REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MOMBASA

FOR THE YEAR ENDED 30 JUNE, 2019

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

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

(b) The County Assembly is constituted as per the constitution of Kenya, headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes thirty (30) elected Members of County Assembly (MCA's) to represent members of the public from their respective wards while twelve (12) members of the County Assembly are nominated, total MCA establishment being forty two (42). The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(a) Key Management

The County Assembly of Mombasa's general direction and strategic management is overseen by the County Assembly Service Board, made up of the following members and headed by the Speaker.

No.	Designation	Name
1.	Speaker	Hon.Aharub Ebrahim Khatri
2.	Assembly Clerk	Salim Juma Mwalimu
3.	Member CASB	Hon.Maimuna Salim Mwawasi
4.	Member CASB	Hon.Murfad Abdalla Amur
5.	4th Member	Swabir Masoud Abdalla
6.	5th Member	Lynette Kissaka Kamadi

(b) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Salim Juma Mwalimu
2.	Director HR & Admin	Clara Wonge Mwachoki
3.	Director ICT,Research &Library	Rashid Mohamed Kaka
4.	Director Legislative Services	Dorothy Auma Adhoc
5.	Director Hansard	Salma Ndoge Maro
6.	Principal Procurement Officer	Zakia Ali Abdi
7.	Principal Finance Officer	Babu Ali Said
8.	Senior Accountant	Paul Mutungi Mulila
9.	Senior Finance Officer	Salma Sheikh Ali
10.	Senior Internal Auditor	Reuben Masumbuko
11.	Senior Fiscal Analyst	Alfred Jilo Kidai

(c) Fiduciary Oversight Arrangements

Pursuant to section 12(1) of the County Government Act, The Clerk of the County Assembly is the secretary of the County Assembly Service Board and the Accounting officer of County Assembly. The Clerk assists the Speaker to run the house proceedings including having thorough knowledge of the rules of the House and tabling all documents presented to the house. Clerk helps the Speaker and Members of the Assembly to organize the order of business including providing advice on house procedure, drafts private members bills and amendments as well as certifying the passage of bills through the Assembly.

The Clerk also assists with ceremonial occasions such as opening of the Assembly and is required to swear oath of allegiance administered by the Speaker to new Members of the County Assembly. The key House committees (Committee on Finance, Budget and Appropriation, and the Public Accounts Committee) valiantly play their oversight responsibilities as empowered by the PFM Act to ensure the operations of the County Assembly comply with the PFM Act and other laws and regulations. Similarly, all other House committees play their oversight roles as provided for in the law.

(d) Entity Headquarters

P.O. Box 80438
County Assembly Building
80200 Mombasa
KENYA

(e) Entity Contacts

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

(f) Entity Bankers

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

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

(g) Independent Auditor

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

(h) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

It is with pleasure that I present Audited Financial Statements of the County Assembly of Mombasa for 2018-19 FY, pursuant to Section 163,164 and 165 of the Public Finance Management Act, 2012. The Financial Statements cover the period from July 1, 2018 to June 30, 2019 and account for KSh.593 million (KSh.212 million directly disbursed to County Assembly of Mombasa's Central Bank Recurrent Account from the exchequer, 352m paid for on behalf of County Assembly by the County Government of Mombasa, 27.5m Fund balance brought forward from 2017-18 financial year and 2.3m refund by Lapfund).

Of the KSh.593 million available during the year 2018-2019, 97% was absorbed in the respective County Assembly Programmes, 15.4 million held as unsurrendered staff imprest and KSh.2.0 million was the balance in the County Assembly's Bank accounts.

The County Assembly of Mombasa like all other devolved units continues to experience challenges related to devolution. Funds received from the exchequer (KSh.563m) compared to expected budgeted receipts year to date (KSh.707 million) accounted for 80% disbursement rate to end of the year, thus the Assembly experienced in adequate funding of KSh.144m(20%), which coupled with delays in release of funds from the exchequer, negatively impacted on the smooth implementation of County Assembly's programmes.

However, the Assembly envisages an improvement in disbursement of funds going forward as a result of lessons so far learnt in devolution as well as engaging the relevant authorities and statutory bodies and offices to address the challenges encountered and emerging issues with a view to improving its entire operations and hence enhance achievement of its core mandates of Legislation, Oversight and Representation.

Sign

Clerk of the County Assembly

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the Year ended June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2019, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

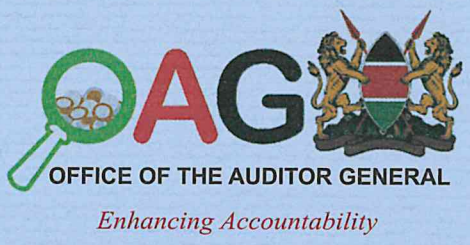
Approval of the financial statements

The Audited County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 14th October 2019.

Clerk of the County Assembly

REPUBLIC OF KENYA

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



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MOMBASA FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Mombasa set out on pages 1 to 26, which comprise of the statement of financial assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Mombasa as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Variance in Transfers from County Treasury

As disclosed under Note 1 to the financial statements, the statement of receipts and payments reflects transfers from the County Treasury/Exchequer releases of Kshs.562,902,091. However, a review of the bank statements revealed that the County Assembly actually received Kshs.211,816,218, resulting to a variance of Kshs.351,085,873. The variance relates to County Assembly staff salaries paid directly by the County Executive. It was not clear why the County Executive continues to manage the County Assembly's payroll despite the County Assembly having a separate budget and requesting own funds directly from the Controller of Budget.

Further, the transfers from County Treasury of Kshs.562,902,091 is at variance with Kshs.682,989,569 reflected in the records of the County Executive resulting to an unreconciled variance of Kshs.120,087,468.

In the circumstances, the accuracy and completeness of transfers from the County Treasury of Kshs.562,902,091 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

2. Compensation of Employees

As disclosed under Note 4 to the financial statements, the statement of receipts and payments reflects compensation of employees of Kshs.335,528,987. A review of records revealed that the balance was at variance with the availed supporting payroll summary of Kshs.332,533,929 by Kshs.2,995,058, while records maintained by the County Executive reflected Kshs.321,912,437, resulting to a variance of Kshs.13,616,550. Management did not provide reconciliations and explanations for the variances.

Further, the balance includes Members of the County Assembly (MCAs) sitting and responsibility allowances of Kshs.39,143,092. However, Management did not provide supporting documents for the payments.

In addition, payroll deductions amounted to Kshs.80,676,662 were not supported with documentary evidence of remittances of these statutory deductions to the relevant authorities.

In the circumstances, the accuracy, completeness and validity of compensation of employees' balance of Kshs.335,528,987 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

3. Use of Goods and Services – Unsupported Expenditure

As disclosed under Note 5 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs. 232,699,581 under use of goods and services. Examination of records revealed that the balance includes an amount of Kshs.32,524,849 paid as foreign travel and subsistence allowance. The amount was not supported with imprest surrender vouchers, approved annual plans or calendar, boarding passes, approvals to travel abroad, entry and exit visa stamps and daily itinerary.

Further, the County Assembly spent an amount of Kshs.5,270,720 under routine maintenance-other assets but the expenditure was not supported with payment vouchers, purchase requisitions, quotations and inspection and acceptance committee reports.
In the circumstances, the accuracy, completeness and validity of expenditure amounting to Kshs.37,795,569 included under use of goods for the year ended 30 June, 2019 could not be confirmed.

4. Cash and Cash Equivalents Balance

As disclosed under Note 13A to the financial statements, the statement of financial assets and liabilities reflects cash and cash equivalents of Kshs.2,044,639 which includes a Central Bank of Kenya recurrent account balance of Kshs.46,057 that was not supported with bank reconciliation and cash book. Further, the balance under imprest account amounting to Kshs.1,998,582 and held at a commercial bank which included an amount of Kshs.110,000 related to stale cheques which had not been reversed in the cash book as at 30 June, 2019. Further, Management did not avail Board of Survey certificate to confirm these balances for audit review.

Consequently, the accuracy and completeness of cash and cash equivalents of Kshs.2,044,639 reflected in the statement of financial assets and liabilities as at 30 June, 2019 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Mombasa Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.707,114,950 and Kshs.562,902,091 respectively resulting to an under-funding of Kshs.144,212,859 or 19.4% of the budget. Further, of the budgeted expenditure of Kshs.707,114,950, only Kshs.572,475,504 was absorbed resulting to an under absorption of Kshs.134,639,446 or 19% of the budget.

The underfunding affected the planned activities and projects which may have impacted negatively on service delivery to the citizens of Mombasa

2. Pending Bills

As disclosed under Note 5.10 - Other important disclosures, the County Assembly had outstanding pending bills amounting to Kshs.121,750,821 as at 30 June, 2019. According

to Annexes 1 and 2 the financial statements reflect pending accounts payables and pending staff payables amounting to Kshs.57,419,519 and Kshs.16,331,864 respectively as at 30 June, 2019. Further, Annex 3 to the financial statements reflects other pending payables in respect to unremitted statutory deductions amounting to Kshs.33,724,455 and unremitted staff pension contributions amounting to Kshs.14,274,983 all totalling Kshs.121,750,821. Management has not also explained why the bills were not settled during the year to which they occurred.

Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent year's budgeted programs as the pending bills form a first charge to that year's budget provision.

3. Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, although the Management has indicated that the issues have been resolved, the matters have remained unresolved as the Senate has yet to deliberate on the same.

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 Conclusion on Lawfulness and Effectiveness in Use of Public Recourses 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. Payments Made Outside Integrated Financial Management Information System (IFMIS)

The statement of receipts and payments reflects total payments of Kshs.572,475,504, out of which Kshs.52,142,558 was made through cash withdrawals in the name of County Assembly of Mombasa for outward payments outside the Integrated Financial Management Information System (IFMIS). This is contrary to Sections 149(1) of the Public Finance Management Act, 2012 and Regulation 109(1) of the Public Finance Management (County Governments) Regulations, 2015 which provide that the Accounting Officer for a County Government entity shall ensure that resources are used lawfully and authorized, and in an effective, efficient, economical and transparent way,

and that all payments are made through the automated integrated financial management system.

In the circumstances, the Management is in breach of regulations.

2. Accounts Receivables - Outstanding Imprests

Note 14 to the financial statements reflects imprests of Kshs.15,401,430. Review of availed imprests register revealed that imprests amounting to Kshs.2,741,182 had been outstanding for over one (1) year and Kshs.9,238,425 was held as multiple imprests by thirty-five (35) officers. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires a holder of a temporary imprest to account or surrender it within seven (7) days after returning to duty station. Further, Regulation 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015 requires Accounting Officer to ensure that the applicant has no outstanding imprest.

In the circumstances, Management is in breach of the Law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Weaknesses in Internal Control and Risk Management.

1.1. Failure to Establish an Approved Risk Management Strategy

Management did not provide supporting documents as evidence that it had established a Risk Management Strategy during the financial year ended 30 June, 2019. This would have developed a risk management mechanism and strategies which would have

included fraud prevention mechanism as well as developing a system of risk management and internal controls that builds robust business operations.

1.2. Failure to Establish Public Finance Management Committee

Management did not provide supporting documents as evidence that it had established a Public Finance Management Committee in the financial year ended 30 June, 2019. The Committee would have provided strategic guidance to the entity on public finance management matters.

1.3. Weak Internal Audit and Lack of Audit Committee

As previously reported, the County Assembly had not constituted an Audit Committee. It was not clear who carries the financial oversight role in the County Assembly. Further, the Internal Audit Department had no Charter creating functions, roles and powers of the Department. It was also observed that the Head of Internal Audit Function reports administratively and functionally to the Clerk, a situation that casts doubt on the independence of the department.

In absence of an approved strategy and oversight institution, it has not been possible to determine whether the budget implementation and risk mitigation strategies, policies and procedures would ensure effectiveness of internal control and that public resources are utilized for the intended purpose.

2.0 Un-Updated Fixed Assets Register

Annex 4 to the financial statements reflects a summary of fixed assets balance of Kshs.90,064,557. However, these assets are not tagged and the dates of acquisition and costs are also not indicated in the register.

In the circumstances, I am unable to determine whether Management has put in place policies and procedures to ensure safety and custody of its assets.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Assembly 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 overall 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 overall 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 applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to to sustain its services.

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

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

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

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

08 April, 2021

Appendix I: Foreign Travel

S/No.	Imprest Date	Description	Destination	Amount (Kshs.)
1.	06 July, 2019	Training on leadership & public governance	Dubai	1,233,613
2.	5 October, 2018	Invitation to Moshi Municipality environmental committee	Moshi	1,394,443
3.	16 October, 2018	County VAC efforts training	Tanzania	288,256
4.	16 November, 2018	EACC legislative benchmarking workshop	United States of America	1,614,159
5.	22 November, 2018	Conference for County Assembly youth Representatives	Netherlands	1,082,948
6.	23 November, 2018	Study visit	Switzerland	3,650,266
7.	21 December, 2018	International conference on leadership	Dubai	6,046,014
8.	21 December, 2018	Exchange visit on disability issues	United Kingdom	1,862,641
9.	15 January, 2019	International conference on leadership- education	Dubai	5,341,538
10.	05 February, 2019	Conference on pension planning	Dubai	4,909,777
11.	05 February, 2019	Winter allowance for international conference	Dubai	520,000
12.	13 May, 2019	Benchmarking visit, Kinondoni municipality	Tanzania	3,480,484
13.	20 May, 2019	Study visit, Arusha	Tanzania	1,100,710
	Total			**32,524,849**

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/19 KShs	2017/18 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	562,902,091	525,366,107
Proceeds from Sale of Assets	2	0	-
Other Receipts	3	2,351,949	-
TOTAL RECEIPTS			
		565,254,040	**525,366,107**
PAYMENTS			
Compensation of Employees	4	335,528,987	230,333,406
Use of goods and services	5	232,699,581	246,548,153
Subsidies	6	0	-
Transfers to Other Government Entities	7	0	-
Other grants and transfers	8	0	-
Social Security Benefits	9	0	-
Acquisition of Assets	10	137,500	42,367,069
Finance Costs	11	0	1,501,520
Other Payments	12	4,109,436	0
TOTAL PAYMENTS		**572,475,504**	**520,750,148**
SURPLUS/DEFICIT		**(7,221,464)**	**4,615,959**

The explanatory notes to these financial statements form an integral part of the financial statements. The audited financial statements were approved on 14th October 2019 and signed by:

Clerk of the Assembly
Name: Salim Juma Mwalimu

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

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018/19 KShs	2017/18 KShs
FINANCIAL ASSETS			
Bank Balances	13A	2,044,639	4,244,890
Cash Balances	13B	-	-
Total Cash and cash equivalents		**2,044,639**	**4,244,890**
Accounts receivables – Outstanding Imprests	14	18,249,411	23,270,625
TOTAL FINANCIAL ASSETS		**20,294,050**	**27,515,515**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**20,294,050**	**27,515,515**
REPRESENTED BY			
Fund balance b/fwd	16	27,515,514	22,899,555
Surplus/Deficit for the year		(7,221,464)	4,615,959
NET FINANCIAL POSITION		**20,294,050**	**27,515,515**

The explanatory notes to these financial statements form an integral part of the financial statements. The audited financial statements were approved on 14th October 2019 and signed by:

Clerk of the Assembly
Name: Salim Juma Mwalimu

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

5.3. STATEMENT OF CASH FLOWS

		2018/19	2017/18
	Note	KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	562,902,091	525,366,107
Other Receipts	3	2,351,949	-
Payments for operating expenses			
Compensation of Employees	4	(335,528,987)	(230,333,406)
Use of goods and services	5	(232,699,581)	(246,548,153)
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	(1,501,520)
Other Payments	12	(4,109,436)	0
Adjusted for:			
Adjustments during the year-cash held as imprests	14	5,021,214	(5,313,087)
Net cash flows from operating activities		**(2,062,750)**	**41,669,941**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(137,500.00)	(42,367,069.00)
Net cash flows from investing activities		**(137,500)**	**(42,367,069)**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(2,200,250)**	**(697,128)**
Cash and cash equivalent at BEGINNING of the quarter		**4,244,890**	**4,942,017**
Cash and cash equivalent at END of the quarter		**2,044,639**	**4,244,890**

The explanatory notes to these financial statements form an integral part of the financial statements. The audited financial statements were approved on 14th October 2019 and signed by:

Clerk of the Assembly
Name: Salim Juma Mwalimu

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	707,114,950		707,114,950	562,902,091	80%
Proceeds from Sale of Assets					
Other Receipts				2,351,949	
TOTAL	**707,114,950**	-	**707,114,950**	**565,254,040**	**80%**
PAYMENTS					
Compensation of Employees	352,192,984		352,192,984	335,528,987	95%
Use of goods and services	350,812,530		350,812,530	232,699,581	66%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits				-	
Acquisition of Assets				137,500	
Finance Costs				-	
Other Payments	4,109,436		4,109,436	4,109,436	100%
TOTAL	**707,114,950**	-	**707,114,950**	**572,475,504**	81%
SURPLUS/ DEFICIT	-		-	**(7,221,464)**	

Of the Cumulative disbursable amount of 693m KSh.565 million was disbursed, representing an 81% disbursement rate for the year. Of the funds available including the opening balance (27.5m) to the County Assembly, an 83% absorption rate was recorded compared to budget, in the respective County Assembly programmes of Legislation, Oversight and Representation. The audited financial statements were approved on 14th October 2019 and signed by:

Clerk of the Assembly
Name: Salim Juma Mwalimu

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	a	b	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	661,341,202	45,773,748	707,114,950	562,902,091	80%
Proceeds from Sale of Assets	-				
Other Receipts	-				
TOTAL	**661,341,202**	**45,773,748**	**707,114,950**	**562,902,091**	**80%**
PAYMENTS					
Compensation of Employees	352,192,984	-	352,192,984	335,528,987	95%
Use of goods and services	305,038,782	45,773,748	350,812,530	232,699,581	66%
Subsidies	-				
Transfers to Other Government Entities	-				
Other grants and transfers	-				
Social Security Benefits	-		-		
Acquisition of Assets	-				
Finance Costs	-		-		
Other Payments	4,109,436		4,109,436	4,109,436	
TOTAL	**661,341,202**	**45,773,748**	**707,114,950**	**572,338,004**	81%
Surplus/ Deficit	-		-	**(7,221,464)**	

Of the Cumulative disbursable amount of KSh.646m for recurrent for the year, KSh.565 million was disbursed, representing an 87% disbursement rate. Of the funds available for the year including the opening balance (27.5m) to the County Assembly, an 88% absorption rate was recorded compared to budget for the year so ended, in the respective County Assembly programmes of Legislation, Oversight and Representation. The audited financial statements were approved on 14th October 2019 and signed by:

Clerk of the Assembly
Name: Salim Juma Mwalimu

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

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
RECEIPTS					
Transfers from the County Treasury/ Exchequer Releases	45,773,748	(45,773,748)	-		0%
Proceeds from Sale of Assets	-		-	-	
Other Receipts	-		-	-	
TOTAL	**45,773,748**	**(45,773,748)**	-	-	0%
PAYMENTS					
Compensation of Employees	-			-	
Use of goods and services	45,773,748	(45,773,748)	-		0%
Subsidies	-		-	-	
Transfers to Other Government Entities	-		-	-	
Other grants and transfers	-		-	-	
Social Security Benefits	-		-	-	
Acquisition of Assets	-		-	-	
Finance Costs	-		-	-	
Other Payments	-		-		
TOTAL	**45,773,748**	**(45,773,748)**	-	-	0%
Surplus/ Deficit	-	-	-	-	

Supplementary budgets during the year reallocated development amount of 45m to goods and services for the year.

The audited financial statements were approved on 14th October 2019 and signed by:

Clerk of the Assembly
Name: Salim Juma Mwalimu

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

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programme/Sub-programme	**Original Budget**	**Adjustments**	**Final Budget**	**Actual on comparable basis**	**Budget utilization difference**
	2018/19		**2018/19**	**30th June 2019**	
	KShs	**KShs**	**KShs**	**KShs**	**KShs**
Programme 1					
General Administration & Planning	510,934,365	69,685,583	580,619,948	472,423,591	108,196,357
				-	-
				-	-
Programme 2					
Legislation, Oversight & Representation	100,051,913	26,443,089	126,495,002	100,051,913	26,443,089
				-	-
				-	-
Grand Total	**610,986,278**	**96,128,672**	**707,114,950**	**572,475,504**	**134,639,446**

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic.

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer/ County Treasury

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and cash equivalents

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

Restriction on cash

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

There were no 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Pending bills

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

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law .The original budget was approved by the County Assembly on 20th June 2019 for the period 1st July 2018 to 30 June 2019 as required by law. There were four 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 the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2018/19	2017/18
	KShs	KShs
Transfers from the County Treasury for Q1	82,657,504	53,057,058
Transfers from the County Treasury for Q2	148,208,818	85,749,655
Transfers from the County Treasury for Q3	99,855,240	75,635,899
Transfers from the County Treasury for Q4	232,180,529	310,923,495
Cumulative Amount	**562,902,091**	**525,366,107**

2. PROCEEDS FROM SALE OF ASSETS

	2018/19	2017/18
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Total	**0.00**	**0.00**

3. OTHER RECEIPTS

	2018/19	2017/18
	KShs	KShs
LAPFUND-TAX REFUND ON GRATUITY- 1ST ASSBLY	2,351,949	
Total	**2,351,949**	**0.00**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. COMPENSATION OF EMPLOYEES

	2018/19	2017/18
	KShs	KShs
Basic salaries of permanent employees	254,709,333	182,853,992
Basic wages of temporary employees	11,991,750	
Personal allowances paid as part of salary	46,732,300	23,601,100
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	22,005,804	19,724,859
Compulsory national social security schemes	89,800	35,400
Compulsory national health insurance schemes	0	1,059,050
Social benefit schemes outside government		
Other personnel payments		3,059,006
Total	**335,528,987**	**230,333,406**

(Provide detailed explanation with regard to the number of employees recruited by the Assembly, new employees and resignations. Explain what other personnel costs relate to)

5. USE OF GOODS AND SERVICES

	2018/19	2017/18
	KShs	KShs
Utilities,Supplies & Services	0	121,046
Communication, supplies and services	0	1,645,500
Domestic travel and subsistence	50,800,979	71,652,692
Foreign travel and subsistence	67,253,112	22,023,689
Printing, advertising and information supplies & services	567,000	4,529,613
Rentals of produced assets	33,300,000	37,080,000
Training expenses	5,327,601	23,144,761
Hospitality supplies and services	8,014,145	5,658,911
Insurance costs	34,713,103	42,629,872
Specialized materials and services	14,511,375	18,030,543
Office and general supplies and services	12,102,280	18,755,714
Other operating expenses		550,000
Routine maintenance – vehicles and other transport equipment	839,266	725,812
Routine maintenance – other assets	5,270,720	0
Total	**232,699,581**	**246,548,153**

6. SUBSIDIES

Description	2018/19	2017/18
	KShs	KShs
Subsidies to County Corporations		
Subsidies to Private Enterprises		
TOTAL	**0.00**	**0.00**

(Provide explanations as to what subsidies relate to)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018/19	2017/18
	KShs	KShs
Transfers to National Government entities	-	-
Transfers to other County Assembly entities	-	-
(insert name of budget agency)	-	-
TOTAL	**0.00**	**0.00**

(Explain what the transfers relate to and whether they are to be refunded by the institution referred to)

8. OTHER GRANTS AND TRANSFERS

	2018/19	2017/18
	KShs	KShs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	**0.00**	**0.00**

(Give explanations on what other grants and transfers relate to and who the beneficiaries are)

9. SOCIAL SECURITY BENEFITS

	2018/19	2017/18
	KShs	KShs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	**0.00**	**0.00**

(Give explanations and distinguish between NSSF benefits and contributions made to other entities on behalf of staff.)

10. ACQUISITION OF ASSETS

Non- Financial Assets	2018/19	2017/18
	KShs	KShs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	137,500	23,130,345
Purchase of ICT Equipment, Software and Other ICT Assets		19,236,724
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Total Purchase of non-Financial Assets	**137,500**	**42,367,069**
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
Total purchase of financial assets	0	0
Total	**137,500**	**42,367,069**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. FINANCE COSTS

	2018/19	2017/18
	KShs	KShs
Bank Charges		
Exchange Rate Losses		
Other Finance Costs-KRA PENALTIES		1,501,520
Total	**0**	**1,501,520**

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

12. OTHER PAYMENTS

	2018/19	2017/18
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfers to Private Non-Financial Enterprises		
Other Expenses	4,109,436	
Total	**4,109,436**	

(Provide detailed explanations for other payments)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2018/19	2017/18
		KShs	KShs
CENTRAL BANK OF KENYA-KSh A/C 1000244941	Recurrent	46,057	254,593
CENTRAL BANK OF KENYA-KSh A/C 1000283262	Development		
COOPERATIVE BANK OF KENYA-KSh A/C 0114144545000	IMPREST	1,998,582	3,990,296
Total		**2,044,639**	**4,244,889**

(NB: all bank accounts operated by the County Assembly should be included in this note.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13B. CASH IN HAND

	2018/19	2017/18
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	**0**	**0**

Cash in hand should be analysed as follows:

	2018/19	2017/18
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	**0**	**0**

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

14. ACCOUNTS RECEIVABLE

	2018/19	2017/18
	KShs	KShs
Government Imprests	15,401,430	23,270,625
Clearance Accounts	0	0
Staff Advances	2,847,981	0
Other Advances	0	0
Total	**18,249,411**	**23,270,625**

**See Annex 6 for a detailed analysis of the outstanding imprests.*

15. ACCOUNTS PAYABLE

	2018/19	2017/18
	KShs	KShs
Deposits	-	-
Retentions	-	-
Total	**0**	**0**

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. FUND BALANCE BROUGHT FORWARD

	2018/19	2017/18
	KShs	KShs
Bank accounts	4,244,889	4,942,017
Cash in hand	0	0
Accounts Receivables	23,270,625	17,957,538
Accounts Payables	0	0
Total	**27,515,514**	**22,899,555**

17. PRIOR YEAR ADJUSTMENTS

Description of the adjustment	2018/19	2017/18
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-
Total	**0**	**0**

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

5.10. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	-			-
Construction of civil works	5,215,959	5,814,621	3,387,147	7,643,433
Supply of goods	28,737,794	13,285,451	31,276,738	10,746,507
Supply of services	27,585,448	38,486,898	27,042,766	39,029,580
Total	61,539,200	57,586,970	61,706,651	57,419,519

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management	11,688,366	2,261,184	3,814,845	10,134,705
Middle management	4,031,797	2,696,080	1,520,097	5,207,780
Unionisable employees	131,625	1,367,319	20,500	1,261,444
Others	480,076	539,261	242,500	4,015,537
Total	**16,331,864**	4,602,660	**5,597,942**	**20,619,466**

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	35,673,480	8,371,202		44,044,682
Amounts due to County Government entities		755,202		755,202
Amounts due to third parties – (Others LAPFUND)	12,325,957	947,806		13,273,763
Total	**47,999,436**	**10,074,211**		**58,073,647**

4. RELATED PARTY DISCLOSURES

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

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

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	2018- 2019	2017- 2018
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	157,958,668	120,128,236
Key Management Compensation(Clerk and Heads of departments)	151,407,879	34,695,100
Total Compensation to Key Management	**309,366,547**	**154,823,336**
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	-
	-	-
Transfers from related parties	-	-
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	**0**	**0**

6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.1	Deposit for car loans	IFMIS System Challenges/training	CAC	Resolved	2018-2019 FY
1.2	Financial Statements for Car Loan Fund	Financial statements amended	CAC	Resolved	2018-2019 FY
2	Pending Bills	Financial statements amended	CAC/CASB	Not Resolved	2019-2020 FY
3	Finance Costs	Delay in remittance by County Treasury	CAC/CASB	Not Resolved	2019-2020 FY
4	Variance between Financial Statement and Ledger	IFMIS System Challenges/training	CAC/CASB	Un-resolved	2019-2020 FY
5	Transfers from the County Treasury/Exchequer Releases	Payments made by County Treasury	CAC/CASB	Not Resolved	2019-2020 FY
6	Variance between Statement of Comparison Budget and Receipts and Payments	IFMIS System Challenges/training	CAC/CASB	Un-resolved	2019-2020 FY

Guidance Notes:

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

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

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

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

Clerk of the County Assembly

Sign.....

Date 4/10/19

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To Date	Date Paid	Outstanding Balance 2018-19	
	Kshs	Kshs	Kshs			
Construction of buildings						
Sub-Total	0		0		0	
Construction of civil works						
JAFCOM KENYA LIMITED-OFFICE REFURBISHMENT	1,828,812	20/06/206	0		1,828,812	
JYAN CONSTRUCTION SERVICES	3,387,147	5/19/2015	3,387,147	2/7/2019	0	
HERUJAJO ENTERPRISES	967,324	22/04/2016			967,324	
ZESH LTD	2,374,455				2,374,455	
SOLLITES KENYA LTD	2,472,842				2,472,842	
Sub-Total	**11,030,580**		**3,387,147**		**7,643,433**	
Supply of goods						
BINGLEY LIMITED	83,500	18-Mar-16	0		83,500	
WENAMI GENERAL SUPPLIES	1,894,181	30-Jun-15	1,894,181	4/23/2019	0	
OUTERSPACE TECHNOLOGY	1,614,000	5-May-16	0		1,614,000	
AAR INSURANCE KENYA LTD	9,254,163	10-Nov-17	9,254,163		0	
AAR INSURANCE KENYA LTD	9,254,163	10-Nov-17	9,254,163	11/15/2018	0	

DALSAN GENERAL SUPPLIES LTD	397,430	24-Sep-14	397,430	5/3/2019	0	
CPF FINANCIAL SERVICES	275,000	8/24/2016	0		275,000	
DALSAN GENERAL SUPPLIES LTD	651,332	24-Sep-14	651,332	5/3/2019	0	
SADAMA INVESTMENTS	1,236,590		0		1,236,590	
FONE FUN AND GENERAL SUPPLIES	1,409,612	19-Sep-14	1,409,612	6/21/2019	0	
BESTBUYS TECHNOLOGIES	1,200,000	4-Sep-14	0		1,200,000	
FAIRATE SUPPLIER LTD	147,172	15-Jan-15	0		147,172	
FARIE INVESTMENT LTD	701,000	23-Jan-15	0		701,000	
HAM INVESTMENTS	2,987,466	25-Sep-14	2,987,466	5/3/2019	0	
MARWAA GENERAL SUPPLIES LTD	2,480,000	19-Jun-15	0		2,480,000	
MILDSTORM LIMITED	190,000	8-Oct-14	0		190,000	
MACRO STEPS ENTERPRISES	952,160	31-Dec-15	0		952,160	
NUNET COMPUTER SYSTEMS	500,000	15-Jan-16	0		500,000	
URBAN FORCE GROUP LTD	954,680	14-Feb-14	0		954,680	
ELSIM ENTERPRISES	2,458,000	24-Apr-14	2,458,000.00		0	
KAMACHI AGENCIES	2,162,000	4-Mar-16	2,162,000.00		0	
KAMACHI AGENCIES	710,000	10/14/2016	710,000.00		0	
OUTBACK INVESTMENT LTD	798,938	5/15/2017	798,938.00		0	
PENTIUM SYSTEMS	454,000	22-May-14	454,000.00		0	
PENTIUM SYSTEMS	957,664	15-Jan-15	957,664.00		0	
PENTIUM SYSTEMS	179,400	7-Apr-16	179,400.00		0	
SOUTH URBAN LOGISTICS	1,665,400	14-May-14	1,665,400	2/7/2019	0	
MIRAJ AND LINKEY LTD	412,405	11/5/2018	-		412,405	
Sub-Total	**45,705,256**		**31,276,738**		**10,746,507**	

Supply of services						
RADIO MAISHA	110,200	21-Jun-16	0		110,200	
NORTH COAST BEACH HOTEL , MOMBASA	276,500		0		276,500	
NORTH COAST BEACH HOTEL , MOMBASA	210,000		0		210,000	
COUNTY ASSEMBLY FORUM(C.A.F)	1,299,991	8/9/2016	0		1,299,991	
KENYA BROADCASTING CORPORATION (KBC)	66,893	21-Jun-16	66,893.00		0	
MASUMALI MEGHJI INSURANCE BROKERS	9,074,620	7-Jul-15	9,074,620		0	
APOLLO MWINDE NGONZE	250,000	7-Jul-15	0		250,000	
ZARAS TRAVELS	60,785	23-Jun-16	60,785.00		0	
DIANI SEA RESORT	202,500	28-Jul-16	0		202,500	
TIWI BEACH HOTEL /HILL PARK HOTEL	227,586	5-Oct-16	227,586	5/9/2019	0	
NORTH COAST BEACH HOTEL	258,879		0		258,879	
CAPITAL GRAPHICS LTD	469,397	4/19/2014	469,397.00		0	
AYMAKOP ENTERPRISES	49,513	8-Sep-14	49,513.00		0	
ARTFUL EYES PRODUCTIONS LTD	174,800	3-Oct-14	0		174,800	
BEAUMONT RESORT LTD	110,000	30-May-14	0		110,000	
COUNTY ASSEMBLY FORUM	914,900	24-Sep-14	0		914,900	
MEDIAMAX NETWORK LTD	165,000	8/30/2018	0		165,000	
GALINA INTERNATIONAL LIMITED	1,706,897	18-May-15	0		1,706,897	
THE STAR	165,000	10/24/2017	165,000	4/10/2019	0	
JAMBOSEL GLOBAL AGENCIES	227,360	10-Apr-14	0		227,360	
JAMBOSEL GLOBAL AGENCIES	30,000	15-Apr-14	0		30,000	
JKUAT MOMBASA CBD CAMPUS	656,000	10-Oct-14	0		656,000	
KLASS TRAVEL AND TOURS (MSA) LTD	183,390	10-Oct-14	0		183,390	
KLASS TRAVEL AND TOURS (MSA) LTD	245,000	10-Oct-14	0		245,000	

KLASS TRAVEL AND TOURS (MSA) LTD	167,320	10-Oct-14	167,320.00		0	
KLASS TRAVEL AND TOURS (MSA) LTD	254,235	22-Oct-14	0		254,235	
KENYA METHODIST UNIVERSITY	840,000	22-Oct-14	0		840,000	
MEDIAMAX NETWORK LIMITED	255,200	10-Jun-14	255,200.00		0	
MEDIAMAX NETWORK LIMITED	435,000	11-Dec-14	0		435,000	
NISSAN KENYA CROWN MOTORS GROUP LTD	400,549	11-Dec-14	0		400,549	
PARIBAS INTERNATIONAL	30,000	22-Oct-14	0		30,000	
SATGURU TRAVELS AND TOUR SERVICE LTD	202,160	27-Aug-14	0		202,160	
THE DIRECTOR GENERAL-NITA	8,050	7-May-15	0		8,050	
THE STANDARD GROUP LTD	90,480	28-Oct-14	0		90,480	
THE SUN PUBLISHERS	308,418	29-Oct-14	0		308,418	
TUM ENTERPRISES LTD	818,675	10-Oct-14	0		818,675	
THE STAR	124,960	27-Dec-14	0		124,960	
TRAVART INTERNATIONAL LTD	82,320	22-Sep-15	0		82,320	
UNION BUREAU ENTERPRISES	68,500	4-Feb-14	0		68,500	
UNIVERSITY OF NAIROBI (MOMBASA CAMPUS)	80,000	20-Nov-14	0		80,000	
THE STANDARD GROUP LIMITED	642,179	10/7/2016	0		642,179	
KCA UNIVERSITY	1,293,490	2-Aug-16	0		1,293,490	
KENYA SAFARI LODGES & HOTELS LTD	1,136,461	12-Nov-13	0		1,136,461	
PAYMASTER GENERAL	129,600	23-Dec-14	0		129,600	
SHIMASY TRAVEL CO.LTD	26,900	8-May-14	26,900.00		0	
NORTH COAST BEACH HOTEL	94,500	3-Mar-16	94,500		0	
NORTH COAST BEACH HOTEL	273,000	25-Apr-16	0		273,000	
NORTH COAST BEACH HOTEL	119,000	19-Jun-16	0		119,000	
INSTITUTE OF INTERNAL AUDITORS	406,000	23-Jun-18	406,000.00		0	
THE STAR	63,336	28-Aug-16	63,336.00		0	

KENYA SCHOOL OF GOV'T	194,880	9-Aug-16	0		194,880	
ZARA'S TRAVEL	426,880	30-Aug-16	426,880.00		0	
ASK SHOW MOMBASA	233,500	30-Aug-16	0		233,500	
ZARA'S TRAVEL	172,735	1-Sep-16	172,735.00		0	
SOCATT K	300,000	8-Oct-16	0		300,000	
KENYA SCHOOL OF GOVERNMENT	243,600	4-Oct-16	0		243,600	
AKARIM AGENCIES	36,450	7-Oct-16	0		36,450	
THE STAR	649,600	7-Oct-17	649,600.00		0	
KENYA SCHOOL OF GOVERNMENT	369,600	14-Oct-16	0		369,600	
CENTRE FOR PARLIAMENTARY STUDIES & TRAINING	225,000	19-Oct-16	0		225,000	
KENYA SCHOOL OF GOV'T	97,440	8-Nov-16	0		97,440	
NORTH COAST BEACH HOTEL	115,500	15-Nov-16	0		115,500	
AKARIM AGENCIES	106,900	1-Dec-17	106,900.00		0	
SALAMA BEACH HOTEL	80,000	27-Dec-16	0		80,000	
NORTH COAST BEACH HOTEL	304,500	11-Jan-17	0		304,500	
SUN N SAND BEACH HOTEL	72,000	16-Jan-17	72,000.00		0	
NORTH COAST BEACH HOTEL	196,000	19-Jan-17	0		196,000	
NORTH COAST BEACH HOTEL	122,500	19-Jan-17	0		122,500	
NORTH COAST BEACH HOTEL	42,000	25-Jan-17	42,000.00		0	
NORTH COAST BEACH HOTEL	84,000	6-Feb-17	84,000.00		0	
NORTH COAST BEACH HOTEL	115,500	10-Feb-17	0		115,500	
STANDARD TECHNICAL SERVICES	115,500	10-Feb-17	115,500	6/29/2018	0	
NORTH COAST BEACH HOTEL	73,500	15-Feb-17	73,500.00		0	
NORTH COAST BEACH HOTEL	84,000	16-Feb-17	84,000.00		0	
KENYA SCHOOL OF GOVERNMENT	75,400	17-Feb-17	0		75,400	
GASARO HOTEL	120,000	23-Feb-17	120,000		0	

GASARO HOTEL	126,000		0		126,000	
AAR INSURANCE KENYA LTD	3,792,609	10-Mar-17	3,792,609		0	
COUNTY ASSEMBLY OF MOMBASA	100,000	22-Mar-17	100,000		0	
KENYA SCHOOL OF GOVERNMENT	116,000	23-Mar-17	0		116,000	
KENYA SCHOOL OF GOVERNMENT	120,640	23-Mar-17	0		120,640	
KENYA SCHOOL OF GOVERNMENT	120,640	23-Mar-17	0		120,640	
KENYA SCHOOL OF GOVERNMENT	97,440	23-Mar-17	0		97,440	
COUNTY ASSEMBLY OF MOMBASA	609,000	23-Mar-17	0		609,000	
NORTH COAST BEACH HOTEL	315,000	23-Mar-17	0		315,000	
TOYOTA KENYA LTD	16,533	30-Mar-17	16,533		0	
NORTH COAST BEACH HOTEL	192,500	10-Apr-17	0		192,500	
NORTH COAST BEACH HOTEL	192,500	13-Apr-17	0		192,500	
NORTH COAST BEACH HOTEL	262,500	18-Apr-17	0		262,500	
NORTH COAST BEACH HOTEL	98,000	25-Apr-17	0		98,000	
NORTH COAST BEACH HOTEL	332,500	26-Apr-17	0		332,500	
MULTICHOICE AFRICA LIMITED	544,235	4-May-17	0		544,235	
TOYOTA KENYA LTD	32,100	11-May-17	32,100		0	
ZARA'S TRAVEL	15,305	12-May-17	15,305		0	
NORTH COAST BEACH HOTEL	31,500	22-May-17	31,500		0	
KADIMA & CO. ADVOCATES	833,600	23-May-17	833,600		0	
NORTH COAST BEACH HOTEL	357,000	24-May-17	0		357,000	
NORTH COAST BEACH HOTEL	87,500	31-May-17	87,500		0	
NORTH COAST BEACH HOTEL	84,000	2-Jun-17	84,000		0	
NORTH COAST BEACH HOTEL	178,500	9-Jun-17	0		178,500	
NORTH COAST BEACH HOTEL	157,500	15-Jun-17	0		157,500	
THE STAR	169,360	15-Jun-17	169,360		0	

NORTH COAST BEACH HOTEL	147,000	19-Jun-17	0		147,000	
NORTH COAST BEACH HOTEL	122,500	19-Jun-17	0		122,500	
TOYOTA KENYA LTD	37,974	21-Jun-17	37,974		0	
SHIMASY TRAVEL COMPANY LTD	33,700	21-Jun-17	33,700		0	
MAZAM INVESTMENT LTD	610,500	23-Jun-17	610,500		0	
NORTH COAST BEACH HOTEL	105,000	6-Sep-17	0		105,000	
LEADERSHIP TRAINING INTERNATIONAL LTD	485,517		0		485,517	
TOYOTA KENYA LTD	25,140		25,140		0	
SUN N SAND BEACH HOTEL	751,034	1-Sep-17	0		751,034	
BINGLEYLIMITED	478,642	5-Mar-18	478,642	10/2/2018	0	
MEDIAMAX NETWORK LTD	165,000		0		165,000	
TOYOTA KENYA LTD	13,400	8-Jul-17	13,400		0	
STANDARD GROUP	168,300	6/25/2018	0		168,300	
M/S CENTRE FOR CAPACITY BUILDING	1,977,800		1,977,800		0	
SAROPIS TRADING LTD	1,261,207	5/24/2018	1,261,207		0	
CBSECE KENYA	420,000		420,000	6/11/2019	0	
TOYOTA KENYA LTD	20,892		20,892		0	
SUN N SAND BEACH HOTEL	49,785	5/16/2018	0		49,785	
TOYOTA KENYA LTD	10,000		10,000		0	
M/S CENTRE FOR CAPACITY BUILDING	1,160,000	6/13/2018	1,160,000		0	
ELMSGROVE HOLDINGS LTD	515,824.15	5/24/2018	515,824		0	
ZARA'S TRAVEL	1,324,540	6-Jun-18	1,324,540	11/2/2018	0	
SHIMASY TRAVEL CO,LTD	196,400	6-Aug-18	196,400		0	
JAMBO TRAVELLERS NDOLO INVEST	59,267	6/20/2018	59,267		0	

SHIMASY TRAVEL CO.LTD	193,800	6/22/2018	193,800		0	
SHIMASY TRAVEL CO.LTD	683,500	6/22/2018	683,500		0	
JAMBO TRAVELLERS NDOLO INVEST	28,448	6/20/2018	28,448		0	
JAMBO TRAVELLERS NDOLO INVEST	59,267	6/20/2018	0		59,267	
JAMBO TRAVELLERS NDOLO INVEST	35,560	6/29/2018	35,560		0	
MEDIAMAX NETWORK LTD	154,004	5/25/2018	0		154,004	
THE STAR PUBLICATIONS	63,336	3/23/2016	0		63,336	
CENTRE FOR PARLIAMENTARY STUDIES & TRAINING	175,000	12/8/2016	0		175,000	
AFRICA CENTRE FOR CAPACITY BUILDING	300,300	11/12/2017	0		300,300	
RADIO MAISHA	110,000	3/8/2019	0		110,000	
NATIONAL OIL CORPORATION OF KENYA	500,000	6/4/2019	0		500,000	
ZARA'S TRAVEL	30,300	6/21/2019	0		30,300	
MEDIAMAX NETWORK LTD	87,000	6/21/2019	0		87,000	
NATION MEDIA GROUP LTD	87,696	6/10/2019	0		87,696	
TEMPLE POINT RESORT LTD	80,000	2/4/2016	0		80,000	
JAMBO TRAVELLERS NDOLO INVEST	35,560	7/19/2018	0		35,560	
GOVERNMENT PRINTERS	60,320	6/4/2019	0		60,320	
THE STAR PUBLICATIONS	81,081	4/4/2019	0		81,081	
THE STAR PUBLICATIONS	81,081	4/4/2019	0		81,081	
NATION MEDIA GROUP LTD	82,500	11/11/2018	0		82,500	
SUN N SAND BEACH HOTEL	85,345	4/17/2019	0		85,345	
NATION MEDIA GROUP LTD	97,020	11/11/2018	0		97,020	
ZARA'S TRAVEL	102,350	6/4/2019	0		102,350	
NORTH COAST BEACH HOTEL	106,207	9/21/2017	0		106,207	
THE STAR PUBLICATIONS	160,600	10/18/2018	0		160,600	

LUCRUM VENTURES	169,931	5/14/2019	0		169,931	
REGIONAL CAPACITY DEVELOPMENT CONSULTANCY	220,000	2/28/2019	0		220,000	
NORTH COAST BEACH HOTEL	262,198	6/27/2016	0		262,198	
CPF FINANCIAL SERVICES	275,000	10/6/2016	0		275,000	
NORTH COAST BEACH HOTEL	348,491	9/21/2017	0		348,491	
COUNTY ASSEMBLIES FORUM	500,000	6/28/2016	0		500,000	
SUN N SAND BEACH HOTEL	671,379	10/31/2018	0		671,379	
ETHICS AND INTEGRITY INSTITUTE	729,400	4/17/2019	0		729,400	
RESOLUTION INSURANCE COMPANY LTD	8,316,238	12/17/2018	0		8,316,238	
COSTA (K) LTD	185,301	5/17/2019	0		185,301	
THE STAR PUBLICATIONS	81,081	11/3/2017	0		81,081	
EASTERN AND SOUTHERN AFRICAN MANAGEMENT INSTITUTE	1,849,138	7/11/2018	0		1,849,138	
Sub-Total	**66,352,846**		**27,042,766**		**39,029,580**	
Gross Total	**123,088,681**		**61,706,651**		**57,419,519**	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Original Amount	Date Contracted	Amount Paid Todate	Outstanding Balance 2018-19	Outstanding Balance 2017-18	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
FADHILI M. MAKARANI	11,575.55	18/06/2015	0.00	11,575.55	11,575.55	
DHULKIFLY HEMED	60,000.00	22/06/2015	0.00	60,000.00	60,000.00	
MWINYI BABU	12,600.00	4/6/2015	0.00	12,600.00	12,600.00	
PATRICIAH NZIOKA	70,000.00	4-Feb-15	70,000.00	-	70,000.00	
PAUL MULILA(LATE CHARITY)	75,000.00	11-Aug-14	0.00	75,000.00	75,000.00	
PAUL MULILA(COUNTY ASSEMBLY OF MOMBASA)	1,017,696.00	18-Feb-15	0.00	1,017,696.00	1,017,696.00	
PAUL MULILA	80,200.00	7-Nov-17	80,200.00	-	80,200.00	
RUEBEN MASUMBUKO	179,050.00		0.00	179,050.00	179,050.00	
ROBESTER NASIMIYU	63,250.00	12/1/2018	0.00	63,250.00	63,250.00	
JAPHET KOOME	80,400.00		0.00	80,400.00	80,400.00	
ANTONY MUSAU	117,000.00	28-Oct-14	0.00	117,000.00	117,000.00	
ABDALLAH KHAMISI	26,000.00	28-Oct-14	0.00	26,000.00	26,000.00	
MAIMUNA MWAWASI	79,000.00	6-Jul-15	0.00	79,000.00	79,000.00	
ROBESTER NASIMIYU	260,000.00	24-8-2017	0.00	260,000.00	260,000.00	
PENINAH MWIKALI	512,500.00	12-Jan-16	0.00	512,500.00	512,500.00	
CORNELLIUS OMWERI	16,600.00	28-Jun-16	0.00	16,600.00	16,600.00	
MOVINE ATIENO	331,550.00		0.00	331,550.00	331,550.00	
BANGUSH MOHAMED	351,000.00	30-6-2017	0.00	351,000.00	351,000.00	

JUMA SHEE	20,500.00	10-Jun-15	0.00	20,500.00	20,500.00	
HASSAN MWACHIMAKO	1,214,500.00		0.00	1,214,500.00	1,214,500.00	
DOROTHY AUMA.	354,000.00	21/01/2017	0.00	354,000.00	354,000.00	
BANGUSH MOHAMED	356,000.00	31/01/2017	356,000.00	-	356,000.00	
BINTI SAIDI MWINYI	370,097.00	25/09/2017	370,097.00	-	370,097.00	
EMILY SIALO.	823,500.00	20/08/2017	0.00	823,500.00	823,500.00	
ABDALLAH ALI ABEID	387,370.00	26/09/2017	387,370.00	-	387,370.00	
SHADRACK BWENYE	600,000.00	17/08/2017	600,000.00	-	600,000.00	
HALIMA ADEN	496,000.00		0.00	496,000.00	496,000.00	
ABDALLAH KHAMISI	421,751.00	3/11/2017	421,751.00	-	421,751.00	
DAVID MANGI.	148,200.00		0.00	148,200.00	148,200.00	
DAVID MANGI.	148,200.00		0.00	148,200.00	148,200.00	
DAVID MANGI.	62,000.00		0.00	62,000.00	62,000.00	
TRIZER MWANYIKA.	10,000.00		0.00	10,000.00	10,000.00	
DOROTHY AUMA.	30,000.00		30,000.00	-	30,000.00	
DOROTHY AUMA.	32,000.00		32,000.00	-	32,000.00	
AHMED OMAR.	48,000.00		0.00	48,000.00	48,000.00	
CHRISTINE MUDUDA	23,500.00	20/09/2016	23,500.00	-	23,500.00	
UMMI BASHIR	23,500.00	20/09/2016	23,500.00	-	23,500.00	
NASRA AHMED	241,200.00		0.00	241,200.00	241,200.00	
EVE SEBBY	500,800.00		0.00	500,800.00	500,800.00	
KASSIM UMEYA	434,324.00	2/10/2017	434,324.00	-	434,324.00	
JIMMY WALIAULA	30,000.00		0.00	30,000.00	30,000.00	
RHODA VINCENZA	538,000.00	5-Mar-16	0.00	538,000.00	538,000.00	
TRIZER MWANYIKA	96,000.00	27-Nov-14	0.00	96,000.00	96,000.00	
SALMA MARO	96,000.00	19-Jun-17	96,000.00	-	96,000.00	

SALMA MARO	72,000.00	20-Mar-17	72,000.00	-	72,000.00	
ISRAEL RUHU	79,600.00	5-May-17	79,600.00	-	79,600.00	
PENINAH MWIKALI	226,500.00	16-May-17	226,500.00	-	226,500.00	
DOROTHY AUMA.	354,000.00	31-Jan-17	0.00	354,000.00	354,000.00	
UMMI BASHIR	213,300.00	19-Jun-17	213,300.00	-	213,300.00	
SALMA MARO	256,125.00	16-May-17	0.00	256,125.00	256,125.00	
SALMA MARO	314,000.00	19-Jun-17	0.00	314,000.00	314,000.00	
BANGUSH MOHAMED	356,000.00	31-Jul-17	0.00	356,000.00	356,000.00	
BANGUSH MOHAMED	351,000.00	20-Jun-17	351,000.00	-	351,000.00	
HALIMA SAID	1,227,000.00	20-Apr-17	0.00	1,227,000.00	1,227,000.00	
KHALFAN MOHAMED KHALFAN	10,000.00	3/8/2017	10,000.00	-	10,000.00	
MOHAMED MOHAMED HATIMY	74,000.00	11/12/2017	74,000.00	-	74,000.00	
AMRIYA BOY JUMA	74,000.00	11/12/2017	74,000.00	-	74,000.00	
KHALFAN MOHAMED	10,500.00	30/05/2018	10,500.00	-	10,500.00	
ALMAAH ABUBAKAR ISSA	23,700.00	1/3/2018	0.00	23,700.00	23,700.00	
JUMADARI KAYL SOMBWANA	800.00	1/3/2018	0.00	800.00	800.00	
ABASS JUMA NGAO	2,895.00	18/04/2018	0.00	2,895.00	2,895.00	
ABBAS JUMA	9,730.00	20/04/2014	0.00	9,730.00	9,730.00	
PAUL MUTUNGI MULILA	52,500.00	20/06/2018	52,500.00	-	52,500.00	
HASSAN ATHUMAN MWACHIMAKO	16,700.00	20/06/2018	16,700.00	-	16,700.00	
MARIAM KADZO MENZA	27,200.00	20/06/2018	27,200.00	-	27,200.00	
CATHERINE WANJA SUSAN	16,900.00	20/06/2018	16,900.00	-	16,900.00	
SALIM JUMA MWALIMU	50,400.00	20/06/2018	50,400.00	-	50,400.00	
LEILA MOHSEN	35,600.00	20/06/2018	35,600.00	-	35,600.00	
ASHA KATUKU WILLIAMS	33,500.00	20/06/2018	33,500.00	-	33,500.00	
PAUL MUTUNGI MULILA	54,500.00	20/06/2018	54,500.00	-	54,500.00	
PAUL MUTUNGI MULILA	54,500.00	20/06/2018	54,500.00	-	54,500.00	

MOSES ARAN OINDO	60,500.00	27/06/2018	60,500.00	-	60,500.00	
EVE SEBBY	50,000.00	27/06/2018	50,000.00	-	50,000.00	
BENARD OGOLLA	50,000.00	27/06/2018	50,000.00	-	50,000.00	
LEAH SIMON	44,000.00	20/06/2018	44,000.00	-	44,000.00	
PAUL M MULILA	76,000.00	17-5-2018	76,000.00	-	76,000.00	
MOVINE ATIENO	56,000.00	22-5-2018	56,000.00	-	56,000.00	
HUSSEIN ABDUL	56,000.00	22-5-2018	56,000.00	-	56,000.00	
ROBESTER WASIKE	70,000.00	22-5-2018	0.00	70,000.00	70,000.00	
CHRISTINE MUDUDA	76,000.00	31-5-2018	0.00	76,000.00	76,000.00	
SALIM JUMA	20,000.00	13-6-2018	20,000.00	-	20,000.00	
JILO KIDAI	132,000.00	29-6-2018	132,000.00	-	132,000.00	
ASWIF ABDALLAH	118,000.00	29-6-2018	118,000.00	-	118,000.00	
HAMISI MUSA MWIDANI	34,000.00	29-6-2018	34,000.00	-	34,000.00	
JILO KIDAI	466,000.00	24-8-2017	466,000.00	-	466,000.00	
BABU ALI	58,000.00	2-Dec-17	58,000.00	-	58,000.00	
MOVINE ATIENO	119,550.00	15-9-2017	0.00	119,550.00	119,550.00	
ASWIF ABDALLA	10,188	30-06-2019	0.00	10,188.00		
ASHA WILLIAM	64,928	30-06-2019	0.00	64,928.00		
SALIM JUMA	4,200	30-06-2019	0.00	4,200.00		
PENINAH MWIKALI	27,000	30-06-2019	0.00	27,000.00		
ASWIF ABDALLA	22,800	30-06-2019	0.00	22,800.00		
SALMA SHEIKH	27,000	30-06-2019	0.00	27,000.00		
FIONA NZARO	3,500	30-06-2019	0.00	3,500.00		
PENINAH MWIKALI	24,000	30-06-2019	0.00	24,000.00		
CLARA MWACHOKI	24,000	30-06-2019	0.00	24,000.00		

FADHILI MAKARANI	52,000	30-06-2019	0.00	52,000.00		
FADHILI MAKARANI	220,763	30-06-2019	0.00	220,762.58		
CHARLES KITULA	23,000	30-06-2019	0.00	23,000.00		
ROBERT NYIRO	16,500	30-06-2019	0.00	16,500.00		
AMUR MURFAD	20,000	30-06-2019	0.00	20,000.00		
SWABIR ABDALLAH	25,000	30-06-2019	0.00	25,000.00		
ABDALLA ALI	20,000	30-06-2019	0.00	20,000.00		
JILO KIDAI	4,000	30-06-2019	0.00	4,000.00		
SALIM JUMA	20,000	30-06-2019	0.00	20,000.00		
LYNETTE KAMADI	20,000	30-06-2019	0.00	20,000.00		
PENINAH MWIKALI	20,000	30-06-2019	0.00	20,000.00		
FIONA NZARO	20,000	30-06-2019	0.00	20,000.00		
BABU ALI	20,000	30-06-2019	0.00	20,000.00		
MAIMUNA MWAWASI	20,000	30-06-2019	0.00	20,000.00		
MERCY KAHANGA	10,000	30-06-2019	0.00	10,000.00		
EMILY SIALO	60,800	30-06-2019	0.00	60,800.00		
FATUMA OMARI	10,000	30-06-2019	0.00	10,000.00		
AZIZE SWABIR	10,000	30-06-2019	0.00	10,000.00		
SALMA MARO	96,000	30-06-2019	0.00	96,000.00		
DOROTHY AUMA	37,500	30-06-2019	0.00	37,500.00		
ABDALLAH KHAMIS ABDALLAH	2,800	30-06-2019	0.00	2,800.00		
AMINA RIADHA ABDULRAHMAN	2,800	30-06-2019	0.00	2,800.00		

SALMA NDOGE MARO	2,800	30-06-2019	0.00	2,800.00		
FAHAD KASSIM ABDALLA	3,000	30-06-2019	0.00	3,000.00		
ABDALLAH GOSHI	4,900	30-06-2019	0.00	4,900.00		
ANNE NAMUKHULA NAMULALA	5,600	30-06-2019	0.00	5,600.00		
FIONA MRYAZA NZARO	5,600	30-06-2019	0.00	5,600.00		
KASSIM MOHAMED UMEYA	5,600	30-06-2019	0.00	5,600.00		
KASSIM MOHAMED UMEYA	5,600	30-06-2019	0.00	5,600.00		
KIILU NZIOKA JOSPHAT	5,600	30-06-2019	0.00	5,600.00		
MAIMUNA SALIM MWAWASI	5,600	30-06-2019	0.00	5,600.00		
PENINAH JAMES MWIKALI	5,600	30-06-2019	0.00	5,600.00		
SALMA NDOGE MARO	5,600	30-06-2019	0.00	5,600.00		
CLARA WONGE MWACHOKI	7,000	30-06-2019	0.00	7,000.00		
ATHMAN RAMA MWAMWIRI	8,400	30-06-2019	0.00	8,400.00		
CHRISTINE AQUA MUDUDA	11,200	30-06-2019	0.00	11,200.00		
CLARA WONGE MWACHOKI	11,200	30-06-2019	0.00	11,200.00		
FIONA MRYAZA NZARO	11,200	30-06-2019	0.00	11,200.00		
HATIMY, Mr. MOHAMED MOHAMED	11,200	30-06-2019	0.00	11,200.00		
PAUL MUTUNGI MULILA	80,000	30-06-2019	0.00	80,000.00		
LEAH W SIMON	90,000	30-06-2019	0.00	90,000.00		
MOHAMED DABASA MAJID	90,000	30-06-2019	0.00	90,000.00		
MOVINE ATIENO BARTHY	90,000	30-06-2019	0.00	90,000.00		
MWANAISHA M0HAMED MWAKIBOKO	90,000	30-06-2019	0.00	90,000.00		

BABU ALI SAID	111,000	30-06-2019	0.00	111,000.00		
PAUL MUTUNGI MULILA	111,000	30-06-2019	0.00	111,000.00		
AMINA RIADHA ABDULRAHMAN	135,056	30-06-2019	0.00	135,056.00		
MATANO BAKARI ABDALLA	135,056	30-06-2019	0.00	135,056.00		
HALIMA K SAID	155,456	30-06-2019	0.00	155,456.00		
CATHERINE WONGE SUSAN	200,642	30-06-2019	0.00	200,642.00		
HAMIDA TOGO MWAJASI	200,642	30-06-2019	0.00	200,642.00		
STANLEY CHAMBA	200,642	30-06-2019	0.00	200,642.00		
BINTISAIDI MWINYI MWACHANZE	221,348	30-06-2019	0.00	221,348.00		
MWAKA MOHAMED MBUI	221,348	30-06-2019	0.00	221,348.00		
HUSSEIN ABDUL HUSSEIN	11,200	30-06-2019	0.00	11,200.00		
SALMA ALI SHEIKH	11,200	30-06-2019	0.00	11,200.00		
OCHIENG KEVIN ODIWUOR	11,900	30-06-2019	0.00	11,900.00		
ALFRED JILO KIDAI	14,000	30-06-2019	0.00	14,000.00		
BEATRICE KHADENJE SHIMOLI	14,000	30-06-2019	0.00	14,000.00		
CHRISTINE AQUA MUDUDA	14,000	30-06-2019	0.00	14,000.00		
HASSAN ATHUMAN MWACHIMAKO	14,000	30-06-2019	0.00	14,000.00		
KIILU NZIOKA JOSPHAT	14,000	30-06-2019	0.00	14,000.00		
LUCY ABUNA AMBEYI	14,000	30-06-2019	0.00	14,000.00		
MAIMUNA SALIM MWAWASI	14,000	30-06-2019	0.00	14,000.00		
MILKA MORAA NGARE	14,000	30-06-2019	0.00	14,000.00		
PAUL MUTUNGI MULILA	14,000	30-06-2019	0.00	14,000.00		

PENINAH JAMES MWIKALI	14,000	30-06-2019	0.00	14,000.00		
VINCENZA RHODA TUBMUN	14,000	30-06-2019	0.00	14,000.00		
SALMA NDOGE MARO	16,500	30-06-2019	0.00	16,500.00		
PAUL MUTUNGI MULILA	16,800	30-06-2019	0.00	16,800.00		
SALIM JUMA MWALIMU	17,500	30-06-2019	0.00	17,500.00		
VINCENZA RHODA TUBMUN	19,600	30-06-2019	0.00	19,600.00		
MAAMUN SALIM HUSSEIN	20,700	30-06-2019	0.00	20,700.00		
ALNOOR ISMAIL KASSIM	21,200	30-06-2019	0.00	21,200.00		
ABDALLAH ALI ABEID	22,400	30-06-2019	0.00	22,400.00		
ALFRED JILO KIDAI	22,400	30-06-2019	0.00	22,400.00		
ABASI JUMA NGAO	24,000	30-06-2019	0.00	24,000.00		
SALMA NDOGE MARO	24,000	30-06-2019	0.00	24,000.00		
AHARUB EBRAHIM KHATRI	26,800	30-06-2019	0.00	26,800.00		
CLARA WONGE MWACHOKI	28,000	30-06-2019	0.00	28,000.00		
ABDULMAJID MOHAMMED DABASA	28,000	30-06-2019	0.00	28,000.00		
BERNARD LUKE OGOLA	31,200	30-06-2019	0.00	31,200.00		
IMAN BIUBA SULEIMAN	31,200	30-06-2019	0.00	31,200.00		
ZAKIA ALI ABDI	33,600	30-06-2019	0.00	33,600.00		
HALIMA ADAN MAHAMUD	34,000	30-06-2019	0.00	34,000.00		
ALFRED JILO KIDAI	37,500	30-06-2019	0.00	37,500.00		
ALFRED JILO KIDAI	37,500	30-06-2019	0.00	37,500.00		
BABU ALI SAID	37,500	30-06-2019	0.00	37,500.00		

CLARA WONGE MWACHOKI	37,500	30-06-2019	0.00	37,500.00		
PAUL MUTUNGI MULILA	37,500	30-06-2019	0.00	37,500.00		
PENINAH JAMES MWIKALI	37,500	30-06-2019	0.00	37,500.00		
PENINAH JAMES MWIKALI	37,500	30-06-2019	0.00	37,500.00		
RASHID MOHAMED KAKA	37,500	30-06-2019	0.00	37,500.00		
SALMA ALI SHEIKH	37,500	30-06-2019	0.00	37,500.00		
ZAKIA ALI ABDI	37,500	30-06-2019	0.00	37,500.00		
DOROTHY AUMA ADHOCH	38,000	30-06-2019	0.00	38,000.00		
MOVINE ATIENO BARTHY	43,600	30-06-2019	0.00	43,600.00		
MOVINE ATIENO BARTHY	44,000	30-06-2019	0.00	44,000.00		
BERNARD LUKE OGOLA	48,000	30-06-2019	0.00	48,000.00		
ABDULMAJID MOHAMMED DABASA	49,000	30-06-2019	0.00	49,000.00		
MWAKA MOHAMED MBUI	52,400	30-06-2019	0.00	52,400.00		
SHEBE ATHUMAN SALIM	59,000	30-06-2019	0.00	59,000.00		
VINCENT ALEX NDEGE	60,000	30-06-2019	0.00	60,000.00		
MWANAISHA M0HAMED MWAKIBOKO	61,700	30-06-2019	0.00	61,700.00		
PAUL MUTUNGI MULILA	65,000	30-06-2019	0.00	65,000.00		
MOVINE ATIENO BARTHY	66,000	30-06-2019	0.00	66,000.00		
REUBEN N MASUMBUKO	72,000	30-06-2019	0.00	72,000.00		
SALMA NDOGE MARO	76,000	30-06-2019	0.00	76,000.00		
MATANO BAKARI ABDALLA	78,400	30-06-2019	0.00	78,400.00		
REUBEN N MASUMBUKO	80,000	30-06-2019	0.00	80,000.00		

ABDULMAJID MOHAMMED DABASA	140,000	30-06-2019	0.00	140,000.00		
GWARO MOREKA DENNIS	308,000	30-06-2019	0.00	308,000.00		
ABDULMAJID MOHAMMED DABASA	669,777	30-06-2019	0.00	669,776.90		
MAAMUN SALIM HUSSEIN	20,700	30-06-2019	0.00	20,700.00		
ABDULMAJID MOHAMMED DABASA	28,000	30-06-2019	0.00	28,000.00		
BERNARD LUKE OGOLA	31,200	30-06-2019	0.00	31,200.00		
IMAN BIUBA SULEIMAN	31,200	30-06-2019	0.00	31,200.00		
ALFRED JILO KIDAI	37,500	30-06-2019	0.00	37,500.00		
BABU ALI SAID	37,500	30-06-2019	0.00	37,500.00		
CLARA WONGE MWACHOKI	37,500	30-06-2019	0.00	37,500.00		
RASHID MOHAMED KAKA	37,500	30-06-2019	0.00	37,500.00		
SALMA ALI SHEIKH	37,500	30-06-2019	0.00	37,500.00		
ZAKIA ALI ABDI	37,500	30-06-2019	0.00	37,500.00		
ABDULMAJID MOHAMMED DABASA	140,000	30-06-2019	0.00	140,000.00		
DOROTHY AUMA ADHOCH	38,000	30-06-2019	0.00	38,000.00		
MATANO BAKARI ABDALLA	78,400	30-06-2019	0.00	78,400.00		
ABDULMAJID MOHAMMED DABASA	49,000	30-06-2019	0.00	49,000.00		
MOVINE ATIENO BARTHY	43,600	30-06-2019	0.00	43,600.00		
MCA SITTING JUNE'2019	3,238,700	30-06-2019	0.00	3,238,700.00		
Sub-Total	**22,978,709**		**5,597,942**	**20,619,467**	**16,331,864**	
Grand Total	**22,978,709**			**20,619,467**	**16,331,864**	

ANNEX 3 - OTHER PENDING PAYABLES

NAME	DATE	Original Amount	Amount Paid Todate	Outstanding Balance 2018-19	Outstanding Balance 2017-18
		Kshs.	Kshs.	Kshs.	Kshs.
NATIONAL SOCIAL SECURITY	10-AUG-17	9,400		9,400	9,400
NATIONAL INDUSTRIAL	10-AUG-17	9,400		9,400	9,400
INCOME TAX PAYE	10-AUG-17	5,976,811		5,976,811	5,976,811
NATIONAL HOSPITAL	10-AUG-17	265,100		265,100	265,100
NATIONAL INDUSTRIAL	31-AUG-17	9,400		9,400	9,400
NATIONAL SOCIAL SECURITY	31-AUG-17	9,000		9,000	9,000
INCOME TAX PAYE	03-OCT-17	3,649,654		3,649,654	3,649,654
NATIONAL SOCIAL SECURITY	03-OCT-17	8,800		8,800	8,800
NATIONAL HOSPITAL	03-OCT-17	265,950		265,950	265,950
NATIONAL SOCIAL SECURITY	03-NOV-17	8,800		8,800	8,800
NATIONAL HOSPITAL	03-NOV-17	268,200		268,200	268,200
NATIONAL INDUSTRIAL	03-NOV-17	9,250		9,250	9,250
NATIONAL SOCIAL SECURITY	29-NOV-17	8,800		8,800	8,800
NATIONAL HOSPITAL	29-NOV-17	268,550		268,550	268,550
INCOME TAX PAYE	29-NOV-17	4,486,268		4,486,268	4,486,268
NATIONAL INDUSTRIAL	29-NOV-17	9,400		9,400	9,400
NATIONAL SOCIAL SECURITY	20-DEC-17	9,200		9,200	9,200
NATIONAL INDUSTRIAL	20-DEC-17	9,450		9,450	9,450
INCOME TAX PAYE	20-DEC-17	4,788,615		4,788,615	4,788,615
NATIONAL HOSPITAL	20-DEC-17	274,050		274,050	274,050
INCOME TAX PAYE	21-DEC-17	32,584		32,584	32,584
NATIONAL HOSPITAL	21-DEC-17	1,700		1,700	1,700

NATIONAL SOCIAL SECURITY	21-DEC-17	200		200	200
INCOME TAX PAYE	21-DEC-17	27,000		27,000	27,000
INCOME TAX PAYE	21-DEC-17	21,000		21,000	21,000
INCOME TAX PAYE	23-JAN-18	4,976,079		4,976,079	4,976,079
NATIONAL SOCIAL SECURITY FUND	23-JAN-18	9,200		9,200	9,200
NATIONAL HOSPITAL	23-JAN-18	270,100		270,100	270,100
NATIONAL INDUSTRIAL	23-JAN-18	9,400		9,400	9,400
NATIONAL INDUSTRIAL	23-FEB-18	9,300		9,300	9,300
NATIONAL HOSPITAL	23-FEB-18	279,800		279,800	279,800
NATIONAL SOCIAL SECURITY FUND	23-FEB-18	9,000		9,000	9,000
PAYE MAY'2018	31-May-18	5,503,331		5,503,331	5,503,331
INCOME TAX PAYE	31-Oct-17	4,263,113		4,263,113	4,263,113
LOCAL AUTHORITY PROVIDENT	30-Jun-17	7,594,303		7,594,303	7,511,878
LAPTRUST	10-AUG-17	867,074		867,074	867,074
LOCAL AUTHORITIES	31-AUG-17	371,636		371,636	371,636
LAPTRUST	31-AUG-17	875,936		875,936	875,936
LOCAL AUTHORITIES	03-OCT-17	385,363		385,363	385,363
LAPTRUST	03-OCT-17	903,227		903,227	903,227
LOCAL AUTHORITY PROVIDENT	29-NOV-17	385,363		385,363	385,363
LOCAL AUTHORITY PROVIDENT	21-DEC-17	20,028		20,028	20,028
LAPTRUST MAY'2018	31-May-18	923,028		923,028	923,028
INCOME TAX PAYE	3-Sep-18	5,917,477		5,917,477	
NATIONAL SOCIAL SECURITY FUND	3-Sep-18	10,200		10,200	
NATIONAL INDUSTRIAL TRAINING AUTHORITY	1-Oct-18	9,150		9,150	
LAPTRUST PENSION TRUST	29-Oct-18	947,807		947,807	

MOMBASA COUNTY IMPREST ACCOUNT	18-Dec-18	282,444		282,444	
MOMBASA COUNTY IMPREST ACCOUNT	18-Dec-18	282,444		282,444	
JITEGEMEE SACCO	18-Dec-18	190,314		190,314	
iNCOME TAX-gratuity tax Refund due to KRA	11-Jul-18	2,351,949		2,351,949	
		58,073,647	**0**	**58,073,647**	**47,999,437**

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/2018	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
				-
Land				-
Buildings and structures		-		-
Transport equipment	29,340,437	-		29,340,437
Office equipment, furniture and fittings	29,544,633	137,500		29,682,133
ICT Equipment, Software and Other ICT Assets	23,052,603	-		23,052,603
Other Machinery and Equipment	7,989,384	-		7,989,384
Heritage and cultural assets		-		-
Intangible assets		-		-
Total	89,927,057	137,500		90,064,557

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

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

PAYEE	Trn Date	Amount	SURRENDERED	UNSURRENDERED
HAMISI MUSA MWIDANI	26-OCT-15	1,400.00	-	1,400.00
JACKSON NJATHI MWANGI	08-DEC-15	58,000.00		58,000.00
MOHAMED NDANDA CHIRO	20-Jan-16	42,000.00		42,000.00
MAIMUNA SALIM MWAWASI	7-Mar-16	20,000.00		20,000.00
HAMISI MUSA MWIDANI	25-Apr-16	1,400.00		1,400.00
ABDALLAH KHAMIS ABDALLAH	10-May-16	1,177,600.00	1,147,600.00	30,000.00
ABDALLAH KHAMIS ABDALLAH	22-Jun-16	96,000.00		96,000.00
AHMED OMAR EBRAHIM	1-Jul-16	14,000.00		14,000.00
EMILY SIALO PERE	7-Sep-16	4,000.00		4,000.00
ASHA HUSSEIN MOHAMED	26-Sep-16	624,000.00		624,000.00
PAMELA AKINYI OBUYA	21-Mar-17	9,376.00		9,376.00
HAMISI MUSA MWIDANI	29-Nov-17	48,000.00		48,000.00
BENARD OCHIENG OGUTU	13-Dec-17	1,750.00		1,750.00
JUMA M JUMA	13-Dec-17	10,500.00		10,500.00
TOBIAS OTIENO SAMBA	19-Dec-17	74,000.00	56,500.00	17,500.00
ALI MOHAMED SHOMARI	19-Dec-17	17,500.00		17,500.00
SHEBE ATHUMAN SALIM	19-Dec-17	17,500.00		17,500.00
AHMED KHAMIS SALIM KHAMIS	19-Dec-17	17,500.00		17,500.00
KIZITO OKOTH OPEYA	19-Dec-17	17,500.00		17,500.00
ALI OMAR SHARIFF	19-Dec-17	17,500.00		17,500.00
FAHAD KASSIM ABDALLA	19-Dec-17	74,000.00	56,500.00	17,500.00
IBRAHIM OYUGI OMONDI	19-Dec-17	17,500.00		17,500.00
ATHMAN RAMA MWAMWIRI	19-Dec-17	17,500.00		17,500.00
MWALIMU HAMAD MGWISHO	19-Dec-17	17,500.00		17,500.00
KIBWANA SWALEH BAYA	19-Dec-17	17,500.00		17,500.00

DAVID KALUME SALIM	19-Dec-17	17,500.00		17,500.00
ROBERT NYIRO MWAEGA	19-Dec-17	17,500.00		17,500.00
BENARD OCHIENG OGUTU	19-Dec-17	74,000.00	56,500.00	17,500.00
MUSUMBA RAPHAEL MWIRE	19-Dec-17	17,500.00		17,500.00
CHARLES JUMA KITULA	19-Dec-17	17,500.00		17,500.00
FRANCIS KOMBE NZAI	19-Dec-17	17,500.00		17,500.00
AHMED SALAMA OMAR	21-Dec-17	17,500.00		17,500.00
JUMA RENSON THOYA	21-Dec-17	17,500.00		17,500.00
ABRARI MOHAMMED OMAR	21-Dec-17	17,500.00		17,500.00
MOSES ARAN OINDO	21-Dec-17	17,500.00		17,500.00
RAMLA SAID OMAR	5-Jan-18	17,500.00		17,500.00
HAMIDA NOOR SHEIKH ALI	5-Jan-18	17,500.00		17,500.00
JUNIOR WAMBUA KYAKA	5-Jan-18	74,000.00	56,500.00	17,500.00
HAMISI MUSA MWIDANI	30-Jan-18	104,000.00		104,000.00
LUCY CHIZI CHIRERI	23-Apr-18	71,000.00		71,000.00
FADHILI MWALIMU MAKARANI	23-Apr-18	8,000.00		8,000.00
SALMA ALI SHEIKH	26-Apr-18	800.00		800.00
HAMISI MUSA MWIDANI	26-Apr-18	67,000.00		67,000.00
ALMAAH ABUBAKAR ISSA	22-May-18	50.00		50.00
JUNIOR WAMBUA KYAKA	29-May-18	74,000.00		74,000.00
MOSES ARAN OINDO	31-May-18	62,500.00		62,500.00
BERNARD LUKE OGOLA	7-Jun-18	1,500.00		1,500.00
BENARD OCHIENG OGUTU	11-Jun-18	290.00		290.00
MARY EVERLYNE OSONGO	11-Jun-18	485,206.00	484,750.00	456.00
HAMISI MUSA MWIDANI	14-Jun-18	44,000.00		44,000.00
SALIM RASHID MWABONI	21-Jun-18	1,600.00		1,600.00
TOBIAS OTIENO SAMBA	22-Jun-18	1,300.00		1,300.00
SHEBE ATHUMAN SALIM	22-Jun-18	1,100.00		1,100.00
HAMISI MUSA MWIDANI	25-Jun-18	42,000.00		42,000.00

ALMAAH ABUBAKAR ISSA	27-Jun-18	100.00		100.00
LEILA MUGHAZO NYACHE	27-Jun-18	100.00		100.00
AHMED KHAMIS SALIM KHAMIS	27-Jun-18	100.00		100.00
EVE SEBBY	29-Jun-18	1,800.00		1,800.00
FAITH MWENDE BONIFACE	29-Jun-18	1,700.00		1,700.00
ZAKIA ALI ABDI	28-Jun-18	1,407,536.00	1,404,536.00	3,000.00
HAZEL JEMUTAI KOITOBA	28-Jun-18	407,536.00		407,536.00
TOBIAS OTIENO SAMBA	4-Jul-18	410,971.00		410,971.00
FAHAD KASSIM ABDALLA	6-Jul-18	410,971.00		410,971.00
FAITH MWENDE BONIFACE	6-Jul-18	700.00		700.00
FATMA SWALEH MOTE	18-Sep-18	119,000.00	-	119,000.00
HAMISI MUSA MWIDANI	21-Sep-18	21,000.00	-	21,000.00
YUSUF ABUBAKAR RASHID	21-Sep-18	35,400.00	-	35,400.00
MURFAD ABDALLA AMUR	21-Sep-18	69,000.00	-	69,000.00
CHARLES JUMA KITULA	21-Sep-18	69,000.00	63,000.00	6,000.00
GIBSON LUGULU ANYONYI	22-Aug-18	106,800.00		106,800.00
MOSES ARAN OINDO	22-Aug-18	132,000.00		132,000.00
ALI MOHAMED SHOMARI	22-Aug-18	132,000.00		132,000.00
IBRAHIM OYUGI OMONDI	22-Aug-18	132,000.00		132,000.00
FAHAD KASSIM ABDALLA	22-Aug-18	132,000.00		132,000.00
ABRARI MOHAMMED OMAR	22-Aug-18	132,000.00		132,000.00
FRANCIS KOMBE NZAI	22-Aug-18	132,000.00		132,000.00
FEDDIS SALAME MBURA	22-Aug-18	132,000.00		132,000.00
LEILA MUGHAZO NYACHE	22-Aug-18	132,000.00		132,000.00
LUCY CHIZI CHIRERI	22-Aug-18	132,000.00		132,000.00
MWAKA BAKARI MULUNDONDA	22-Aug-18	132,000.00		132,000.00
AHMED SALAMA OMAR	22-Aug-18	132,000.00		132,000.00
HAMISI MUSA MWIDANI	22-Aug-18	132,000.00	126,000.00	6,000.00

FATMA SWALEH MOTE	22-Aug-18	132,000.00		132,000.00
AMRIYA BOY JUMA	22-Aug-18	132,000.00		132,000.00
HATIMY, Mr. MOHAMED MOHAMED	22-Aug-18	132,000.00		132,000.00
RAMLA SAID OMAR	22-Aug-18	238,800.00		238,800.00
MWINYI JUMA SUDI	23-Aug-18	43,800.00		43,800.00
AMINA KHELEF AHMED	23-Aug-18	106,800.00		106,800.00
SHEBE ATHUMAN SALIM	29-Aug-18	488,325.00		488,325.00
SALIM JUMA MWALIMU	2-Oct-18	43,800.00	41,800.00	2,000.00
DOROTHY AUMA ADHOCH	5-Oct-18	488,325.00		488,325.00
MATANO BAKARI ABDALLA	5-Oct-18	417,793.00		417,793.00
MAZARINO TATA LUNANI	5-Oct-18	106,800.00		106,800.00
AHMED KHAMIS SALIM KHAMIS	16-Oct-18	80,000.00	76,600.00	3,400.00
FATMA SWALEH MOTE	16-Oct-18	80,000.00	76,500.00	3,500.00
TOBIAS OTIENO SAMBA	16-Oct-18	288,256.00	286,797.00	1,459.00
MORRIS MWAZANI SHEHE	18-Oct-18	7,000.00	-	7,000.00
LUCY CHIZI CHIRERI	26-Oct-18	66,000.00	-	66,000.00
MORRIS MWAZANI SHEHE	30-Oct-18	55,000.00	-	55,000.00
ABRARI MOHAMMED OMAR	23-Nov-18	541,474.00	-	541,474.00
MOSES ARAN OINDO	23-Nov-18	541,474.00	-	541,474.00
FAHAD KASSIM ABDALLA	23-Nov-18	582,671.00	-	582,671.00
AHARUB EBRAHIM KHATRI	23-Nov-18	1,319,582.00		1,319,582.00
NASRA AHMED OMAR	26-Nov-18	77,200.00	-	77,200.00
AHMED SHARIFF NASRA	21-Dec-18	367,808.00	367,775.00	33.00
RAMLA SAID OMAR	21-Dec-18	405,118.00	405,085.00	33.00
AZIZE SABIR SALIM	21-Dec-18	463,434.00	-	463,434.00
NASRA AHMED OMAR	21-Dec-18	463,434.00	463,069.00	365.00
FADHILI MWALIMU MAKARANI	21-Dec-18	514,842.00	514,532.00	310.00
AHARUB EBRAHIM KHATRI	21-Dec-18	1,089,715.00	-	1,089,715.00

LUCY CHIZI CHIRERI	5-Feb-19	40,000.00	-	40,000.00
DAVID KALUME SALIM	5-Feb-19	40,000.00	-	40,000.00
MURFAD ABDALLA AMUR	5-Feb-19	40,000.00	-	40,000.00
BENARD OCHIENG OGUTU	5-Feb-19	40,000.00	-	40,000.00
CHARLES JUMA KITULA	5-Feb-19	40,000.00	-	40,000.00
ALI OMAR SHARIFF	5-Feb-19	40,000.00	-	40,000.00
KHAMIS MWERO MANENO	20-Feb-19	24,000.00	-	24,000.00
HAMISI MUSA MWIDANI	12-Mar-19	52,000.00	-	52,000.00
KHAMIS MWERO MANENO	8-Apr-19	146,000.00		146,000.00
SALMA ALI SHEIKH	12-Apr-19	410,971.00	408,880.00	2,091.00
REUBEN N MASUMBUKO	15-Apr-19	62,000.00		62,000.00
MWALIMU HAMAD MGWISHO	24-Apr-19	69,000.00		69,000.00
MAZARINO TATA LUNANI	3-May-19	56,400.00		56,400.00
SHEBE ATHUMAN SALIM	3-May-19	69,000.00		69,000.00
CHARLES JUMA KITULA	3-May-19	69,000.00		69,000.00
BENARD OCHIENG OGUTU	3-May-19	69,000.00		69,000.00
JUNIOR WAMBUA KYAKA	3-May-19	69,000.00		69,000.00
DOROTHY AUMA ADHOCH	3-May-19	69,000.00		69,000.00
FEDDIS SALAME MBURA	3-May-19	69,000.00		69,000.00
FATMA SWALEH MOTE	3-May-19	69,000.00		69,000.00
BERNARD LUKE OGOLA	7-May-19	43,233.00		43,233.00
JUMA RENSON THOYA	13-May-19	52,000.00		52,000.00
ABDALLAH KHAMIS ABDALLAH	13-May-19	52,000.00		52,000.00
BENARD OCHIENG OGUTU	13-May-19	52,000.00		52,000.00
CHARLES JUMA KITULA	13-May-19	52,000.00		52,000.00
TOBIAS OTIENO SAMBA	13-May-19	52,000.00		52,000.00
FEDDIS SALAME MBURA	13-May-19	187,660.00		187,660.00
ERICK MBOGO	13-May-19	247,856.00	247,727.00	129.00
BABU ALI SAID	13-May-19	288,256.00	288,113.00	143.00

ZAKIA ALI ABDI	13-May-19	288,256.00	-	288,256.00
SALIM JUMA MWALIMU	13-May-19	360,976.00	-	360,976.00
RAMLA SAID OMAR	16-May-19	187,660.00	-	187,660.00
MURFAD ABDALLA AMUR	17-May-19	355,320.00	354,981.00	339.00
ROSEMARY MUENI MUKAVI	20-May-19	660.00	-	660.00
AHMED KHAMIS SALIM KHAMIS	21-May-19	355,320.00	355,182.00	138.00
DOROTHY AUMA ADHOCH	18-Jun-19	29,900.00	-	29,900.00
ABDALLAH KHAMIS ABDALLAH	21-Jun-19	698,250.00	-	698,250.00
MWALIMU HAMAD MGWISHO	30-Jun-19	256,102.00	-	256,102.00
TOTAL		**22,740,357.00**	**7,338,927.00**	**15,401,430.00**

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

CENTRAL BANK RECURRENT ACCOUNT RECONCILIATION

DETAILS	*Trn Date*	*Trn Ref*	*Amount*	*Amount*
BANK BALANCE AS AT 1ST JULY 2018(CBK)				**254,593**
Add:-FY 2018-2019 Receipts(CBK)				214,080,618
Less:- FY 2018-2019 PAYMENTS (CBK)				-214,289,155
CASH BOOK BALANCE (CBK) AS AT 30TH JUNE'2019				***46,057***
BALANCE PER (CBK) BANK STATEMENT AS AT 30TH JUNE 2019				***46,057***
DIFFERENCE				***0***