-	29,000.00	29,000.00	-
16	2491129	Edward Temu	Lands	12	-	10,000.00	10,000.00	-
17	2491130	Florence Kadenge	Lands	13	-	50,000.00	49,890.00	110.00
18	2491131	Maheza Charles	Lands	14	-	50,000.00	50,000.00	-
19	2529082	Maheza Charles	Lands	14	-	29,000.00	29,000.00	-
20	2529083	Sarah Mwandoro	Lands	15	-	29,000.00	29,000.00	-
21	2491132	Serah Mwandoro	Lands	15	-	50,000.00	49,993.00	7.00
22	2491134	David Ngombo	Lands	16	-	10,000.00	10,000.00	-
23	2491135	Ray Mjomba	Lands	17	-	20,000.00	19,902.00	98.00
24	2491136	Nancy Mapenzi	Lands	18	-	20,000.00	16,873.00	3,127.00
25	2491139	Mary Kitunga	Lands	19	-	20,000.00	19,990.00	10.00
26	2492607	Maurice Tsuma	Lands	20	10000.00		-	10,000.00
27	2529087	Said M. Unda	Lands	21	-	593,000.00	593,000.00	-
28	2529060	Said Unda	Lands	21	-	986,300.00	986,300.00	-
29	2529075	Fatuma Karuku	Lands	22	-	219,100.00	219,100.00	-
30	2529068	Fatuma Kuvuna Karuku	Lands	22	-	1,070,080.00	1,070,080.00	-
31	2529072	Charles Dadu	Lands	23	-	472,383.00	472,383.00	-
32	2529084	Charles Dadu	Lands	23	-	750,000.00	750,000.00	-
33	2529064	James Tsuma Rimba	Lands	24	-	292,000.00	292,000.00	-
34	2529069	James Nguzo	Lands	25	-	585,428.00	585,428.00	-
35	2529070	Gabriel Mkare	Lands	26	-	97,500.00	97,500.00	-
36	2529071	Stephen Khonde Mumba	Lands	27	-	652,500.00	652,500.00	-
37	2529073	Rachael Umazi Gideon	Lands	28	-	802,560.00	802,560.00	-
39	2529074	Nahida mohammed	Lands	29	-	767,953.00	767,953.00	-
40	2529076	Dorotia Wandoe	Lands	30	-	219,100.00	219,100.00	-
41	2529077	John Kazi	Lands	31	-	217,600.00	-	217,600.00
42	2529089	Edward K. Dele	Lands	32	-	495,600.00	495,600.00	-
43	2529090	James Kitaa	Lands	33	-	112,000.00	112,000.00	-
44		Melee Lee Dzoro	Lands	34	16806.00			16,806.00
45	2491106	Joe Ndudi Tete	Lands	35	38600.00			38,600.00
		Total			934746.80	9,677,904.00	9,776,957.80	835,693.00
1	2494516	Judith Kashero	Ict	1	-	35,000.00	35,000.00	-
2	2494537	Judith S. Kashero	Ict	1	-	50,000.00	50,000.00	-
3		Andrew Kombe	Ict	2	110000.00			110,000.00
4	2494515	John Yieko	Ict	3	-	50,000.00	50,000.00	-
5		John Yieko	Ict	3	45000.00		45,000.00	-
6	2494512	Mohammed Silas Chuba	Ict	4	-	430,000.00	430,000.00	-
7	2494523	Mohammed Silas Chuba	Ict	4	-	755,000.00	755,000.00	-
8		Sillas Mohammed Chuba	Ict	4	97500.00		97,500.00	-
9	########	Muhamed Silas Chuba	Ict	4		430,000.00		430,000.00
10		Aziz Ali	Ict	5	136000.00			136,000.00
11	2494513	Pendo Chanzera	Ict	6	680.00			680.00
12		Consolata Choni Ngala	Ict	7	-	50,000.00	50,000.00	-
13		Consolata.C.Ngala	Ict	7	95600.00		95,600.00	-
14	2494522	Julius.E.Fondo	Ict	8	6.00		-	6.00
15	2494527	Evans Tsuma Gambo	Ict	9	-	881,200.00	881,200.00	-

16	2494514	Evans Tsuma Gambo	Ict	9	-	26,050.00	26,050.00	-
17	2494544	Biasha Abdalla	Ict	10	-	50,000.00	50,000.00	-
18	2494517	Biasha Amur	Ict	10	-	755,000.00	755,000.00	-
19	2494531	Felix Wanje	Ict	11	-	108,200.00	108,200.00	-
20	2494530	Felix Wanje	Ict	11	-	118,200.00	118,200.00	-
21	2494524	Suleiman Lugogo	Ict	12	-	160,000.00	160,000.00	-
22	2494525	Alex Mwongela	Ict	13	-	30,000.00	30,000.00	-
23	2494547	Richard Mwasambu	Ict	14	-	235,200.00	235,200.00	-
24	2494546	Edwin Leja	Ict	16	-	412,850.00	412,850.00	-
25	2494529	Elina Stephen Mbaru	Ict	17	-	235,200.00	235,200.00	-
26	2494528	Racheal Bahati	Ict	18	-	112,000.00	112,000.00	-
		Jacinta Mwachizigwa	Ict	19	-	30,000.00	30,000.00	-
		Total			**484786.00**	**4,953,900.00**	**4,762,000.00**	**676,686.00**
1	2529246							
2	2529247	Adrian Baya	Trade	1	-	226,600.00	226,600.00	-
3	2529249	Victor Tsenga	Trade	2	-	77,260.00	77,260.00	-
4	2529256	Said Ali Said	Trade	3	-	100,000.00	100,000.00	-
5	2529280	Said Ali Said	Trade	3	-	100,000.00	100,000.00	-
6	2529250	Said Ali Said	Trade	3	-	50,000.00	50,000.00	-
7	2529251	Ronald Raymond Baya	Trade	4	-	130,820.00	130,820.00	-
8	2529258	Mary Kabani	Trade	5	-	151,200.00	151,200.00	-
9	2529260	Mary Kabani	Trade	5	-	157,200.00	157,200.00	-
10	2529252	Mary Kabani	Trade	5	-	80,000.00	80,000.00	-
11	2529273	Julius C Nyamu	Trade	6	-	81,200.00	81,200.00	-
12	2529291	Nahida Mohamed	Trade	8	-	748,861.45	624,147.90	124,713.55
13	2529294	Nahida Mohamed	Trade	8	-	83,000.00	83,000.00	-
14	2529257	Nahida Mohamed	Trade	8	-	319,362.00	319,362.00	-
15	2529267	Vincent Changawa	Trade	9	-	154,850.00	154,850.00	-
16	2529259	Mary Mukare	Trade	10	-	259,600.00	259,600.00	-
17	2529261	Mary Mukare	Trade	10	-	100,000.00	100,000.00	-
18	2529263	Joseph Rotich	Trade	11	-	100,000.00	100,000.00	-
19	2529274	Jamal Hassan	Trade	12	-	28,800.00	28,800.00	-
20	2529275	Richard Mutune	Trade	14	-	50,000.00	50,000.00	-
21	2529288	Esther Kadilo	Trade	19	-	132,500.00	132,500.00	-
22	2529278	Patience Tsimba	Trade	20	-	104,000.00	104,000.00	-
23	2529287	Maurine S. Bao	Trade	21	-	97,920.00	97,920.00	-
24	2529289	Davison Ngoya	Trade	25	-	58,600.00	58,600.00	-
25	2529290	Rao Izudhini Ali	Trade	26	-	209,800.00	209,800.00	-
26	2529292	Crispus Chengo Mae	Trade	27	-	249,000.00	249,000.00	-
27	2529285	Alex Odiambo Ondeng	Trade	28	-	66,000.00	66,000.00	-
28	2529286	Nathaniel S Chenji	Trade	29	-	112,400.00	112,400.00	-
29	2529279	Renson Mududu	Trade	30	-	99,280.00	99,280.00	-
		Christine M Bemwacbaya	Trade	31	-	398,100.00	398,100.00	-
		Total			**-**	**4,526,353.45**	**4,401,639.90**	**124,713.55**
1	2492720							
2	2492742	Swabra M. Muhaji	C P S B	1	-	150,000.00	150,000.00	-
4	2492722	Swabra Muhaj	C P S B	1	-	56,000.00	56,000.00	-
5	2492738	Isaiah Otieno Masero	C P S B	3	-	284,000.00	284,000.00	-
6	2492724	Paul Karisa	C P S B	4	-	432,600.00	432,600.00	-
7	2492730	Paul M. Karisa	C P S B	4	-	145,600.00	145,600.00	-
8	2492725	Paul M. Karisa	C P S B	4	-	58,800.00	58,800.00	-
9	2492741	Anne Kamenwa	C P S B	5	-	259,120.00	259,120.00	-
10	2492726	Anne M Kamenwa	C P S B	5	-	50,000.00	50,000.00	-
11	2492727	Halima Abdulatif	C P S B	6	-	91,900.00	91,900.00	-
12	2492728	Richard Mwangome	C P S B	7	-	41,500.00	41,500.00	-
13	2492735	Benjamin Mae Kahindi	C P S B	8	-	90,000.00	90,000.00	-
14	2492729	Benjamin Mae Kahindi	C P S B	8	-	167,845.00	167,845.00	-
15	2492731	Fred R. Mtenzi	C P S B	9	-	91,900.00	91,900.00	-
16	2492734	Gideon C. Mumba	C P S B	10	-	66,000.00	66,000.00	-
17	2492736	Michael K. Mweni	C P S B	11	-	59,600.00	59,600.00	-
18	2492737	Leah Tabu Thoya	C P S B	13	-	84,000.00	84,000.00	-
19	2492740	Ellius Jefwa Yaa	C P S B	14	-	33,000.00	33,000.00	-
		Daniel M Ngowa	C P S B	15	-	71,500.00	71,500.00	-
		Total			**-**	**2,233,365.00**	**2,233,365.00**	**-**
1	2494723							
1	2529116	Silas K. Ngundo	Psm	1	-	50,000.00	50,000.00	-
1	2533519	Silas K. Ngundo	Psm	1	-	107,000.00	-	107,000.00
1	2494738	Silas K. Ngundo	Psm	1	-	92,180.00	92,180.00	-
1	2494737	Ali Roy Banju	Psm	2	-	68,250.00	68,250.00	-

1	2494730	Mulewa Katana	Psm	3	-	299,360.00	299,360.00	-
1	2533520	Mulewa Katana	Psm	3	-	50,000.00	50,000.00	-
1	2494736	Mulewa Katana	Psm	3	-	100,000.00	100,000.00	-
1	2494726	John Rashid Kitti	Psm	4	-	125,200.00	125,200.00	-
1	2494727	Everlyne Karisa Mwenda	Psm	5	-	232,720.00	232,720.00	-
1	2529133	Everlyne Karisa Mwenda	Psm	5	-	60,000.00	60,000.00	-
1	2494427	Everlyne Karisa Mwenda	Psm	5	-	448,000.00	448,000.00	-
1	2494728	Everlyne Karisa Mwenda	Psm	5	-	60,000.00	60,000.00	-
1	2533517	Everlyne Karisa Mwenda	Psm	5	-	120,000.00	120,000.00	-
2	2494729	Everlyne Karisa Mwenda	Psm	5	-	582,000.00	582,000.00	-
3	2494733	Japhet Chengo	Psm	6	-	100,000.00	100,000.00	-
4	2494780	Wilson D. Godana	Psm	7	-	50,000.00	50,000.00	-
5	2494731	Wilson D. Godana	Psm	7		78,510.00	78,510.00	-
6	2533522	Penina Dzombo	Psm	8	-	50,000.00	50,000.00	-
7	2529136	Penina Dzombo	Psm	8	-	91,100.00	91,100.00	-
8	2494724	Peninah Dzombo	Psm	8	-	77,500.00	77,500.00	-
9	2494732	Said Unda	Psm	9	-	50,000.00	50,000.00	-
10	2529121	Assad Sheyumbe	Psm	10	-	50,000.00	50,000.00	-
11	2594848	Assad Sheyumbe	Psm	10	-	81,000.00	81,000.00	-
12	2533521	Assad Sheyumbe	Psm	10	-	107,000.00	107,000.00	-
13	2533522	Assad Sheyumbe	Psm	10	-	92,180.00	92,180.00	-
14	2494722	Assad Sheyumbe	Psm	10	-	91,100.00	91,100.00	-
15	2494734	Salim Mwinyinguti	Psm	11	-	50,000.00	50,000.00	-
16	2494743	Batuli Athman Mohamed	Psm	12	-	64,400.00	64,400.00	-
17	2529135	Rachel Nyevu Mweni	Psm	13	-	235,095.00	235,095.00	-
18	2529103	William Jilani	Psm	14	-	350,000.00	350,000.00	-
19	2529149	William Jilani	Psm	14	-	50,000.00	50,000.00	-
20	2529108	William Jilani	Psm	14	-	472,000.00	472,000.00	-
21	2494735	William M Jilani	Psm	14	-	789,600.00	789,600.00	-
22	2529127	Dennis Mwamuye	Psm	15	-	50,000.00	50,000.00	-
23	2533510	Dennis Mwamuye	Psm	15	-	200,000.00	200,000.00	-
24	2529139	Dennis Mwamuye	Psm	15	-	144,150.00	144,150.00	-
25	2533505	Rachael Musyoka	Psm	16	-	398,315.50	398,315.50	-
26	2529111	Rachael Musyoka	Psm	16	-	205,600.00	205,600.00	-
27	2529109	Hesbon Mae	Psm	17	-	345,800.00	345,800.00	-
28	2533507	Bahati K Rajab	Psm	18	-	478,000.00	478,000.00	-
29	2529123	Lizzy Mganda	Psm	19	-	34,300.00	34,300.00	-
30	2529137	Lizzy Mganda	Psm	19	-	50,000.00	50,000.00	-
31	2533511	Richard Ayore	Psm	20	-	50,000.00	50,000.00	-
32	2529138	Emmanuel Sanya Okumu	Psm	21	-	140,950.00	140,950.00	-
33	2529150	Fredrick Saleh	Psm	22	-	63,840.00	63,840.00	-
34	2529120	James Kai Mwamboje	Psm	23	-	128,600.00	128,600.00	-
35	2494725	Sophie Mwandawiro	Psm	24	-	520,000.00	520,000.00	-
36	2529144	Ibtisum Awadh	Psm	25	-	50,000.00	50,000.00	-
37	2533509	Adan Mohammed	Psm	26	-	297,800.00	297,800.00	-
38	2533503	Adan Mohammed	Psm	26	-	2,000,000.00	2,000,000.00	-
39	2533508	Charity Mwarumba	Psm	28	-	920,200.00	920,200.00	-
40	2529122	Dina Chilibasi	Psm	31	-	143,950.00	143,950.00	-
		Reauben Chengo	Psm	34	-	50,000.00	50,000.00	-
		Total			-	**11,595,700.50**	**11,488,700.50**	**107,000.00**
		Grand Total			**8,334,522.05**	**147,080,210.50**	**146,171,708.60**	**8,072,123.55**

COUNTY GOVERNMENT OF KILIFI
ANALYSIS OF PENDING STAFF PAYABLES
AS AT 30/06/2018

COUNTY GOVERNMENT OF KILIFI - COUNTY EXECUTIVE
ANALYSIS OF PENDING STAFF PAYABLES

Name of staff	Job Group	Original Amount	Date Contracted	Amount paid to date	Outstanding Balance 2017	Outstanding Balance 2016	Comment
		a	b	c	d=a-c		
Senior Management							
H.E AMASON JEFFA		1,331,837.15			1,331,837.15		INSUFFIENT FUNDS
H.E AMASON JEFFA		102,800.00		-	102,800.00		INSUFFIENT FUNDS
Middle management							
ALFRED BAYA		15,000.00		-	15,000.00		INSUFFIENT FUNDS
LUCY NDUTA		9,350.00		-	9,350.00		INSUFFIENT FUNDS
FRANCIS MWATSUMA		47,800.00		-	47,800.00		INSUFFIENT FUNDS
WINNIE TSUMA		33,600.00		-	33,600.00		INSUFFIENT FUNDS
ALI BAKARI		36,000.00		-	36,000.00		INSUFFIENT FUNDS
KONDE KALUME		12,600.00		-	12,600.00		INSUFFIENT FUNDS
JEFFA KAREMA		22,400.00		-	22,400.00		INSUFFIENT FUNDS
REXTON KATANA		191,997.70		-	191,997.70		INSUFFIENT FUNDS
TOBIAS NGAO		14,700.00		-	14,700.00		INSUFFIENT FUNDS
BAYA BARAKA		11,200.00		-	11,200.00		INSUFFIENT FUNDS
ALI BAKARI		28,900.00		-	28,900.00		INSUFFIENT FUNDS
JUSTUS KAZUNGU		45,200.00		-	45,200.00		INSUFFIENT FUNDS
KONDE KALUME		8,400.00		-	8,400.00		INSUFFIENT FUNDS
ALI BAKARI		37,800.00		-	37,800.00		INSUFFIENT FUNDS
BAYA BARAKA		33,600.00		-	33,600.00		INSUFFIENT FUNDS
HAMIS NURI		15,000.00		-	15,000.00		INSUFFIENT FUNDS
BARBARA JUMWA		36,000.00		-	36,000.00		INSUFFIENT FUNDS
BARBARA JUMWA		100,083.00		-	100,083.00		INSUFFIENT FUNDS
ALI BAKARI		25,200.00			25,200.00		INSUFFIENT FUNDS
HAMIS NURI		15,000.00			15,000.00		INSUFFIENT FUNDS
SAFARI KILABU		18,000.00			18,000.00		INSUFFIENT FUNDS
EVANS RIMBA		15,000.00			15,000.00		INSUFFIENT FUNDS
MAPENZI CHIVILA		25,000.00			25,000.00		INSUFFIENT FUNDS
ALI BAKARI		15,000.00			15,000.00		INSUFFIENT FUNDS
HAMIS NURI		25,200.00			25,200.00		INSUFFIENT FUNDS
HAMIS NURI		26,100.00			26,100.00		INSUFFIENT FUNDS
FRANCO KATANA		17,500.00			17,500.00		INSUFFIENT FUNDS
ALFRED NDORO		44,100.00			44,100.00		INSUFFIENT FUNDS
JOHN MURIITH		14,700.00			14,700.00		INSUFFIENT FUNDS
FRANCIS MWATSUMA		33,600.00			33,600.00		INSUFFIENT FUNDS
				-			

COUNTY GOVERNMENT OF KILIFI - DEPARTMENT OF FINANCE & ECONOMIC PLANNING
ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
		a	b	c	d=a-c		
Senior Management							
1. Kezia Wangui	P	137,000			137,000		
Sub-Total							
Middle Management							
Sub-Total							
Unionisable Employees							
Sub-Total							
Others (*specify*)							
10. Rashid Khamis		63,700			63,700		
11. Racheal Bahati		117,600			117,600		
12. Grace Mulaa		240,750			240,750		
Sub-Total							

HENRY WANJE		83,950.00		-	83,950.00		
DINA CHIZI		56,000.00		-	56,000.00		
				-			

DEPARTMENT OF - INFORMATION, COMMUNICATION AND TECHNOLOGY

ANALYSIS OF PENDING STAFF PAYABLE

CONSOLATA CHONI NGALA		123,750.00		-	123,750.00		
JOHN MWANGI MUHUGA		153,150.00		-	153,150.00		
EVANS TSUMA GAMBO		153,150.00		-	153,150.00		
CONSOLATA CHONI NGALA		100,150.00		-	100,150.00		
JOHN MWANGI MUHUGA		119,750.00		-	119,750.00		
EVANS TSUMA GAMBO		119,750.00		-	119,750.00		
BIASHA ABDALLA AMUR		114,750.00		-	114,750.00		
MAUREEN MUNYAZI MWANGOVYA		56,580.00		-	56,580.00		
EVANS TSUMA GAMBO		8,700.00		-	8,700.00		
BIASHA ABDALLA AMUR		81,400.00		-	81,400.00		
BIASHA ABDALLA AMUR		8,700.00		-	8,700.00		
MAUREEN MUNYAZI MWANGOVYA		58,000.00		-	58,000.00		
KHAMIS RASHID RASHID		153,150.00		-	153,150.00		
CYNTHIA F MNYAZI INVESTMENTS		170,508.00		-	170,508.00		
FILSAN SUPPLIES		122,500.00		-	122,500.00		
EDWIN LEJA MWANGUNYA		137,400.00		-	137,400.00		
BIASHA ABDALLA AMUR		59,000.00		-	59,000.00		
BIASHA ABDALLA AMUR		78,400.00		-	78,400.00		
GRACE MULAA DZOMBO		100,000.00		-	100,000.00		
GRACE MULAA DZOMBO		30,000.00		-	30,000.00		
GRACE MULAA DZOMBO		7,400.00		-	7,400.00		
MWAKASHENI ENTERPRISES		470,000.00		-	470,000.00		
JAMES NYAMU KAGEMA		323,900.00		-	323,900.00		
JAMES NYAMU KAGEMA		296,800.00		-	296,800.00		
JAMES NYAMU KAGEMA		115,300.00		-	115,300.00		
JOHN YIEKO		10,171.00		-	10,171.00		
JOHN YIEKO		17,454.00		-	17,454.00		

DEPARTMENT OF - LANDS & HOUSING

ANALYSIS OF PENDING STAFF PAYABLE

PAYEE		AMOUNT					
MAE WANJE SARO		5,250.00		-	5,250.00		
CHARLES DADU KARISA		67,200.00		-	67,200.00		
JAMES KAPANYA NGUZO		54,400.00		-	54,400.00		
MAHEZA MWAPONDA CHARLES		37,600.00		-	37,600.00		
RACHEL NANZUGU BEBORA		16,550.00		-	16,550.00		
SAMSON KARISA THOYA		37,800.00		-	37,800.00		
WILFRED KENGA BAYA		35,600.00		-	35,600.00		
WILFRED KENGA BAYA		70,700.00		-	70,700.00		
DAVID MWANGO NGOMBO		50,400.00		-	50,400.00		
DAVID MWANGO NGOMBO		6,300.00		-	6,300.00		
DAVID MWANGO NGOMBO		14,000.00		-	14,000.00		
DOROTIA WANDOE WADUU		67,800.00		-	67,800.00		
JAMES KAPANYA NGUZO		35,600.00		-	35,600.00		
JAMES KAPANYA NGUZO		69,700.00		-	69,700.00		
JAMES KAPANYA NGUZO		100,800.00		-	100,800.00		
KAHINDI CHARO MULISHO		6,615.00		-	6,615.00		
KAHINDI CHARO MULISHO		7,560.00		-	7,560.00		
MAE WANJE SARO		5,775.00		-	5,775.00		
MAHEZA MWAPONDA CHARLES		42,700.00		-	42,700.00		
MAHEZA MWAPONDA CHARLES		17,500.00		-	17,500.00		
RIZIKI NYEVU KAGUA		53,400.00		-	53,400.00		
SAMSON KARISA THOYA		945		-	945.00		
SERAH CHIZI MWANDORO		17,500.00		-	17,500.00		
WILFRED KENGA BAYA		13,580.00		-	13,580.00		
WILFRED KENGA BAYA		59,900.00		-	59,900.00		
JOSEPH CHARO KATANA		8,505.00		-	8,505.00		
DAVID MWANGO NGOMBO		73,200.00		-	73,200.00		
REUBEN NGETI		79,121.95		-	79,121.95		
SERAH CHIZI MWANDORO		29,000.00		-	29,000.00		
SERAH CHIZI MWANDORO		36,400.00		-	36,400.00		
DAVID MWANGO NGOMBO		35,000.00		-	35,000.00		
BRIAN BAYA MASHA		15,100.00		-	15,100.00		
MAE WANJE SARO		25,050.00		-	25,050.00		
MAHEZA MWAPONDA CHARLES		26,568.00		-	26,568.00		
CHARLES DADU KARISA		45,800.00		-	45,800.00		
HENRY NDEJE SHAKU		1,550.00		-	1,550.00		

DEPARTMENT OF - ROADS

ANALYSIS OF PENDING STAFF PAYABLE

Name of staff	Job Group	Original Amount	Date Contract	Amount paid	Outstanding Balan	Outstanding Ba	Comment

		a	b	c	d=a-c		
Senior Management							
Sub Total							
Middle Management							
KIMANTHI MOKI		15,000.00		-	15,000.00	-	Revenue Shortfall
KIMANTHI MOKI		16,800.00		-	16,800.00	-	Revenue Shortfall
JOSEPH TAURA		22,400.00		-	22,400.00	-	Revenue Shortfall
JOSEPH TAURA		33,800.00		-	33,800.00	-	Revenue Shortfall
MUTHONI MWANGI		15,000.00		-	15,000.00	-	Revenue Shortfall
Sub Total			-	-		-	Revenue Shortfall
Unionisable employees							
		-			-	-	
		-			-	-	
		-			-	-	
		-			-	-	
Sub Total		-			-	-	
Others (Specify)							
BUSARA C KONGWE		30,000.00		-	30,000.00	-	Revenue Shortfall
PRISCILLA MUNGA		8,400.00		-	8,400.00	-	Revenue Shortfall
WINNIE NZOMO		6,300.00		-	6,300.00	-	Revenue Shortfall
PATRICK KENGA		8,875.00		-	8,875.00	-	Revenue Shortfall
STANLEY KALU		8,875.00		-	8,875.00	-	Revenue Shortfall
TERRY Z MAITHA		8,875.00		-	8,875.00	-	Revenue Shortfall
JEREMIAH TSUMAH		8,875.00		-	8,875.00	-	Revenue Shortfall
ELVIS DULLU		8,875.00		-	8,875.00	-	Revenue Shortfall
HARRISON MGANGA		50,000.00		-	50,000.00	-	Revenue Shortfall
ALENTON NYAMAWI MIKIRI		50,000.00		-	50,000.00	-	Revenue Shortfall
KENNEDY MWAMU		15,120.00		-	15,120.00	-	Revenue Shortfall
REITZ MWAMBURA		4,725.00		-	4,725.00	-	Revenue Shortfall
CHARLES GAMBO		8,400.00		-	8,400.00	-	Revenue Shortfall
JEREMIAH TSUMAH		4,725.00		-	4,725.00	-	Revenue Shortfall
JIMMY BARAKA		8,400.00		-	8,400.00	-	Revenue Shortfall
JOSEPH TAURA		8,400.00		-	8,400.00	-	Revenue Shortfall
JAPHET KOMBE		3,150.00		-	3,150.00	-	Revenue Shortfall
FELIX KENGA		8,400.00		-	8,400.00	-	Revenue Shortfall
ATHMAN BACHA		8,400.00		-	8,400.00	-	Revenue Shortfall
KENNEDY MWAMU		14,175.00		-	14,175.00	-	Revenue Shortfall
PETER MARTIN		6,615.00		-	6,615.00	-	Revenue Shortfall
ZABLON CHARO		6,300.00		-	6,300.00	-	Revenue Shortfall
JAPHET KOMBE		8,820.00		-	8,820.00	-	Revenue Shortfall
VINCENT IHA		3,780.00		-	3,780.00	-	Revenue Shortfall
SAMSON KAHINDI		3,780.00		-	3,780.00	-	Revenue Shortfall
CHARLES KATANA		3,780.00		-	3,780.00	-	Revenue Shortfall
WINNIE NZARO		8,875.00		-	8,875.00	-	Revenue Shortfall
JUMAA KAZUNGU		31,150.00		-	31,150.00	-	Revenue Shortfall
NICODEMUS KERONGO		15,000.00		-	15,000.00	-	Revenue Shortfall
LENNOX MWADZOYA		15,000.00		-	15,000.00		Revenue Shortfall
JOSEPH TAURA		15,000.00		-	15,000.00	-	Revenue Shortfall
SIKUBALI BORA		8,000.00		-	8,000.00	-	Revenue Shortfall
PETER MARTIN		14,175.00		-	14,175.00	-	Revenue Shortfall
SIKUBALI BORA		4,000.00		-	4,000.00	-	Revenue Shortfall
SIKUBALI BORA		4,500.00		-	4,500.00	-	Revenue Shortfall
SIKUBALI BORA		8,820.00		-	8,820.00	-	Revenue Shortfall
DADSON LEWA		11,340.00		-	11,340.00	-	Revenue Shortfall
CATHEREEN CHADHORO		10,500.00		-	10,500.00	-	Revenue Shortfall
HELLEN ATIENO		15,750.00		-	15,750.00	-	Revenue Shortfall
EVERLINE JUMWA		15,750.00		-	15,750.00	-	Revenue Shortfall
JOSEPH TAURA		28,000.00		-	28,000.00	-	Revenue Shortfall
HELLEN ATIENO		6,300.00		-	6,300.00	-	Revenue Shortfall
FRANCIS SARO		29,400.00		-	29,400.00	-	Revenue Shortfall
NUREIN HATIMY		33,800.00		-	33,800.00	-	Revenue Shortfall
JIMMY BARAKA		8,400.00		-	8,400.00	-	Revenue Shortfall
FAITH THOYA		15,000.00		-	15,000.00	-	Revenue Shortfall
SARAH KOMBE		38,600.00		-	38,600.00	-	Revenue Shortfall
JOHN NDIGHILA		8,400.00		-	8,400.00	-	Revenue Shortfall
NICODEMUS KERONGO		8,400.00		-	8,400.00	-	Revenue Shortfall
JAPHET TUMAINI		7,560.00		-	7,560.00	-	Revenue Shortfall
JASON MURAA		83,500.00		-	83,500.00	-	Revenue Shortfall
NICODEMUS KERONGO		11,200.00		-	11,200.00	-	Revenue Shortfall
PHOEBE LUVUNO		10,500.00		-	10,500.00	-	Revenue Shortfall
PATRICK KENGA		6,300.00		-	6,300.00	-	Revenue Shortfall
WINNIE KADZO		6,300.00		-	6,300.00		Revenue Shortfall
MERCY NEEMA		10,500.00		-	10,500.00		Revenue Shortfall
MERCY NEEMA		3,000.00		-	3,000.00		Revenue Shortfall
KAREMBO WALE		7,000.00		-	7,000.00		Revenue Shortfall
JULIUS KIPLIMO		8,400.00		-	8,400.00		Revenue Shortfall
ELVIS DULLU		6,300.00		-	6,300.00		Revenue Shortfall
JEREMIAH TSUMAH		6,300.00		-	6,300.00		Revenue Shortfall
FELIX TUNJE		22,400.00		-	22,400.00		Revenue Shortfall
FELIX TUNJE		28,000.00		-	28,000.00		Revenue Shortfall
ELIJAH MUNGAYA		10,500.00		-	10,500.00		Revenue Shortfall

HELLEN ATIENO		48,400.00		-	48,400.00		Revenue Shortfall
HELLEN ATIENO		48,400.00		-	48,400.00		Revenue Shortfall
FELIX KENGA		11,200.00		-	11,200.00		Revenue Shortfall
EMMANUEL KWICHA		17,955.00		-	17,955.00		Revenue Shortfall
DADSON LEWA		14,700.00		-	14,700.00		Revenue Shortfall
PETER MARTIN		10,395.00		-	10,395.00		Revenue Shortfall
PETER MARTIN		7,560.00		-	7,560.00		Revenue Shortfall
PETER MARTIN		9,450.00		-	9,450.00		Revenue Shortfall
STANLEY KALU		6,300.00		-	6,300.00		Revenue Shortfall
ABDILLAH SHARIFF		25,300.00		-	25,300.00		Revenue Shortfall
DADSON LEWA		17,010.00		-	17,010.00		Revenue Shortfall
KAREMBO WALE		10,500.00		-	10,500.00		Revenue Shortfall
NAVIN BUNI		4,725.00		-	4,725.00		Revenue Shortfall
SIKUBALI BORA		8,190.00		-	8,190.00		Revenue Shortfall
SIKUBALI BORA		1,890.00		-	1,890.00		Revenue Shortfall
SIKUBALI BORA		3,780.00		-	3,780.00		Revenue Shortfall
IQAN UMAZI		77,800.00		-	77,800.00		Revenue Shortfall
JOHN MUHUGA		77,800.00		-	77,800.00		Revenue Shortfall
DADSON LEWA		21,000.00		-	21,000.00		Revenue Shortfall
MIRIAM CHAI		17,500.00		-	17,500.00		Revenue Shortfall
SAMMY BALOZI		17,500.00		-	17,500.00		Revenue Shortfall
OLIVER WANJE		17,500.00		-	17,500.00		Revenue Shortfall
STEPHEN KAZUNGU		17,500.00		-	17,500.00		Revenue Shortfall
RAYMOND KAHINDI		17,500.00		-	17,500.00		Revenue Shortfall
REITZ MWAMBURA		24,500.00		-	24,500.00		Revenue Shortfall
PETER CHOME		17,500.00		-	17,500.00		Revenue Shortfall
Sub Total			-	-		-	
TOTAL			-	-		-	

DEPARTMENT OF - HEALTH

ANALYSIS OF PENDING STAFF PAYABLE

AGASTUS LUGO		56,000.00		-	56,000.00		
ALBERT OMOI		14,700.00		-	14,700.00		
AMOLO STEVE NIGEL		59,000.00		-	59,000.00		
AMOLO STEVE NIGEL		59,000.00		-	59,000.00		
ANDERSON MASHA		4,725.00		-	4,725.00		
BENSON MUTURI		313,000.00		-	313,000.00		
BENYAMIN BAYA		7,875.00		-	7,875.00		
BITI MZEE FRANKUPI		20,525.00		-	20,525.00		
CALEB DECHE TUNJE		16,000.00		-	16,000.00		
CHRISTINE MATAZA		120,640.00		-	120,640.00		
CHRISTINE MATAZA		10,000.00		-	10,000.00		
CHRISTINE MATAZA		87,589.50		-	87,589.50		
CHRISTOPHER ZIRO		11,200.00		-	11,200.00		
COSMUS NDARA NDEJE		19,000.00		-	19,000.00		
DALMUS N MWADENA		23,100.00		-	23,100.00		
DANIEL JOLA		42,000.00		-	42,000.00		
DANIEL JOLA		8,400.00		-	8,400.00		
DANIEL YAWA		120,640.00		-	120,640.00		
DINAIS MWAKIO		38,300.00		-	38,300.00		
DIXON IHA		3,500.00		-	3,500.00		
DORAH CHORONGO		120,640.00		-	120,640.00		
DR AISHA MONGI		14,000.00		-	14,000.00		
DR BILALI MAZOYA		11,200.00		-	11,200.00		
DR CECILIA WAMALWA		28,000.00		-	28,000.00		
DR CHRISTINE APONDI		52,800.00		-	52,800.00		
DR CLARE OBONYO		14,000.00		-	14,000.00		
DR DOROTHY TALU MWAENI		34,300.00		-	34,300.00		
DR ELWIN CHONDO		11,200.00		-	11,200.00		
DR WALLANCE CHEGE KARIUKI		57,500.00		-	57,500.00		
DR WALLANCE CHEGE KARIUKI		14,000.00		-	14,000.00		
ELIZABETH KADZO		63,000.00		-	63,000.00		
ELWYN ELIZABETH CHONDO		121,800.00		-	121,800.00		
EMILY KARISA		11,200.00		-	11,200.00		
EMMA BAHATI MORONI		37,300.00		-	37,300.00		
EMMANUEL MAKUPE		22,300.00		-	22,300.00		
EMMANUEL MAKUPE		13,500.00		-	13,500.00		
EMMANUEL MAKUPE		35,200.00		-	35,200.00		
EMMANUEL WANJE		34,300.00		-	34,300.00		
ERASTO MWANGANYI		430,550.00		-	430,550.00		
ERIC MAITHA		16,800.00		-	16,800.00		
ERIC MAITHA		8,400.00		-	8,400.00		
ERIC MAITHA		342,000.00		-	342,000.00		
ERIC MAITHA		58,800.00		-	58,800.00		
ERIC MAITHA		40,000.00		-	40,000.00		
ESTHER MWEMA		2,000.00		-	2,000.00		
ESTHER MWEMA		8,400.00		-	8,400.00		

ESTHER NZILANI		97,440.00		-	97,440.00		
GALIB MOHAMED JUMA		3,000.00		-	3,000.00		
GEORGE MWATARI		8,400.00		-	8,400.00		
GEORGE MWATARI		6,300.00		-	6,300.00		
GEORGE MWATARI		21,000.00		-	21,000.00		
GHALIB MOHAMED JUMA		3,000.00		-	3,000.00		
GHALIB MOHAMED JUMA		2,500.00		-	2,500.00		
GHALIB MOHAMED JUMA		3,000.00		-	3,000.00		
GILBERT NDIRANGU		42,600.00		-	42,600.00		
GLADYS ETEMESI		8,400.00		-	8,400.00		
GLADYS ETEMESI		11,200.00		-	11,200.00		
GLADYS ETEMESI		22,400.00		-	22,400.00		
GLADYS ETEMESI		3,700.00		-	3,700.00		
GLADYS ETEMESI		10,900.00		-	10,900.00		
GLADYS ETEMESI		59,000.00		-	59,000.00		
GLADYS KADZO		31,900.00		-	31,900.00		
GODFREY NJORONGE		120,696.00		-	120,696.00		
GODFREY NJORONGE		98,014.00		-	98,014.00		
GODFREY NJORONGE		30,000.00		-	30,000.00		
GRACE B MWASHO		38,600.00		-	38,600.00		
GRAYSON MWADIME		24,900.00		-	24,900.00		
HALIMA ALI		56,000.00		-	56,000.00		
HALIMA ALI		29,920.00		-	29,920.00		
HALIMA ALI		29,800.00		-	29,800.00		
HALIMA ALI		26,804		-	26,804.00		
HALIMA ALI		29,850.00		-	29,850.00		
HALIMA ALI		21,750.00		-	21,750.00		
HASSAN NUR		46,000.00		-	46,000.00		
HUMPHREY MUNDU		11,200.00		-	11,200.00		
HUMPHREY MUNDU		27,500.00		-	27,500.00		
HUMPHREY MUNDU		8,400.00		-	8,400.00		
HUMPHREY MUNDU		15,450.00		-	15,450.00		
HUMPHREY MUNDU		56,000.00		-	56,000.00		
IBRAHIM FAUZ		22,400.00		-	22,400.00		
IBRAHIM FAUZ		1,000.00		-	1,000.00		
JACOB KHONDE		56,000.00		-	56,000.00		
JACOB KHONDE		22,400.00		-	22,400.00		
JACOB MWANGI		5,135.00		-	5,135.00		
JACOB MWANGO		57,600.00		-	57,600.00		
JAMBO MWASAMBU		1,000.00		-	1,000.00		
JAMES KAI MWABONJE		9,000.00		-	9,000.00		
JAMES KAI MWABONJE		7,500.00		-	7,500.00		
JAMES KAI MWABONJE		7,500.00		-	7,500.00		
JAMES KAI MWABONJE		9,000.00		-	9,000.00		
JAMES KAI MWABONJE		12,750.00		-	12,750.00		
JAMES KAI MWABONJE		9,750.00		-	9,750.00		
JAMES KAI MWABONJE		33,600.00		-	33,600.00		
JAMES KAI MWABONJE		3,150.00		-	3,150.00		
JANE KANINI		11,200.00		-	11,200.00		
JAVAN CHIRO		4,200.00		-	4,200.00		
JESCAR DZOMBO		11,200.00		-	11,200.00		
JOHN KIRAGA NZAI		10,500.00		-	10,500.00		
JOHN KIRAGA NZAI		13,500.00		-	13,500.00		
JOHN KIRAGA NZAI		11,500.00		-	11,500.00		
JOHN KIRAGA NZAI		10,500.00		-	10,500.00		
JOHN KIRAGA NZAI		90,000.00		-	90,000.00		
JOHN KIRAGA NZAI		8,500.00		-	8,500.00		
JOHN KIRAGA NZAI		8,400.00		-	8,400.00		
JOHN KIRAGA NZAI		90,000.00		-	90,000.00		
JOHN O. NYADIMO		5,000.00		-	5,000.00		
JOHN O. NYADIMO		136,200.00		-	136,200.00		
JOHN O. NYADIMO		144,200.00		-	144,200.00		
JOHN O. NYADIMO		159,800.00		-	159,800.00		
JULIE GWIYO		18,000.00		-	18,000.00		
JULIUS MUGAMBE		11,200.00		-	11,200.00		
JUSTIN NGURE		14,000.00		-	14,000.00		
JUSTINA CHOME		2,000.00		-	2,000.00		
JUSTINE NGURE		32,000.00		-	32,000.00		
JUSTINE NGURE		44,800.00		-	44,800.00		
JUSTINE NGURE		8,400.00		-	8,400.00		
KENNEDY NDIRANGU		18,000.00		-	18,000.00		
KENNEDY NGALA ZIRO		522,000.00		-	522,000.00		
KEVINA BWIRE		22,400.00		-	22,400.00		
LAURA MILA		24,700.00		-	24,700.00		
LAURA MILA MWACHONDO		46,000.00		-	46,000.00		
LAURA MILA MWACHONDO		15,100.00		-	15,100.00		
LEVIS KATANA		31,500.00		-	31,500.00		

LEVIS KATANA		8,975.00		-	8,975.00		
LEVIS KATANA		38,800.00		-	38,800.00		
LILIAN CHARO		25,500.00		-	25,500.00		
LINDA KITI		36,800.00		-	36,800.00		
MADGALENE WAIRIMU		12,250.00		-	12,250.00		
MAGDALINE MWINGA		9,800.00		-	9,800.00		
MAGDALINE MWINGA		22,400.00		-	22,400.00		
MARGRENT WAIRIMU KIBE		3,750.00		-	3,750.00		
MARTIN KARISA		272,300.00		-	272,300.00		
MARTIN KARISA		16,500.00		-	16,500.00		
MARY KIFALU		1,000.00		-	1,000.00		
MAXWELL THOYA SIRYA		1,450.00		-	1,450.00		
MOHAMED SHEE		11,200.00		-	11,200.00		
MOHAMED SHEE		72,200.00		-	72,200.00		
MR JUSTUS MAJUTO		40,452.80		-	40,452.80		
MR NGOWA MWARINGA MAE		36,400.00		-	36,400.00		
MUHAMMED NASSIB		8,000.00		-	8,000.00		
MUKOYA PIUS		25,100.00		-	25,100.00		
MWAVITA ELIUD PIRI		3,000.00		-	3,000.00		
MWINYI HAJI JUBA		3,500.00		-	3,500.00		
MWINYI HAJI JUBA		2,700.00		-	2,700.00		
MWINYI RAMTU		48,720.00		-	48,720.00		
NURIA IBRAHIM		37,300.00		-	37,300.00		
OWEN KODI		8,800.00		-	8,800.00		
OWEN KODI		11,200.00		-	11,200.00		
OWEN KODI		8,400.00		-	8,400.00		
PASCAL K. MWARINGA		3,000.00		-	3,000.00		
PAUL M. MUTUNGA		9,000.00		-	9,000.00		
PAUL OCHIENG		32,780.00		-	32,780.00		
PAULINE NGALA		34,600.00		-	34,600.00		
PETER K NGUGI		38,300.00		-	38,300.00		
PHELISTER KAHINDI		45,200.00		-	45,200.00		
PHILISTER KAHINDI		46,000.00		-	46,000.00		
PHILISTER KAHINDI		15,100.00		-	15,100.00		
PHILISTER KAHINDI		12,600.00		-	12,600.00		
RACHEAL RANDU		11,200.00		-	11,200.00		
RAMADHAN KHAMIS		18,900.00		-	18,900.00		
RAMADHAN KHAMIS		18,900.00		-	18,900.00		
RERVASCO NZARO		16,000.00		-	16,000.00		
RERVASCO NZARO		11,500.00		-	11,500.00		
REUBEN KAVUO		16,000.00		-	16,000.00		
RICHARD MWAKUNI		7,000.00		-	7,000.00		
RICHARD MWAKUNI		8,000.00		-	8,000.00		
RICHARD MWAKUNI		5,000.00		-	5,000.00		
RICHARD MWAKUNI		22,400.00		-	22,400.00		
RICHMOND MDINDI		6,300.00		-	6,300.00		
RIZIKI SHUKA		63,200.00		-	63,200.00		
RONALD MBUNYA		11,200.00		-	11,200.00		
ROPHEEN NEEMA		2,625.00		-	2,625.00		
RUTH MICHUKI		69,100.00		-	69,100.00		
RUTH MUTHAGYA		40,950.00		-	40,950.00		
RUTH MUTHAGYA		4,700		-	4,700.00		
SAMUEL M KOMBE		18,900.00		-	18,900.00		
SAMUELC. CHIRUME		4,750.00		-	4,750.00		
SARAH MKASI VUGA		33,600.00		-	33,600.00		
SCHOLAR KITEKI		100,320.00		-	100,320.00		
SCHOLAR KITEKI		118,420.00		-	118,420.00		
SELINA KATANA		4,725.00		-	4,725.00		
SIGOMBA OMAR		18,600.00		-	18,600.00		
SIMON JANJI MWAMGANGA		9,000.00		-	9,000.00		
STANLEY KAGWANJA		11,200.00		-	11,200.00		
STAPHEN FONDO		37,300.00		-	37,300.00		
SUSAN MUNGA NGATATA		97,460.00		-	97,460.00		
SUSAN MUNGA NGATATA		75,150.00		-	75,150.00		
SUSAN MUNGA NGATATA		27,400.00		-	27,400.00		
SUSAN MUNGA NGATATA		73,500.00		-	73,500.00		
SUSAN MUNGA NGATATA		43,500.00		-	43,500.00		
THOMAS BWIRE		31,500.00		-	31,500.00		
TIMOTHY MUSYOKA		103,440.00		-	103,440.00		
VICTORINA SHIKUTWA		437,725.00		-	437,725.00		
VINCENT METION IDURI		196,740.00		-	196,740.00		
VINCENT METION IDURI		1,000.00		-	1,000.00		
WALTER KAINGU KAGOHU		120,640.00		-	120,640.00		
WILFRED KAZUNGU		22,400.00		-	22,400.00		
WILFRED KAZUNGU		44,800.00		-	44,800.00		
WILFRED KAZUNGU		37,000.00		-	37,000.00		
WILFRED KAZUNGU		56,000.00		-	56,000.00		

WILLIAM KARISA		2,500.00		-	2,500.00		
WILSON D. GODANA		75,000.00		-	75,000.00		
ZAINABU MWANJIRANI		22,400.00		-	22,400.00		
ZAINABU MWANJIRANI		31,530.00		-	31,530.00		
ZUMA BIMBA		57,600.00		-	57,600.00		
ABEDNEGOH NGONDI		1,000.00		-	1,000.00		
ABEDNEGOH NGONDI		150,000.00		-	150,000.00		
ASHA MSUKO		22,400.00		-	22,400.00		
ASHA MSUKO		91,000.00		-	91,000.00		
BRENDA KULOLA		63,000.00		-	63,000.00		
BENSON MUTURI		105,000.00		-	105,000.00		
BENSON MUTURI		47,000.00		-	47,000.00		
CHARLES NDOME		77,200.00		-	77,200.00		
CLARRAH M. JUAJE		84,400.00		-	84,400.00		
DAVID MTUNJI		22,000.00		-	22,000.00		
DAVID MTUNJI		89,600.00		-	89,600.00		
DAVID MTUNJI		120,696.00		-	120,696.00		
EDWARD BEJA		280,000.00		-	280,000.00		
EVANS NGATATA		31,500.00		-	31,500.00		
EMILY KARISA		97,440.00		-	97,440.00		
EMMANUEL MAKUPE		18,000.00		-	18,000.00		
EMMANUEL MAKUPE		30,000.00		-	30,000.00		
ERICK K. MAITHA		65,600.00		-	65,600.00		
GEORGE MWATARI		8,400.00		-	8,400.00		
GEORGE MWATARI		10,500.00		-	10,500.00		
HUMPHREY MZUNGU		12,000.00		-	12,000.00		
IRENE KADZO KEAH		13,500.00		-	13,500.00		
JACOB MWANGO		89,600.00		-	89,600.00		
JACOB MWANGO		82,400.00		-	82,400.00		
JESCAR MNYAZI DZOMBO		150,000.00		-	150,000.00		
JOHARI GAMBO		37,000.00		-	37,000.00		
JUMA MTUNDO		103,900.00		-	103,900.00		
LOYCE ANZAZI		63,000.00		-	63,000.00		
LILIAN YERI		35,200.00		-	35,200.00		
LILIAN YERI		63,000.00		-	63,000.00		
LUCY BAHATI		38,160.00		-	38,160.00		
LYDIA KENGA		12,600.00		-	12,600.00		
M/S ESHA ALI		50,400.00		-	50,400.00		
MARTIN KARISA		242,000.00		-	242,000.00		
MAGDALINE MWINGA		24,900.00		-	24,900.00		
MATANO SWALEH SHOKOA		129,300.00		-	129,300.00		
NAOMI MUNGA		12,600.00		-	12,600.00		
OWEN KODI		59,600.00		-	59,600.00		
OWEN KODI		89,600.00		-	89,600.00		
PAULINE NGALA		26,000.00		-	26,000.00		
PAULINE NGALA		81,000.00		-	81,000.00		
PAULINE NGALA		78,900.00		-	78,900.00		
PENINAH MWAMUMBA		12,600.00		-	12,600.00		
PHELISTER RUWAH		37,000.00		-	37,000.00		
PRISCILLAR NDHULI		37,500.00		-	37,500.00		
RASHID KITTI		33,600.00		-	33,600.00		
RASHID KITTI		56,000.00		-	56,000.00		
RICHMOND MDINDI		67,600.00		-	67,600.00		
RUTH KALINDA ROSSEN		73,299.00		-	73,299.00		
RUTH MUTHANGA		2,400.00		-	2,400.00		
SAMMY WAMBILIANGA		59,600.00		-	59,600.00		
SUSAN NGATATA		79,400.00		-	79,400.00		
WILFRED KAZUNGU		22,400.00		-	22,400.00		
ZAINABU MWANJIRANI		39,600.00		-	39,600.00		
CLARRAH M. JUAJE		78,880.00		-	78,880.00		
DOLLYNE MASHA		300,000.00		-	300,000.00		
CHRISTINE MKAMBURI		63,000.00		-	63,000.00		
KEVINA BWIRE		78,880.00		-	78,880.00		
GEOFFREY KATANA		38,600.00		-	38,600.00		
TIMOTHY MALINGI		12,600.00		-	12,600.00		
VICTORINA SHIKUTWA		39,600.00		-	39,600.00		
IRENE KADZO KEAH		22,400.00		-	22,400.00		
OMAR SIGOMBA		25,700.00		-	25,700.00		
OMAR SIGOMBA		192,300.00		-	192,300.00		
JOHN TSUI KENGA		10,244.00		-	10,244.00		
CHRISTOPHER ZIRO		56,000.00		-	56,000.00		
JUMA MTUNDO		103,900.00		-	103,900.00		
ROSELYN DZINE MWAHUNGA		97,440.00		-	97,440.00		
STEPHEN CHIREA MASAKU		78,880.00		-	78,880.00		

DEPARTMENT OF - PSM

ANALYSIS OF PENDING STAFF PAYABLE

Ibtisam Awadh		56,000.00		-	56,000.00		
Alice Kenga		20,900.00		-	20,900.00		
Ibtisam Awadh		35,300.00		-	35,300.00		
Salma Ahmed Muhdin		90,125.00		-	90,125.00		
Difrose Wanjala		6,900.00		-	6,900.00		
Siamini Mmbwana		44,730.00		-	44,730.00		
Kitsao Kumbi		50,000.00		-	50,000.00		
Tsuma Rimba James		62,160.00		-	62,160.00		
Everline Mwenda Karisa		38,500.00		-	38,500.00		
Peter Chome		4,410.00		-	4,410.00		
Mary Kitunga		80,370.00		-	80,370.00		
Rueben Chengo		12,600.00		-	12,600.00		
Adan Mohammed		50,400.00		-	50,400.00		
Masha Anderson Baya		21,800.00		-	21,800.00		
Siamini Mmbwana		26,775.00		-	26,775.00		
Mwanaharusi Bawata		25,200.00		-	25,200.00		
Everline Mwenda Karisa		50,000.00		-	50,000.00		
Jumaa Mwamunga		84,800.00		-	84,800.00		
Samson Rimba		38,640.00		-	38,640.00		
Thomas Mubashiri		11,760.00		-	11,760.00		
Emmanuel Sanya		11,760.00		-	11,760.00		
Dennis Mwamuye		10,400.00		-	10,400.00		
Martine Sande Katana		3,780.00		-	3,780.00		
Laban Katana		945.00		-	945.00		
Josphine Sifa Kitsao		945.00		-	945.00		
Sharon Thethe		47,250.00		-	47,250.00		
Maurice Baya Yaa		47,250.00		-	47,250.00		
James Katana		47,250.00		-	47,250.00		
Josphine Sifa Kitsao		47,250.00		-	47,250.00		
Amina Tsuma		4,410.00		-	4,410.00		
Karisa Baya		8,000.00		-	8,000.00		
Karisa Kadenge		8,505.00		-	8,505.00		
Nicholas Nyawa		4,410.00		-	4,410.00		
Dickson Nyiro		2,520.00		-	2,520.00		
Scollastica Kasena		12,600.00		-	12,600.00		
Moddi Issa		4,000.00		-	4,000.00		
Ibrahim Salim		1,260.00		-	1,260.00		
Justus Ngowa		630.00		-	630.00		
William Mwalaulo		3,780.00		-	3,780.00		
William Mwalaulo		47,250.00		-	47,250.00		
Janet Halua Kesi		21,000.00		-	21,000.00		
Salim Mwinyinguti		22,400.00		-	22,400.00		
Charo Kanzala		4,410.00		-	4,410.00		
William Ndenge		630.00		-	630.00		
Jumaa Kanyeta		2,520.00		-	2,520.00		
Suleiman Said		47,250.00		-	47,250.00		
Nicholas Nyawa		47,250.00		-	47,250.00		
Jackline Tabu		47,250.00		-	47,250.00		
Laban Katana		47,250.00		-	47,250.00		
Omar Mohammed		4,410.00		-	4,410.00		
Loice Kahindi		4,410.00		-	4,410.00		
Ibrahim Salim		4,000.00		-	4,000.00		
Katoi Charo		3,150.00		-	3,150.00		
Samson Chimbeja		21,000.00		-	21,000.00		
Happy Rungua		4,410.00		-	4,410.00		
Nuru Jarso Guyo		4,410.00		-	4,410.00		
John Nzai		4,410.00		-	4,410.00		
Maurice Baya Yaa		4,410.00		-	4,410.00		
Hussein Ibrahim		4,410.00		-	4,410.00		
Fadhili Athuman		4,410.00		-	4,410.00		
Scolla Neema		940.00		-	940.00		
Ali Banju		5,775.00		-	5,775.00		
Franco Katana		6,615.00		-	6,615.00		
Dickson Nyiro		4,410.00		-	4,410.00		
Justine Ngumbao		4,410.00		-	4,410.00		
Silas Ngundo		4,200.00		-	4,200.00		
John Kombe		940.00		-	940.00		
Harriet Kalume		940.00		-	940.00		
James Katana		940.00		-	940.00		
Vincent Chengo		3,360.00		-	3,360.00		
Alex Ziro		940.00		-	940.00		
Benson Ali		940.00		-	940.00		
Richard Kalama		1,880.00		-	1,880.00		
Jonathan Kahindi		940.00		-	940.00		
George Ndaa		940.00		-	940.00		
Dennis Mwamuye		7,200.00		-	7,200.00		
Caroline Mutana		27,400.00		-	27,400.00		
Rose Ngowa		28,000.00		-	28,000.00		
Everline Mwenda Karisa		28,000.00		-	28,000.00		

Japhet Chengo		6,000.00		-	6,000.00		
Said Unda		56,000.00		-	56,000.00		
Ibtisam Awadh		42,000.00		-	42,000.00		
Janet Halua Kesi		6,300.00		-	6,300.00		
Simeon Mwambegu		8,400.00		-	8,400.00		
Silas Ngundo		100,600.00		-	100,600.00		
Juma Japhet		3,150.00		-	3,150.00		
Rose Ngowa		14,000.00		-	14,000.00		
Rueben Chengo		12,600.00		-	12,600.00		
Juma Mwamunga		24,800.00		-	24,800.00		
George Hezron		8,400.00		-	8,400.00		
Hussein Mzee		8,400.00		-	8,400.00		
Ibrahim Salim		8,400.00		-	8,400.00		
Alex Mwanyule		8,400.00		-	8,400.00		
Alex Charo		8,400.00		-	8,400.00		
Amani Samson		8,400.00		-	8,400.00		
Samson Chimbeja		8,400.00		-	8,400.00		
Charo Katoi		8,400.00		-	8,400.00		
Phenny Pendo Mwangudza		8,400.00		-	8,400.00		
Happy Luvuno Rungua		8,400.00		-	8,400.00		
Peter Kitsao		8,400.00		-	8,400.00		
Killian Tsuma		8,400.00		-	8,400.00		
Loice Baya		8,400.00		-	8,400.00		
Daniel Dawa		8,400.00		-	8,400.00		
Samson Tune Ndaa		8,400.00		-	8,400.00		
Anne Kasina		8,400.00		-	8,400.00		
Stephen Kazungu Magego		8,400.00		-	8,400.00		
Winnie Uchi Nzivo		8,400.00		-	8,400.00		
Vitus Mshimba		8,400.00		-	8,400.00		
Bahati Tuva		27,500.00		-	27,500.00		
Martine Tuji		11,000.00		-	11,000.00		
Emmanuel Kalu		11,200.00		-	11,200.00		
Pascal Wanje		8,400.00		-	8,400.00		
Dini Chizi		10,400.00		-	10,400.00		
Franklin Amani		10,400.00		-	10,400.00		
Racheal Musyokl		18,000.00		-	18,000.00		
Richard Makori		42,000.00		-	42,000.00		
Alex Nzai Kahindi		8,000.00		-	8,000.00		
Josphine Charo		6,615.00		-	6,615.00		
Lennox Katana		4,410.00		-	4,410.00		
Nicholas Nyawa		8,400.00		-	8,400.00		
Justus Ngowa		8,400.00		-	8,400.00		
Chilemba Mangisi		4,410.00		-	4,410.00		
Wilmort Mwanzile		4,410.00		-	4,410.00		
Amani Samson Ndundi		825.00		-	825.00		
Phenny Pendo Mwangudza		8,400.00		-	8,400.00		
Biguai Ndigila		4,410.00		-	4,410.00		
Said Unda		17,500.00		-	17,500.00		
Anne Kasina		8,400.00		-	8,400.00		
Katana Shauri		8,400.00		-	8,400.00		
Peter Kitsao		8,400.00		-	8,400.00		
Stephen Kazungu		4,200.00		-	4,200.00		
Nuru Jarso Guyo		4,200.00		-	4,200.00		
Stephen Kazungu		8,400.00		-	8,400.00		
Happy Rungua		8,400.00		-	8,400.00		
Miriam Chai		4,200.00		-	4,200.00		
Janet Halua Kesi		630.00		-	630.00		
Karisa Baya		4,410.00		-	4,410.00		
Benson Yeri		4,410.00		-	4,410.00		
Miriam Chai		4,410.00		-	4,410.00		
Joseph Kifalu		4,410.00		-	4,410.00		
Zawadi Kamera		4,410.00		-	4,410.00		
Phenny Pendo Mwangudza		4,410.00		-	4,410.00		
Stephen Kazungu		4,410.00		-	4,410.00		
Ibrahim Sanga		4,410.00		-	4,410.00		
Joseph Kambi		4,410.00		-	4,410.00		
David Jefwa		4,410.00		-	4,410.00		
Abdalla Salim		4,410.00		-	4,410.00		
Juma Kanyeta		4,410.00		-	4,410.00		
Konde Matole		4,410.00		-	4,410.00		
Samuel Maitha		12,600.00		-	12,600.00		
Gasper Mbashu		5,040.00		-	5,040.00		
Getrude Uchi Dume		67,200.00		-	67,200.00		
Arnold Zoka		3,780.00		-	3,780.00		
Emmanuel Kalu		44,800.00		-	44,800.00		
Safari M.Jamanda		8,505.00		-	8,505.00		
Pascal Wanje		26,400.00		-	26,400.00		
Adan Mohammed		16,800.00		-	16,800.00		
Siamini Mbwana		16,800.00		-	16,800.00		
Ali Roy Banju		26,400.00		-	26,400.00		
Bryne Chemanje		4,650.00		-	4,650.00		

Lewa Joseph		10,395.00		-	10,395.00		
Alex Ziro		8,400.00		-	8,400.00		
Bahati Tuva		6,300.00		-	6,300.00		
Bahati Tuva		630.00		-	630.00		
Japhet Chengo		39,200.00		-	39,200.00		
Kennedy Mwangome		32,200.00		-	32,200.00		
Said Unda		11,200.00		-	11,200.00		
Silas Ngundo		159,520.00		-	159,520.00		
Ali Bakari Kongola		35,150.00		-	35,150.00		
Japhet Chengo		16,800.00		-	16,800.00		
Patience Tsimba		20,000.00		-	20,000.00		
Safari M.Jamanda		4,410.00		-	4,410.00		
Bibi Fondo		10,500.00		-	10,500.00		
Kennedy Mwangome		21,000.00		-	21,000.00		
Stephen Mbondo		62,000.00		-	62,000.00		
Siamin Mmbwana		630.00		-	630.00		
Emmanuel Nguya		9,450.00		-	9,450.00		
Japhet Chengo		12,880.00		-	12,880.00		
Joseph Mlewa		945.00		-	945.00		
Bryne Chemanje		12,600.00		-	12,600.00		
Adan Mohammed		84,000.00		-	84,000.00		
John Nzaro		4,200.00		-	4,200.00		
Siamin Mmbwana		26,775.00		-	26,775.00		
Bryne Chemanje		13,950.00		-	13,950.00		
Martine Tuji		945.00		-	945.00		
Assad Sheyumbe		91,700.00		-	91,700.00		
Silas Ngundo		92,180.00		-	92,180.00		
Joel Deche		118,820.00		-	118,820.00		
Wilson Godana		78,510.00		-	78,510.00		
Salim Mwinyinguti		10,500.00		-	10,500.00		
Benard Kazungu		50,000.00		-	50,000.00		
Chrispus Mae		9,030.00		-	9,030.00		
Japhet Chengo		11,200.00		-	11,200.00		
Rina Nyadzua		11,200.00		-	11,200.00		
Victoria Munga		6,300.00		-	6,300.00		
Victoria Munga		12,600.00		-	12,600.00		
Elina Mapenzi		11,200.00		-	11,200.00		
Davingtone Pato		12,600.00		-	12,600.00		
Brian Chamanje		6,300.00		-	6,300.00		
Samuel Maitha		6,300.00		-	6,300.00		
Daniiel Shungu		1,880.00		-	1,880.00		
Adan Mohammed		33,600.00		-	33,600.00		
Samson Chimbeja		8,400.00		-	8,400.00		
John Nzai		4,200.00		-	4,200.00		
Alex Charo		8,400.00		-	8,400.00		
Nicholas Nyawa		8,400.00		-	8,400.00		
Hussein Mzee		8,400.00		-	8,400.00		
Alex Mwanyule		8,400.00		-	8,400.00		
Daniel Dawa		8,400.00		-	8,400.00		
Samson Ndaa		8,400.00		-	8,400.00		
Winnie Uchi Nzivo		8,400.00		-	8,400.00		
Amani Samson		8,400.00		-	8,400.00		
Nicholas Nyawa		21,000.00		-	21,000.00		
John Mwagona Mangi		42,000.00		-	42,000.00		
John Mwagona Mangi		6,300.00		-	6,300.00		
Christine Randu		21,000.00		-	21,000.00		
Alex Charo		21,000.00		-	21,000.00		
Mohammed Salim		21,000.00		-	21,000.00		
Karisa Nzai Kadenge		31,500.00		-	31,500.00		
Katana Kobe		21,000.00		-	21,000.00		
Mohamed Issa		21,000.00		-	21,000.00		
Brian Chamanje		1,260.00		-	1,260.00		
Vincent Yerl		15,200.00		-	15,200.00		
Suleiman Said		21,000.00		-	21,000.00		
Issa Kalama		21,000.00		-	21,000.00		
Alex Nzai Kahindi		630.00		-	630.00		
Mathew Mboe		16,240.00		-	16,240.00		
Ibtisam Awadh		60,000.00		-	60,000.00		
Emmanuel Kalu		67,200.00		-	67,200.00		
Juma Kanyeta		33,600.00		-	33,600.00		
Fredrick Kahindi Saleh		18,175.00		-	18,175.00		
Caroline Mutana		26,200.00		-	26,200.00		
Caroline Mutana		16,200.00		-	16,200.00		
Caroline Mutana		38,600.00		-	38,600.00		
Caroline Mutana		36,600.00		-	36,600.00		
Masha Anderson Baya		19,450.00		-	19,450.00		
Zawadi Kamera		4,200.00		-	4,200.00		
Franco Katana		6,300.00		-	6,300.00		
Wilmort Mwanzile		4,200.00		-	4,200.00		
Loice Baya		8,400.00		-	8,400.00		
Happy Rungua		4,200.00		-	4,200.00		

Mary Paul		8,400.00		-	8,400.00		
Joseph Fondo		4,200.00		-	4,200.00		
Keneth Kambu		1,680.00		-	1,680.00		
Killian Tsuma		8,400.00		-	8,400.00		
Arnold Masha		1,680.00		-	1,680.00		
Saumu Jumwa		1,680.00		-	1,680.00		
Stephen Mwaniki Wanjugu		10,080.00		-	10,080.00		
Tsuma Rimba James		1,680.00		-	1,680.00		
Mwenda Karlsa		2,100.00		-	2,100.00		
Ibtisam Awadh		75,000.00		-	75,000.00		
Erick Mwatua		1,680.00		-	1,680.00		
Andrew Thuva		1,680.00		-	1,680.00		
Issac Chome		1,680.00		-	1,680.00		
Siamin Mmbwana		13,230.00		-	13,230.00		
Scollarstica Salama		3,780.00		-	3,780.00		
Ibtisam Awadh		59,000.00		-	59,000.00		
Slamin Mmbwana		28,665.00		-	28,665.00		
Francis Kiti		5,040.00		-	5,040.00		
Francis Kiti		6,720.00		-	6,720.00		
Alex Nzai Kahindi		4,200.00		-	4,200.00		
Kazungu Katana		940.00		-	940.00		
Lewa Joseph		8,190.00		-	8,190.00		
Fredrick Kahindi Saleh		12,600.00		-	12,600.00		
Caroline Mutana		6,720.00		-	6,720.00		
Ibtisam Awadh		27,800.00		-	27,800.00		
John Baraka		6,300.00		-	6,300.00		
Chrispus Mae		9,030.00		-	9,030.00		
Ali Roy Banju		8,400.00		-	8,400.00		
Shadrack Kalama		8,975.00		-	8,975.00		
Bahati Makanga		8,400.00		-	8,400.00		
Dickson Guyo Sidi		2,520.00		-	2,520.00		
James Mwamboje		7,892.90		-	7,892.90		
Richard Lwambi Wale		20,000.00		-	20,000.00		
Daniel Mitsanze Iha		50,000.00		-	50,000.00		
Richard Lwambi Wale		50,000.00		-	50,000.00		
Francis Kalu		50,000.00		-	50,000.00		
Isaac Chome		50,000.00		-	50,000.00		
Kennedy Mwangome		112,960.00		-	112,960.00		
Samson Rimba		22,400.00		-	22,400.00		
Mercy Kwekwe Muruu		23,800.00		-	23,800.00		
Konde Matole		630.00		-	630.00		
Safari M.Jamanda		630.00		-	630.00		
Penina Dzombo		11,200.00		-	11,200.00		
Wilson Godana		14,000.00		-	14,000.00		
Dennis Mwamuye		16,200.00		-	16,200.00		
Davingtone Pato		34,650.00		-	34,650.00		
Emmanuel Kalu		8,400.00		-	8,400.00		
Ibrahim Salim		21,000.00		-	21,000.00		
Japhet Chengo		22,400.00		-	22,400.00		
Aisha Said Juma		630.00		-	630.00		
Ruth Dzame Kabuka		36,500.00		-	36,500.00		
Christine Pekeshe		16,800.00		-	16,800.00		
Christne Pekeshe		33,600.00		-	33,600.00		
Habakuk Masha		11,200.00		-	11,200.00		
Emmanuel Kalu Kelvin		16,200.00		-	16,200.00		
Amina Said Mohammed		21,800.00		-	21,800.00		
Vincent Yeri		11,200.00		-	11,200.00		
Samson Rimba		13,500.00		-	13,500.00		
Samson Rimba		11,200.00		-	11,200.00		
Sidi Dickson Guyo		75,000.00		-	75,000.00		
Daniel Mitsanze Iha		11,200.00		-	11,200.00		
Marsden Mwandisha		41,400.00		-	41,400.00		
Emmanuel Kalu		49,800.00		-	49,800.00		
Moses Mwadzoya Mwandeje		20,200.00		-	20,200.00		
Kiti Rashid		11,200.00		-	11,200.00		
Elius Malau		8,000.00		-	8,000.00		
Rina Nyadzua		19,000.00		-	19,000.00		
Keneth Kazungu		350,000.00		-	350,000.00		
John Nzaro		8,000.00		-	8,000.00		
Christine Pekeshe		31,000.00		-	31,000.00		
Dickson Nyiro		8,000.00		-	8,000.00		
Matano Ndatu		8,000.00		-	8,000.00		
Jimmy Mwazani		8,000.00		-	8,000.00		
Furaha Dadu Chome		17,200.00		-	17,200.00		
Masha Habakuk		16,400.00		-	16,400.00		
Faith Tatu Thoya		34,600.00		-	34,600.00		
Winnie Kalundu Josphat		10,300.00		-	10,300.00		
Mercy Kwekwe Muruu		12,880.00		-	12,880.00		
Davingtone Pato		6,300.00		-	6,300.00		
Eleanor Mukanzi		22,400.00		-	22,400.00		
Ibtisam Awadh		31,000.00		-	31,000.00		

Mathew Mboe		16,200.00		-	16,200.00		
Martin Katana		6,615.00		-	6,615.00		
Omar Mohammed		8,505.00		-	8,505.00		
Alex Ziro		6,300.00		-	6,300.00		
Joseph Lewa		25,200.00		-	25,200.00		
Furaha Dadu Chome		16,200.00		-	16,200.00		
Eleanor Mukanzi		16,200.00		-	16,200.00		
Jonathan Baya		4,410.00		-	4,410.00		
Ruth Dzame Kabuka		11,300.00		-	11,300.00		
Isaac Chome		23,800.00		-	23,800.00		
Chigodi Danda Dani		50,000.00		-	50,000.00		
Samson Rimba		16,200.00		-	16,200.00		
James Rimba		20,000.00		-	20,000.00		
Nancy Mwangemi		28,400.00		-	28,400.00		
Everline Mwenda Karisa		20,000.00		-	20,000.00		
Eunice Mbeyu		10,170.00		-	10,170.00		
Dominic Katore		21,840.00		-	21,840.00		
Stephen Mbondo		92,000.00		-	92,000.00		
Franco Katana		6,300.00		-	6,300.00		
Sarah Mapenzi Kombe		49,800.00		-	49,800.00		
Kennedy Mwangome		48,000.00		-	48,000.00		
Daniel Mitsanze Iha		24,800.00		-	24,800.00		
Adan Mohammed		50,400.00		-	50,400.00		
Japhet Chengo		16,200.00		-	16,200.00		
Mary Paul		6,300.00		-	6,300.00		
Rehema Baya Thoya		6,300.00		-	6,300.00		
Salim Mwinyinguti		24,035.00		-	24,035.00		
Josephine Anyango		6,300.00		-	6,300.00		
Kazungu Katana		8,505.00		-	8,505.00		
Salim Mwinyinguti		11,200.00		-	11,200.00		
Faith Thoya		28,600.00		-	28,600.00		
Kennedy Mwangome		49,800.00		-	49,800.00		
Alex Ziro		8,505.00		-	8,505.00		
George Ruwa		6,300.00		-	6,300.00		
Joseph Lewa		6,615.00		-	6,615.00		
Peter Chome		8,400.00		-	8,400.00		

DEPARTMENT OF - TRADE

ANALYSIS OF PENDING STAFF PAYABLE

JAMAL HASSAN KALE		8,800.00		-	8,800.00		
VICTOR MUNGOMA TSENGA		8,800.00		-	8,800.00		
SAID ALI SAID		10,100.00		-	10,100.00		
IZUDHINI RAO ALI		2,800.00		-	2,800.00		
JAMAL HASSAN KALE		33,850.00		-	33,850.00		
KIPSANG JOSEPH ROTICH		7,000.00		-	7,000.00		
NATHANIEL SULEIMAN CHENJI		16,300.00		-	16,300.00		
ALEX ODHIAMBO ONDENG		17,200.00		-	17,200.00		
				-	-		
KIPSANG JOSEPH ROTICH		26,400.00		-	26,400.00		
				-	-		
PATIENCE UMAZI TSIMBA		22,750.00		-	22,750.00		
ALEX ODHIAMBO ONDENG		15,950.00		-	15,950.00		
PATIENCE UMAZI TSIMBA		50,400.00		-	50,400.00		
ALEX ODHIAMBO ONDENG		40,650.00		-	40,650.00		
NATHANIEL SULEIMAN CHENJI		32,100.00		-	32,100.00		
CHRISTINE MWAKA BEMWACBAYA		32,100.00		-	32,100.00		
				-	-		
FELISTER MORAA AYAKA		13,880.00		-	13,880.00		
				-	-		
MARY CHARI MUKARE		10,500.00		-	10,500.00		
				-	-		
MARY MKAMBE KABANI		42,000.00		-	42,000.00		
				-	-		
MARY MKAMBE KABANI		14,000.00		-	14,000.00		
PATIENCE UMAZI TSIMBA		84,000.00		-	84,000.00		
				-	-		
ELIJAH KUTA MUNG'AYA		36,400.00		-	36,400.00		
IZUDHINI RAO ALI		6,300.00		-	6,300.00		
ESTHER SIDI YAA		12,930.00		-	12,930.00		
MAE WANJE SARO		8,250.00		-	8,250.00		
PATIENCE UMAZI TSIMBA		49,147.00		-	49,147.00		
MARY CHARI MUKARE		7,000.00		-	7,000.00		
PASCAL NGUMBAO KATSANGA		33,600.00		-	33,600.00		
FELISTER MORAA AYAKA		3,360.00		-	3,360.00		
CHRISPUS CHENGO MAE		6,000.00		-	6,000.00		
PATIENCE UMAZI TSIMBA		21,000.00		-	21,000.00		
ALEX ODHIAMBO ONDENG		8,800.00		-	8,800.00		
VICTOR MUNGOMA TSENGA		14,000.00		-	14,000.00		
VICTOR MUNGOMA TSENGA		12,880.00		-	12,880.00		
MARY MKAMBE KABANI		70,000.00		-	70,000.00		
WILLIAM KALUME IHA		11,760.00		-	11,760.00		
FESTUS M. KADENGE BAYA		31,500.00		-	31,500.00		
WILLIAM KALUME IHA		56,000.00		-	56,000.00		
GRAND TOTAL					**36,160,649.85**		

COUNTY GOVERNMENT OF KILIFI
ANALYSIS OF PENDING SUPPLIES PAYABLE
AS AT 30/06/2018

COUNTY GOVERNMENT OF KILIFI - COUNTY EXECUTIVE
ANALYSIS OF PENDING SUPPLIES PAYABLE

Supplier of Goods or services	Original Amount	Date Contracted	Amount paid to date	Outstanding Balance 2018	Outstanding Balance 2017	Comment
	a	b	c	d=a-c		
SUPPLY OF GOODS						
MATS MASSIVE	496,340.00		-	496,340.00		INSUFFIENT FUNDS
PESCO INVESTMENTS	336,081.00		-	336,081.00		INSUFFIENT FUNDS
HUNIE HOLDINGS	533,240.00		-	533,240.00		INSUFFIENT FUNDS
KILIFI TOWN CATERERS	159,100.00		-	159,100.00		INSUFFIENT FUNDS
AGGRESSIVE SUPPLIES	2,392,351.00		-	2,392,351.00		INSUFFIENT FUNDS
ILA VENTURES	594,290.00		-	594,290.00		INSUFFIENT FUNDS
NARAKO ENTERPRISES	31,222.50		-	31,222.50		INSUFFIENT FUNDS
KILIFI NEWFACE	694,650.00		-	694,650.00		INSUFFIENT FUNDS
AKIHM ENTERPRISES	470,140.00		-	470,140.00		INSUFFIENT FUNDS
DIKEL GLOBAL	171,000.00		-	171,000.00		INSUFFIENT FUNDS
TOYOTA KENYA	677,372.00		-	677,372.00		INSUFFIENT FUNDS
MALINDI COMTECH	300,600.00		-	300,600.00		INSUFFIENT FUNDS
Development	-			-	-	
Sub Total						
SUPPLY OF SERVICES						
CULIPS VENTURES	585,000.00		-	**585,000.00**		INSUFFIENT FUNDS
MUTURI GAKUO AND KIBARA	6,296,825.00		-	**6,296,825.00**		INSUFFIENT FUNDS
ODUOR SIMINYU	350,000.00		-	**350,000.00**		INSUFFIENT FUNDS
LUKANYA ENTERPRISES	145,000.00		-	**145,000.00**		INSUFFIENT FUNDS
CROWN MOTORS	217,036.00		-	**217,036.00**		INSUFFIENT FUNDS
NATION MEDIA	3,252,640.00		-	**3,252,640.00**		INSUFFIENT FUNDS
TOWN DE TRADERS	405,000.00		-	**405,000.00**		INSUFFIENT FUNDS
MKWAJUNI GARAGE	133,516.00		-	**133,516.00**		INSUFFIENT FUNDS
NUZLEED LIMITED	330,000.00		-	**330,000.00**		INSUFFIENT FUNDS
MKWAJUNI GARAGE	161,500.00		-	**161,500.00**		INSUFFIENT FUNDS
KAYA INTERPRISES	96,320.00		-	**96,320.00**		INSUFFIENT FUNDS
LANJEKA AGENCIES	212,488.80		-	**212,488.80**		INSUFFIENT FUNDS
KWEMA ENTERPRISES	1,900,000.00		-	**1,900,000.00**		INSUFFIENT FUNDS
JAY DENS CONSULTANTS	1,387,000.00		-	**1,387,000.00**		INSUFFIENT FUNDS
GTECH PRODUCTION	425,000.00		-	**425,000.00**		INSUFFIENT FUNDS
DANJU AUTOZONES	1,333,072.00		-	**1,333,072.00**		INSUFFIENT FUNDS
JOGI MOTORS	2,203,621.60		-	**2,203,621.60**		INSUFFIENT FUNDS
CONCORDE MOTORS	685,968.00		-	**685,968.00**		INSUFFIENT FUNDS
RYAN AUTOZONES	222,600.00		-	**222,600.00**		INSUFFIENT FUNDS
JUBA VENTURES	265,000.00		-	**265,000.00**		INSUFFIENT FUNDS
CMC MOTORS	78,981.60		-	**78,981.60**		INSUFFIENT FUNDS
STANDARD MEDIA	1,628,640.00		-	**1,628,640.00**		INSUFFIENT FUNDS
MDZUKULU WA MAKU INVESTMANTS	35,000.00		-	**35,000.00**		INSUFFIENT FUNDS
GEOTREX GLOBAL SERVICES	1,007,930.00		-	**1,007,930.00**		INSUFFIENT FUNDS
MISKI AND MASOUD CONSTRUCTION	803,000.00		-	**803,000.00**		INSUFFIENT FUNDS
KENYA CONFERENCE SOLUTIONS	1,201,000.00		-	**1,201,000.00**		INSUFFIENT FUNDS
LALILI ENTERPRISES	1,000,000.00		-	**1,000,000.00**		INSUFFIENT FUNDS
TRAVEL LOUNGE	246,850.00		-	**246,850.00**		INSUFFIENT FUNDS
TOYOTA KENYA	1,024,844.40		-	**1,024,844.40**		INSUFFIENT FUNDS
CULIPS VENTURES	488,800.00		-	**488,800.00**		INSUFFIENT FUNDS
MALINDI COMTECH	537,400.00		-	**537,400.00**		INSUFFIENT FUNDS
FARIMU ENTERPRISES	975,610.00		-	**975,610.00**		INSUFFIENT FUNDS
AGGRESSIVE SUPPLIES	28,000.00		-	**28,000.00**		INSUFFIENT FUNDS
G4S SECURITY	688,000.00		-	**688,000.00**		INSUFFIENT FUNDS
GTECH PRODUCTION	98,000.00		-	**98,000.00**		INSUFFIENT FUNDS
CHENGONI CONSTRUCTION	5,400,000.00		-	**5,400,000.00**		INSUFFIENT FUNDS
KARMA	100,000.00		-	**100,000.00**		INSUFFIENT FUNDS
RESENIX WATER AND ENERGY WORKS	460,000.00		-	**460,000.00**		INSUFFIENT FUNDS
SUB TOTAL	**36,409,643.40**		-	**36,409,643.40**		

COUNTY GOVERNMENT OF KILIFI - FINANCE,PLANNING AND ECONOMICS

ANALYSIS OF PENDING SUPPLIES PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017/2018	Outstanding Balance 2016/2017	Comments
	A	B	c	d=a-c		
Construction of buildings						
1. Jickram Investment Ltd				3,748,053		
Sub-Total				**3,748,053**		
Construction of civil works						
Sub-Total						
Supply of goods						
4. Samk Enterprises				300,000		
5. Tevoo Enterprises				120,000		
6. Begovic Investments				1,100,600		
7. Begovic Investments				58,850		
8. Kokwesy Enterprises				737,700		
9. Samk Enterprises				1,234,000		
10. Malindi Total Service Station				249,000		
11. Maryluv Enterprises				1,854,200		
12. Mat Massive Marketing				490,400	490,400	
13. The Star				417,600		
14. Ryland Coast Investment Ltd				803,575		
15. Ognal Investment				220,000	220,000	
16. Cleanco Investment Ltd				347,300		
17. Febis Investment				49,000	49,000	
18. Kibo Africa Ltd				1,020,000		
19. Pesco Investments				63,376		
20. Lenice Enterprises				98,890		
21. Pesch Enterprises				402,000		
22. Maryluv Enterprises				542,960		
23. Pekele Bookshop				268,750		
24. Media Max Enterprises				2,000,000		
25. Bontrev Ventures				2,794,750		
26. Trive Enterprises				147,500		
27. Bontrev Ventures				1,000,000		
28. Kizumba Enterprises				600,000		
Sub-Total						
Supply of services						
29. Strathmore Research & Consultancy Services				32,886,000		
30. Prestige Management Solutions				2,234,520		
31. Herem Consultancy				13,691,655		
32. Munyao, Muthama & Kashindi Advocates				4,000,000		
33. Jogi Motors Ltd				46,400		
34. Jogi Motors Ltd				21,666		
35. Jogi Motors Ltd				23,114		
36. Jogi Motors Ltd				90,758		
37. Jogi Motors Ltd				211,700		
38. Jogi Motors Ltd				125,083		
39. Jogi Motors Ltd				259,330		
40. Jogi Motors Ltd				148,404		
41. Jogi Motors Ltd				73,706		
42. Jogi Motors Ltd				111,524		
43. Salama Beach Hotel				769,100		
44. AVC Management				13,800		
45. AVC Management				175,800		
46. AVC Management				206,680		
47. AVC Management				27,100		
48. AVC Management				430,900		
49. AVC Management				392,060		
50. AVC Management				428,000		
51. AVC Management				84,500		
52. AVC Management				410,850		
53. AVC Management				31,900		

54. AVC Management				324,000		
55. AVC Management				88,900		
56. AVC Management				130,500		
57. The Travel Lounge				39,370		
58. The Travel Lounge				108,630		
59. The Travel Lounge				39,300		
60. The Travel Lounge				38,500		
61. Culips Ventures Ltd				49,830		
62. Culips Ventures Ltd				44,680		
63. Culips Ventures Ltd				318,300		
64. Geotrex Global				42,550		
65. Geotrex Global				43,620		
66. Vegoz Links Co Ltd				64,725	64,725	
67. Malindi Autofit Express				18,785		
68. KCA University				58,000		
69. Media 316 Ltd				116,000		
70. Geotrex Global				37,962		
71. Vegoz Links Co Ltd				67,657	67,657	
72. Concorde Motors Ltd				74,820		
73. Concorde Motors Ltd				52,026		
74. ICPAK				129,900		
75. Mwanyale and Kahindi Advocates				1,647,345		
76. Begovic Investments				140,000		
77. Kodd Solutions Ltd				1,412,931		
78. Lombato Ventures				735,000		
79. Soncity Trading Ltd				3,818,000		
80. Jogi Motors Ltd				146,749		
81. Jogi Motors Ltd				44,278		
82. KDSP				2,500,000		
83. Mary Kadii				32,000		
84. Mary Kadii				16,000		
85. AVC Management				96,800		
86. North Coast Beach Hotel				1,753,435		
87. North Coast Beach Hotel				342,000		
88. Culips Ventures Ltd				46,690		
89. The Travel Lounge				146,260		
90. The Travel Lounge				39,550		
Sub-Total						
Grand Total						

COUNTY GOVERNMENT OF KILIFI -AGRICULTURE,LIVESTOCK DEVELOPMENT AND FISHERIES
ANALYSIS OF PENDING SUPPLIES PAYABLE

Supplier of Goods or services	Original Amount	Date Contracted	Amount paid to date	Outstanding Balance 2017		Comment
	a	b	c	d=a-c		
Construction of Buildings						
KALOLENI SUPPLIERS	3,904,629.00			3,904,629.00		Revenue Shortfall
ZIWANI ENTERPRISES LTD AND CIVIL ENGINEERING AND BUILDING WORKS	13,955,206.00			13,955,206.00		Revenue Shortfall
HAVARD CONSTRUCTION LTD	15,420,900.80			15,420,900.80		Revenue Shortfall
JICKRAM INVESTMENT LTD	5,948,561.20			5,948,561.20		Revenue Shortfall
SHIMBA PROPERTIES	2,962,890.00			2,962,890.00		Revenue Shortfall
SASIL INVESTMENTS	14,996,723.00			14,996,723.00		Revenue Shortfall
PESCH ENTREPRISES	14,682,955.00			14,682,955.00		Revenue Shortfall
NYEKI GREEN INVESTMENT	2,999,934.00			2,999,934.00		Revenue Shortfall
INGONI VENTURES	823,285.20			823,285.20		Revenue Shortfall
Sub Total						Revenue Shortfall
Supply of Goods						
GLARIZI ENTERPRISES	2,999,413.00		-	2,999,413.00		Revenue Shortfall
NUUR IYO IMRAN LIMITED	2,000,000.00		-	2,000,000.00		Revenue Shortfall
RIMAD	3,382,000.00		-	3,382,000.00		Revenue Shortfall
SALMATECH CONNECT LTD	1,349,900.00		-	1,349,900.00		Revenue Shortfall
NGALA AND NGEDZO ENTERPRISES	2,992,500.00		-	2,992,500.00		Revenue Shortfall
TAOS EAST AFRICA	660,000.00		-	660,000.00		Revenue Shortfall
TSAVO MERCHANTS	1,631,500.00		-	1,631,500.00		Revenue Shortfall
TEN SENSES AFRICA LIMITED	4,937,500.00		-	4,937,500.00		Revenue Shortfall
KENNIECOMP GLOBAL LINKS	497,500.00		-	497,500.00		Revenue Shortfall
GETECH PRODUCTION	2,000,000.00		-	2,000,000.00		Revenue Shortfall
LYJA ENTERPRISES	3,000,000.00		-	3,000,000.00		Revenue Shortfall
MUMS MEAT SUPPLY	11,880,000.00		-	11,880,000.00		Revenue Shortfall
LONGFISH TRADING COMPANY LTD	638,026.00		-	638,026.00		Revenue Shortfall
CITRIC AQUATIC TROPICAL FARM	650,000.00		-	650,000.00		Revenue Shortfall

PWANI FISH FARM AND HATCHERY	410,000.00		-	410,000.00		Revenue Shortfall
AMAD ENTERPRISES	795,000.00		-	795,000.00		Revenue Shortfall
KANZE LIMITED	56,670.00		-	56,670.00		Revenue Shortfall
GALAXY VENTURES SERVICES	350,000.00		-	350,000.00		Revenue Shortfall
PECAR INVESTMENT	611,441.90		-	611,441.90		Revenue Shortfall
PESCO	684,250.00		-	684,250.00		Revenue Shortfall
POWELL INVESTMENT	62,720.00		-	62,720.00		Revenue Shortfall
DAMWENI AGENCY	300,000.00		-	300,000.00		Revenue Shortfall
JAKAPARI ENTERPRISES	401,089.60		-	401,089.60		Revenue Shortfall
NEDCO GENERAL STORES	71,437.00		-	71,437.00		Revenue Shortfall
NEDCO GENERAL STORES	83,690.00		-	83,690.00		Revenue Shortfall
FAIRDEAL FURNITURE LIMITED	656,135.00		-	656,135.00		Revenue Shortfall
RONITEX TYRE SERVICE LTD	251,044.00		-	251,044.00		Revenue Shortfall
NYEKI GREEN INVESTMENT	622,373.64		-	622,373.64		Revenue Shortfall
ORION SPRING ENTERPRISES	189,102.00		-	189,102.00		Revenue Shortfall
RYAN AUTO WORKS	253,450.00		-	253,450.00		Revenue Shortfall
CREEK CONSULTANTS	464,000.00		-	464,000.00		Revenue Shortfall
MKWAJUNI GARAGE	46,284.00		-	46,284.00		Revenue Shortfall
BODO AUTO ACCESSORIES	125,320.00		-	125,320.00		Revenue Shortfall
GALAXY VENTURES SERVICES	220,000.00		-	220,000.00		Revenue Shortfall
GALAXY VENTURES SERVICES	310,000.00		-	310,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	70,000.00		-	70,000.00		Revenue Shortfall
GALAXY VENTURES SERVICES	566,600.00		-	566,600.00		Revenue Shortfall
NEDCO GENERAL STORES	83,690.00		-	83,690.00		Revenue Shortfall
CATCH SECURITY SERVICES	112,000.00		-	112,000.00		Revenue Shortfall
GALAXY VENTURES SERVICES	240,000.00		-	240,000.00		Revenue Shortfall
NEDCO GENERAL STORES	131,276.00		-	131,276.00		Revenue Shortfall
CATCH SECURITY SERVICES	112,000.00		-	112,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	112,000.00		-	112,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	112,000.00		-	112,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	70,000.00		-	70,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	70,000.00		-	70,000.00		Revenue Shortfall
RINDIRA SECURITY SERVICES	48,720.00		-	48,720.00		Revenue Shortfall
CATCH SECURITY SERVICES	70,000.00		-	70,000.00		Revenue Shortfall
RINDIRA SECURITY SERVICES	48,720.00		-	48,720.00		Revenue Shortfall
CATCH SECURITY SERVICES	70,000.00		-	70,000.00		Revenue Shortfall
RINDIRA SECURITY SERVICES	48,720.00		-	48,720.00		Revenue Shortfall
CATCH SECURITY SERVICES	70,000.00		-	70,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	112,000.00		-	112,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	112,000.00		-	112,000.00		Revenue Shortfall
MKWAJUNI GARAGE	75,000.00		-	75,000.00		Revenue Shortfall
TOWN AUTO GARAGE	46,400.00		-	46,400.00		Revenue Shortfall
JEFAM GENERAL CONTRACTOR LTD	82,959.00		-	82,959.00		Revenue Shortfall
JONKA ENTERPRISES	1,457,561.60		-	1,457,561.60		Revenue Shortfall
VICTORYTECH SUPPLIERS	699,596.00		-	699,596.00		Revenue Shortfall
RILLAH ENTERPRISES	437,000.00		-	437,000.00		Revenue Shortfall
HOBBS AGENCIES	1,994,950.00		-	1,994,950.00		Revenue Shortfall
MAYHILL TRADING COMPANY	355,000.00		-	355,000.00		Revenue Shortfall
MAYHILL TRADING COMPANY	519,900.00		-	519,900.00		Revenue Shortfall
LAMKINI INVESTMENTS	254,722.00		-	254,722.00		Revenue Shortfall
MAYHILL TRADING COMPANY	515,370.00		-	515,370.00		Revenue Shortfall
HACHAM	320,000.00		-	320,000.00		Revenue Shortfall
GETECH PRODUCTION	1,688,000.00		-	1,688,000.00		Revenue Shortfall
SOLAR LIGHT INTERNATIONAL	819,980.00		-	819,980.00		Revenue Shortfall
PODA ENTERPRISES	630,000.00		-	630,000.00		Revenue Shortfall
CULIPS VENTURES	1,815,970.00		-	1,815,970.00		Revenue Shortfall
DANJU AUTO WORKS	387,630.00		-	387,630.00		Revenue Shortfall
PODA ENTERPRISES	102,000.00		-	102,000.00		Revenue Shortfall
MILLANO ENTERPRISES	279,255.00		-	279,255.00		Revenue Shortfall
HADASI ENTERPRISES	330,602.00		-	330,602.00		Revenue Shortfall
KIVENTS ENTERPRISES	488,000.00		-	488,000.00		Revenue Shortfall
TOWN AUTO GARAGE	77,720.00		-	77,720.00		Revenue Shortfall
MKWAJUNI GARAGE	57,072.00		-	57,072.00		Revenue Shortfall
MKWAJUNI GARAGE	40,400.00		-	40,400.00		Revenue Shortfall
JOGI MOTORS	130,632.00		-	130,632.00		Revenue Shortfall
MKWAJUNI GARAGE	33,208.00		-	33,208.00		Revenue Shortfall
MKWAJUNI GARAGE	41,973.00		-	41,973.00		Revenue Shortfall
MKWAJUNI GARAGE	68,208.00		-	68,208.00		Revenue Shortfall
TOWN AUTO GARAGE	105,212.00		-	105,212.00		Revenue Shortfall
BODO AUTO ACCESSORIES	71,890.00		-	71,890.00		Revenue Shortfall
JOGI MOTORS	31,276.00		-	31,276.00		Revenue Shortfall
LOHIM LTD	92,971.00		-	92,971.00		Revenue Shortfall
RYAN AUTO WORKS	117,000.00		-	117,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	112,000.00		-	112,000.00		Revenue Shortfall
CATCH SECURITY SERVICES	70,000.00		-	70,000.00		Revenue Shortfall
MKWAJUNI GARAGE	53,592.00		-	53,592.00		Revenue Shortfall
TOWN AUTO GARAGE	206,480.00		-	206,480.00		Revenue Shortfall

TOWN AUTO GARAGE	34,684.00		-	34,684.00		Revenue Shortfall
KENYA POWER	12,975.00		-	12,975.00		Revenue Shortfall
KENYA POWER	19,997.00		-	19,997.00		Revenue Shortfall
KILIFI NEW FACE ENTERPRISES	190,000.00		-	190,000.00		Revenue Shortfall
PECAR INVESTMENTS	344,049.00		-	344,049.00		Revenue Shortfall
TICLENA ENTERPRISES	490,000.00		-	490,000.00		Revenue Shortfall
LYJA ENTERPRISES	494,350.00		-	494,350.00		Revenue Shortfall
KENYA POWER	18,350.00		-	18,350.00		Revenue Shortfall
MAWASCO	4,885.00		-	4,885.00		Revenue Shortfall
CATCH SECURITY SERVICES	70,000.00		-	70,000.00		Revenue Shortfall
SUPER CRIBS ENTERPRISES	119,800.00		-	119,800.00		Revenue Shortfall
POWELL INVESTMENT	172,409.00		-	172,409.00		Revenue Shortfall
TURTLEBAY BEACH CLUB	56,000.00		-	56,000.00		Revenue Shortfall
KENYA SCHOOL OF GOVERNMENT	1,540,016.00		-	1,540,016.00		Revenue Shortfall
HELAM KENYA LTD	117,166.00		-	117,166.00		Revenue Shortfall
PRIDE WORTH INVESTMENTS	114,248.00		-	114,248.00		Revenue Shortfall
TECLENA ENTERPRISES	105,000.00		-	105,000.00		Revenue Shortfall
NATIONAL CERALS & PRODUCE BOARD	34,515.80		-	34,515.80		Revenue Shortfall
KILIFI COUNTY REVENUE ACCOUNT	633,220.00		-	633,220.00		Revenue Shortfall

COUNTY GOVERNMENT OF KILIFI - WATER ,ENVIRONMENTAL,FORESTRY AND NATURAL RESOURCES

ANALYSIS OF PENDING SUPPLIES PAYABLE

Supplier of Goods or services	Original Amount	Date Contracted	Amount	Outstanding Balance 2017		Comment
	a	b	c	d=a-c		
Construction of Buildings						
	-		-	-		
	-		-	-		
	-		-	-		
	-		-	-		
	-		-	-		
	-		-	-		
Sub Total	-		-	-		
Construction of Civil works						
DRY CHEM CONTRACTORS LTD	9,932,268.00			9,932,268.00		Revenue Shortfall
GAMOJI LTD	3,945,740.00			3,945,740.00		Revenue Shortfall
NABWALA CONSTRUCTION CO. LTD	3,262,966.00			3,262,966.00		Revenue Shortfall
DASTESA LTD	3,988,776.00			3,988,776.00		Revenue Shortfall
BAMBA FUELS AND LUBRICANTS	4,961,621.60			4,961,621.60		Revenue Shortfall
LITTLE PUPPIES (K) LTD	9,843,557.00			9,843,557.00		Revenue Shortfall
SHAYMU INVESTMENTS LTD	4,999,590.72			4,999,590.72		Revenue Shortfall
SOFINA CONTRACTORS	9,976,533.60			9,976,533.60		Revenue Shortfall
BIOMAX AFRICA LTD	19,975,000.00			19,975,000.00		Revenue Shortfall
BIOMAX AFRICA LTD	20,900,000.00			20,900,000.00		Revenue Shortfall
HOLOM GENERAL CONTRACTORS AND SUPPL	5,009,121.28			5,009,121.28		Revenue Shortfall
DESERT COOL INVESTMENTS LTD	9,958,948.00			9,958,948.00		Revenue Shortfall
MAJDA ENTERPRISES	9,994,212.00			9,994,212.00		Revenue Shortfall
SKYLINE CONSTRUCTION CO .LTD	24,604,000.00			24,604,000.00		Revenue Shortfall
AFRILINK CONSTRUCTION LTD	2,395,400.00			2,395,400.00		Revenue Shortfall
MARINDWA CONTRACTORS LTD	9,944,680.00			9,944,680.00		Revenue Shortfall
KIMS MILLERS LTD	1,794,399.00			1,794,399.00		Revenue Shortfall
LANJEKA AGENCIES LTD	3,981,076.00			3,981,076.00		Revenue Shortfall
DONNEX ENTERPRISES	3,984,368.00			3,984,368.00		Revenue Shortfall
SMARTOIL PACKERS LIMITED	489,258.11			489,258.11		Revenue Shortfall
AFRILINK CONSTRUCTION LTD	5,993,720.00			5,993,720.00		Revenue Shortfall
NETCO INVESTMENTS LTD	3,998,852.00			3,998,852.00		Revenue Shortfall
DESERT COOL INVESTMENTS LTD	9,899,648.80			9,899,648.80		Revenue Shortfall
AGGRESSIVE VENTURES CONSTRUC	3,984,739.20			3,984,739.20		Revenue Shortfall
FAMBA INVESTMENTS	15,129,880.00			15,129,880.00		Revenue Shortfall
Supply of goods						
MFI DOCUMENT SOLUTIONS LTD	1,160,000.00		-	1,160,000.00		Revenue Shortfall
SWITCHPORT ENTERPRISES	250,000.00		-	250,000.00		Revenue Shortfall
GALAXY VENTURESERVICES	1,243,937.60		-	1,243,937.60		Revenue Shortfall
KILIFI NEWFACE ENTERPRISES LTD	484,500.00		-	484,500.00		Revenue Shortfall
PESCO INVESTIMENTS	1,998,762.00		-	1,998,762.00		Revenue Shortfall
NORTH COAST BEACH HOTEL	76,800.00		-	76,800.00		Revenue Shortfall
KILIFI NEWFACE ENTERPRISES LTD	406,800.00		-	406,800.00		Revenue Shortfall
KENYA INSTITUTE OF HIGHWAYS AND BUILDE	368,400.00		-	368,400.00		Revenue Shortfall
KILIFI DOUBLE SOLUTION	1,062,000.00		-	1,062,000.00		Revenue Shortfall
RAKESH ENTERPRISES SERVICES LTD	1,215,274.00		-	1,215,274.00		Revenue Shortfall

KENYA INSTITUTE OF SUPPLIES MANA	84,100.00		-	84,100.00		Revenue Shortfall
NZISONI ENTERPRISES	1,946,190.00		-	1,946,190.00		Revenue Shortfall
GALAXY VENTURES SERVICES	503,895.00		-	503,895.00		Revenue Shortfall
HOME CHOICE FASHION	1,835,763.00		-	1,835,763.00		Revenue Shortfall
ORYX CONTRACTORS AND GENERAL SUPPLIE	471,000.00		-	471,000.00		Revenue Shortfall
BARAKACOM KENYA ENTERPRISES	349,690.00		-	349,690.00		Revenue Shortfall
JEFFOX ENTERPRISES	1,200,000.00		-	1,200,000.00		Revenue Shortfall
THE KENYA INSTITUTE OF CERTIFIED PUBLIC A	74,950.00		-	74,950.00		Revenue Shortfall
THE KENYA INSTITUTE OF CERTIFIED PUBLIC A	84,950.00		-	84,950.00		Revenue Shortfall
THE KENYA INSTITUTE OF CERTIFIED PUBLIC A	74,950.00		-	74,950.00		Revenue Shortfall
GEOTREX GLOBAL SERVICES	57,620.00		-	57,620.00		Revenue Shortfall
KENYA INSTITUTE OF HIGHWAYS AND BUILDE	50,960.00		-	50,960.00		Revenue Shortfall
AVVY GROUP LTD	49,700.00		-	49,700.00		Revenue Shortfall
KENYA INSTITUTE OF SUPPLIES MANAGEMEN	269,700.00		-	269,700.00		Revenue Shortfall
KENYA INSTITUTE OF HIGHWAYS AND BUILDE	68,400.00		-	68,400.00		Revenue Shortfall
PESCO INVESTIMENTS	424,656.00		-	424,656.00		Revenue Shortfall
KEVIHA SUPPLIES LTD	763,400.00		-	763,400.00		Revenue Shortfall
KILIFI NEWFACE ENTERPRISES	25,061.50		-	25,061.50		Revenue Shortfall
KILIFI NEWFACE ENTERPRISES	207,329.00		-	207,329.00		Revenue Shortfall
KENYA INSTITUTE OF HIGHWAYS AND BUILDE	50,960		-	50,960.00		Revenue Shortfall
MALINDI PEARL HOTEL	154,500.00		-	154,500.00		Revenue Shortfall
GHALIP CONSTRUCTION	525,000.00		-	525,000.00		Revenue Shortfall
KILIFI DOUBLE SOLUTION	455,000.00		-	455,000.00		Revenue Shortfall
DELTA CONTRACTORS	1,999,900.00		-	1,999,900.00		Revenue Shortfall
HUBETAI ENTERPRISES	834,000.00		-	834,000.00		Revenue Shortfall
MAXMILL ENTERPRISES	1,971,415.80		-	1,971,415.80		Revenue Shortfall
Supply of services						
RENTOL INITIAL KENYA	11,136.00			11,136.00		Revenue Shortfall
RENTOL INITIAL KENYA	11,136.00			11,136.00		Revenue Shortfall
KENYA INSTITUTE OF SUPPLIES MANAGEMEN	88,160.00			88,160.00		Revenue Shortfall
KENYA SCHOOL OF GOVERNMENT	75,400.00			75,400.00		Revenue Shortfall
KENYA SCHOOL OF GOVERNMENT	120,640.00			120,640.00		Revenue Shortfall
NORTH COAST BEACH HOTEL	313,200.00			313,200.00		Revenue Shortfall
NAIROBI HOMES	9,000.00			9,000.00		Revenue Shortfall
JOGI MOTORS	41,171.00			41,171.00		Revenue Shortfall
ADOMIJAH LIMITED	167,620.00			167,620.00		Revenue Shortfall
AYMFAY INVESTMENTS	192,444.00			192,444.00		Revenue Shortfall
AYMFAY INVESTMENTS	326,103.00			326,103.00		Revenue Shortfall
AYMFAY INVESTMENTS	314,476.00			314,476.00		Revenue Shortfall
ADOMIJAH LIMITED	382,000.00			382,000.00		Revenue Shortfall
RIAN AUTOWORKS	291,500.00			291,500.00		Revenue Shortfall
KELUVA GENERAL SERVICES	283,325.00			283,325.00		Revenue Shortfall
JOGI MOTORS	165,749.00			165,749.00		Revenue Shortfall
TOWN AUTO GARAGE	230,840.00			230,840.00		Revenue Shortfall
TOWN AUTO GARAGE	244,296.00			244,296.00		Revenue Shortfall
DANJU AUTOWORKS	235,074.00			235,074.00		Revenue Shortfall
CONCORDE MOTORS	121,046.00			121,046.00		Revenue Shortfall
KELUVA GENERAL SERVICES	437,604.20			437,604.20		Revenue Shortfall
CREEK CONSULTANTS	346,306.40			346,306.40		Revenue Shortfall
JOGI MOTORS	214,001.00			214,001.00		Revenue Shortfall
VEGOZ LINKS CO LTD	184,811.00			184,811.00		Revenue Shortfall
VEGOZ LINKS CO LTD	129,340.00			129,340.00		Revenue Shortfall
CHELSY INVESTMENTS	232,232.00			232,232.00		Revenue Shortfall
JOGI MOTORS	29,000.00			29,000.00		Revenue Shortfall
JOGI MOTORS	37,691.00			37,691.00		Revenue Shortfall
JOGI MOTORS	218,719.00			218,719.00		Revenue Shortfall
MKWAJUNI GARAGE	837,600.00			837,600.00		Revenue Shortfall
JOGI MOTORS	44,340.00			44,340.00		Revenue Shortfall
JOGI MOTORS	72,352.00			72,352.00		Revenue Shortfall
KILICON LIMITED	279,170.00			279,170.00		Revenue Shortfall
JOGI MOTORS	103,342.00			103,342.00		Revenue Shortfall
KELUVA GENERAL SERVICES	895,520.00			895,520.00		Revenue Shortfall
JOGI MOTORS	24,824.00			24,824.00		Revenue Shortfall
JOGI MOTORS	153,410.00			153,410.00		Revenue Shortfall
JOGI MOTORS	89,123.00			89,123.00		Revenue Shortfall
SAMWELY MOTORS ACCESSORIES	644,450.00			644,450.00		Revenue Shortfall
KELUVA GENERAL SERVICES	265,325.00			265,325.00		Revenue Shortfall
KELUVA GENERAL SERVICES	265,325.00			265,325.00		Revenue Shortfall
TOWN AUTO GARAGE	201,989.20			201,989.20		Revenue Shortfall
JOGI MOTORS	152,238.00			152,238.00		Revenue Shortfall
UFANISI GLOBAL INVESTMENTS LTD	272,655.00			272,655.00		Revenue Shortfall
JOGI MOTORS	123,076.00			123,076.00		Revenue Shortfall
CHELSY INVESTMENTS	232,812.00			232,812.00		Revenue Shortfall
CHELSY INVESTMENTS	160,080.00			160,080.00		Revenue Shortfall
CHELSY INVESTMENTS	277,240.00			277,240.00		Revenue Shortfall
CONCORDE MOTORS	121,046.00			121,046.00		Revenue Shortfall

COUNTY GOVERNMENT OF KILIFI - EDUCATION

ANALYSIS OF PENDING SUPPLIES PAYABLE

Supplier of Goods or services	Original Amount	Date Contracted	Amount	Outstanding Balance 2017		Comment
Construction of Buildings						
Kithusi Kula Trading Co. Ltd	1,943,748.90	15-May-18	-	1,943,748.90		
Kithusi Kula Trading Co. Ltd	194,938.00	14-Mar-18	-	194,938.00		
Besma Investments Ltd	817,845.20	05-May-18	-	817,845.20		
Kithusi Kula Trading Co. Ltd	181,339.80	13-May-18	-	181,339.80		
Kurbes Co. Ltd	659,518.00	10-Apr-18	-	659,518.00		
Alpha Holdings Co. Ltd	1,217,372.10	20-Jun-18	-	1,217,372.10		
Dharartu Construction Co. Ltd	531,805.60	11-Jun-18	-	531,805.60		
Jonga Contractors & General Supplies	1,296,045.05	14-Jun-18	-	1,296,045.05		
Interglobe Holdings Ltd	455,319.90	18-Dec-18	-	455,319.90		
Ziwani Enterprises Limited	3,993,056.40	22-Mar-18	-	3,993,056.40		
Jamii G.B Contractors	202,992.25	29-Jun-18	-	202,992.25		
Limat Part Enterprises	1,184,007.60	19-Jun-18	-	1,184,007.60		
Central Rift Enterpises	220,321.40	22-Nov-17	-	220,321.40		
Vicklyn Enterprises	1,589,559.60	17-Apr-18	-	1,589,559.60		
Smartoil Parkers	202,820.81	22-May-18	-	202,820.81		
Smartoil Parkers	106,399.90	22-May-18	-	106,399.90		
Worldwise Energy Limited	512,409.13	28-May-18	-	512,409.13		
Amarasul Company Limited	1,795,755.03		-	1,795,755.03		
Mirga Investment Company	2,208,732.80	26-Jun-18	-	2,208,732.80		
Chonga Enterprises Ltd	211,816.00	01-Jul-18	-	211,816.00		
Atomic Electronics	701,568.00		-	701,568.00		
Ufanisi global Investments	1,451,560.45	28-Jul-18	-	1,451,560.45		
Springs General Merchants	1,258,884.20		-	1,258,884.20		
Frampesh Agency	696,647.05		-	696,647.05		
Supply of Goods			-	-		
Muslih Telecommunication Ltd	1,995,910.00	622880	-	1,995,910.00		
Green Agenda Company Limited	1,400,000.00		-	1,400,000.00		
Kabeyu Investments	179,800.00		-	179,800.00		
Jodric Enterprises	319,995.00		-	319,995.00		
Ecogin Kenya	749,000.00		-	749,000.00		
Crown Motors Group Limited	381,533.25		-	381,533.25		
Amad Enterprises	210,000.00		-	210,000.00		
Rajoes Investments Limited	396,511.80		-	396,511.80		
Mellylivvy Enterprises	650,000.00		-	650,000.00		
Kilifi Complex Centre	87,000.00		-	87,000.00		
Kenya School of government	136,648.00		-	136,648.00		
Kenya School of government	120,640.00		-	120,640.00		
ICPAK	74,950.00		-	74,950.00		
Institute of Human Resource	75,400.00		-	75,400.00		
Dovuna Supplies Ltd	150,000.00		-	150,000.00		
Eddystella Wanja	14,000.00		-	14,000.00		
Melda Mnyazi	63,000.00		-	63,000.00		
James Angore	55,000.00		-	55,000.00		
Lizzy Tunje	45,500.00		-	45,500.00		
Onesmus Ngao	412,300.00		-	412,300.00		
Hellen Kitao	12,875.00		-	12,875.00		
Geoffrey K Charo	22,680.00		-	22,680.00		
Sara Birya	440,035.00		-	440,035.00		

COUNTY GOVERNMENT OF KILIFI -INFORMATION, COMMUNICATION AND TECHNOLOGY

ANALYSIS OF PENDING SUPPLIES PAYABLE

Donnex Enterprises	320,000		-	320,000.00		
Nedco General Stores	363,000		-	363,000.00		
FILSAN SUPPLIES	122,500.00		-	122,500.00		
COMPUTER PRIDE LTD	626,400.00		-	626,400.00		
TELKOM KENYA LIMITED	5,333,505.00		-	5,333,505.00		
LIQUID TELECOMMUNICATIONS KENYA LTD	1,852,135.00		-	1,852,135.00		
IWAYAFRICA KENYA LIMITED	24,201.70		-	24,201.70		
DARREMORE INVESTMENTS	999,999.00		-	999,999.00		
RICHARD POLE MWASAMBU	78,400.00		-	78,400.00		
Roof Africa	405,000		-	405,000.00		
CMC MOTORS GROUP LIMITED	3,300,000.00		-	3,300,000.00		
LELIS ENTERPRISES SERVICE	175,500.00		-	175,500.00		
Jeffam General Contractors	420,000		-	420,000.00		
Nation Media Group	128,255.00		-	128,255.00		
Brosun Enterprises Limited	232,200		-	232,200.00		
Vegoz Links Company	495,000		-	495,000.00		
Mkilo Investment	499,950.00		-	499,950.00		
Shaney World	190,000.00		-	190,000.00		

Kilifi Media Group Limited	100,000.00		-	100,000.00		
Show Biz Info Ltd	192,200.00		-	192,200.00		
Mwenge Communication	385,000		-	385,000.00		
Openner Enterprises	140,000		-	140,000.00		
Tajar Enterprises	1,500,000		-	1,500,000.00		
Vegoz Links	280,000		-	280,000.00		
Jemiaruth Limited	465,000		-	465,000.00		
Kilifi Infinity Suppliers & Investmnet	480,000		-	480,000.00		
Jeffam General Contractors	498,900		-	498,900.00		
Annef General Supplies	475,000		-	475,000.00		
Victory Tech Supplies	198,000		-	198,000.00		
Mwenge Communication	480,000		-	480,000.00		
Mamirus Suppliers	496,570.00		-	496,570.00		
Kola Beach	37,200		-	37,200.00		
Warsan Designer Publisher	360,000		-	360,000.00		
Pekere Investment	499,500		-	499,500.00		
Alphine Insurance	240,929		-	240,929.00		
Filsan Supplies	122,500		-	122,500.00		
Jeffam General Contractors	480,000		-	480,000.00		
Brosun Enterprises Limited	375,000		-	375,000.00		
Grand Nyari	412,500		-	412,500.00		
Himaya Company	410,000		-	410,000.00		
Digaji Enterprises	410,000		-	410,000.00		
Tao's East Africa	490,000		-	490,000.00		
City Building Ltd	317,250		-	317,250.00		
Grand Nyari	365,000		-	365,000.00		
Digaji Enterprises	490,000		-	490,000.00		
Freight Management Logistics	209,900		-	209,900.00		
Mak Global Ltd	470,200		-	470,200.00		
Semca Trade	416,000.00		-	416,000.00		
Freight Management	470,000.00		-	470,000.00		
Go-Make Business Solution	149,700		-	149,700.00		
Jeffam General Contractors	340,000		-	340,000.00		
Njesmar Enterprises	490,000		-	490,000.00		
Mwakasheni Enterprises	470,000		-	470,000.00		
Pakere Investments	499,500		-	499,500.00		
Vegoz Links Company	490,000		-	490,000.00		
Vegoz Link	470,000		-	470,000.00		
Siham Investment	256,000		-	256,000.00		
Garamasal Construction Company	485,000		-	485,000.00		
Nedco General Stores	363,000		-	363,000.00		
PAYMASTER GENERAL TREASURY	25,825.75		-	25,825.75		
RICHARD POLE MWASAMBU	78,400.00		-	78,400.00		
ELINA PENDO CHANZERA	31,500.00		-	31,500.00		
CHRISTOPHER KIMELI KIPKETER	11,200.00		-	11,200.00		
MONTRACK COMMUNOCATIONS ENTERPRISES	48,000.00		-	48,000.00		
DONALD OCHOL OWILI	16,800.00		-	16,800.00		
STANDARD GROUP LIMITED	127,600.00		-	127,600.00		
LENNOX KARABU NYAMBU	11,760.00		-	11,760.00		
KENYA SCHOOL OF GOVERNMENT - MOMBASA	97,440.00		-	97,440.00		
JUDITH STANLEY KASHERO	36,100.00		-	36,100.00		
DONALD OCHOL OWILI	2,940.00		-	2,940.00		
WINNIE LUVUNO TSUMA	54,080.00		-	54,080.00		
SIHAM INVESTMENTS LIMITED	720,800.00		-	720,800.00		
JOGI MOTOR GARAGE	29,754.00		-	29,754.00		
ROSE CHARO KADHENGI	25,600.00		-	25,600.00		
JAMES KAPANYA NGUZO	7,560.00		-	7,560.00		
LAURA MILA MWACHONDO	22,400.00		-	22,400.00		
SAI ROCK HOTEL AND BEACH RESORTS	496,000.00		-	496,000.00		
KILIFI MARIAKANI WATER AND SEWARAGE COMPANY LIMITED	20,000.00		-	20,000.00		
TAOS EAST AFRICA	480,000.00		-	480,000.00		

COUNTY GOVERNMENT OF KILIFI -LANDS AND HOUSING
ANALYSIS OF PENDING SUPPLIES PAYABLE

DIGIPLAN ENTERPRISE	3,987,580.00		-	3,987,580.00		
PHILOMU MAPPING SERVICES	4,961,000.00		-	4,961,000.00		
Ngerenyi construction company limited	1,015,000.00		-	1,015,000.00		
Lamlon Ventures Limited	799,790.00		-	799,790.00		
LEWA AND ASSOCIATES	898,445.00		-	898,445.00		
KENYA INSTITUTE OF HIGHWAYS AND BU	50,960.00		-	50,960.00		
KENYA INSTITUTE OF HIGHWAYS AND BU	14,560.00		-	14,560.00		
AVC MANAGEMENT COMPANY LTD	15,100.00		-	15,100.00		
THE KENYA INSTITUTE OF PLANNERS	7,500.00		-	7,500.00		

COUNTY GOVERNMENT OF KILIFI -ROADS
ANALYSIS OF PENDING SUPPLIES PAYABLE

Supplier of Goods or services	Original Amount	Date Contracted	Amount	Outstanding Balance	Outstanding	Comment
Supply of goods						
MFI DOCUMENT SOLUTIONS LTD	1,160,000.00		-	1,160,000.00	-	Revenue Shortfall
SWITCHPORT ENTERPRISES	250,000.00		-	250,000.00	-	Revenue Shortfall
GALAXY VENTURESERVICES	1,243,937.60		-	1,243,937.60	-	Revenue Shortfall
KILIFI NEWFACE ENTERPRISES LTD	484,500.00		-	484,500.00	-	Revenue Shortfall
PESCO INVESTIMENTS	1,998,762.00		-	1,998,762.00	-	Revenue Shortfall
NORTH COAST BEACH HOTEL	76,800.00		-	76,800.00	-	Revenue Shortfall
KILIFI NEWFACE ENTERPRISES LTD	406,800.00		-	406,800.00	-	Revenue Shortfall
KENYA INSTITUTE OF HIGHWAYS AND BUILDE	368,400.00		-	368,400.00	-	Revenue Shortfall
KILIFI DOUBLE SOLUTION	1,062,000.00		-	1,062,000.00	-	Revenue Shortfall
RAKESH ENTERPRISES SERVICES LTD	1,215,274.00		-	1,215,274.00	-	Revenue Shortfall
KENYA INSTITUTE OF SUPPLIES MANA	84,100.00		-	84,100.00	-	Revenue Shortfall
NZISONI ENTERPRISES	1,946,190.00		-	1,946,190.00	-	Revenue Shortfall
GALAXY VENTURES SERVICES	503,895.00		-	503,895.00	-	Revenue Shortfall
HOME CHOICE FASHION	1,835,763.00		-	1,835,763.00	-	Revenue Shortfall
ORYX CONTRACTORS AND GENERAL SUPPLIE	471,000.00		-	471,000.00	-	Revenue Shortfall
BARAKACOM KENYA ENTERPRISES	349,690.00		-	349,690.00	-	Revenue Shortfall
JEFFOX ENTERPRISES	1,200,000.00		-	1,200,000.00	-	Revenue Shortfall
THE KENYA INSTITUTE OF CERTIFIED PUBLIC A	74,950.00		-	74,950.00	-	Revenue Shortfall
THE KENYA INSTITUTE OF CERTIFIED PUBLIC A	84,950.00		-	84,950.00	-	Revenue Shortfall
THE KENYA INSTITUTE OF CERTIFIED PUBLIC A	74,950.00		-	74,950.00	-	Revenue Shortfall
GEOTREX GLOBAL SERVICES	57,620.00		-	57,620.00	-	Revenue Shortfall
KENYA INSTITUTE OF HIGHWAYS AND BUILDE	50,960.00		-	50,960.00	-	Revenue Shortfall
AVVY GROUP LTD	49,700.00		-	49,700.00	-	Revenue Shortfall
KENYA INSTITUTE OF SUPPLIES MANAGEMEN	269,700.00		-	269,700.00	-	Revenue Shortfall
KENYA INSTITUTE OF HIGHWAYS AND BUILDE	68,400.00		-	68,400.00	-	Revenue Shortfall
PESCO INVESTIMENTS	424,656.00		-	424,656.00	-	Revenue Shortfall
KEVIHA SUPPLIES LTD	763,400.00		-	763,400.00	-	Revenue Shortfall
KILIFI NEWFACE ENTERPRISES	25,061.50		-	25,061.50	-	Revenue Shortfall
KILIFI NEWFACE ENTERPRISES	207,329.00		-	207,329.00	-	Revenue Shortfall
KENYA INSTITUTE OF HIGHWAYS AND BUILDE	50,960		-	50,960.00	-	Revenue Shortfall
MALINDI PEARL HOTEL	154,500.00		-	154,500.00	-	Revenue Shortfall
GHALIP CONSTRUCTION	525,000.00		-	525,000.00	-	Revenue Shortfall
KILIFI DOUBLE SOLUTION	455,000.00		-	455,000.00	-	Revenue Shortfall
DELTA CONTRACTORS	1,999,900.00		-	1,999,900.00	-	Revenue Shortfall
HUBETAI ENTERPRISES	834,000.00		-	834,000.00	-	Revenue Shortfall
MAXMILL ENTERPRISES	1,971,415.80		-	1,971,415.80	-	Revenue Shortfall
Supply of services						
RENTOL INITIAL KENYA	11,136.00			11,136.00	-	Revenue Shortfall
RENTOL INITIAL KENYA	11,136.00			11,136.00	-	Revenue Shortfall
KENYA INSTITUTE OF SUPPLIES MANAGEMEN	88,160.00			88,160.00	-	Revenue Shortfall
KENYA SCHOOL OF GOVERNMENT	75,400.00			75,400.00	-	Revenue Shortfall
KENYA SCHOOL OF GOVERNMENT	120,640.00			120,640.00	-	Revenue Shortfall
NORTH COAST BEACH HOTEL	313,200.00			313,200.00	-	Revenue Shortfall
NAIROBI HOMES	9,000.00			9,000.00	-	Revenue Shortfall
JOGI MOTORS	41,171.00			41,171.00		Revenue Shortfall
ADOMIJAH LIMITED	167,620.00			167,620.00		Revenue Shortfall
AYMFAY INVESTMENTS	192,444.00			192,444.00		Revenue Shortfall
AYMFAY INVESTMENTS	326,103.00			326,103.00		Revenue Shortfall
AYMFAY INVESTMENTS	314,476.00			314,476.00		Revenue Shortfall
ADOMIJAH LIMITED	382,000.00			382,000.00		Revenue Shortfall
RIAN AUTOWORKS	291,500.00			291,500.00		Revenue Shortfall
KELUVA GENERAL SERVICES	283,325.00			283,325.00		Revenue Shortfall
JOGI MOTORS	165,749.00			165,749.00		Revenue Shortfall
TOWN AUTO GARAGE	230,840.00			230,840.00		Revenue Shortfall
TOWN AUTO GARAGE	244,296.00			244,296.00		Revenue Shortfall
DANJU AUTOWORKS	235,074.00			235,074.00		Revenue Shortfall
CONCORDE MOTORS	121,046.00			121,046.00		Revenue Shortfall
KELUVA GENERAL SERVICES	437,604.20			437,604.20		Revenue Shortfall
CREEK CONSULTANTS	346,306.40			346,306.40		Revenue Shortfall
JOGI MOTORS	214,001.00			214,001.00		Revenue Shortfall
VEGOZ LINKS CO LTD	184,811.00			184,811.00		Revenue Shortfall
VEGOZ LINKS CO LTD	129,340.00			129,340.00		Revenue Shortfall
CHELSY INVESTMENTS	232,232.00			232,232.00		Revenue Shortfall
JOGI MOTORS	29,000.00			29,000.00		Revenue Shortfall
JOGI MOTORS	37,691.00			37,691.00		Revenue Shortfall
JOGI MOTORS	218,719.00			218,719.00		Revenue Shortfall
MKWAJUNI GARAGE	837,600.00			837,600.00		Revenue Shortfall
JOGI MOTORS	44,340.00			44,340.00		Revenue Shortfall
JOGI MOTORS	72,352.00			72,352.00		Revenue Shortfall
KILICON LIMITED	279,170.00			279,170.00		Revenue Shortfall
JOGI MOTORS	103,342.00			103,342.00		Revenue Shortfall

KELUVA GENERAL SERVICES	895,520.00			895,520.00		Revenue Shortfall
JOGI MOTORS	24,824.00			24,824.00		Revenue Shortfall
JOGI MOTORS	153,410.00			153,410.00		Revenue Shortfall
JOGI MOTORS	89,123.00			89,123.00		Revenue Shortfall
SAMWELY MOTORS ACCESSORIES	644,450.00			644,450.00		Revenue Shortfall
KELUVA GENERAL SERVICES	265,325.00			265,325.00		Revenue Shortfall
KELUVA GENERAL SERVICES	265,325.00			265,325.00		Revenue Shortfall
TOWN AUTO GARAGE	201,989.20			201,989.20		Revenue Shortfall
JOGI MOTORS	152,238.00			152,238.00		Revenue Shortfall
UFANISI GLOBAL INVESTMENTS LTD	272,655.00			272,655.00		Revenue Shortfall
JOGI MOTORS	123,076.00			123,076.00		Revenue Shortfall
CHELSY INVESTMENTS	232,812.00			232,812.00		Revenue Shortfall
CHELSY INVESTMENTS	160,080.00			160,080.00		Revenue Shortfall
CHELSY INVESTMENTS	277,240.00			277,240.00		Revenue Shortfall
CONCORDE MOTORS	121,046.00			121,046.00		Revenue Shortfall

COUNTY GOVERNMENT OF KILIFI -HEALTH SERVICES
ANALYSIS OF PENDING SUPPLIES PAYABLE

Bamba Fuel and Lubricants	260,500.00	05/13/2016	-	260,500.00		
Lowell LTD	136,110.00	06/22/2015	-	136,110.00		
Crystal supplies & construction (k) Lir	490,000.00	29/09/2016	-	490,000.00		
Semca Trade and Supplies	497,500.00	06/16/2017	-	497,500.00		
water resources management authorit	9,900.00	06/30/2017	-	9,900.00		
Fondo Electrical Service	401,290.00	05/10/2016	-	401,290.00		
Culips Ventures LTD	46,830.00	11/05/2018	-	46,830.00		
The Travel Lounge	896,425.00	20/6/2018	-	896,425.00		
Mashiara Investment	362,030.00	28/09/16	-	362,030.00		
First Choice General Suppliers Limited	450,000.00	20/6/16	-	450,000.00		
Kibaoni Stationers	418,500.00	12/09/2016	-	418,500.00		
Kibaoni Stationers	389,500.00	02/06/2016	-	389,500.00		
Kongoni Enterprises	408,000.00	20/6/16	-	408,000.00		
Mbidzo General Supplier	498,000.00	24/01/18	-	498,000.00		
Mbidzo General Supplier	350,000.00	26/9/16	-	350,000.00		
Midzi enterprises	317,400.00	06/26/2018	-	317,400.00		
Rian Agencies LTd	488,000.00	08/05/2016	-	488,000.00		
Robbilac Enterprises	240,000.00	24/01/2018	-	240,000.00		
Ticha Graphics	453,500.00	16/2/18	-	453,500.00		
Ticha Graphics & Designs	222,000.00	08/06/2017	-	222,000.00		
National Media Group Ltd	142,680.00	04/04/2017	-	142,680.00		
Rollers General Suppplies	300,000.00	23/3/17	-	300,000.00		
Rollers General Suppplies	300,000.00	24/3/17	-	300,000.00		
Rollers General Suppplies	300,000.00	22/3/17	-	300,000.00		
Standard Group	986,000.00	04/23/2018	-	986,000.00		
Culips Ventures	69,000.00	05/09/2016	-	69,000.00		
Mulomwa general cotactors	**171,552.50**	01/16/2018	-	171,552.50		
Nosha limited	447,520.00	05/02/2017	-	447,520.00		
Nosha limited	478,350.00	03/31/2017	-	478,350.00		
wedwa enterpries	526,019.00	03/20/2018	-	526,019.00		
KEMSA	15,525,762.00	07/12/2017	-	15,525,762.00		
Kenya medical supplies	226,420.00	01/30/2018	-	226,420.00		
Kenya medical supplies agencies	201,300.00	01/30/2018	-	201,300.00		
Makupa Chemist Ltd	500,000.00	05/29/2017	-	500,000.00		
Bekens Enterprises	495,000.00	06/12/2016	-	495,000.00		
Big coin investments	345,600.00	12/27/2017	-	345,600.00		
Built to last Investment	418,567.40	04/30/2018	-	418,567.40		
Chawia Development Co. LTD	498,000.00	24/11/16	-	498,000.00		
Collins Diotek Corporate	480,000.00	22/3/17	-	480,000.00		
Demac Systems	490,000.00	30/11/16	-	490,000.00		
Deus Primos Investments	490,000.00	20/5/16	-	490,000.00		
Finescope system limited	420,000.00	07/03/2017	-	420,000.00		
Gibana Associates	493,000.00	20/6/16	-	493,000.00		
Gombato General Services	432,500.00	08/04/2016	-	432,500.00		
G-TECH	2,409,000.00	05/11/2018	-	2,409,000.00		
Hawaa investments	963,750.00	08/24/2017	-	963,750.00		
Jakapari ENTERPRISES	129,940.00	07/14/2018	-	129,940.00		
Kemba Investment Supplies	392,000.00	14/10/16	-	392,000.00		
Kemba Investment Supplies	498,000.00	12/05/2016	-	498,000.00		
Kemsa	44,776,437.00	12/07/2017	-	44,776,437.00		
Konyeka Enterprises	420,000.00	17/5/16	-	420,000.00		
Leads limited general merchants	360,000.00	06/23/2016	-	360,000.00		
Lince Enterprise	495,000.00	02/22/2017	-	495,000.00		
lucwise enterprise	412,800.00	04/09/2017	-	412,800.00		

Midzi enterprises	498,390.00	25/5/17	-	498,390.00		
Mlewa Ventures	356,700.00	23/6/17	-	356,700.00		
Mobiz Investment	415,500.00	09/09/2016	-	415,500.00		
Mungulles Investments	435,000.00	22/3/17	-	435,000.00		
Mwavizi Global Investment	4,140,000.00	22/5/2017	-	4,140,000.00		
Mwavizi Global Investment	1,140,000.00	05/05/2017	-	1,140,000.00		
Narako Enterprise	2,698,500.00	15/6/17	-	2,698,500.00		
Narako Enterprise	4,900,000.00	05/05/2018	-	4,900,000.00		
Oryx Contractors and General Supplie	190,000.00	10/10/2016	-	190,000.00		
Primear Enterprises	153,000.00	29/11/16	-	153,000.00		
Rishath Enterprises	496,800.00	05/25/2017	-	496,800.00		
Rolo General Limited	480,000.00	30/11/16	-	480,000.00		
Rolo General Limited	480,000.00	07/12/2016	-	480,000.00		
sirya enterprises	277,800.00	09/09/2016	-	277,800.00		
Taura Logistics	495,000.00	14/10/16	-	495,000.00		
Topline Surgicals LTD	192,500.00	12/09/2016	-	192,500.00		
Topline Surgicals LTD	151,000.00	15//7/16	-	151,000.00		
Wardmartials Investments	490,000.00	19/01/17	-	490,000.00		
Coast technologies	78,800.00	20/1/16	-	78,800.00		
General Inter Traders	124,055.00	15/2/16	-	124,055.00		
Impact holdings co.ltd	375,000.00	11/29/2016	-	375,000.00		
Kivipi Investments	347,000.00	06/12/2016	-	347,000.00		
Cridian Enterprises	211,400.00	19/9/16	-	211,400.00		
Finescope system limited	615,350.00	04/12/2017	-	615,350.00		
Lumaka enterperises	159,400.00	06/16/2017	-	159,400.00		
Medipharm EA limited	121,600.00	06/17/2016	-	121,600.00		
Mwavizi Global Investment	5,804,550.00		-	5,804,550.00		
Mwavizi Global Investment	4,200,000.00	14/11/17	-	4,200,000.00		
sciencescope	76,060.00	20/2/2015	-	76,060.00		
Scitech Diagnostic	499,090.00	26/9/16	-	499,090.00		
Scitech Diagnostic	458,200.00	09/26/2016	-	458,200.00		
Thelstar Investmentss	120,000.00	02/11/2016	-	120,000.00		
Tungesten General suppplies and cons	306,400.00	04/07/2017	-	306,400.00		
Tungesten General suppplies and cons	300,800.00	11/04/2017	-	300,800.00		
Nosha limited	249,903.00	08/19/2016	-	249,903.00		
Eyez Modeling	495,000.00	05/01/2017	-	495,000.00		
Natu consultans	459,800.00	04/07/2017	-	459,800.00		
Coast Imaging Solution Centre	115,500.00	28/9/16	-	115,500.00		
Coast Imaging Solution Centre	183,000.00	23/3/17	-	183,000.00		
Vijay Optica	174,200.00	15/11/16	-	174,200.00		
Garvinski General Supplies	400,000.00	22/11/16	-	400,000.00		
Jakapari Enterprises	970,160.00	12/24/2017	-	970,160.00		
Bengoka Investment and Consultancy	359,683.00	16/1/2018	-	359,683.00		
Cridian Enterprises	490,000.00	09/12/2016	-	490,000.00		
Dikel Global Investments	466,000.00	26/4/17	-	466,000.00		
Garamah Properties	490,000.00	06/12/2016	-	490,000.00		
Jibranda Enterprises	499,850.00	10/03/2017	-	499,850.00		
Kosyin Supplies	120,040.00	27/5/16	-	120,040.00		
Lamukani Agencies	496,000.00	15/11/16	-	496,000.00		
Loceta Farm Limited	485,865.00	27/4/16	-	485,865.00		
Mbidzo General Supplier	492,000.00	27/10/17	-	492,000.00		
Mbidzo General Supplier	492,000.00	01/05/2017	-	492,000.00		
Mbidzo General Supplier	492,000.00	27/10/17	-	492,000.00		
Medcrest Ventures Limited	42,000.00	09/02/2017	-	42,000.00		
Simpla business Solutions	488,600.00	01/05/2017	-	488,600.00		
Tauruss Enterprises	448,650.00	20/11/16	-	448,650.00		
Tauruss Enterprises	379,750.00	30/11/16	-	379,750.00		
Waridi Fashions	341,156.00	10/11/2016	-	341,156.00		
Big coin Investments	412,000.00	24/4/17	-	412,000.00		
Shines Communication	435,000.00	26/4/17	-	435,000.00		
Spada general suppliers	263,000.00	11/10/2015	-	263,000.00		
Big coin Investments	470,000.00	14/9/17	-	470,000.00		
Built to last Investment	433,000.00	12/05/2016	-	433,000.00		
Dot com enterprises	393,000.00	09/02/2015	-	393,000.00		
Josera Enterprises	375,500.00	19/11/16	-	375,500.00		
Kilifi Digital	468,000.00	12/21/2016	-	468,000.00		
Knimor Enterprises LTD	6,884,077.20	27/07/15	-	6,884,077.20		
Nipate Dot COM	360,250.00	06/13/2016	-	360,250.00		
Dynastar Alliance LTD	308,000.00	26/9/16	-	308,000.00		
Malindi View filling station	499,950.00	29/1/18	-	499,950.00		
Doram agencies	198,000.00	01/15/2018	-	198,000.00		
Catch security links ltd	280,000.00	05/15/2018	-	280,000.00		
Catch security links ltd	280,000.00	06/14/2018	-	280,000.00		

Catch Security Links LTD	182,000.00	05/04/2018	-	182,000.00		
Catch security links ltd	280,000.00	05/14/2018	-	280,000.00		
Catch Security Links LTD	182,000.00	05/04/2018	-	182,000.00		
Light house for christ eye centre	118,250.00	03/13/2014	-	118,250.00		
Jogi Motors Garage	22,217.00	01/25/2018	-	22,217.00		
Jogi Motors Garage	237,029.00	02/15/2018	-	237,029.00		
Jogi Motors Garage	138,388.00	09/20/2017	-	138,388.00		
Jogi Motors Garage	245,589.00	11/20/2017	-	245,589.00		
Jogi Motors Garage	255,520.00	20/9/17	-	255,520.00		
Jogi Motors Garage	129,150.00	01/11/2018	-	129,150.00		
Jogi Motors Garage	180,411.00	03/23/2018	-	180,411.00		
Jalienta Enterprises	249,000.00	17/5/16	-	249,000.00		
Mariasurf LTD	360,000.00	10/12/2015	-	360,000.00		
Mariasurf LTD	290,000.00	10/12/2015	-	290,000.00		
Nakamu Supplies	290,000.00	12/09/2016	-	290,000.00		

ryan autoworks	290,174.00	02/13/2018	-	290,174.00		
starken engineering services	350,800.00	05/11/2017	-	350,800.00		
Town Auto Garage	24,500.00	10/05/2016	-	24,500.00		
Town Auto Garage	75,900.00	21/11/16	-	75,900.00		
Vegoz Links Company	29,600.00	23/3/16	-	29,600.00		
Discount service station	619,910.00	06/04/2018	-	619,910.00		
Kavenya service station	499,659.50	06/06/2018	-	499,659.50		
Kavenya service station	505,816.90	05/15/2018	-	505,816.90		
Kavenya service station	499,912.50	06/04/2018	-	499,912.50		
Pakere Investments	437,862.00	03/10/2016	-	437,862.00		
Seyaz petroleum	620,100.00	06/04/2018	-	620,100.00		
Amsterdam Holdings	3,900,000.00	09/20/2016	-	3,900,000.00		
Bamaki limited	493,105.25	19/4/17	-	493,105.25		
Collins Diotek Corporate	488,250.00	15/10/16	-	488,250.00		
Corporate Access Care	492,152.00	04/09/2016	-	492,152.00		
Culips Ventures	189,000.00	05/09/2016	-	189,000.00		
Culips Ventures	1,392,000.00	09/03/2017	-	1,392,000.00		
Culips Ventures	448,000.00	05/07/2016	-	448,000.00		
Effective Quick Suppliers LTD	434,367.00	21/6/16	-	434,367.00		
Essential Investments LTD	794,920.45	04/01/2017	-	794,920.45		
Evatec Technical Services	456,576.00	21/12/16	-	456,576.00		
Eyez Modeling	434,000.00	05/01/2016	-	434,000.00		
General Inter Traders	495,000.00	09/01/2016	-	495,000.00		
Janjoki General Hardware	311,740.00	02/05/2015	-	311,740.00		
Janjuka Enterprises	1,497,860.00	21/11/16	-	1,497,860.00		
Janjuka Enterprises	1,195,000.00	26/9/16	-	1,195,000.00		
Joymac Kenya LTD	1,053,525.00	4//3/2017	-	1,053,525.00		
Joymac Kenya LTD	1,140,130.00	11/01/2017	-	1,140,130.00		
La excellencia	6,130.00	20/6/2016	-	6,130.00		
Le-Wals Agencies	1,500,000.00	03/03/2017	-	1,500,000.00		
Media Max Enterprises	2,632,500.00	20/04/17	-	2,632,500.00		
Mukin Enterprises LTD	495,000.00	31/10/16	-	495,000.00		
Mukin Enterprises LTD	451,000.00	13/10/16	-	451,000.00		
Mukin Enterprises LTD	430,100.00	13/10/16	-	430,100.00		
Mukin Enterprises LTD	430,000.00	06/10/2016	-	430,000.00		
Mukin Enterprises LTD	463,118.00	13/06/16	-	463,118.00		
Mukin Enterprises LTD	473,000.00	17/10/16	-	473,000.00		
Mukin Enterprises LTD	490,000.00	22/12/16	-	490,000.00		
Mukin Enterprises LTD	489,000.00	21/12/16	-	489,000.00		
Ndoho Yehu Enterprises	450,000.00	27/11/17	-	450,000.00		
Nyeki Green Investments	479,000.00	30/9/16	-	479,000.00		
Pendukar Investment	248,000.00	15/9/16	-	248,000.00		
Pendukar Investment	498,000.00	19/11/16	-	498,000.00		
Petsum Contractors LTD	347,000.00	23/12/16	-	347,000.00		
Rorick Construction Limited	410,640.00	21/6/16	-	410,640.00		
Ticha General Supplies	383,000.00	10/11/2016	-	383,000.00		
Ticha General Supplies	439,000.00	14/10/16	-	439,000.00		
Ticha General Supplies	483,000.00	01/10/2016	-	483,000.00		
Vegoz Links Company	93,000.00	08/07/2016	-	93,000.00		
Veto Mode Enterprises	1,744,000.00	11/01/2017	-	1,744,000.00		
Webcom Spare East Africa	486,000.00	26/10/16	-	486,000.00		
Kahenzwa G. Supplpiers	499,900.00	01/12/2016	-	499,900.00		
Long fish trading co.ltd	1,925,600.00	22/8/2018	-	1,925,600.00		
MFI Document solutions	44,022.00	22/8//17	-	44,022.00		
yanafa enterprises ltd	249,500.00	24/2/2018	-	249,500.00		
MFI Document solutions	440,800.00	18/1/18	-	440,800.00		
Hawaridz general supplies	39,500.00	10/09/2016	-	39,500.00		
Vijana General Comppany LTD	464,600.00	28/12/16	-	464,600.00		
Agakhan hospital	450,000.00		-	450,000.00		
Consumer Channel Agency	354,830.00	07/07/2016	-	354,830.00		
Fortis Kenya Limited	980,000.00		-	980,000.00		
Media max Network	290,000.00		-	290,000.00		
Jakapari Enterprises	137,850.00	16/1/2018	-	137,850.00		
Amber Technical Works	1,653,255.20	10/02/2015	-	1,653,255.20		
Amber Technical Works	1,471,477.80	10/02/2015	-	1,471,477.80		
Amber Technical Works	1,107,417.80	18/2/2015	-	1,107,417.80		
Amber Technical Works	307,111.45	18/2/2015	-	307,111.45		
Bonny Civil Construction	5,468,360.05	15/2/2017	-	5,468,360.05		
Nyeki Green Investments	988,000.00	30/9/16	-	988,000.00		
Pemba Contractors Ltd	3,968,580.40	20/6/2016	-	3,968,580.40		
Polyvinyle Agencies	898,700.00		-	898,700.00		
Penta Commodity	19,470,000.00	20/6/2016	-	19,470,000.00		

COUNTY GOVERNMENT OF KILIFI -CPSB
ANALYSIS OF PENDING SUPPLIES PAYABLE

PAYEE	AMOUNT		-			
KENYA SCHOOL OF GOVERNMENT NAIROBI	158,950.00		-	158,950.00		
COMMISSIONER OF V.A.T	8,670.00		-	8,670.00		
KENYA SCHOOL OF GOVERNMENT NAIROBI	129,800.00		-	129,800.00		
COMMISSIONER OF V.A.T	7,080.00		-	7,080.00		
NJOROGE MWANGI & CO. ADVOCATES	1,131,445.80		-	1,131,445.80		
COMMISSIONER OF DOMESTIC TAX	62,978.75		-	62,978.75		
COMMISSINER OF V.A.T	65,150.45		-	65,150.45		
COMPUTER SOCIETY OF KENYA	66,000.00		-	66,000.00		
COMMISSIONER OF V.A.T	3,600.00		-	3,600.00		
COMPUTER SOCIETY OF KENYA	66,000.00		-	66,000.00		
COMMISIONER OF VAT	3,600.00		-	3,600.00		
GLOBAL CENTRE FOR CAPACITY DEVELOPMENT LTD	71,120.70		-	71,120.70		
COMMISSIONER OF VAT	3,879.30		-	3,879.30		
GLOBAL CENTRE FOR CAPACITY DEVELOPMENT LTD	71,120.70		-	71,120.70		
COMMISSIONER OF VAT	3,879.30		-	3,879.30		
HUBETAI ENTERPRISES	410,000.95		-	410,000.95		
	42,137.00		-	42,137.00		
COMMISSIONER OF VAT	24,662.05		-	24,662.05		
KHALIDY (KENYA) INVESTMENTS	400,000.00		-	400,000.00		
	100,000.00		-	100,000.00		
	397,237.00		-	397,237.00		
	200,000.00		-	200,000.00		
	486,765.00		-	486,765.00		
COMMISSIONER OF VAT	86,400.00		-	86,400.00		
NORTH COAST BEACH HOTEL	183,870.70		-	183,870.70		
COMMISSIONER OF VAT	10,029.30		-	10,029.30		
KCA UNIVERSITY	55,000.00		-	55,000.00		
COMMISSIONER OF VAT	3,000.00		-	3,000.00		
KCA UNIVERSITY	14,300.00		-	14,300.00		
COMPUTER SOCIETY OF KENYA	66,000.00		-	66,000.00		
COMMISSIONER OF VAT	3,600.00		-	3,600.00		
PANZA PRINTERS & STATIONERS	307,241.40		-	307,241.40		
COMMISSIONER OF VAT	16,758.60		-	16,758.60		
MOBIZ INVESTMENTS	458,206.90		-	458,206.90		
COMMISSIONER OF VAT	24,993.10		-	24,993.10		
NORTH COAST BEACH HOTEL	119,008.60		-	119,008.60		
COMMISSIONER OF VAT	6,491.40		-	6,491.40		
CONCORDE MOTORS (KILIFI) LIMITED	91,410.00		-	91,410.00		
COMMISSIONER OF VAT	4,986.00		-	4,986.00		
CONCORDE MOTORS (KILIFI) LIMITED	95,775.90		-	95,775.90		
COMMISSIONER OF VAT	5,224.10		-	5,224.10		
GLOBAL CENTRE FOR CAPACITY DEVELOPMENT LTD	123,275.90		-	123,275.90		
COMMISSIONER OF VAT	6,724.10		-	6,724.10		
COMMISSIONER OF VAT (REF.PV.RSB17 0094)	780.00		-	780.00		
SMEYWA	161,206.90		-	161,206.90		
COMMISSIONER OF V.A.T	8,793.10		-	8,793.10		
ISAIAH O. MASERO	67,200.00		-	67,200.00		
GLOBAL CENTRE FOR CAPACITY DEVELOPMENT LTD	137,500.00		-	137,500.00		
COMMISSIONER OF V.A.T	7,500.00		-	7,500.00		
THE STANDARD GROUP LTD	303,600.00		-	303,600.00		
COMMISSIONER OF V.A.T	16,560.00		-	16,560.00		
THE STAR	275,000.00		-	275,000.00		
COMMISSIONER OF V.A.T	15,000.00		-	15,000.00		
THE STANDARD GROUP LTD	63,250.00		-	63,250.00		
COMMISSIONER OF VAT	3,450.00		-	3,450.00		
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	49,500.00		-	49,500.00		
COMMISSIONER OF VAT	2,700.00		-	2,700.00		
ALI JUMA MATAZA	15,960.00		-	15,960.00		
AFRICA NAZARENE UNIVERSITY	52,155.15		-	52,155.15		
THE STAR	82,500.00		-	82,500.00		
COMMISSIONER OF V.AT	4,500.00		-	4,500.00		
JAPHRO INVESTMENT VENTURES	27,500.00		-	27,500.00		
COMMISSIONER OF VAT	1,500.00		-	1,500.00		
JAPHRO INVESTMENT VENTURES	63,250.00		-	63,250.00		
COMMISSIONER OF VAT	3,450.00		-	3,450.00		
COMMISSIONER OF VAT (REF:PV RSB17 0288)	2,844.85		-	2,844.85		
MONTRACK COMMUNICATION ENTERPRISES	28,448.30		-	28,448.30		
COMMISSIONER OF VAT	1,551.70		-	1,551.70		
ELLIUS JEFWA YAA	33,000.00		-	33,000.00		

NORTH COAST BEACH HOTEL	53,103.45		-	53,103.45		
COMMISSIONER OF VAT	2,896.55		-	2,896.55		
KENYA INSTITUTE OF HIGHWAYS & BUILDING TECHNOLOGY	25,595.90		-	25,595.90		
COMMISSIONER OF V.A.T	1,396.10		-	1,396.10		
KENYA INSTITUTE OF MANAGEMENT	165,000.00		-	165,000.00		
COMMISSIONER OF V.A.T	9,000.00		-	9,000.00		
GLOBAL CENTRE FOR CAPACITY DEVELOPMENT LTD	71,120.30		-	71,120.30		
COMMISSIONER OF V.A.T	3,879.70		-	3,879.70		
RONITEX TYRE SERVICE	327,683.35		-	327,683.35		
COMMISSIONER OF V.A.T	17,873.65		-	17,873.65		
RONITEX TYRE SERVICE	222,412.40		-	222,412.40		
COMMISSIONER OF V.A.T	12,131.60		-	12,131.60		
KSG MOMBASA	46,200.00		-	46,200.00		
COMMISSIONER OF V.A.T	2,520.00		-	2,520.00		
FINANCIAL REPORTING TRAINING SOLUTIONS	61,637.90		-	61,637.90		
COMMISSIONER OF V.A.T	3,362.10		-	3,362.10		
JAPHRO INVESTMENT VENTURES	33,758.60		-	33,758.60		
COMMISSIONER OF V.A.T	1,841.40		-	1,841.40		
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	49,500.00		-	49,500.00		
COMMISSIONER OF V.A.T	2,700.00		-	2,700.00		
THE STANDARD GROUP LTD	159,500.00		-	159,500.00		
COMMISSIONER OF V.A.T	8,700.00		-	8,700.00		
KENYA SCHOOL OF GOVERNMENT MOMBASA	207,900.00		-	207,900.00		
COMMISSIONER OF VAT	11,340.00		-	11,340.00		
INSTITUTE OF HUMAN RESOURCE MANAGEMENT	93,500.00		-	93,500.00		
COMMISSIONER OF VAT	5,100.00		-	5,100.00		
KADENGE PATRICK	18,400.00		-	18,400.00		
SWABRA MOHAMED MUHAJI	38,600.00		-	38,600.00		
SWABRA MOHAMED MUHAJI	6,950.00		-	6,950.00		
LEAH TABU THOYA	6,000.00		-	6,000.00		
ANNE M. KAMENWA	11,200.00		-	11,200.00		
ALICE ZAWADI MUHUTSU	8,000.00		-	8,000.00		
RICHARD MWANGOME	6,300.00		-	6,300.00		
COMPUTER SOCIETY OF KENYA	71,500.00		-	71,500.00		
COMMISSIONER OF VAT	3,900.00		-	3,900.00		
ISAIAH O. MASERO	56,000.00		-	56,000.00		
ALI JUMA MATAZA	7,875.00		-	7,875.00		
WILSON A. YAA	45,500.00		-	45,500.00		
FINANCIAL REPORTING TRAINING SOLUTIONS	85,344.80		-	85,344.80		
COMMISSIONER OF VAT	4,655.20		-	4,655.20		
KENYA SCHOOL OF GOVERNMENT MOMBASA	46,200.00		-	46,200.00		
COMMISSIONER OF VAT	2,520.00		-	2,520.00		
COMPUTER SOCIETY OF KENYA	71,500.00		-	71,500.00		
COMMISSIONER OF VAT	3,900.00		-	3,900.00		
KENYA SCHOOL OF GOVERNMENT MOMBASA	23,100.00		-	23,100.00		
COMMISSIONER OF VAT	1,260.00		-	1,260.00		
ANNE M. KAMENWA	33,600.00		-	33,600.00		
KADENGE PATRICK	12,600.00		-	12,600.00		
FRED RONGOMA	18,900.00		-	18,900.00		
JAMES M. MULEWA	50,400.00		-	50,400.00		
MARGARET N. BARAKA	42,000.00		-	42,000.00		
EMMANUEL C.KENGA	42,000.00		-	42,000.00		
TABU KOPULO	63,000.00		-	63,000.00		
KENYA SCHOOL OF GOVERNMENT MOMBASA	46,200.00		-	46,200.00		
COMMISSIONER OF VAT	2,520.00		-	2,520.00		
ALI JUMA MATAZA	61,615.00		-	61,615.00		
ANNE M. KAMENWA	44,800.00		-	44,800.00		
ANNE M. KAMENWA	77,200.00		-	77,200.00		
CRIDIAN ENTERPRISES	398,275.85		-	398,275.85		
COMMISSIONER OF VAT	21,724.15		-	21,724.15		
INSTITUTE OF CERTIFIED PUBLIC SECRETARIES OF KENYA	50,211.20		-	50,211.20		
COMMISSIONER OF VAT	2,738.80		-	2,738.80		
KENYA SAFARI LODGES & HOTELS	53,896.40		-	53,896.40		
COMMISSIONER OF VAT	2,939.80		-	2,939.80		
ROSALIA S. NYALLE	56,000.00		-	56,000.00		
THOMAS K. MUBASHIRI	71,200.00		-	71,200.00		
KILIFI COMPLEX CENTRE	308,720.20		-	308,720.20		
COMMISSIONER OF VAT	18,824.40		-	18,824.40		
COMMISSIONER OF DOMESTIC TAX	36,393.80		-	36,393.80		
KILIFI COMPLEX CENTRE	308,720.20		-	308,720.20		
COMMISSIONER OF VAT	18,824.40		-	18,824.40		
COMMISSIONER OF DOMESTIC TAX	36,393.80		-	36,393.80		
THE STANDARD GROUP	121,000.00		-	121,000.00		
COMMISSIONER OF VAT	6,600.00		-	6,600.00		

DR. BANI ORWA	100,000.00		-	100,000.00		
ROSALIA S. NYALLE	84,000.00		-	84,000.00		
EMMANUEL C.KENGA	56,000.00		-	56,000.00		
KADENGE PATRICK	3,360.00		-	3,360.00		
JAMES M. MULEWA	67,200.00		-	67,200.00		
EMMANUEL C.KENGA	42,000.00		-	42,000.00		
CPF FINANCIAL SERVICE LTD	283,800.00		-	283,800.00		
COMMISSIONER OF VAT	15,480.00		-	15,480.00		
TOWN AUTO GARAGE	239,683.40		-	239,683.40		
COMMISSIONER OF VAT	13,073.64		-	13,073.64		
FEDERATION OF KENYA EMPLOYERS	44,467.50		-	44,467.50		
COMMISSIONER OF VAT	2,425.50		-	2,425.50		
ELLIUS JEFWA YAA	8,000.00		-	8,000.00		
PURITY DHAHABU MBOGO	25,200.00		-	25,200.00		
ALICE ZAWADI MUHUTSU	104,700.00		-	104,700.00		
AGGRESSIVE SUPPLIERS INITIATIVE	158,224.60		-	158,224.60		
COMMISSIONER OF VAT	8,630.40		-	8,630.40		
KADENGE PATRICK	1,620.00		-	1,620.00		
DR. BANI ORWA	100,000.00		-	100,000.00		
CLEANING FAIRY	82,500.00		-	82,500.00		
COMMISSIONER OF VAT	4,500.00		-	4,500.00		
RICHARD MWANGOME	6,300.00		-	6,300.00		
RICHARD MWANGOME	25,200.00		-	25,200.00		
RICHARD MWANGOME	3,780.00		-	3,780.00		
PAUL M. KARISA	16,200.00		-	16,200.00		
LALILI ENTERPRISES	147,102.20		-	147,102.20		
COMMISIONER OF VAT	8,023.80		-	8,023.80		
THE STANDARD GROUP	168,200.00		-	168,200.00		
ROCHA AUTO SPARES & ACCESSORIES	105,908.00		-	105,908.00		
NATION MEDIA GROUP LTD	65,772.00		-	65,772.00		
MWAFAM INVESTMENTS	337,600.00		-	337,600.00		
AGGRESSIVE SUPPLIERS INITIATIVE	151,000.00		-	151,000.00		
AVC MANAGEMENT COMPANY LTD.	20,300.00		-	20,300.00		
AVC MANAGEMENT COMPANY LTD.	20,300.00		-	20,300.00		

COUNTY GOVERNMENT OF KILIFI -CPSB
ANALYSIS OF PENDING SUPPLIES PAYABLE

Kenya Power	4,794.50		-	4,794.50		
Toyota Kenya Limited	143,330.00		-	143,330.00		
Malindi Pearl Hotel Limited	241,200.00		-	241,200.00		
Kenya School of Government	97,440.00		-	97,440.00		
Bupo Safaris	58,735.00		-	58,735.00		
Garvinski General Suppliers	250,200.00		-	250,200.00		
Centre for Corporate Governance	139,200.00		-	139,200.00		
Jonka Enterprises	222,500.00		-	222,500.00		
National Cereals And Produce Board	96,666.65		-	96,666.65		
Webtech Kilifi Ltd	280,000.00		-	280,000.00		
Jogi Motors Garage	283,393.00		-	283,393.00		
Kenya Power	2,717.30		-	2,717.30		
Kenya Power	7,586.00		-	7,586.00		
Jodur Enterprises	79,588.00		-	79,588.00		
Turtle Bay Beach Club	730,000.00		-	730,000.00		
Taqwa Enterprises	202,000.00		-	202,000.00		
Sterling Facilities	300,000.00		-	300,000.00		
Kilifi Bay Beach Resort	440,000.00		-	440,000.00		
Japhro Investments	49,184.00		-	49,184.00		
Jila Enterprises	99,133.30		-	99,133.30		
Agtec Consultant	261,812.00		-	261,812.00		
Concorde Motors	158,456.00		-	158,456.00		
North Coast Beach Hotel	351,500.00		-	351,500.00		
Fondo Electrical Services	400,200.00		-	400,200.00		
Nation Media Group Limited	155,347.00		-	155,347.00		
Nation Media Group Limited	87,696.00		-	87,696.00		
Turtle Bay Beach Club	87,500.00		-	87,500.00		
Bavin International Ltd	10,000.00		-	10,000.00		
Jonka Enterprises	15,111.00		-	15,111.00		
Kaya International Tours and Travel Limited	40,400.00		-	40,400.00		
Rocha Auto spares and Accessories	139,142.00		-	139,142.00		
Lynka Printers &Printers	127,400.00		-	127,400.00		
Japhro Investments	88,160.00		-	88,160.00		
Japhro Investments	26,000.00		-	26,000.00		
Japhro Investments	48,720.00		-	48,720.00		
Japhro Investments	90,480.00		-	90,480.00		
Japhro Investments	60,900.00		-	60,900.00		
Johnka Enterprises	19,447.00		-	19,447.00		

COUNTY GOVERNMENT OF KILIFI -TRADE AND INDUSTRIALIZATION

ANALYSIS OF PENDING SUPPLIES PAYABLE

KENYA POWER AND LIGHTING COMPANY LIMITED	8,419.30		-	8,419.30		
LEAD-R SUPPLIES GENERAL STORES	441,000.00		-	441,000.00		
LEAD-R SUPPLIES GENERAL STORES	200,000.00		-	200,000.00		
LEAD-R SUPPLIES GENERAL STORES	330,280.60		-	330,280.60		
DANJU AUTOWORKS	57,768.00		-	57,768.00		
JOGI MOTOR GARAGE	226,959.00		-	226,959.00		
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF	3,200.00		-	3,200.00		
Tecflax Solutions Limited	397,500.00		-	397,500.00		
JOGI MOTOR GARAGE	103,045.00		-	103,045.00		
LEAD-R SUPPLIES GENERAL STORES	400,113.00		-	400,113.00		
AGRICULTURAL SOCIETY OF KENYA	150,000.00		-	150,000.00		
SARIT EXHIBITIONS AND PROMOTIONS LIMITED	169,650.00		-	169,650.00		
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF	64,950.00		-	64,950.00		
KENYA INSTITUTE OF SUPPLIES MANAGEMENT	67,098.00		-	67,098.00		
KENYA INSTITUTE OF SUPPLIES MANAGEMENT	86,022.00		-	86,022.00		
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF	63,978.00		-	63,978.00		
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF	10,972.00		-	10,972.00		
KENYA SCHOOL OF GOVERNMENT MOMBASA	60,320.00		-	60,320.00		
GEOTREX GLOBAL SERVICES LIMITED	46,640.00		-	46,640.00		
GEOTREX GLOBAL SERVICES LIMITED	40,904.00		-	40,904.00		
MALINDI WATER AND SEWERAGE COMPANY LIMITED	11,385.00		-	11,385.00		
RICHARD NZOMO MUTUNE	1,200.00		-	1,200.00		
GRAND TOTAL				**1,120,929,090.52**		