

REPUBLIC OF KENYA

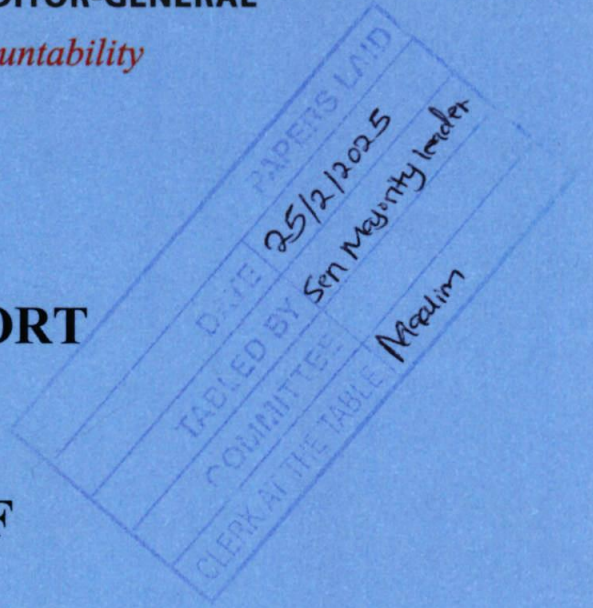


OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT



OF

THE AUDITOR-GENERAL

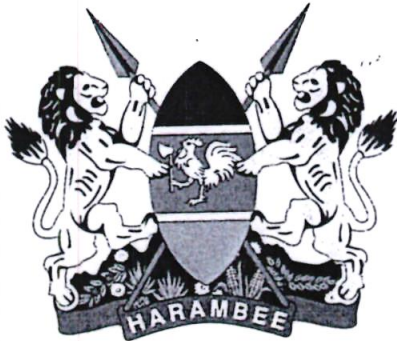
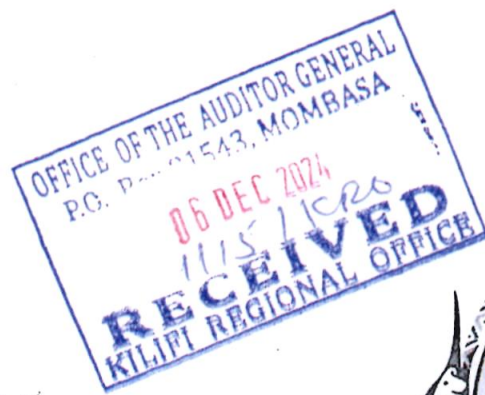
ON

KILIFI COUNTY ASSEMBLY

**FOR THE YEAR ENDED
30 JUNE, 2024**



Revised 30th June 2024



KILIFI COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

(This list is an indication of acronyms and key terms; the County Assembly should include all from the annual report and financial statements prepared)

2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya is 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 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

The *entity's* day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	-Hon Teddy Mwambire Ngumbao
2.	Clerk of the County Assembly	-CPA Michael Bidii Ngala
3.	Head of Departments-Finance	-CPA Charles Mapinga
4.	Head of Departments-Human Resource	-Harrison Chizambo
5.	Head of Departments-Legal	-Patience Pili
6.	Head of Departments-ICT and Research	-Obadia Chengo
7.	Head of Departments-Sergent At Arms	-Omar Chuphy

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	-CPA Michael Bidii Ngala
2.	Chief Finance Officer	-CPA Charles Mapinga
3.	Principal Accountant	-Joseph Chaka
4.	Procurement Officer	-Emmanuel Karisa

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

- Audit committee activities

The main functions of the audit committee are:

- (a.) Support the accounting officers with regard to their responsibilities for issues of risk, control, governance and associated assurance.
 - (b.) Follow up on the implementation of recommendations of internal and external auditors.
- Members of the audit committee shall be appointed for a term of three years and shall be eligible for re-appointment for a further one term only.

- Finance committee activities

The Finance and Economic Planning Committee is one of the Sectoral Committees of the County Assembly established under Standing Order 194 and mandated under the second schedule of the Standing Order to do amongst other things –

- (a) Interrogating, investigating and examining the books of accounts on revenue collection (land rates, Cess, Business Permits, Property related income, slaughter houses fees and all county revenue sources) at Revenue Collection Centers.
- (b) Oversee all matters related to public finance, monetary policies, and public debt, county financial institutions, and investment policies, revenue policies including taxation, county economic planning, statistics and development.

Standing Order 194 (5) further empowers the Committee to do its oversight capacity to the County department of Education and Digital Economy with the following mandates;

- a) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- b) study the programs and policy objectives of departments and the effectiveness of the implementation;
- c) study and review all county legislation referred to it;
- d) study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;

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- e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the County Assembly;
- f) to vet and report on all appointments where the Constitution or any law requires the County Assembly to approve, except those under Standing Order 185 (Committee on Appointments) ; and
- g) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

-Public Accounts and Investment committee

During the period under review (2023/2024), the Committee held 56 sittings for meetings within and outside the assembly precincts.

Reports of the Committee

During the period under review, the Committee tabled 4 reports in the house

Sno	Title
1	THE CONSIDERATION OF THE REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF KILIFI-MARIAKANI WATER AND SEWERAGE COMPANY (KIMAWASCO) LIMITED FOR THE FINANCIAL YEARS ENDING 30TH JUNE 2019&2020.
2	THE CONSIDERATION OF THE REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF KILIFI COUNTY EXECUTIVE FOR THE FINANCIAL YEAR ENDING 30TH JUNE 2021.
3	THE CONSIDERATION OF THE REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF KILIFI COUNTY EMERGENCE FUND FOR THE FINANCIAL YEAR ENDING 30 TH JUNE 2021.
4	THE CONSIDERATION OF THE REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF KILIFI COUNTY MICROFINANCE FUND FOR THE FINANCIAL YEAR ENDING 30TH JUNE 2019, 2020, 2021.

- Budget and Appropriation committee

The Budget and Appropriations Committee is one of the Select Committees of the County Assembly established under Standing Order 156 and mandated to do amongst other responsibilities –

1. Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget,

2. Discuss and review the estimates and make recommendations to the county assembly,
3. Examine the County Fiscal Strategy Paper presented to the assembly,
4. Examine bills related to the County budget, including Appropriations Bills; and
5. Evaluate Tax estimates, economic and budgetary policies and programmes with direct budget outlays.

(e) Entity Headquarters

P.O. Box 332-80200
County Assembly Building
Behind Malindi Sub-County Offices
Hospital Road
Malindi, Kenya.

(f) Entity Contacts

Telephone: (254) 02021712260
E-mail: assembly@kilifiassembly.go.ke
Website: www.kilifiassembly.go.ke

(g) Entity Bankers

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

Other Commercial Banks

2. Kenya Commercial Bank
P.O Box 9-80200
Malindi,
Lamu Road.

3. Family Bank
P.O Box 74145
Mtwapa,
Mombasa-Malindi Road

4. Chase Bank
P.O Box 1674-80200
Malindi
Lamu Road

(h) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

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

(j) County Attorney

The County Attorney
Kilifi County Government,
P.O Box 549-80100
Kilifi, Kenya

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the County Assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) House Business committee

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the County Assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held no meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation	Ward
Hon Teddy Mwambire	Chairperson	Speaker

Note

The committee is formed when need be.

b) Audit Committee

The audit committee was constituted in Oct 2021. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held three meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation
Dr Ali Abdallah Ibrahim	Chairman
Cornelius Mwarandu Mumba	Member
James Karani Hati	Member

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 56 extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Harrison Thaura Mweni	Chairperson	Sokoce

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Mohamed Mwambire	Vice Chairperson	Bamba
Elina Mapenzi Samini	Member	Nominated
Thomas Mumba Chengo	Member	Tezo
Hassan Mohamed Said	Member	Matsangoni
Mary Anzazi Maneno	Member	Nominated
Agnes Sidi	Member	Kayafungo
Twaher Abdulkarim Mohamed	Member	Shela
Jonathan Fondo Birya	Member	Kaloleni

d) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation	Ward
Emmanuel Karisa Baya	Chairperson	Marafa
Said Juma Idd	Vice Chairperson	Junju
Cantona Mae Mwadena	Member	Rabai –Kisurutini
Elina Mapenzi Samini	Member	Nominated
Radhia Ali Omar	Member	Nominated
Mary Anzazi Maneno	Member	Nominated
Harrison Thaura Mweni	Member	Sokoke
Martha Koki Musyoka	Member	Mariakani
Ibrahim Abdi Athman	Member	Watamu
Betty Kache Mwavuo	Member	Nominated
Twaher Abdulkarim	Member	Shela

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Mohamed		
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e) House Business Committee

The functions of the House business Committee are to ,Prepare and, if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly, Monitor and oversee the implementation of the County Assembly Business and programmes, Implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly, Determine the order in which the reports of Committees shall be debated in the County Assembly, take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be and to_Consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time by the County Assembly. Over the period the Committee held 20 sittings. For the period under review the Committee comprised of the following members;

Member	Designation	Ward
Hon Teddy Ngumbao Mwambire	Chairperson	Speaker
Naphtali Nyae Kombe	Vice Chairperson	Deputy Speaker
Ibrahim Abdi Athman	Member	Watamu
Thomas Mumba Chengo	Member	Tezo
Haron Tete Ndundi	Member	Shimo La Tewa
Grace Wambui Mwangi	Member	Nominated
Baya Stephen Mwaro	Member	Gongoni
Sophia Abdillah Chacha	Member	Nominated
Agnes Sidi	Member	Kayafungo
Emmanuel Changawa Kombe	Member	Dabaso
Benson Karisa Ngirani	Member	Ganze

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Rose Baraka	Member	Sabaki
Philister Messo	Member	Nominated

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in Oct 2021 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Sectoral committees

1. Transport and public works
2. Water, Environment and Natural resources
3. Land, Physical planning and Urban Development
4. Trade, Tourism and Co-operative Development
5. Health Services
6. Education
7. Gender, Culture, Social Services and Sports
8. Agriculture, Livestock and Fisheries
9. Devolution, Public Service and Disaster Management
10. ICT and Research
11. Justice and Legal affairs
12. Finance and Economic Planning.

Communication with all Stakeholders

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held an Annual consultative meeting in various wards where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected Ten bills through public participation. Here is the table

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1.	The Kilifi County Appropriation Bill, 2023	Hon. Emmanuel Baya	5	6	29/6/2023	6/7/2023	30/6/2023	30/6/2023	30/6/2023	Passed and forwarded to the Governor for Ascent
2.	The Kilifi County Sexual and Gender Based Violence Bill, 2023	Hon. Agnes Sidi	3	4	22/5/2023	6/6/2023	15/9/2023	18/10/2023	Monday 4 th December, 2023	NB. ASSENTED TO Awaiting Committee Report and Committee of the whole House
3.	The Kilifi County Community Health Services Bill, 2023	Hon. Edward Kazungu Ziro	6	7	14/7/2023	28/7/2023	15/9/2023	18/10/2023	Tuesday 21 st November, 2023	Passed and forwarded to the Governor for Ascent
4.	The Kilifi County Finance Bill, 2023	Hon. Jonathan Biryia	7	11	29/11/2023	5/12/2023	6/12/2023	20/02/2024	20/02/2024	Passed with amendments and forwarded to the Governor for Ascent
5.	The Kilifi County Supplementary Appropriation Bill, 2023	Hon. Emmanuel Baya	8	12	27/12/2023	03/01/2024	28/12/2023	28/12/2023	28/12/2023	Passed and forwarded to the Governor for Ascent
6.	The Kilifi County Ward Scholarship fund (Amendment) Bill, 2023	Hon. Moses Furaha Keah	9	13	27/12/2023	3/01/2024	04/01/2024	15/01/2024	15/01/2024	Passed and forwarded to the Governor for Ascent
7.	The Kilifi County Inspectorate Services Bill, 2024	Hon. Samson Zia	2	5	22/02/2024	04/03/2024	04/03/2024	14/05/2024	15/05/2024 2:30 PM	Passed and forwarded to the Governor for Ascent
8.	The Kilifi County Agricultural Training Centers Bill, 2024	Hon. Ronald Mbura	1	1	31/01/2024	14/02/2024	05/03/2024	14/05/2024	14/05/2024 9:30 AM 2:30 PM	Passed and forwarded to the Governor for Ascent

Risk management

- Effective arrangements for risk management and internal control

In risk management, the County Assembly established an Internal Audit office which advises the County Assembly Service Board.

- Formal processes to identify and assess risks

The County Assembly constituted an Audit committee.

The County Assembly has a Public Accounts and Investments committee which oversight the expenditure of the County.

- Formal processes to analyse risks as a basis for how they should be managed
- Formal processes to assess changes in the internal and external environments which could give rise to risks.
- Risks identified and analysed in the period and how they were managed.

Compliance

It is a requirement that we prepare quarterly reports which shall be presented to the following office by 15th of the following month. These offices are:

1. National Treasury

2. County Government

3. Office of the Auditor General

4. Controller of Budget

(a) Proper books of accounts should be prepared and maintained properly.

(b) The budget cycle should be followed in preparing the County Budget and Public Participation be conducted within the time frame.

(c) There shall be an audit committee overseeing the operations of the entity.

(d) Tenders shall be advertised in three local dailies.

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4. Foreword By the Clerk of The Assembly

The County Assembly had a total budget of kshs 1,191,334,267 which includes a Recurrent Budget of kshs 1,010,059,543 and Development Budget of kshs 181,274,724 Receipts received were Recurrent kshs 1,060,906,906 and Development kshs 128,875,066/60 making a total of Kshs1,189,781,973.

(i) Budget performance

Receipts

The County Assembly of Kilifi received Kenya shillings 1,189,781,973 from the exchequer. This amount comprises of Recurrent and Development funds as Kenya shillings 1,060,906,906 and 128,875,066/60 respectively.

In relation to budgeted amount, the County Assembly of Kilifi had a total budget of Kenya shillings 1,191,334,267 being Kenya shillings 1,010,059,543 as Recurrent and Kenya shillings 181,274,724 as Development. Based on the above information County Assembly of Kilifi managed to realise 1,060,906,906 Recurrent amount and 128,875,066.60 on development.

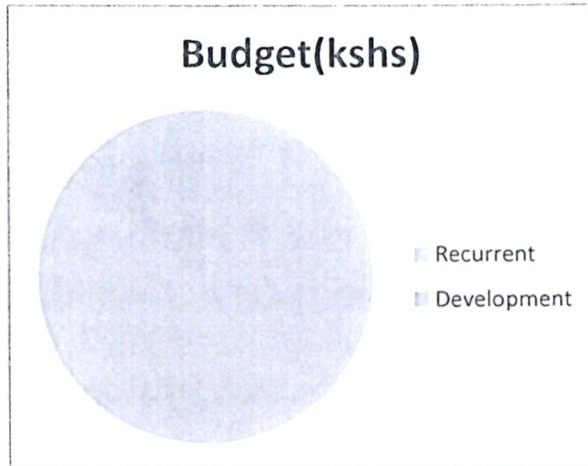
County Assembly of Kilifi could not realise 100% Development Funds because of underfunding.

2023-2024

	Budget(kshs)	Actual Receipts(Kshs)	Variance (kshs)
Recurrent	1,010,059,543	1,060,906,906	(50,847,363)
Development	181,274,724	128,875,067	52,399,657
TOTAL	1,191,334,267	1,189,781,973	1,552,294

*County Government of Kilifi
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TOTAL BUDGET

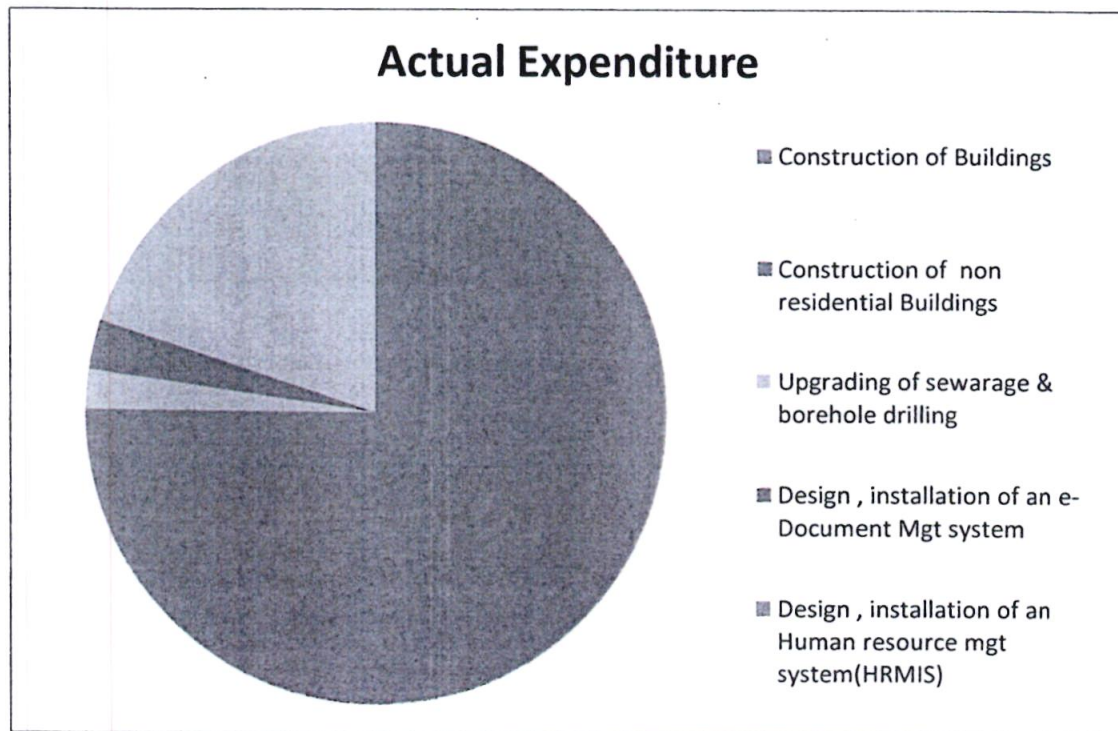


2023-2024

Project Name	Budget(kshs)	Actual Expenditure(kshs)	Variance(kshs)
Construction of Buildings	95,500,000	96,842,929	(1,342,929)
Construction of non residential Buildings	11,500,000	-	11,500,000
Upgrading of sewerage & borehole drilling	3,000,000	2,800,000	200,000
Design , installation of an e-Document Mgt system	10,000,000	3,610,609	6,389,391
Refurbishment of buildings	40,274,724	25,621,529	14,653,195
Land for construction of ward offices	21,000,000	-	21,000,000
TOTAL	181,274,724	128,875,067	52,399,657

DEVELOPMENT EXPENDITURE

DEVELOPMENT EXPENDITURE



(ii) Operational Performance

(a) Laws and Policies passed by the Assembly

Over the period under consideration the County Assembly of Kilifi considered and approved the following legislations;

Sn	Law	Expected Outcome
1.	The Kilifi County Sexual and Gender Based Violence Act, 2023	to provide measures for awareness, prevention and response to sexual and gender based violence (SGBV), to provide for the protection, treatment, counseling, support and care of victims of SGBV, and for connected purposes
2.	The Kilifi County Community	to give meaning to Article 43 (1) (a) of the

- Health Services Act, 2023
3. The Kilif County Finance Act, 2023
4. The Kilifi County Supplementary Appropriation Act, 2023
5. The Kilifi County Ward Scholarship fund (Amendment) Act, 2023
6. The Kilifi County Inspectorate Services Act, 2024
7. The Kilifi County Agricultural Training Centers Bill, 2024
- Constitution of Kenya in respect to the promotion of community-based primary health care services and to provide for the establishment and restructuring of Community Health Units and the necessary institutional and regulatory mechanisms for effective and efficient delivery of community health services at the household level and for connected purposes.
- to provide for various taxation, imposition of taxes, charges for services and other revenue raising measures by the county government; and for matters incidental thereto.
- to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the service of the year ending on the 30th June 2024 and to appropriate those sums for certain public services and purposes.
- to amend the Kilifi County Ward Scholarship Fund Act, 2018. The Bill proposes to raise the amount of monies allocated by the County Assembly for the purpose of the funds to a minimum of Kenya Shillings Five Hundred Million to a Maximum of Kenya Shillings One Billion.
- to provide for the establishment of Kilifi County Directorate of Inspectorate Service and for connected purposes.
- The Bill seeks to provide a legal framework for establishment of Kilifi County Agricultural Training Centers to ensure provision of specialized and quality agricultural training to the agricultural value chain actors in order to improve food security and standards of living. The

- Bill seeks to establish and operationalize various Agricultural Training Centers within the County
8. The Kilifi County Ward Scholarship Fund (Amendment) Bill, 2024 to amend the Kilifi County Ward Scholarship Fund Act, 2018.
 9. The Kilifi County Supplementary Appropriation (No.2) Bill, 2024 to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the service of the year ending on the 30th June 2024 and to appropriate those sums for certain public services and purposes.
 10. The Kilifi County Appropriation Bill, 2024 to authorize the issue of a sum of money out of the County Revenue Fund and its application towards the service of the year ending on the 30th June 2024 and to appropriate those sums for certain public services and purposes.
 11. The Kilifi County Gender Based Violence Policy, 2023 to provide for necessary GBV prevention responses measures aimed at eliminating GBV and enhancing gender equality as well as recovery measures within the county.

(b) APPROVAL OF THE COUNTY BUDGET

Over the period under review, the County Assembly approved the County Budget Estimates including Supplementary Budgets Estimates and other budget Documents as provided in the table

SN	BUDGET ESTIMATES	DATE APPROVED
1.	The Kilifi County Supplementary Budget Estimates No.1 for the Financial year 2023/2024	28 th December, 2023
2.	The Kilifi County Supplementary Budget Estimates No.II FY 2023/2024	16 th April, 2024
3.	The Kilifi County Programme Based Budget Estimates for the financial year 2024/2025.	26 th June, 2024
4.	The County Fiscal Strategy Paper (CFSP), 2024	12 th March, 2024
5.	The Kilifi County Annual Development Plan for the Financial Year 2024/2025	26 th June, 2024

(c) ASSEMBLY COMMITTEES

1. SECTORIAL COMMITTEES

SN	COMMITTEE	MANDATE	SUCSESSES
1.	Transport and Public Works	To deal with all matters related to county transport, including county roads, traffic and parking, Street Lighting, public road transport and ferries and harbours (<i>excluding the regulation of international and national shipping and matters related thereto</i>); county public works and services including storm water management systems in built-up areas	The committee produced 2 reports that were approved by the House.
2.	Water, Environment and Natural Resources	To deal with all matters related to implementation of specific national Government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising, refuse removal, refuse dumps, solid waste disposal, water and sanitation services.	The Committee successfully produced 2 reports.
3.	Land, Physical Planning and Urban Development	To deal with all matters related to Land Survey, & mapping, Housing, Boundaries and fencing, Energy, Electricity and gas reticulation, physical planning and urban development	Successfully produced 3 Reports that were approved by the House
4.	Trade Tourism and Cooperative Development	To deal with all matters related to trade development and regulation.	Produced 1 report

- Including markets, trade licences (excluding regulation of professions), fair trading practices, liquor licensing, development and management of county tourism and cooperative societies.
5. Health Services To deal all matters related to county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria The Committee produced 2 reports and also considered the Community health service Bill, 2023.
6. Education To deal with all matters related to pre-primary education, village polytechnics, home craft centers and childcare facilities; The committee produced 1 report that was approved by the House.
7. Gender, Culture, Social Services and Sports To deal with all matters related to promotion of social protection to vulnerable and Sports members of society, youth empowerment, promotion of gender equality, control and licensing of betting and gaming, Control of pornography, Control of drugs and substance abuse The committee produced 2 report that was approved by the House.
8. Agriculture, Livestock and Fisheries To deal with all matters related to agriculture, including crop and animal husbandry, veterinary Services, irrigation, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, animal control and welfare; Development and Management of Fisheries. The committee produced 4 reports that was approved by the House and processed one Bill.
9. Devolution, Public To deal with all matters related to Coordination of functions of Over the period, the

Service and Disaster Management	all county departments, public service management and development, enforcement and compliance of County Laws, promotion of citizen participation, disaster management and special programs, County public Service, strengthening of decentralized units	Committee produced 2 reports including considered 1 bill.
10. ICT and Research	To deal with all matters related to county communication, information, broadcasting, research and county technological advancement	The committee produced 1 report that was approved by the House.
11. Justice and Legal Affairs	To deal with all matters related to county constitutional affairs, the administration of law and justice, including; Ethics, integrity and human rights, civic education	The Committee didn't produce any report during the period under review
12. Finance and Economic Planning	To interrogate, investigate and examine the books of accounts Planning on revenue collection (land rates, Cess, business permits, property related income, parking fees, rental income, slaughter houses fees and all county revenue sources) at Revenue Collection Centers. To oversee all matters related to public finance, monetary policies, public debt, county financial institutions, investment policies, revenue policies including taxation, county economic planning, statistics and development.	The committee produced 2 reports that were approved by the House. It also considered the Kilifi County Finance Bill, 2023

2. SELECT COMMITTEES

SN	COMMITTEE	MANDATE	ACHIEVEMENTS
1.	House Business	<ol style="list-style-type: none"> 1. Prepare and, if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly; 2. Monitor and oversee the implementation of the County Assembly Business and programmes. 3. Implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly; 4. Determine the order in which the reports of Committees shall be debated in the County Assembly; 5. May take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be. 6. Consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or 	<p>-Prepared the draft Assembly Legislative calendar 2024 that was approved by the House.</p> <p>-Ensured smooth planning and conduct of Business for the House</p>

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		from time to time by the County Assembly.	
2.	Selection	The Committee on Selection shall nominate members to serve in Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments.	
3.	Appointments	The Committee on Appointments shall consider, for approval by the County Assembly, appointments under Articles 179(2) (Members of County Executive Committees).	The committee did produced one report.
4.	County Investments Accounts Public and	<ol style="list-style-type: none"> 1. The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may deem fit. 2. The examination of the reports, accounts and workings of the county public investments; 3. the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices: Provided that the Committees shall not examine any of the 	Successfully consider the auditor general's reports and produced 4 reports.

		<p>following, namely:</p> <ul style="list-style-type: none"> i. matters of major County or National Government policy as distinct from business or commercial functions of the public investments; ii. matters of day-to-day administration; and, iii. matters for the consideration of which machinery is established by any special statute under which a particular county public investment is established. 	
5.	Budget and Appropriations	<ul style="list-style-type: none"> 6. Investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget, 7. Discuss and review the estimates and make recommendations to the county assembly, 8. Examine the County Fiscal Strategy Paper presented to the assembly, 9. Examine bills related to the County budget, including Appropriations Bills; and 10. Evaluate Tax estimates, economic and budgetary policies and programmes with direct budget outlays. 	<p>The Committee produced six Reports and also considered 3 Appropriation bills including supplementary Appropriations that were passed by the House.</p>
6.	Assembly Rules and Procedure	<ul style="list-style-type: none"> 1. To consider and report on all matters relating to these Standing Orders. 2. May propose amendments to these Standing Orders and 	

		<p>any such amendments shall upon approval by the County Assembly, take effect at the time appointed by the County Assembly.</p> <p>3. May propose rules for the orderly and effective conduct of committee business and any such rules, shall upon approval by the County Assembly, continue in force until amended or repealed by the County Assembly.</p>
7.	Implementation	<p>1. The Committee shall scrutinize the resolutions of the County Assembly (including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine-</p> <p>i. whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and</p> <p>ii. whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such</p>

		<p>operationalization has taken place within the minimum time necessary.</p> <p>2. The Committee may propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons.</p>
8.	<p>Delegated County Legislation</p>	<p>The Committee shall consider in respect of any statutory instrument whether it-</p> <ol style="list-style-type: none"> 1. is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law; 2. infringes on fundamental rights and freedoms of the public; 3. contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of the County Assembly; 4. contains imposition of taxation; 5. directly or indirectly bars the jurisdiction of the Courts; 6. gives retrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power; 7. involves expenditure from

		<p>the County Revenue Fund or other public revenues;</p> <p>8. is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation;</p> <p>9. appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made;</p> <p>10. appears to have had unjustifiable delay in its publication or laying before County Assembly;</p> <p>11. makes rights, liberties or obligations unduly dependent upon non-reviewable decisions;</p> <p>12. makes rights, liberties or obligations unduly dependent insufficiently defined administrative powers;</p> <p>13. inappropriately delegates legislative powers;</p> <p>14. imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation;</p> <p>15. appears for any reason to infringe on the rule of law;</p> <p>16. inadequately subjects the exercise of legislative power to County Assembly scrutiny; and,</p> <p>17. accords to any other reason</p>
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		that the Committee considers fit to examine.	
9.	Liason	<p>1. The Liaison Committee shall-</p> <ul style="list-style-type: none"> i. guide and co-ordinate the operations, policies and mandates of all Committees; ii. deliberate on and apportion the annual operating budget among the Committees; iii. consider the programmes of all Committees, including their need to travel and sit away from the precincts of County Assembly; iv. ensure that Committees submit reports as required by these Standing Orders; v. determine, whenever necessary, the committee or committees to deliberate on any matter; and vi. give such advice relating to the work and mandate of select committees as it may consider necessary; <p>2. The Liaison Committee shall consider reports of Committee that have not been deliberated by the County Assembly and shall report to the County Assembly on the consideration of such reports.</p>	
10.	General Oversight	<p>1. The Committee may, pursuant to Section 39(2)(b) of the County Government Act, 2012, invite Members of</p>	No report was produced during the period under review

		<p>the County Executive Committee to respond to Questions raised pursuant to Standing Order 42.</p> <p>2. The Committee may invite to its meeting-</p> <p>(a) More than one Member of the County Executive so as to address matters relating to more than one county department;</p> <p>(b) The Member who had raised the question being addressed by the Committee.</p>	
11.	Gender Equality	<p>The function of the Committee shall be to oversight the County Government in ensuring that:</p> <p>a) National standards and gender indicators are integrated in the County Integrated Development Plans (CIDPs)</p> <p>b) Formulation and implementation of County Gender Action Plans</p> <p>c) Allocation of adequate resources for the implementation of gender equality and women's empowerment programs</p> <p>d) Gender-responsive budgeting is adopted in the budget cycle</p> <p>e) Identification and implementation of programmes targeting gender equality and women's empowerment</p> <p>f) Collection, collation of county gender data</p> <p>g) Report on policy implementation and county gender activities.</p>	No report was produced during the period under review

(c) Oversight committees

STATUTORY COMMITTEES

SN	COMMITTEE	MANDATE	ACHIEVEMENT
1.	Ward Scholarship Fund	<p>To oversee the implementation of The Kilifi County Ward Scholarship Fund Administration Act 2018 and in this respect shall after every two years submit a report to the county assembly and where necessary, propose any amendments to this Act, in particular, with respect to the quantum of funds repayable in to the Fund in accordance with section 4.</p> <p>To oversee the policy framework and legislative matters that may arise in relation to the fund.</p>	<p>The committee produced two report on review and amendment of the Kilifi County Ward scholarship fund Act, 2018</p>

(iii) Performance of key development projects

(a) The key development project that the County Assembly is undertaking and planning to undertake as captured in the strategic plan 2024-2028 are as follows,

- (1) Proposed completion and Equipping of the Assembly Office Block for the County Assembly of Kilifi.
- (2) Proposed Construction and Equipping of 35 Ward Offices for the Members of County Assembly.

(1) Proposed Completion of the Assembly Office Block for the County Assembly of Kilifi

The project contract commencement date was the 15th December 2023 and expected contract completion date is the 15th January 2025 whose contract period is 52 Weeks (364days).

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Upon completion, this office block will house all the 54 Members of County Assembly and Members of staff, the 54 Member of County Assembly will occupy the first and second floor, the Assembly management will occupy the third floor while the house leadership will be occupying the fourth floor.

The Office block is fitted with 2 nos. 8 persons lift to enhance quick access for persons living with disabilities around the building.

The office block has auxiliary buildings which include the Generator house, workshop building, Gym block and staff changing rooms.

(2) Proposed Construction and Equipping of 35 Ward Offices for the Members of County Assembly

Through a resolution of the County Assembly Service Board (CASB), offices of members representing the Majority and Minority parties and the adoption of the County Assembly of Kilifi budget for the FY 2023/2024, Members unanimously resolved to kick-start the construction of 35 ward offices for Members of County Assembly.

The process includes purchase of ½ acre of land and construction.

The purchase of land and construction was to be done in phases where the first phase of the project was to capture seven wards in every financial year, whereby the 35 ward offices will be completed by the end of the five year period.

(b) List of key development projects.

No.	Project Description	Project Commencement Date	Project Contract Value (Kshs.)	Payment in the FY2023/2024 (Kshs.)
1.	Completion of Assembly Office Block	15 th December 2023	Main Office Block =387,412,179.20	96,842,929.15
			Electrical Installation Works =47,268,144.00	
			Internal Plumbing Installation Works =20,248,672.00	
			Air Conditioning System Installation Works =35,153,757.00	
			Ict Connectivity, CCTV, Security Alarm Installation and Access Control System Works =43,790,450.00	
			Supply	

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			Delivery, Assembly and Fitting of Office Furnitures for the Office Block =50,000,000.00	
2.	Construction of Ward Offices	N/A	Purchase of 35 Parcels of ½ acre Land =105,000,000.00 Construction of 35 Ward Offices =420,000,000.00 Purchase of furnitures for the 35 Offices =87,500,000.00	N/A
3.	Renovation of Office of the Speaker	N/A	N/A	N/A
4.	Renovation of Assembly Main Chamber and Offices	27 th October 2023	3,687,616.00	17,857,394.40
5.	Drilling ,Equiping and Piping of borehole	29 th April 2023	2,800,000.00	2,800,000.00
6.	Refurbishment of Office of the Clerks	26 th September 2023	4,409,113.00	4,409,113.00
7.	Refurbishment and Additional space for procurement store	25 th April 2024	3,355,021.60	3,355,021.60

Upon completion, the projects will improve the effectiveness and efficiency of operations by;

- i. Decongesting the current office block.
- ii. Enhancing wellness and a secured working environment.
- iii. Improving the staff performance in service delivery.
- iv. Improving the image of the County Assembly of Kilifi as an institution.
- v. Supporting member's engagement with their electorate.
- vi. Strengthening devolution in the wards.

(c) Efforts by the County Assembly to treat its own suppliers responsibly (honouring contracts, respecting payment schedules etc.)

1. Transparency, confidentiality and fairness

Being open with all suppliers so that they understand elements of procurement stages. I.e procedures, timescales, requirements and criteria for selection.

2. Use of power

Organisations need to discourage unfair buying power influence as it hinders achieving long term strategic relationships. Extention of undue influence or misuse of power goes against procurement laws.

3. Corruption

Report corruption activities while trying to influence procurement procedures.

4. Declaring interest

Declare all personal interests which may affect buyers impartiality or judgement.

5. Provide detailed feedback to both winners and losers of procurement processes or bidders who participate in procurement procedures.

6. Maintain contingency plans in case of supplier or contractor failure to execute contract to completion and consider options of making variation to contract terms when necessary.

7. Train suppliers when necessary and provide them with resources to meet organizational ethical and sustainability standards.

(iv) Value-for-money achievements

The major impact of this project upon completion,

- i. It will decongest the current office block.
- ii. Enhance wellness and a secured working environment.
- iii. Improve the staff performance in service delivery.
- iv. Improve the image of the County Assembly of Kilifi as an institution.
- v. Improve the effectiveness and efficient of Member of County Assembly in representation, oversight and Legislation.
- vi. It will support members engagement with their electorate.
- vii. It will strengthen devolution in the wards.
- viii. Improve the effectiveness and efficient of Member of County Assembly in representation, oversight and Legislation.

(v) Challenges and Recommended Way Forward

- (a) Delay in procurement processes

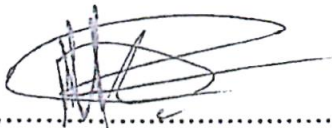
(v) Challenges and Recommended Way Forward

(a) Delay in procurement processes

The tender of completion of the complex office block was experienced with procurement process technicalities that resulted to handing over of the site on 15th Dec 2023(which was year half way gone).This resulted to utilising 56% of the Budgeted amount. Some of the subcontractors cancelled their contracts and were re-issued to other contractors.

(b) Late disbursement of funds

The last disbursement was in July 2024.



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Name: CPA Michael Bidii Ngala
Clerk of the County Assembly

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5. Statement of Performance Against County Assembly Predetermined Objectives

Guidance

Strategic development objectives of the county assembly of Kilifi

The key mandate of the County Assembly of Kilifi is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023-2024.

Programs	Objective	Outcome	Indicator	Performance	Remarks
Legislation	To consider and approve Bills on need basis	-Improved service delivery to the people of Kilifi County	10 bill were passed into Acts of the Assembly	In the FY 2023/24 10 Bills were passed into law	Bills assented into law
	To consider and approve Key policies	-for smooth operation of the government and to inform various legislation	1 policy was consider	One policy was passed by the Assembly	Police approved and forwarded to the executive
	To consider and approve regulations	For Effective implementation of the various county law	No regulation was considered	No regulation approved	Executive to formulate regulations as provided for in the various laws
Oversight & representation	-To ensure efficiency and effectiveness of service delivery to the people and to make reports and recommendations on various county government projects and policies. -To ensure the needs and priorities of the county residents are met	-Improved implementation of the County Projects -Efficient and effective utilization of public resources -Effective and efficient representation -Hold the county executive to implement its own policy plans	38 Reports of Committees	-The Assembly considered and approved thirty eight (38) motions on reports of committees on various issues within their respective mandates.	38 Reports approved by the County Assembly

6. Corporate Social Responsibility Statement/Sustainability Reporting

(Two-to-three pages)

a) Sustainability strategy and profile

The County Assembly is constituted as per the constitution of Kenya is 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 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

b) Environmental performance

Environmental performance considers efficiency in resource utilization.

It can be improved by quantifying, monitoring and controlling environmental impact of operations by efficient use of resources such as water, energy etc.

The assembly being mainly a legislative body has embraced minimal environmental performance approaches like planting trees around the office, drilling a borehole to minimise usage of pumped water.

c) Employee welfare

County Assembly of Kilifi has adopted National policy on hiring of staff. The Assembly hires staff, based on professionalism who meet requirements of chapter 6 of the Constitution of Kenya on integrity. Gender ratio is strictly adhered to and currently the female to male employee ratio is 1:1.

The assembly has in place measures to improve employee skills whereby a committee on staff training and development was put in place for this purpose. This committee is charged with responsibility of analysing training needs, document adequate courses and forward recommendations to management.

The Assembly has an existing staff welfare policy that deals with welfare issues.

d) Market place practices

It is a winning combination of business action and policy drivers. Being a legislative body, the County assembly of Kilifi does not have market competition.

(i) Responsible Supply chain and supplier relations-

Responsible supply chain helps improve productivity while saving money by using sustainable techniques. It is however very critical to maintain good supplier relations. The County assembly of Kilifi offers equal opportunities to businesses by adhering to public procurement policies. Contracts are entered into with suppliers are honoured by making payments as and when funds are disbursed from the treasury.

(ii) Responsible ethical practises

During tendering process, the assembly uses the local dailies to provide access to all interested parties.

(iii) Stewardship of goods and services

The Assembly does not provide goods or services, therefore there are no consumers to be protected.

(e) Community Engagements

The County Assembly of Kilifi normally hold barazas with the community as public participation on bills to be passed by the Assembly.

The Assembly has opened offices in all ward offices and appointed ward managers who engage with the community on daily basis on matters concerning the Assembly.

7. 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.

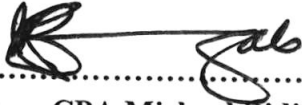
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30th, 2024. This responsibility includes: (i) maintaining adequate 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 30th, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 26th Sept, 2024.



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Name: CPA Michael Bidii Ngala
Clerk of the County Assembly

REPUBLIC OF KENYA



Enhancing Accountability

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KILIFI COUNTY ASSEMBLY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kilifi County Assembly set out on pages 1 to 37, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows,

Report of the Auditor-General on Kilifi County Assembly for the year ended 30 June, 2024

statement of comparison of budget and actual amounts for the year then ended, 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 Kilifi County Assembly as at 30 June, 2024 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 County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in the Financial Statements

The statement of receipts and payments reflects total receipts of Kshs.1,189,781,973 against total payments of Kshs.1,190,499,600 resulting to over funding of Kshs.717,627 that is inconsistent with cash basis of accounting. The statement of receipts and payments reflects transfers to Exchequer (CRF) of Kshs.25,826 which differs with the statement of financial position net financial assets carried forward balance of Kshs.1,199,437 resulting to unreconciled variance of Kshs.1,173,611. Other disclosures under Note 5 reflects contingent liabilities of Kshs.3,881,138 whereas Annex 6 reflects Kshs.2,503,938 resulting to unreconciled variance of Kshs.1,377,200.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Kilifi Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development reflects final receipts budget and actual on comparable basis of Kshs.1,191,334,267 and Kshs.1,189,781,973 respectively resulting to an under-funding of Kshs.1,552,294 or 0.13 % of the budget. Similarly, the Assembly spent a balance of Kshs.1,190,499,600 against actual receipts of Kshs.1,189,781,973 resulting to over expenditure of Kshs.717,627 or 0.06%.

The under-funding and over-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Audit Matters

In the audit report of the previous year, several issues were raised. However, Management had not resolved and disclosed the status of the prior year matters as prescribed in the reporting requirements set by the Public Sector Accounting Standards Board.

Other Information

The Management are responsible for the other information set out on page ii to xl which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance Against Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Assembly's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Compliance with Affirmative Action on Gender, Ethnicity and Regional Distribution

The staff establishment provided indicate that the Assembly had one hundred and twenty-five (125) staff out of which three (3) were persons living with disability and one hundred and fourteen (114) or 91% from the dominant community. This was in breach of Section 7(2) of the National Cohesion and Integration Act, 2008 that states that no public establishment shall have more than one third of its staff from the same ethnic community.

In the circumstances, Management was in breach of the law.

2. Delayed Construction of the County Assembly Office Block

As previously reported, the construction of the County Assembly Office Block was awarded to a local company on 12 February, 2016 at a contract sum of Kshs.508,549,889. The project objective was to create more office accommodation for the staff and members of the County Assembly. As at 30 September, 2023, the valuation of works was Kshs.155,985,743 and the project cost was reduced to Kshs.350,771,955 through a circular from National Treasury. During the year under review Kshs.96,842,929 was incurred on the project and it was still incomplete.

In the circumstances, the continued delay in the project completion indicates that value for money of the accumulated payments of Kshs.252,828,672 has not been realized and the project objective of offering modern office accommodation has not been met.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 effect of the matters 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 governance were not effective.

Basis for Conclusion

1. Failure to Establish Audit Committee

As previously reported the Management had not constituted the audit committee. Further, although the Internal Audit Department was in place, evidence of its plan execution and management responses to internal audit reports were not provided for audit.

In the circumstances, the governance structure of the Assembly was not properly constituted and therefore the effectiveness of internal controls and oversight systems during the year under review could not be confirmed.

2. Lack of Approved Staff Establishment

As previously reported, records provided revealed that the County Assembly did not have in place an approved staff establishment to indicate the authorized staffing levels in position for each category of employee and or any variance thereof. Further, no evidence was provided to indicate that the County Assembly had carried out job evaluation to

determine the staff requirements for each category contrary to section B.5(2) of the County Public Service Human Resources Manual which states that all vacancies shall be declared in a prescribed format which shall include number of vacancies, date of vacancy occurrence and whether it's within the authorized staff establishment and other relevant details.

In the circumstances, Management may not be able to evaluate whether the current staff levels in each job group are optimal.

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 controls, 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 the 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 controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Assembly's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply 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 Assembly's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

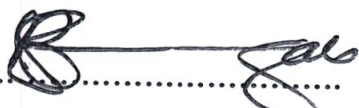
Nairobi

27 December, 2024


9. Statement of Receipts and Payments for The Year Ended 30th June 2024

	Notes	2023-2024 KES	2022-2023 KES
RECEIPTS			
Exchequer Releases	1	1,189,781,973	963,200,005
TOTAL RECEIPTS		1,189,781,973	963,200,005
PAYMENTS			
Compensation of Employees	2	462,881,902	398,915,741
Use of goods and services	3	407,877,006	413,254,831
Transfers to Other Government Entities	4	50,000,000	110,000,000
Car reimbursement	5	110,290,000	-
Social Security Benefits	6	30,549,799	23,565,031
Acquisition of Assets	7	128,875,067	18,200,000
Other Payments (Transfer to CRF)	8	25,826	1,382
TOTAL PAYMENTS		1,190,499,600	963,936,985
SURPLUS/DEFICIT		(717,627)	(736,980)

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th Sept 2024 and signed by:



 Name: CPA Michael Bidii Ngala
 Clerk of the Assembly
 ICPAK Member Number:23174



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


*Comparative FY means the financial year preceding the current financial year.


*Count Government of Kilifi
Kilifi County Assembly -
Annual Report and Financial Statements For the year ended 30th June 2024*

10. Statement Of Financial Assets and Liabilities As At 30th June 2024

	Note	2023-2024 KES	2022-2023 KES
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	15,094,041	2,699,966
Cash Balances	9B	49,022	88,280
Total Cash and cash equivalent		15,143,063	2,788,246
Accounts receivables – Outstanding Imp	10	432,000	121,500
TOTAL FINANCIAL ASSETS		15,575,063	2,909,746
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and reten	11	15,093,252	1,710,309
NET FINANCIAL ASSETS		481,811	1,199,437
REPRESENTED BY			
Fund balance b/fwd	12	1,199,437	1,936,417
Surplus/Deficit for the year		(717,627)	(736,980)
NET FINANCIAL POSITION		481,810	1,199,437

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th Sept, 2024 and signed by:


 Name: CPA Michael Bidii Ngala
 Clerk of the Assembly
 ICPAK Member Number:23174

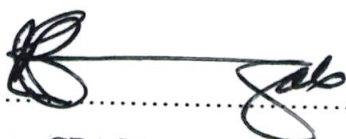

 Name: CPA Charles Mapinga
 Chief Finance Officer – County Assembly
 ICPAK Member Number:10435

Count Government of Kilifi
Kilifi County Assembly -
Annual Report and Financial Statements For the year ended 30th June 2024

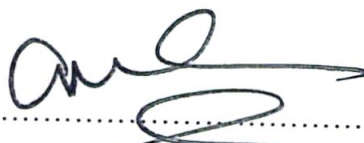
11. Statement Of Cash Flows for The Period Ended 30th June 2024

		2023-2024 Kshs	2022-2023 Kshs
Receipts from operating income	NOTE		
Transfers from the County Treasury/Exchequer R	1	1,189,781,973	963,200,005
Payments for operating expenses			
Compensation of Employees	2	462,881,902	398,915,741
Use of goods and services	3	407,877,006	413,254,831
Transfers to Other Government Entities	4	50,000,000	110,000,000
Car reimbursement to MCAS	5	110,290,000	-
Social Security Benefits	6	30,549,799	23,565,031
Finance Costs			
Other Payments (Transfer to CRF)	8	25,826	1,382
Adjusted for:			
Adjustments during the year:			
Changes in Receivable	14	310,500	(1,760,797)
Changes in Payables	15	(13,382,943)	11,134,872
Net cash flow from operating activities		141,229,883	8,088,945
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7B	128,875,067	18,200,000
Net cash flows from Investing Activities		128,875,067	18,200,000
NET INCREASE IN CASH AND CASH EQUIVALENT		12,354,816	(10,111,055)
Cash and cash equivalent at BEGINNING of the year		2,788,247	12,899,302
Cash and cash equivalent at END of the year	9	15,143,063	2,788,247.00

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th Sept, 2024 and signed by:



Name: CPA Michael Bidii Ngala
 Clerk of the Assembly
 ICPAK Member Number: 23174



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

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on	Budget Utilization	% Utilization
	a	b	c=a+b	Comparable Basis	difference	difference
	KES	KES	KES	KES	KES	%
RECEIPTS						
Transfers from the Exchequer- RECURRENT	949,209,543	60,850,000	1,010,059,543	1,060,906,906	(50,847,363)	105%
Transfers from the Exchequer - DEVELOPMENT	242,124,724	(60,850,000)	181,274,724	128,875,066.60	52,399,657	0.71
TOTAL	1,191,334,267	-	1,191,334,267	1,189,781,973	1,552,294	99.87%
PAYMENTS						
Compensation of Employees	492,603,589	(77,667,200)	414,936,389	462,881,903	(47,945,514)	1.12
Use of goods and services	324,929,524	67,667,200	392,596,724	407,877,006	(15,280,282)	104%
Capital Transfers		50,000,000	50,000,000	50,000,000	-	1.00
Other grants and transfers	112,000,000	10,850,000	122,850,000	110,290,000	12,560,000	
Social Security Benefits	19,676,430	10,000,000	29,676,430	30,549,799	(873,369)	103%
Acquisition of Assets -DEVT	242,124,724	(60,850,000)	181,274,724	128,875,067	52,399,657	0.71
Other Payments to CRF				25,826	(25,826)	
TOTAL	1,191,334,267	-	1,191,334,267	1,190,499,600	834,667	99.93%
SURPLUS/ DEFICIT				(717,628)	717,628	

(a) Transfer from exchequer –Recurrent

County Assembly got kshs50,847,363 (5%) over and above the budgeted. This were funds revoted (unspent) from the previous year.(2022/2023)

(b) Transfer from exchequer –Development

The county Assembly received kshs 52,399,637 (29%) less than the budgeted .This was occasioned by delays in preparation of the payment certificate.

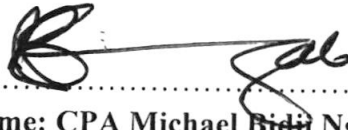
(c) Compensation of employees

There was an over expenditure of kshs 47,945,514 (12%) over and above the budgeted amount. There was an error in preparing the supplementary budget as the original approved figure of kshs 492,603,589 was reduced by 77,667,200.

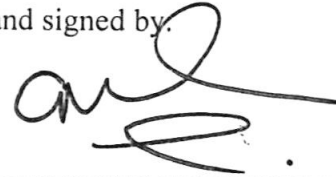
(d) Deficit of kshs 717,628

The County Assembly has deficit in the financial Statements of kshs 717,628. This was financed by the cash at the beginning of the Financial year.

The entity financial statements were approved on 26th Sept, 2024 and signed by.



.....
Name: CPA Michael Bidii Ngala
Clerk of the Assembly
ICPAK Member Number: 23174



.....
Name: CPA Charles Mapinga
Chief Finance Officer – County Assembly
ICPAK Member Number: 10435

12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	KES	KES	KES	KES	KES	%
Transfers from the County Treasury	949,209,543	60,850,000	1,010,059,543	1,060,906,906	(50,847,363)	105%
TOTAL	949,209,543	60,850,000	1,010,059,543	1,060,906,906	(50,847,363)	105%
PAYMENTS						
Compensation of Employees	492,603,589	(77,667,200)	414,936,389.00	462,881,902.60	(47,945,514)	112%
Use of goods and services	324,929,524	67,667,200	392,596,724	407,877,006	(15,280,282)	104%
Capital transfers		50,000,000	50,000,000	50,000,000	-	100%
Other grants and transfers	112,000,000	10,850,000	122,850,000	110,290,000	12,560,000	
Social Security Benefits	19,676,430	10,000,000	29,676,430	30,549,799	(873,369)	103%
Other Payments to CRF				25,826	(25,826)	
TOTAL	949,209,543	60,850,000	1,010,059,543	1,061,624,534	(51,564,991)	105%
SURPLUS/ DEFICIT	-	-	-	(717,628)	717,628	

(a) **Transfer from exchequer –Recurrent**

County Assembly got kshs50,847,363 (5%) over and above the budgeted. This were funds revoted (unspent) from the previous year.(2022/2023)

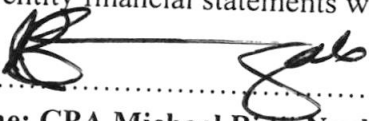
(b) **Compensation of employees**


There was an over expenditure of kshs 47,945514 (12%) over and above the budgeted amount. There was an error in preparing the supplementary budget as the original approved figure of kshs 492,603,589 was reduced by 77,667,200.

(c) Deficit of kshs 717,628

The County Assembly has deficit in the financial Statements of kshs 717,628. This was financed by the cash at the beginning of the Financial year.

The entity financial statements were approved on 26th Sept, 2024 and signed by:


.....
Name: CPA Michael Bidii Ngala
Clerk of the Assembly
ICPAK Member Number: 23174


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

12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/Expense Item	Original Budge	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
	KES	KES	KES	KES	KES	%
RECEIPTS						
Transfers from the Exchequer	242,124,724	(60,850,000)	181,274,724	128,875,066.60	52,399,657	71
TOTAL	242,124,724	(60,850,000)	181,274,724	128,875,066.60	52,399,657	71
PAYMENTS						
Acquisition of Assets	242,124,724	(60,850,000)	181,274,724	128,875,066.60	52,399,657	71
TOTAL	242,124,724	(60,850,000)	181,274,724	128,875,066.60	52,399,657	71
SURPLUS/ DEFICIT	-	-	-	-	-	-

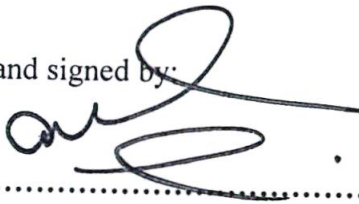
(a) Transfer from exchequer –Development

The county Assembly received kshs 52,399,637 (29%) less than the budgeted .This was occasioned by delays in preparation of the payment certificate.

The entity financial statements were approved on 26th Sept,2024 and signed by:



Name: CPA Michael Bidii Ngala
 Clerk of the Assembly
 ICPAK Member Number: 23174



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

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023-2024 KES	2023-2024 KES	2023-2024 KShs	30th June 2024 KES	KES
LEGISLATURE AND REPRESENTATION					
Compensation of employees	274,958,219	(55,667,200)	219,291,019	269,484,052	(50,193,033)
Use of goods and services	86,645,000	7,000,000	93,645,000	99,599,645	(5,954,645)
Acquisition of non-financial assets	8,640,000		8,640,000	8,640,000	-
Gratuity	19,676,430	10,000,000	29,676,430	30,549,799	(873,369)
Capital transfers-Car reimbursement	112,000,000	850,000	112,850,000	110,290,000	2,560,000
Development					
Construction of Buildings	145,500,000	(50,000,000)	95,500,000	96,842,929	(1,342,929)
Construction of Non Residential Buildings	13,000,000	(1,500,000)	11,500,000	-	11,500,000
Upgrading of sewerage and borehole drilling	3,700,000	(700,000)	3,000,000	2,800,000	200,000
Design , installation of an e-Document mgt system	10,000,000	-	10,000,000	3,610,609	6,389,391
Human Resource Management System (HRMIS)	-	-	-	-	-
Refurbishment of Buildings	28,924,724	1,350,000	30,274,724	25,621,529	4,653,195
Land for construction of ward offices	21,000,000	-	21,000,000	-	21,000,000
OVERSIGHT					
Compensation of employees	-		-	-	
Use of goods and services	28,550,000	15,500,000	44,050,000	44,050,000	-
Acquisition of non-financial assets					
Gratuity					
Capital transfers					
GENERAL ADMINISTRATION					
Compensation of employees	197,645,370	(12,000,000)	185,645,370	171,863,115	13,782,255
Use of goods and services	198,094,524	53,667,200	251,761,724	255,613,186	(3,851,462)
Acquisition of non-financial assets	43,000,000	(18,500,000)	24,500,000	-	24,500,000
Pension	-	-	-	21,534,736	21,534,736
Capital transfers to Mortgage		50,000,000	50,000,000	50,000,000	-
Grand Total	1,191,334,267	-	1,191,334,267	1,190,499,600	834,667

14. Significant Accounting Policies

The Significant 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 third party 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 some classes of receivables and payables as outlined above.

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 Kilifi. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from the 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.

ii) 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.

i) Compensation of employees

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

ii) 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.

iii) 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.

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the County Government is detailed in the notes to this financial statement.

6. 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.

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 15,093,252 compared to Kshs 1,710,309 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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.

9. Third party deposits and retention

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.

10. 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.

11. 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.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, Insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was two in number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

Events after 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.

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements

1. Transfer From CRF

	2022-2024 KES	2022-2023 KES
Total Exchequer Releases for quarter 1	207,038,547	88,367,110
Total Exchequer Releases for quarter 2	344,728,887	234,259,330
Total Exchequer Releases for quarter 3	278,676,086	350,247,405
Total Exchequer Releases for quarter 4	359,338,453	290,326,160
Cumulative amount	1,189,781,973	963,200,005

(A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in Annex 7 of this report.)

Notes to the Financial Statements

2. Compensation Of Employees

	2023-2024 KES	2022-2023 KES
Basic salaries of permanent employees	237,451,766	210,943,582
Basic wages of temporary employees	55,910,358	41,810,484
Personal allowance s(house) paid as part of salary	61,178,154	127,517,521
Personal allowance s(tel,resp,trans) paid as part of salary	69,514,119	
Personal allowances(leave) provided in kind	804,000	773,000
Overtime	11,729,930	
Pension and other social security contributions	21,534,735	17,478,354
Compulsory national social security schemes	4,758,840	392,800
Total	462,881,902	398,915,741

Notes To The Financial Statements (Continued)

3. Use Of Goods And Services

	2023-2024	2022-2023
	KES	KES
Utilities, supplies and services	4,244,302	2,252,320
Communication, supplies and services	1,455,584	1,036,082
Domestic travel and subsistence	196,776,575	198,607,724
Foreign travel and subsistence	26,919,089	29,126,608
Printing, advertising and information supplies & services	9,265,586	7,789,815
Rentals of produced assets	13,678,860	12,383,290
Training expenses	16,829,374	18,434,514
Hospitality supplies and services	37,199,886	37,378,603
Insurance costs	42,725,682	37,691,696
Specialized materials and services	2,977,666	2,392,900
Office and general supplies and services	9,833,127	9,245,965
Purchase of Office Furniture and General Equipment	-	9,617,815
Purchase of Specialised Plant, Equipment and Machinery	9,192,800	-
Purchase of computers, Printers and other IT Equipment	800,168	-
Other operating expenses	15,149,202	23,517,011
fuel, oil and lubricants	12,426,773	11,405,701
Routine maintenance – vehicles and other transport equipment	1,958,021	2,962,069
Routine maintenance – other assets	6,444,310	9,412,717
Total	407,877,006	413,254,831

Notes To The Financial Statements (Continued)

4. Transfers To Other Government Entities

Description	2023-2024	2022-2023
	KES	KES
Transfers to national government entities	0	-
Transfers to other county assembly entities		
Mortgage scheme/fund	50,000,000	110,000,000
		-
Total	50,000,000	110,000,000

5. Other Grants And Transfers

	2023-2024	2022-2023
	Kshs	Kshs
Car reimbursement to MCAS	110,290,000	0
		0
		0
	110,290,000	0

Notes To The Financial Statements (Continued)

6. Social Security Benefits

	2023-2024	2022-2023
	KES	KES
Gratuity	30,549,799	23,565,031
Social security benefits in cash and in kind-NSSF		
Employer Social Benefits in cash and in kind		-
Total	30,549,799	23,565,031

Notes To The Financial Statements (Continued)

7. Acquisition Of Assets

Non Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Construction of Buildings	96,842,929	-
Maintenance of buildings	-	-
Construction of Non Residential Buildings	-	-
Upgrading of sewerage and borehole drilling	2,800,000	-
Design , installation of an e-parliament system		4,000,000
Design , installation of an e-Document mgt system	3,610,609	
Human Resource Management System (HRMIS)		
Refurbishment of Buildings	25,621,529	14,200,000
Land for construction of ward offices		-
Total	128,875,067	18,200,000

8. Other payments

	2023-2024	2022-2023
	Kshs	Kshs
Other payments (Transfer to CRF)	25,826	1,382
		-
Total	25,826	1,382

Notes To The Financial Statements (Continued)

9. Cash And Bank Balances

9A. Bank Balances

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2023-2024	2022-2023
		KES	KES
CBK RECURRENT A/C 1000239285	Recurrent Acc	-	-
CBK DEV A/C 1000265108	Development Acc	-	-
CBK DEPOSIT A/C 1000286644	Deposits Acc	15,093,252	1,710,309
Co-op bank A/C No 01141262122000	Recurrent Acc	789	789
KCB IMPREST A/C 1243762055	Recurrent Acc	0	988,868
Total		15,094,041	2,699,966

9B. Cash In Hand

Description	2023-2024	2022-2023
	KES	KES
Cash in Hand – Held in domestic currency	49,022	88,280
Total	49,022	88,280

Cash in hand should be analysed as follows;

	2023-2024	2022-2023
	KES	KES
Location 1(Assembly HQS)	49,022	88,280
Total	49,022	88,280

Notes To The Financial Statements (Continued)

10. Imprests and Advances

	2023-2024	2022-2023
	KES	KES
Government Imprests	85,000	-
Staff and MCAS Advances	347,000	121,500.00
Total	432,000	121,500.00
<i>Breakdown of imprest and salary advance per department</i>	2023-2024	2022-2023
<i>Imprests</i>	KES	KES
Department -FINANCE	-	-
Department -HUMAN RESOURCE	85,000	-
Department -ICT	-	-
Department -LEGAL	-	-
Department -SECURITY	-	-
Department -MCAS	-	-
Sub-Total	85,000	-
<i>Salary advance</i>		
Department -MCAS	-	-
Department -ICT	40,000	-
Department -LEGAL	-	-
Department -HR	220,000	55,500
Department -SECURITY	47,000	66,000
Department -FINANCE	40,000	-
Sub-Total	347,000	121,500
Grand Total	432,000	121,500

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

Notes To The Financial Statements (Continued)

11. Third Party Deposits and Advances

Description	2023-2024 Kshs	2022-2023 Kshs
Deposits	0	0
Retentions	15,093,252	1,710,309
Totals	15,093,252	1,710,309

Ageing analysis(thirty party deposits and advances	2023-2024	% of the total	2022-2023	% of the total
Under one year	13,382,943	88.7	865,217	50.6
1-2 years	865,217	5.7	485,573	28.4
2-3 years	485,573	3.2	359,519	21.0
Over 3years	359,519.00	2.4		
Total	15,093,252	100	1,710,309	100

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

12. Fund Balance Brought Forward

Description of the adjustment	2023-2024 KES	2022-2023 KES
Bank account balances	15,094,041	2,699,966
Cash in hand	49,022	88,280
Accounts payables	(15,093,252)	(1,710,309)
Accounts receivables	432,000	121,500
Total	481,811	1,199,437

13. Prior Year Adjustments

Description Of The Error	Balance b/f from	Adjustments	Adjusted FY
	Comparative FY as per audited financial statements	during the year relating to prior periods	2022/2023
	Kshs	Kshs	Balance b/f For Comparative FY
			Kshs
Bank Account Balances	0	0	-
Cash In Hand	0	0	-
Imprests and advances	0	0	-
Third party deposits and retention	0	0	-
Others (Acquisition of Assets)	18,200,090	(90)	18,200,000
	18,200,090	(90)	18,200,000

The error was brought about by wrong calculations in the acquisition of assets for the financial year 2022/2023.

14. Changes In Imprests and Advances

Description	2023-2024	2022-2023
Imprests		
Opening imprests as at 1 st July 2023	-	1,826,797
Closing imprests as at 30 th June 2024	(85,000)	-
Changes in imprests	(85,000)	1,826,797
Advances		
Opening Advances as at 1 st July 2023	121,500	55,500
Closing Advances as at 30 th June 2024	(347,000)	(121,500)
Changes in Advances	(225,500)	(66,000)
Overall changes in imprests and Advances	(310,500)	1,760,797

15. Changes In Third-Party Deposits and Retentions

	2023-2024	2022-2023
	KES	KES
Opening Accounts Payables as at July 2023	1,710,309	12,845,181
Closing Accounts payables as at 30th June 2024	(15,093,252)	(1,710,309)
Change in Accounts Payables	(13,382,943)	11,134,872

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year a	Addition During the year b	Amount paid During the year c	Outstanding Balance d=a+b-c
Construction of buildings		0	0	122,464,458	122,464,458	-
Sub-Total				122,464,458	122,464,458	
Construction of civil works		0	0	6,410,609	6,410,609	-
Sub-Total				6,410,609	6,410,609	
Supply of goods		1,694,000	1,694,000	22,114,208	9,992,968	13,815,240
Sub-Total		1,694,000	1,694,000	22,114,208	9,992,968	13,815,240
Supply of services		47,294,364	47,294,364	443,433,002	397,884,038	92,843,328
Sub-Total		47,294,364	47,294,364	443,433,002	397,884,038	92,843,328
Grand Total		48,988,364	48,988,364	594,422,277	536,752,073	106,658,568

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2. Pending Staff Payables (See Annex 2)

Description	Balance b/f	Additions for the year Paid during the year		Balance c/f
	FY 2022-2023			FY 2023-2024
	Kshs	Kshs	Kshs	Kshs
Senior Management	0	9,686,370	0	9,686,370
Middle Management	0	13,253,350	0	13,253,350
Others Staff	0	27,004,210	0	27,004,210
Mcas	0	31,804,294	0	31,804,294
Total	0	81,748,224	0	81,748,224

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

Description	Balance b/f	Additions for the	Paid during the year	Balance c/f
	FY 2022/2023	year		FY 2023/2024
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	0	0	0
Amounts due to County Government entities	-	0	0	0
Amounts due to third parties	1,710,309	13,382,943	0	15,093,252
Total	1,710,309	13,382,943	0	15,093,252

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:

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

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Related party transactions:

	2023-2024 KES	2022-2023 KES
COMPENSATION TO KEY MANAGEMENT		
Compensation to the speaker, deputy speaker and mcas	269,484,052	270,874,197
key management compensation (clerk and heads of departments)	22,982,560	19,332,440
TOTAL COMPENSATION TO KEY MANAGEMENT	292,466,612	290,206,637
TRANSFERS TO RELATED PARTIES:		
Transfers to other county government entities such as mortgage schemes	50,000,000	110,000,000
Transfers to county corporations-Car reimbursement	110,290,000	
Transfers to non reporting entities ECD centres,welfare centres etc	-	
TOTAL TRANSFERS TO RELATED PARTIES	160,290,000	110,000,000
TRANSFERS FROM RELATED PARTIES		
Transfers from the county executive-exchequer	1,189,781,973	0
Payments made on behalf of the county Assembly by other government agencies	-	0
TOTAL TRANSFERS FROM RELATED PARTIES	1,189,781,973	0
	452,756,612	400,206,637

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5. Contingent Liabilities

Contingent liabilities	FY 2023-2024	FY 2022-2023
	Kshs	Kshs
Court cases (3) against the entity	3,881,138	0
Bank guarantees in favour of subsidiary	0	0
contingent liabilities arising from PPPs	0	0
Total	3,881,138	0

(Details- ANNEX 6 Contingent liabilities register)

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6. Progress On Follow On Prior Year Auditor's 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	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Misclassification of Personal Allowances to Domestic Travel	These were allowances paid to the adhoc tender processing committees. The county assembly had budgeted in the domestic subsistence. This allowance is now abolished by SRC and we no longer pay to the staff.	Resolved	
2.	Unresolved Prior Year Matters	The County assembly resolved the issues with the County PIC and PAC committee.	Resolved	
3.	Employment of	Negotiations with SOCCAT	Not Resolved	December 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Members of Staff above the Approved Ceiling	are still underway to come up with approved staff establishments for County assemblies		
4.	Over commitment of Salaries	The Error committed will not be recurred with the checks imposed to strengthen the internal control	Resolved	
5.	Failure to Observe the Law on Ethnic Diversity	The County assembly of Kilifi through CASB has taken not of the law and in any recruitment that follow will make sure we reduce the gap	Unresolved	Progressively
6.	Stalled Construction of	The County Assembly of Kilifi Contracted Shamim	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	County Assembly Offices Project	Investment Limited who is determined to complete the office block by December 2024. Currently the super structure is completed and the finishing work is on-going.		
7.	Failure to establish Audit Committee	At the time of audit, the term of the existing audit committee had expired and recruitment process has been initiated. We now to have the audit committee and is now operational	Resolved	
8.	Lack of Approved staff Establishment	Since the inception of the county governments, the county assembly have been occasionally receiving circulars from SRC and	Not yet resolved	December 2024

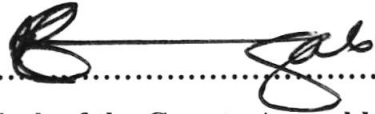
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		SOCCAT on matters related to staff establishment. Limits have been imposed on employment of staff from time to time that has made the county assembly to hold in coming up with the Approved staff establishment in order not to be repugnant to any other law. However a draft document is in place waiting approval.		

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.

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Clerk of the County Assembly

Date 26/9/2024

16. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

Supplier of Goods or Services	Date Contracted	Original Amount	Balance at the beginning of the year a	Addition During the year b	Amount paid During the year c	Outstanding Balance d=a+b-c
Construction of buildings		0	0			
Sub-Total Construction of civil works						

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Sub-Total						
Supply of goods						
Lyntar Invest	26/10/2022	748,500	748,500	-	0	748,500
Kusam Gen Supp	3/8/2023	-	-	750,000	0	750,000
Monaca and devt	18/10/2022	437,500	437,500	437,500	-	
Maazu ltd	17/2/2023	508,000	508,000	-	0	508,000
Amirash Supplies		1,500,000	-	1,500,000	0	1,500,000
Nim Facilitator	18/12/2023	528,048	-	528,048	0	528,048
DECKAZI LIMITED	29/4/2024	549,630	-	549,630	0	549,630
ECAF COMET SOLUTIONS	08/05/2024	800,550	-	800,550	0	800,550
TEKASI WORKS	03/04/2024	924,000	-	924,000	0	924,000
KENTIMM INVESTMENTS	13/2/2024	232,000	-	232,000	0	232,000
BAJOHNE INVESTMENTS	27/3/2024	498,650	-	498,650	0	498,650
SCHORL LIMITED	16/4/2024	600,000	-	600,000	0	600,000
LEADS LIMITED					0	

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		1,074,000	-	1,074,000	1,074,000
BIANVA INVESTMENT		663,362	-	663,362	0 663,362
Idd Gobu Enterprises	28/3/2024	614,000	-	614,000	0 614,000
Sofa Business Ventures	19/4/2024	525,000	-	525,000	0 525,000
Waridi Agri Tech Frenchpacks Solutions Limited	14/3/2024	747,000	-	747,000	0 747,000
	4/12/2023	750,000	-	750,000	0 750,000
Anjonnel Enterprises	29/11/2023	956,000	-	956,000	0 956,000
Ridge Range Limited	8/11/2023	847,000	-	847,000	0 847,000
Sub-Total		13,503,240	1,694,000		13,815,740
Supply of services					
Midview	10/7/2023	350,000	-	350,000	0 350,000
Midview	25/9/2023	219,000	-	219,000	0 219,000
Midview	22/2/2024	107,000	-	107,000	0 107,000

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Midview	9/4/2024	206,500	-	206,500	0	206,500
Midview	24/4/2024	73,500	-	73,500	0	73,500
Midview	30/5/2024	52,500	-	52,500	0	52,500
Jacaranda Indian	7/9/2021	12,500	12,500	-	0	12,500
Jacaranda Indian	6/10/2021	126,000	126,000	-	0	126,000
Jacaranda Indian	2/2/2022	53,980	53,980	-	0	53,980
Jacaranda Beach H	7/8/2023	1,248,760	-	1,248,760	0	1,248,760
Jacaranda Beach H	29/9/2023	375,350	-	375,350	0	375,350
Jacaranda Beach H	15/11/23	408,000	-	408,000	0	408,000
Jacaranda Beach H	2/1/2024	247,230	-	247,230	0	247,230
Jacaranda Beach H	1/2/2024	79,200	-	79,200	0	79,200
Jacaranda Beach H	2/2/2024	800,900	-	800,900	0	800,900
Jacaranda Beach H	3/2/2024	536,000	-	536,000	0	536,000
Jacaranda Beach H	20/2/2024	680,500	-	680,500	0	680,500

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Jacaranda Beach H	20/2/2024	24,000	-	24,000	0	24,000
Jacaranda Beach H	20/11/2024	285,500	-	285,500	0	285,500
Jacaranda Indian		70,000	-	70,000	0	70,000
Jacaranda Indian		786,207	-	786,207	0	786,207
Onessy Investment	11/1/2023	315,000	315,000	-	0	315,000
Onessy Investment	21/03/2023	63,500	63,500	-	0	63,500
Onessy Investment	7/10/2023	273,000	-	273,000	0	273,000
Onessy Investment	10/10/2023	127,000	-	127,000	0	127,000
Onessy Investment	11/10/2023	495,000	-	495,000	0	495,000
Onessy Investment	3/11/2023	256,000	-	256,000	0	256,000
Onessy Investment	3/4/2024	270,000	-	270,000	0	270,000
Onessy Investment	6/9/2122	315,000	315,000	-	0	315,000
Reef Hotel	22/11/2020	86,000	86,000	-	0	86,000
Reef Hotel	18/3/2021	9,550	9,550	-	0	9,550

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Seaview Resort	24/10/2023	39,000	-	39,000	0	39,000
Seaview Resort	21/1/2024	221,300	-	221,300	0	221,300
Seaview Resort	15/2/2024	558,000	-	558,000	0	558,000
Seaview Resort		182,793	-	182,793	0	182,793
Seaview Resort		189,000	-	189,000	0	189,000
Seaview Resort		159,698	-	159,698	0	159,698
Seaview Resort		111,000	-	111,000	0	111,000
Chaberry K Ltd	21/2/2024	2,145,000	-	2,145,000	0	2,145,000
Chaberry K Ltd	17/4/2024	450,000	-	450,000	0	450,000
Chaberry K Ltd	17/4/2024	210,000	-	210,000	0	210,000
Sai Rock	15/2/2024	283,500	-	283,500	0	283,500
Sai Rock	26/2/2024	535,500	-	535,500	0	535,500
Sai Rock	22/3/2024	490,000	-	490,000	0	490,000
Sai Rock	22/3/2024	231,000	-	231,000	0	231,000

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Sai Rock	22/3/2024	340,400	-	340,400	0	340,400
Sai Rock	15/7/2024	126,000	-	126,000	0	126,000
Sai Rock	20/9/2024	168,000	-	168,000	0	168,000
Adismo Garage	17/6/2022	6,960	6,960	-	0	6,960
Adismo Garage	19/7/2022	27,840	27,840	-	0	27,840
Adismo Garage	3/8/2022	52,200	52,200	-	0	52,200
Adismo Garage	25/8/2022	310,880	310,880	-	0	310,880
Adismo Garage	11/12/2022	27,840	27,840	-	0	27,840
Adismo Garage	18/1/2023	190,936	190,936	-	0	190,936
Adismo Garage	18/1/2024	30,160	-	30,160	0	30,160
Adismo Garage	26/1/2023	27,840	27,840	-	0	27,840
Adismo Garage	27/1/2023	27,840	27,840	-	0	27,840
Adismo Garage	30/1/2024	243,146	-	243,146	0	243,146
Adismo Garage	6/2/2023	31,320	31,320	-	0	31,320

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Adismo Garage	11/4/2023	38,860	-	38,860	0	38,860
Adismo Garage	13/4/2023	31,320	-	31,320	0	31,320
Adismo Garage	12/5/2023	46,748	46,748	-	0	46,748
Adismo Garage	19/5/2023	31,320	31,320	-	0	31,320
Adismo Garage	26/5/2022	29,000	29,000	-	0	29,000
Adismo Garage	9/6/2023	31,320	31,320	-	0	31,320
Adismo Garage	12/10/2023	469,800	-	469,800	0	469,800
Adismo Garage	24/10/2023	31,320	-	31,320	0	31,320
Adismo Garage		34,800	-	34,800	0	34,800
The Standard	6/10/2022	151,380	151,380	-	0	151,380
The Standard	4/11/2022	276,080	276,080	-	0	276,080
The Standard	1/12/2022	168,200	168,200	-	0	168,200
The Standard	2/2/2023	168,200	168,200	-	0	168,200
The Standard	10/7/2023	133,400	-	133,400	0	133,400

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The Standard	24/8/2023	298,816	-	298,816	0	298,816
The Standard	15/9/2023	133,400	-	133,400	0	133,400
The Standard	18/9/2023	194,497	-	194,497	0	194,497
The Standard	20/9/2023	133,400	-	133,400	0	133,400
The Standard	16/10/2023	133,400	-	133,400	0	133,400
The Standard	23/10/2023	133,400	-	133,400	0	133,400
The Standard	31/10/23	133,400	-	133,400	0	133,400
The Standard	16/11/2023	168,200	-	168,200	0	168,200
The Standard	4/1/2024	168,200	-	168,200	0	168,200
The Standard	9/1/2024	133,400	-	133,400	0	133,400
The Standard		133,400	-	133,400	0	133,400
The Standard	13/2/2024	133,400	-	133,400	0	133,400
The Standard	7/3/2024	168,200	-	168,200	0	168,200
The Standard	12/3/2024	133,400	-	133,400	0	133,400

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The Standard	20/3/2024	133,400	-	133,400	0	133,400
The Standard	5/4/2024	168,200	-	168,200	0	168,200
The Standard	9/4/2024	168,200	-	168,200	0	168,200
The Standard	27/4/2024	133,400	-	133,400	0	133,400
The Standard	8/5/2024	133,400	-	133,400	0	133,400
The Star	15/3/2019	85,503	85,503	-	0	85,503
The Star	5/10/2020	166,440	166,440	-	0	166,440
The Star	13/1/2021	169,360	169,360	-	0	169,360
The Star	17/3/2021	169,360	169,360	-	0	169,360
The Star	19/7/2021	169,360	169,360	-	0	169,360
The Star	15/11/2021	169,360	169,360	-	0	169,360
The Star	12/1/2022	169,360	169,360	-	0	169,360
The Star	26/4/2022	169,360	169,360	-	0	169,360
The Star	30/3/2023	169,360	169,360	-	0	169,360

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The Star	19/10/2023	169,360	-	169,360	0	169,360
The Star	17/10/2023	169,360	-	169,360	0	169,360
The Star	16/10/2023	169,360	-	169,360	0	169,360
The Star	18/10/2023	224,112	-	224,112	0	224,112
The Star	17/11/2023	273,611	-	273,611	0	273,611
The Star	13/6/2023	169,360	169,360	-	0	169,360
The Star	8/5/2023	169,360	169,360	-	0	169,360
The Star	3/8/2023	169,360	-	169,360	0	169,360
Nation Media	20/3/2017	407,160	407,160	-	0	407,160
Nation Media	15/9/2017	172,840	172,840	-	0	172,840
Nation Media	17/4/21	142,680	142,680	-	0	142,680
Nation Media	23/7/2021	142,680	142,680	-	0	142,680
Nation Media	16/9/2021	145,186	145,186	-	0	145,186
Nation Media	9/11/2021	128,412	128,412	-	0	128,412

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Nation Media	6/3/2022	547,520	547,520	-	0	547,520
Nation Media	24/3/2022	155,556	155,556	-	0	155,556
Nation Media	11/4/2022	142,680	142,680	-	0	142,680
Nation Media	18/10/2022	142,680	142,680	-	0	142,680
Nation Media	6/10/2022	291,856	291,856	-	0	291,856
Nation Media	4/1/2023	81,850	81,850	-	0	81,850
Nation Media	5/6/2023	142,680	142,680	-	0	142,680
Avastro Ltd	18/3/2024	1,218,000	-	1,218,000	0	1,218,000
Avastro Ltd	20/3/2024	2,121,158	-	2,121,158	0	2,121,158
Avastro Ltd	20/3/2024	250,000	-	250,000	0	250,000
Avastro Ltd	21/5/2024	116,000	-	116,000	0	116,000
Avastro Ltd	21/5/2024	830,000	-	830,000	0	830,000
Avastro Ltd	14/6/2024	580,000	-	580,000	0	580,000
Bahari Agencies	28/3/2023	577,210	577,210	-	0	577,210

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Bahari Agencies	9/5/2023	41,950	41,950	-	0	41,950
Bahari Agencies	9/6/2023	235,765	235,765	-	0	235,765
Bahari Agencies	23/8/2023	109,246	-	109,246	0	109,246
Bahari Agencies	17/9/2023	206,956	-	206,956	0	206,956
Bahari Agencies	11/10/2023	118,825	-	118,825	0	118,825
Bahari Agencies	19/1/2024	522,000	-	522,000	0	522,000
Bahari Agencies	30/1/2024	97,900	-	97,900	0	97,900
Bahari Agencies	30/1/2024	749,592	-	749,592	0	749,592
Bahari Agencies	30/1/2024	890,000	-	890,000	0	890,000
Bahari Agencies	12/4/2024	206,014	-	206,014	0	206,014
Bahari Agencies	22/4/2024	62,350	-	62,350	0	62,350
Bahari Agencies	22/4/2024	176,715	-	176,715	0	176,715
Bahari Agencies	13/5/2024	382,290	-	382,290	0	382,290
Bahari Agencies	14/5/2024	635,323	-	635,323	0	635,323

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Bahari Agencies	21/5/2024	302,365	-	302,365	0	302,365
Bahari Agencies	21/5/2024	265,890	-	265,890	0	265,890
Bahari Agencies	21/5/2024	382,290	-	382,290	0	382,290
Bahari Agencies	22/5/2024	221,540	-	221,540	0	221,540
Bahari Agencies	1/6/2024	1,090,400	-	1,090,400	0	1,090,400
Bahari Agencies	17/6/2024	764,440	-	764,440	0	764,440
Bahari Agencies	17/6/2024	568,355	-	568,355	0	568,355
Bahari Agencies	19/6/2024	1,092,720	-	1,092,720	0	1,092,720
Bahari Agencies		330,891	-	330,891	0	330,891
Bahari Agencies		212,160	-	212,160	0	212,160
Bahari Agencies		277,594	-	277,594	0	277,594
Geotrex Global	28/11/2022	191,200	191,200	-	0	191,200
Geotrex Global	3/12/2022	270,000	270,000	-	0	270,000
Geotrex Global	12/12/2022	108,500	108,500	-	0	108,500

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Geotrex Global	19/12/2022	288,350	288,350	-	0	288,350
Geotrex Global	19/12/2022	89,500	89,500	-	0	89,500
Geotrex Global	20/12/2022	160,000	160,000	-	0	160,000
Geotrex Global	2/1/2023	185,630	185,630	-	0	185,630
Geotrex Global	19/1/2023	191,400	191,400	-	0	191,400
Geotrex Global	20/1/2023	143,400	143,400	-	0	143,400
Geotrex Global	20/1/2023	38,700	38,700	-	0	38,700
Geotrex Global	30/1/2023	147,400	147,400	-	0	147,400
Geotrex Global	3/2/2023	83,000	83,000	-	0	83,000
Geotrex Global	15/2/2023	331,600	331,600	-	0	331,600
Geotrex Global	16/2/2023	167,950	167,950	-	0	167,950
Geotrex Global	9/3/2023	225,000	225,000	-	0	225,000
Geotrex Global	15/3/2023	151,000	151,000	-	0	151,000
Geotrex Global	5/7/2023	117,500	-	117,500	0	117,500

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Geotrex Global	10/7/2023	117,500	-	117,500	0	117,500
Geotrex Global	14/10/2023	36,200	-	36,200	0	36,200
Geotrex Global	3/12/2023	180,000	-	180,000	0	180,000
Geotrex Global	6/3/2024	400,000	-	400,000	0	400,000
Geotrex Global	16/3/2024	115,000	-	115,000	0	115,000
Geotrex Global	19/3/2024	72,900	-	72,900	0	72,900
Grey Impala	23/6/2022	37,675	37,675	-	0	37,675
Grey Impala	8/2/2023	184,000	184,000	-	0	184,000
Grey Impala	15/2/2023	183,700	183,700	-	0	183,700
Grey Impala	14/3/23	184,500	184,500	-	0	184,500
Grey Impala	9/4/2023	276,050	276,050	-	0	276,050
Grey Impala	17/4/2023	43,160	43,160	-	0	43,160
Grey Impala	23/4/2023	279,280	279,280	-	0	279,280
Grey Impala	30/4/2023	526,165	526,165	-	0	526,165

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Grey Impala	30/4/2023	472,090	472,090	-	0	472,090
Grey Impala	30/4/2023	264,303	264,303	-	0	264,303
Grey Impala	16/6/2023	158,100	158,100	-	0	158,100
Grey Impala	19/6/23	146,815	146,815	-	0	146,815
Grey Impala	25/07/2023	180,000	-	180,000	0	180,000
Grey Impala	16/8/2023	626,400	-	626,400	0	626,400
Grey Impala	25/8/2023	1,378,080	-	1,378,080	0	1,378,080
Grey Impala	25/8/2023	121,080	-	121,080	0	121,080
Grey Impala	25/8/2023	152,460	-	152,460	0	152,460
Grey Impala	25/8/2023	206,860	-	206,860	0	206,860
Grey Impala	25/8/2023	206,360	-	206,360	0	206,360
Grey Impala	1/2/2024	48,750	-	48,750	0	48,750
Grey Impala	1/2/2024	24,700	-	24,700	0	24,700
Grey Impala	6/9/2024	1,301,520	-	1,301,520	0	1,301,520

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Grey Impala		19,350	-	19,350	0	19,350
Grey Impala		111,680	-	111,680	0	111,680
Flomard Ltd	22/12/2022	300,000	300,000	-	0	300,000
Lyntar Invest	2/2/2023	499,500	499,500	-	0	499,500
Lyntar Invest	8/3/2023	755,000	755,000	-	0	755,000
Sykron Eng	6/3/2023	130,000	130,000	-	0	130,000
Sunrise Resort	11/9/2023	342,000	-	342,000	0	342,000
Sunrise Resort	15/12/2023	45,500	-	45,500	0	45,500
Sunrise Resort	16/12/2023	210,000	-	210,000	0	210,000
Sunrise Resort	18/12/2023	238,000	-	238,000	0	238,000
Sunrise Resort	9/1/2024	315,000	-	315,000	0	315,000
Sunrise Resort	1/2/2024	332,500	-	332,500	0	332,500
Sunrise Resort	16/2/2024	148,000	-	148,000	0	148,000
Sunrise Resort	1/3/2024	437,500	-	437,500	0	437,500

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Sunrise Resort	1/3/2024	367,500	-	367,500	0	367,500
Sunrise Resort	21/5/2024	121,000	-	121,000	0	121,000
Sunrise Resort	21/5/2024	126,000	-	126,000	0	126,000
Sunrise Resort	21/5/2024	195,000	-	195,000	0	195,000
Sunrise Resort	21/5/2024	140,000	-	140,000	0	140,000
Sunrise Resort	21/5/2024	140,000	-	140,000	0	140,000
Sunrise Resort	21/5/2024	706,400	-	706,400	0	706,400
Sunrise Resort	21/5/2024	429,220	-	429,220	0	429,220
Sunrise Resort	21/5/2024	189,000	-	189,000	0	189,000
Sunrise Resort	21/5/2024	189,000	-	189,000	0	189,000
Sunrise Resort	21/5/2024	232,000	-	232,000	0	232,000
Sunrise Resort	21/5/2024	140,000	-	140,000	0	140,000
Ismax Ltd	30/4/2024	774,760	-	774,760	0	774,760
Ismax Ltd	30/5/2024	832,000	-	832,000	0	832,000

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kilifi Bay	8/11/2023	336,000	-	336,000	0	336,000
kilifi Bay	19/4/2024	92,000	-	92,000	0	92,000
Kaya International	24/4/2024	955,608	-	955,608	0	955,608
Kaya International	26/6/2024	275,720	-	275,720	0	275,720
Sun Africa	22/4/2024	80,300	-	80,300	0	80,300
Sun Africa		70,000	-	70,000	0	70,000
CIC Insur	3/2/2024	396,644	-	396,644	0	396,644
Safaricom	13/3/2024	150,892	-	150,892	0	150,892
Ocean Beach	9/12/2023	227,500	-	227,500	0	227,500
Ocean Beach	14/2/2024	94,500	-	94,500	0	94,500
Ocean Beach	29/2/2024	407,500	-	407,500	0	407,500
Ocean Beach	29/2/2024	63,000	-	63,000	0	63,000
Ocean Beach		69,500	-	69,500	0	69,500
Travellers	8/10/2022	114,200	114,200	-	0	114,200

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Culips Vent	20/1/2024	39,000	-	39,000	0	39,000
Culips Vent	1/2/2024	68,000	-	68,000	0	68,000
Culips Vent	7/2/2024	142,200	-	142,200	0	142,200
Culips Vent	9/2/2024	116,500	-	116,500	0	116,500
Culips Vent	16/2/2024	123,600	-	123,600	0	123,600
Culips Vent	21/2/2024	163,300	-	163,300	0	163,300
Culips Vent	23/2/2024	116,800	-	116,800	0	116,800
Culips Vent	24/2/2024	27,000	-	27,000	0	27,000
Culips Vent	15/3/2024	88,000	-	88,000	0	88,000
Culips Vent	31/3/2024	117,600	-	117,600	0	117,600
Culips Vent	4/4/2024	93,600	-	93,600	0	93,600
Culips Vent	4/4/2024	261,900	-	261,900	0	261,900
Culips Vent	11/4/2024	56,800	-	56,800	0	56,800
Culips Vent	14/4/2024	47,400	-	47,400	0	47,400

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Culips Vent	15/4/2024	142,000	-	142,000	0	142,000
Culips Vent	15/4/2024	44,260	-	44,260	0	44,260
Culips Vent	15/4/2024	158,100	-	158,100	0	158,100
Culips Vent	15/4/2024	172,400	-	172,400	0	172,400
Culips Vent	15/4/2024	166,650	-	166,650	0	166,650
Culips Vent	15/4/2024	48,900	-	48,900	0	48,900
Culips Vent	15/4/2024	139,600	-	139,600	0	139,600
Culips Vent	16/4/2024	56,000	-	56,000	0	56,000
Culips Vent	16/4/2024	49,800	-	49,800	0	49,800
Culips Vent	16/4/2024	56,300	-	56,300	0	56,300
Culips Vent	24/4/2024	474,000	-	474,000	0	474,000
Culips Vent	24/4/2024	474,000	-	474,000	0	474,000
Culips Vent	24/4/2024	52,000	-	52,000	0	52,000
Culips Vent	10/5/2024	387,400	-	387,400	0	387,400

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Culips Vent	21/5/2024	142,000	-	142,000	0	142,000
Shamaline Consultants	07/05/2024	2,180,000	-	2,180,000	0	2,180,000
Ndopes Limited	19/4/2024	847,995	-	847,995	0	847,995
DOBLEJOS INVESTMENT	29/5/2024	641,963	-	641,963	0	641,963
STANMAX LIMITED	30/5/2024	3,999,950	-	3,999,950	0	3,999,950
FAMIBRED ENTERPRISES SIPE MANAGEMENT LTD	25/10/2022	2,499,000	2,499,000	-	0	2,499,000
IMPREXIC VENTURE	11/10/2023	2,750,000	-	2,750,000	0	2,750,000
FLOMARD LIMITED	20/5/2024	615,000	-	615,000	0	615,000
GRENSTONE INTERNATIONAL		300,000	-	300,000	0	300,000
ILA VENTURES	12/3/2024	357,860	-	357,860	0	357,860
RENTOKIL INITIAL	12/3/2024	3,999,990	-	3,999,990	0	3,999,990
RENTOKIL INITIAL	06/12/2023	9,708	-	9,708	0	9,708
RENTOKIL INITIAL	05/01/2024	10,679	-	10,679	0	10,679
RENTOKIL INITIAL	05/02/2024	10,679	-	10,679	0	10,679

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RENTOKIL INITIAL	11/05/2024	10,679	-	10,679	0	10,679
RENTOKIL INITIAL	13/05/2024	10,679	-	10,679	0	10,679
Posta Corporation	12/01/2023	11,150	11,150	-	0	11,150
Posta Corporation	06/12/2023	6,500	-	6,500	0	6,500
Posta Corporation	09/05/2024	2,900	-	2,900	0	2,900
Posta Corporation	06/12/2024	6,570	-	6,570	0	6,570
Prideinn	10/10/2016	336,200	336,200	-	0	336,200
Piersi Investment Limited	27/5/2024	4,682,340	-	4,682,340	0	4,682,340
Kenycons Supplies And Construction	15/09/2023	495,437	-	495,437	0	495,437
Kenya Power	16/06/2024	242,130	-	242,130	0	242,130
		92,843,328	18,035,840	74,807,488	0	92,843,328
						106,659,068

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Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance	Outstanding Balance	Remarks
					Current FY 2023-2024	Comparative FY 2022-2023	
			a	b	c=a-b		
SENIOR MANAGEMENT							
MICHAEL BIDII NGALA	T		1,764,000	0	1,764,000	0	
CHARLES MAPINGA	R		2,268,000	0	2,268,000	0	
HARRISON CHIZAMBO	R		946,410	0	946,410	0	
OBADIAH CHENGO	R		882,000	0	882,000	0	
OMAR CHUPHI	Q		897,500	0	897,500	0	
PATIENCE KINGI	R		1,026,360	0	1,026,360	0	
GIDEON KARISA	Q		1,902,100	0	1,902,100	0	
SUB TOTALS			9,686,370	0	9,686,370	0	
MIDDLE MANAGEMENT							
ALFRED MUMBA	P		803,600	0	803,600	0	
ALI SHABAN MWANENGO	Q		406,000	0	406,000	0	
BRENDA UMAZI	P		476,000	0	476,000	0	
DAMARIS BAKARI	P		1,036,500	0	1,036,500	0	
EMMANUEL KARISA	P		1,004,000	0	1,004,000	0	
GEORGE KUMBATHA	R		840,000	0	840,000	0	
JOSEPH CHAKA	Q		2,316,910	0	2,316,910	0	
JOYCE KWEKWE	Q		336,000	0	336,000	0	
LILIAN NGALA	Q		826,000	0	826,000	0	

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MARTHA NGUGI	Q	1,321,840	0	1,321,840	0
MERCY KURIA	Q	642,000	0	642,000	0
PETERKIN MWAHUNGA	P	728,000	0	728,000	0
RASHID MBETO	Q	962,500	0	962,500	0
SILAS MULEWA	R	700,000	0	700,000	0
WILLIAM KATANA	Q	854,000	0	854,000	0
SUB TOTALS		13,253,350		13,253,350	0

OTHER STAFF

ABDULRAHMAN CHUBA	L	201,600	0	201,600	0
ADAN HAJI	L	56,000	0	56,000	0
ALFRED SHUNGU	F	163,800	0	163,800	0
AGNES KAZUNGU	F	31,500	0	31,500	0
ALEXIS DECHE	K	67,200	0	67,200	0
ALI SHAMBI	L	50,600	0	50,600	0
ALOICE KABARAKA	M	56,000	0	56,000	0
ALPHONCE ANGORE	K	56,000	0	56,000	0
AMOS TAURA	L	504,000	0	504,000	0
ANITA MASHAKA	M	347,200	0	347,200	0
BERNARD MASHA	M	1,008,000	0	1,008,000	0
CAROLINE SIDI	N	499,200	0	499,200	0
CHARITY MWARUMBA	L	612,800	0	612,800	0
CHARLES KOMBE	K	89,600	0	89,600	0
CHRISTINE FURAHA	M	1,489,600	0	1,489,600	0
CHRISTINE KAREMBO	N	1,265,600	0	1,265,600	0
CHRISTOPHER KANYETTA	M	174,550	0	174,550	0
CLARA DAMA	L	89,600	0	89,600	0
DAISY JANDO	L	289,000	0	289,000	0

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DAMARIS SAFARI	N	141,400	0	141,400	0
DORAH BAYA	L	445,800	0	445,800	0
DORRIS KITUMBUI	N	132,200	0	132,200	0
EDNA PENDO	L	100,800	0	100,800	0
EDSON YAWA	F	31,500	0	31,500	0
ELIJAH KOI	L	168,000	0	168,000	0
ELIZABETH TATU	M	261,600	0	261,600	0
ERICK LIBENDI	L	291,000	0	291,000	0
ERICK MAZERA	K	186,200	0	186,200	0
ESTHER KADZO	G	50,400	0	50,400	0
EUNICE KIBIBI	F	18,900	0	18,900	0
FAIMA MOHAMED	E	21,000	0	21,000	0
GABRIEL CHARO	G	3,500	0	3,500	0
GERALD M MATARA	M	56,000	0	56,000	0
GIBSON MAGHANGA	K	1,008,000	0	1,008,000	0
GIDEON MGANDI	M	37,600	0	37,600	0
GLORIUS KAMBI	L	56,000	0	56,000	0
GRACE NZINGA	N	56,000	0	56,000	0
GUNGA NDORO	F	32,000	0	32,000	0
HABEL MBARU	L	257,600	0	257,600	0
HAROLD SIPHA	L	145,600	0	145,600	0
HIRAM MWALALA MLAA	L	56,000	0	56,000	0
IBRAHIM TEMBO	L	125,200	0	125,200	0
IHA MWAMURE	N	56,000	0	56,000	0
INNOCENT NGUMBAO	G	32,000	0	32,000	0
IRENE NGENO	L	149,600	0	149,600	0
JAMES KARISA	K	63,000	0	63,000	0
JANET KAIDZA	E	21,000	0	21,000	0
JANET AMINA	L	56,000	0	56,000	0

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JOAN MWANYULE	K	31,500	0	31,500	0
JOHNSON AMANI KEA	G	547,000	0	547,000	0
JOHNSTON SHIDA MASHA	G	69,300	0	69,300	0
JOSEPHAT SARO	N	403,200	0	403,200	0
JOSHUA OJWANG	F	50,400	0	50,400	0
JOSHUA SANGA	H	31,500	0	31,500	0
JUSTIN AMANI KARABU	P	105,000	0	105,000	0
KACHIEZY MWALILI	L	179,200	0	179,200	0
KEITH BARAKA	M	56,000	0	56,000	0
KENNEDY KINGI	K	352,200	0	352,200	0
LEONARD MZUNGU	M	89,600	0	89,600	0
LINDA GALGALO	K	1,072,600	0	1,072,600	0
LINDA NYAMWATA	M	732,360	0	732,360	0
LUCY FONDO	H	56,000	0	56,000	0
LUWALI KAHINDI	E	21,000	0	21,000	0
MARGARET KADENGE	K	44,800	0	44,800	0
MARTHA NYUNDO	L	44,800	0	44,800	0
MATHIAS JEFWA	Q	126,000	0	126,000	0
MATILDA MWENDWA	N	354,200	0	354,200	0
MATTHEW YAA	H	88,200	0	88,200	0
MAUREEN CHOME	E	33,600	0	33,600	0
MILTON KARISA	M	1,008,000	0	1,008,000	0
MWABATI JEFWA	N	1,008,000	0	1,008,000	0
MWAGANDI KIPONDA	L	649,600	0	649,600	0
MWANAIDD OMAR	K	67,200	0	67,200	0
MWATHUMU HARE	E	21,000	0	21,000	0
NELSON CHENGO	K	1,008,000	0	1,008,000	0
PENDO BALOZI	F	31,500	0	31,500	0
PENINA YERI	F	56,000	0	56,000	0

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PERIS KACHE	M	268,800	0	268,800	0
RAPHAEL KITHI	K	1,008,000	0	1,008,000	0
RAPHAEL RIMBA	N	89,600	0	89,600	0
REHEMA KENNETH	L	245,200	0	245,200	0
RIZIKI KAGUA	L	177,000	0	177,000	0
SALLY KADZO	M	56,000	0	56,000	0
SALOME KONDE	K	134,400	0	134,400	0
SAMMIE MWADZIWE	M	280,000	0	280,000	0
SAMSON KAHINDI KATANA	K	189,200	0	189,200	0
SAMSON MAKAZI	N	69,600	0	69,600	0
SARRO KARISA	H	1,500	0	1,500	0
SELINA KASICHANA	L	451,200	0	451,200	0
SHAURI NYULE	L	464,200	0	464,200	0
SHIDA KAPOMBE	L	309,400	0	309,400	0
SIFA MBITHA	F	21,000	0	21,000	0
SIMEON GOTA	K	1,078,000	0	1,078,000	0
SIMON NGARI	N	1,539,200	0	1,539,200	0
SOPHIE FURAHA	F	80,600	0	80,600	0
STANLEY CHARO	L	54,600	0	54,600	0
STELLAH ENOCK	N	134,400	0	134,400	0
SUSAN MBUI	L	319,200	0	319,200	0
SYDNEY SARO	L	181,600	0	181,600	0
VELDA GWIYO	L	117,600	0	117,600	0
ZUBEDA MOHAMED	L	284,400	0	284,400	0
SUB TOTALS		27,004,210		27,004,210	

MCAS

ABDI ATHMAN	P	262,500	0	262,500	0
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AGNES SIDI	P	938,000	0	938,000	0
AMINA BULLE	P	502,000	0	502,000	0
BENSON NGIRANI	P	1,083,120	0	1,083,120	0
BETTY KACHE	P	214,000	0	214,000	0
BROWN SAFARI	P	211,500	0	211,500	0
CANTONA MWADENA	P	225,500	0	225,500	0
EDWARD ZIRO	P	238,000	0	238,000	0
ELINA SAMINI MAPENZI	P	738,500	0	738,500	0
EMMANUEL BAYA	P	424,500	0	424,500	0
EMMANUEL CHANAGAWA	P	1,060,900	0	1,060,900	0
FAITH KEAH	P	528,500	0	528,500	0
FATUMA ABDI	P	1,265,840	0	1,265,840	0
GRACE MWANGI	P	800,707	0	800,707	0
HAROLD KOMBE	P	308,000	0	308,000	0
HARON TETE	P	426,207	0	426,207	0
HARRISON THAURA	P	504,000	0	504,000	0
HASSAN MOHAMED	P	308,000	0	308,000	0
JONATHAN BIRYA	P	346,500	0	346,500	0
JOSEPH NZIOKA	P	427,000	0	427,000	0
JUMA CHENGO	P	309,000	0	309,000	0
JUMA IDD	P	272,000	0	272,000	0
JUSTINE RAFIKI	P	566,000	0	566,000	0
KALAMA NGOME	P	406,000	0	406,000	0
KHAMIS JAMBO	P	642,000	0	642,000	0
LILIAN VIDJENDERWA	P	410,500	0	410,500	0
MARIAM MKUMBI	P	714,000	0	714,000	0
MARTHA KOKI	P	560,000	0	560,000	0
MARY MANENO	P	519,000	0	519,000	0
MOHAMED MWAMBIRE	P	727,350	0	727,350	0

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MORGAN KUBO	P	367,875	0	367,875	0
MORRIS HINZANO	P	1,560,515	0	1,560,515	0
MOSES KEA	P	512,400	0	512,400	0
NAPHTALI KOMBO	P	290,500	0	290,500	0
OSCAR WANJE	P	417,750	0	417,750	0
PATRICE SIKUKU	P	327,500	0	327,500	0
PAUL KITSAO	P	421,000	0	421,000	0
PETER SHEHE	P	280,000	0	280,000	0
PHELISTER MESSO	P	615,040	0	615,040	0
RADHIA OMAR	P	450,500	0	450,500	0
RASHID ODHIAMBO	P	438,000	0	438,000	0
RAY KATANA	P	602,000	0	602,000	0
RONALD MBURA	P	1,843,380	0	1,843,380	0
ROSE BARAKA	P	502,000	0	502,000	0
SAMSON ZIA	P	771,000	0	771,000	0
SOPHIA CHACHA	P	136,500	0	136,500	0
STALLONE MKADI	P	681,950	0	681,950	0
STEPHEN BAYA	P	227,000	0	227,000	0
TATU SALIM	P	476,000	0	476,000	0
TEDDY MWAMBIRE	T	1,833,800	0	1,833,800	0
THEOPHILUS FONDO	P	236,000	0	236,000	0
THOMAS CHENGO	P	1,831,460	0	1,831,460	0
TWAHER ABDULKARIM	P	472,500	0	472,500	0
UMI ABU SHAIB	P	570,500	0	570,500	0
SUB TOTAL		31,804,294		31,804,294	
GRAND TOTAL		81,748,224		81,748,224	

Count Government of Kilifi
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Annex 3 – Analysis Of Other Pending Payables

Description	Balance b/f	Additions for the	Paid during the year	Balance c/f
	FY 2022/2023	year		FY 2023/2024
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	0	0	0
Amounts due to County Government entities	-	0	0	0
Amounts due to third parties	1,710,309	13,382,943	0	15,093,252
Total	1,710,309	13,382,943	0	15,093,252

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f KES 2022-2023	Additions during the KES	Disposals during the KES	Transfers in(out) KES	Historical Cost c/f KES 2023-2024
Land	50,000,000	-	-	-	50,000,000
Buildings and structures	597,681,308	96,842,929.15	-	-	694,524,237
Refurbishment of buildings	20,614,432	25,621,529	-	-	46,235,961
Transport equipment	35,625,000	-	-	-	35,625,000
Bore hole Drilling	-	2,800,000	-	-	2,800,000
Infrastructure	-	-	-	-	-
Office equipment, furniture and fittings	25,627,306	-	-	-	25,627,306
ICT Equipment, Software and Other ICT Assets	50,455,551	3,610,609	-	-	54,066,160
Other Machinery and Equipment	5,378,879	-	-	-	5,378,879
Total	785,382,476	128,875,067	-	-	914,257,543

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to **note 10** on acquisition of assets during the year.

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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

<i>Name of Officer</i>	<i>Date imprest taken</i>	<i>Amount given</i>	<i>Amount surrendered</i>	<i>Balance Amount</i>	
		<i>Kes</i>	<i>Kes</i>	<i>Kes</i>	<i>Kes</i>
<i>Johnstone Masha</i>	02.04.2024	15,000	-		15,000
<i>Johnstone Masha</i>	24.04.2024	70,000	-		70,000
		85,000	-		85,000

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(b) Salary Advance

SALARY ADVANCE FOR COUNTY ASSEMBLY OF KILIFI FOR THE YEAR ENDED 30TH JUNE 2024

Name of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance	Amount
		Kes	Kes	Kes	Kes
Ndoro C. Gunga	03.07.2023	98,500	27,000		71,500
Ibrahim Tembo	14.11.2023	47,000	47,000		-
Kassim Mwachenda	10.01.2024	42,000	36,000		6,000
Gabriel C. Kombe	27.07.2023	54,000	29,500		24,500
Innocent Ngumbao	06.11.2023	28,000	24,000		4,000
Joyce P. Balazi	27.11.2023	36,000	28,000		8,000
Michael W. Kalume	09.01.2024	23,000	12,000		11,000
Faima Mohamed	14.02.2024	20,000	10,000		10,000
Hassan Mumbo	05.02.2024	36,000	31,000		5,000
Gideon Mgandi	11.03.2024	30,000	20,000		10,000
Eunice K Mwalimu	05.03.2024	30,000	14,000		16,000
Dora Baya	27.03.2024	25,000	15,000		10,000
Leonard Mzungu	14.05.2024	40,000	10,000		30,000
Patrick Ruwa	29.04.2024	50,000	6,000		44,000
Joshua Ojwang	02.04.2024	30,000	10,000		20,000
Alphonse M. Angore	22.05.2024	10,000	3,000		7,000
Sarro Karisa	30.06.2024	40,000	-		40,000
Maureen T. Chome	03.07.2023	46,000	16,000		30,000
		685,500	338,500		347,000

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Annex 6: Contingent Liabilities Register

Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1. Judiial review award against the County Assembly	Pride Inn Paradise Intercontinental	Kenya Shillings	2,503,938	Upon award being issued	Being award payable in judicial review no.6 of 2021 against the County Assembly
			2,503,938		

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Annex 7: Reconciliation of transfers between the County Treasury and County Assembly

EXCHEQUER RELEASE FY 2023/2024							
REF NO	FORM A	FORM C	CATEGORY			PARTICULARS	
	A/C	CBK	BUDGET	REC	DEV		
	RECURRENT		BUDGET	ACTUAL RECEIVED	BUDGET	ACTUAL RECEIVED	
			1,191,334,267	1,010,059,543		181,274,724	
1	8/17/2023	8/23/2023		5,818,516		5,818,516	MANUAL SALARIES-JULY
2	8/17/2023	8/22/2023		33,560,154		33,560,154	IPPD SALARIES-JULY
3	9/4/2022	9/13/2023		1,492,200		1,492,200	MANUAL SALARIES-AUG
4	9/4/2022	9/6/2023		32,918,068		32,918,100	IPPD SALARIES-AUG
5	9/4/2022	9/6/2023		5,450,500		5,450,500	STATUTORY DEDUCTIONS
6	8/17/2023	8/22/2023		19,240,200		19,240,200	CASA ALLOWANCES
7	9/4/2022	9/13/2023		41,754,000		41,754,000	CAR REIMBURSEMENT
8	9/4/2022	9/13/2023		21,077,920		21,077,920	ALLOWANCES
9	10/7/2022	10/12/2023		6,245,180		6,245,180	DOMESTIC DSA
10	10/4/2023	10/6/2023		35,798,312		35,798,312	IPPD SALARIES-SEPT
11	10/4/2023	10/6/2023		6,291,622		6,291,622	MANUAL SALARIES-SEPT
12	10/7/2022	15/09/2022		6,205,860		0	FOREIGN DSA
13	10/4/2023	10/6/2023		44,228,000		44,228,000	CAR REIMBURSEMENT
14	10/7/2022	9/15/2023		45,726,957		45,726,957	SUPPLIERS I
15	10/7/2022	10/12/2023		54,111,880		54,111,880	SUPPLIERS II
16	10/26/2022	10/30/2023		6,126,820		6,126,820	MANUAL SALARIES-OCT
17	25/10/2022	10/30/2023		11,036,000		11,036,000	CAR REIMBURSEMENT
18	24/10/2022	10/30/2023		34,591,958		34,591,958	IPPD SALARIES-OCT
19	11/6/2023	11/15/2023		36,432,800		36,432,800	IPPD SALARIES-NOV
20	11/6/2023	11/15/2023		4,983,322		4,983,322	MANUAL SALARIES-NOV
21	11/30/2023			-		6,992,360	
22	11/30/2023			-		35,104,310	
23	11/27/2023	12/5/2023		13,272,000		13,272,000	CAR REIMBURSEMENT
24	11/27/2023	12/5/2023		9,754,670		9,754,670	ALLOWANCES
25	12/6/2023	12/14/2023		35,350,540		35,350,540	SUPPLIERS
26	12/19/2023	1/2/2024		6,438,000		6,438,000	MANUAL SALARIES-DEC
27	12/19/2023	1/2/2024		35,152,077		35,152,077	IPPD SALARIES-DEC
28	1/25/2024			7,458,458		7,458,458	MANUAL SALARIES-JAN
29	1/16/2024			19,317,683		19,317,683	SUPPLIERS
30	1/25/2024			33,398,596		33,398,596	IPPD SALARIES-JAN
31	2/7/2024			27,648,895		27,648,895	ALLOWANCES
32	2/7/2024			42,394,920		42,394,920	SUPPLIERS
33	2/22/2024			9,683,550		9,683,550	SUPPLIERS
34	2/28/2024			7,095,680		7,095,680	MANUAL SALARIES-FEB
35	2/28/2024			32,258,940		32,258,940	IPPD SALARIES-FEB
36	3/15/2024			19,000,000		19,000,000	Car Loan
37	3/22/2024			34,827,700		34,827,700	IPPD SALARIES-MAR
38	3/22/2024			7,171,967		7,171,967	MANUAL SALARIES-MAR
39	3/22/2024			31,000,000		31,000,000	Car Loan
40	4/15/2024			17,911,948		17,911,948	SUPPLIERS
41	4/22/2024			37,815,064		37,815,064	IPPD SALARIES-APR
42	4/22/2024			5,079,745		5,079,745	MANUAL SALARIES-APR
43	4/2/2024			-		26,122,855	
44	5/28/2024			17,830,686		0	SUPPLIERS-MAY
45	5/22/2024			38,891,141		38,891,141	IPPD SALARIES-MAY
46	5/22/2024			4,881,500		4,881,500	MANUAL SALARIES-MAY
47	5/22/2024			5,964,000		5,964,000	ALLOWANCES-MAY
48	6/20/2024			37,346,900		37,346,900	IPPD SALARIES-JUNE
49	6/20/2024			4,858,330		4,858,330	MANUAL SALARIES-JUNE
50	6/28/2024			-		21,830,636	
42	TOTAL			994,893,259	1,060,906,906		
43	BALANCE			196,441,008	(1,010,059,543)		
44	11/6/2023	11/15/2023		4,409,113	50,847,363	4,409,113	4,409,113 Development
45	2/8/2024			57,829,287		57,829,287	57,829,287 Development
46	5/24/2024			66,636,667		66,636,667	66,636,667 Development
						128,875,067	
						(181,274,724)	
1				1,191,334,267		128,875,067	DEV