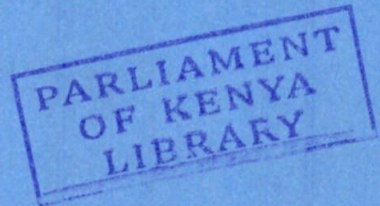


REPUBLIC OF KENYA



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REPORT



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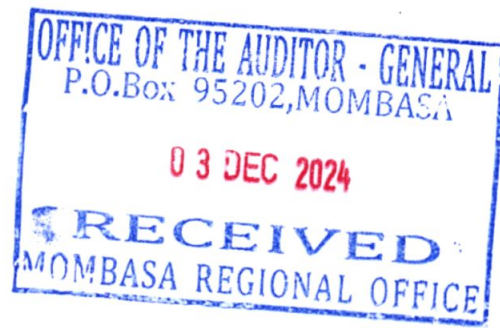
THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MOMBASA

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

PAPERS LAID	
DATE	6/3/2025
TABLED BY	Dep Maj Whip
COMMITTEE	
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Revised 30th June 2024



COUNTY ASSEMBLY OF MOMBASA

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 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 42 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.	Name & Designation	Profile
1.	<p><u>Speaker of the County Assembly</u></p>  <p>Hon. Aharub Ebrahim Khatri</p>	Current political leader of the Third County Assembly of Mombasa.
2.	<p><u>Clerk of the County Assembly</u></p>  <p>Mr. Salim Juma Mwalimu</p>	Holder of Master's degree, Strategic Management, Member of the Public Relations Society of Kenya (PRSK). He has an extensive 25 years' plus working experience in the public service rising through the ranks to senior and top management positions.
3.	<p><u>Head of Human Resources & Administration</u></p>  <p>Ms. Clara Wonge Mwachoki</p>	Holder of Master's Master's degree, Strategic Management, Member of the Institute of Human Resource Management, (IHRM). She has over 25 years of experience in the public service rising through the ranks to senior leadership positions.
4.	<p><u>Head of Research & Library Services</u></p>	Holder of Doctor of Philosophy Degree in Animal Genetics and Breeding. He has over 20 years' work experience in public service

No.	Name & Designation	Profile
	 Dr. Rashid Mohamed Kaka	and research including offering of consultancy services in both public and private sectors.
5.	<p><u>Head of Legislative, Procedural & Committee Services</u></p>  Ms. Dorothy Auma Adhoch	Holder of Bachelor's Degree in Law. Has over 20 years work experience in the public and private sector.
6.	<p><u>Head of Hansard Services</u></p>  Ms. Salma Ndoge Maro	Holder of a Master's degree in Project Management. Has over 20 years' work experience in the public sector spanning both the National and Sub-National government levels.
7.	<p><u>Head of Procurement & Supply Chain</u></p>  Ms. Zakia Ali Abdi	Holder of a Bachelor's Degree in Procurement and Supplies Management, Member of the Kenya Institute of Supplies Management (KISM). Has over 10 years' experience serving in various senior positions in the public and private sectors.
8.	<p><u>Head of Finance</u></p>  Mr. Babu Ali Said	Holder of a Master's degree in Finance and a Certified Public Accountant, a member of (ICPAK). Has over 10 years' experience serving in various senior positions in the public and private sectors.

No.	Name & Designation	Profile
9.	<p><u>Head of Accounts</u></p>  <p>Mr. Paul Mutungi Mulila</p>	<p>Holder of a Bachelor’s Degree in Education (Business/Economics) and a Certified Public Accountant, member of (ICPAK). Has over 20 years’ experience serving in various senior positions in the public and private sector.</p>
10.	<p><u>Head of Internal Audit</u></p>  <p>Mr. Aswif Abdalla Amur</p>	<p>Holder of a Degree in Business Administration. Has over 10 years’ experience serving in various positions in the public and private sectors.</p>
11.	<p><u>Head of Fiscal Analysis Services</u></p>  <p>Mr. Alfred Jilo Kidai</p>	<p>Holder of Bachelor’s Degree in Commerce (Finance), Member of the Economists Society of Kenya (ESK). A Certified Financial Modelling and Valuation Analyst (FMVA)®. Has over 15 years’ experience serving in various senior positions in the public and private sectors.</p>
12.	<p><u>Head of Legal Services</u></p>  <p>Mr. Christine Aqua Mududa</p>	<p>Advocate of the High Court of Kenya, Member Law Society of Kenya (LSK). A Certified Public Secretary, CPS(K). Has over 7 years’ experience serving in a senior position in the public and private sector.</p>

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Salim Juma Mwalimu
2.	Director Finance & Accounts	Babu Ali Said
3.	Deputy Director Accounts	Paul Mutungi Mulila
4.	Deputy Director Finance	Salma Sheikh Ali
5.	Director Human Resource & Administration	Clara Wonge Mwachoki
6.	Director Research & Library Services	Rashid Mohamed Kaka
7.	Director Legislative, Procedural & Committee Services	Dorothy Auma Adhoch
8.	Director Hansard Services	Salma Ndoge Maro
9.	Director Supply Chain	Zakia Ali Abdi
10.	Principal Internal Auditor	Aswif Abdalla Amur
11.	Deputy Director Budget Office	Alfred Jilo Kidai
12.	Principal Legal Counsel	Christine Aqua Mududa

(i) Principal Legal Adviser

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Mombasa 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 Act 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) County Public Investments and Accounts Committee
- b) Committee on Finance, Budget and Appropriations
- c) Committee on Implementation
- d) Committee on Blue Economy, Agriculture, Fisheries & Livestock
- e) Committee on Environment & Solid Waste Management
- f) Committee on Health
- g) Committee on Tourism, Culture and Trade
- h) Committee on Transport and Infrastructure
- i) Committee on Youth, Gender, Sports & Social Services
- j) Committee on Education and Digital Transformation
- k) Committee on Labour and Public Service Administration
- l) Committee on Justice and Legal Affairs
- m) Committee on Lands, Housing & Urban Planning
- n) Committee on Water, Natural Resources & Climate Change Resilience
- o) Audit Committee

a) County Public Investment and Accounts Committee

The Committee was formed to provide oversight on the County's finances. The Committee held the quarterly mandatory meetings during the year. The members who served in the committee during the year were:

County Assembly of Mombasa
Annual Report and Financial Statements For the year ended 30th June 2024

Member	Designation	Ward
Hon. Sylvester Kai	Chairperson	Junda
Hon. Hamisi Nyota	Vice-Chairperson	Ziwa la Ngómbe
Hon. Ali Shariff	Member	Tononoka
Hon. Patrick Mbelle	Member	Bamburi
Hon. Nusura Mwinyi	Member	Mtongwe
Hon. Mariam Baimu	Member	Freretown
Hon. Eliud Kimari	Member	Mkomani

b) Committee on Finance, Budget and Appropriations

The Finance, Budget and Appropriations Committee provides oversight in the budgetary process as well as report on all matters related to coordination, control and monitoring of the county government budget. 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
Hon. Kibwana Baya	Chairperson	Miritini
Hon. Hamida Noor	Vice-Chairperson	Nominated MCA
Hon. Athman Mwamwiri	Member	Likoni
Hon. Fatma Mote	Member	Kadzandani
Hon. Fadhili Makarani	Member	Portreitz
Hon. Abdirahman Hussein	Member	Old Town
Hon. Juma Kambi	Member	Shika Adabu
Hon. Morgan Matsaki	Member	Mtopanga
Hon. Mwinyi Mtoto	Member	Mwakirunge

c) Committee on Implementation

The Committee on Implementation provides oversight by scrutinizing the resolutions of the County Assembly, petitions and undertakings whether implemented or operationalized. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Samuel Mwaura	Chairperson	Kongowea
Hon. Mohamed Hamid	Vice-Chairperson	Nominated MCA
Hon. Bernard Ogutu	Member	Changamwe
Hon. Leila Nyanche	Member	Kipevu
Hon. Juma Kambi	Member	Shika Adabu
Hon. Samir Bhaloo	Member	Tudor
Hon. Shuhudia Shalehe	Member	Nominated MCA
Hon. Florence Mkanjala	Member	Nominated MCA
Hon. Hamisi Mbaya	Member	Timbwani

d) Committee on Blue Economy Agriculture, Fisheries & Livestock

The Committee provides oversight on all matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Patrick Mbele	Chairperson	Bamburi
Hon. Hamisi Mbaya	Vice-Chairperson	Timbwani
Hon. Maimuna Mwawasi	Member	Nominated MCA
Hon. Athman Mwamwiri	Member	Likoni
Hon. Ali Shariff	Member	Tononoka
Hon. Pamela Ojala	Member	Nominated MCA
Hon. Sylvester Kai	Member	Junda
Hon. Hamisi Nyota	Member	Ziwa la Ngómbe

e) Committee on Environment & Solid Waste Management

The Committee provides oversight for all matters relating to implementation of specific and environmental including soil conservation, water conservation and forestry and control of air pollution, noise pollution and other nuisances and outdoor advertising. The members who served in the committee during the period were:

County Assembly of Mombasa
Annual Report and Financial Statements For the year ended 30th June 2024

Member	Designation	Ward
Hon. Juma Kambi	Chairperson	Shika Adabu
Hon. Hamisi Mtoto	Vice-Chairperson	Mwakirunge
Hon. Athman Mwamwiri	Member	Likoni
Hon. Prischilla Mumba	Member	Ganjoni
Hon. Maimuna Mwawasi	Member	Nominated MCA
Hon. Leila Nyache	Member	Kipevu
Hon. Franklin Makanga	Member	Chaani
Hon. Maryam Baimu	Member	Freretown
Hon. Samir Bhaloo	Member	Tudor

f) Committee on Health

The Committee provides oversight for all matters related to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary healthcare, licensing and control of undertakings that sell food to the public, veterinary services, cemeteries, funeral parlours and solid waste disposal. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Bernard Ogutu	Chairperson	Changamwe
Hon. Fatuma Mote	Vice-Chairperson	Kadzandani
Hon. Ahmed Salim	Member	Mwembe Tayari
Hon. Milka Moraa	Member	Nominated MCA
Hon. Amriya Boy	Member	Mjambere
Hon. Franklin Makanga	Member	Chaani
Hon. Jacktone Madialo	Member	Mikindani
Hon. Nusura Mwinyi	Member	Mtongwe
Hon. Solomon Ngugi	Member	Nominated MCA

g) Committee on Tourism, Culture & Trade

The Committee provides oversight for all matters related to county planning and development, including statistics, land survey and mapping, boundaries and fencing, housing and electricity and gas reticulation and energy regulation; trade development and regulation, including markets, trade licenses, fair trading practices, local tourism and cooperative societies. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Abdirahman Hussein	Chairperson	Mji wa Kale
Hon. Joshua Ongáu	Vice-Chairperson	Jomvu Kuu
Hon. Fadhili Makarani	Member	Portreitz
Hon. Kibwana Swaleh	Member	Miritini
Hon. Samuel Mwaura	Member	Kongowea
Hon. Hamisi Mbaya	Member	Timbwani
Hon. Pamela Ojala	Member	Nominated MCA
Hon. Naeem Shafiq	Member	Nominated MCA
Hon. Mohamed Hamid	Member	Nominated MCA

h) Committee on Transport & Infrastructure

The Committee provides oversight for all matters related to county transport, including county roads, street lighting, traffic and parking, public transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; county public works and services including storm water management systems in built-up areas and water and sanitation services. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Hassan Mohamed	Chairperson	Magogoni
Hon. Mwaka Bakari	Vice-Chairperson	Nominated MCA
Hon. Prischilla Mumba	Member	Ganjoni
Hon. Bernard Ogutu	Member	Changamwe
Hon. Joshua Ongáu	Member	Jomvu Kuu
Hon. Juma Manuari	Member	Bofu
Hon. Samir Bhaloo	Member	Tudor

Hon. Eliud Kimari	Member	Mkomani
Hon. Hamisi Nyota	Member	Ziwa la Ngómbe

i) Committee Youth, Gender, Sports & Social Services

The Committee oversees programs and policies that support youth empowerment, education, and employment opportunities; Addressing gender equality, woman’s empowerment and initiatives to combat gender-based violence; Promoting sport activities and managing social welfare programs. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Ali Shariff	Chairperson	Tononoka
Hon. Milka Moraa	Vice-Chairperson	Nominated MCA
Hon. Priscilla Mumba	Member	Ganjoni
Hon. Kibwana Swaleh	Member	Miritini
Hon. Hassan Mohamed	Member	Magogoni
Hon. Juma Manuari	Member	Bofu
Hon. Florence Kachumbo	Member	Nominated MCA
Hon. Solomon Ngugi	Member	Nominated MCA

j) Committee Education & Digital Transformation

The Committee provides oversight for all matters related to pre-primary education, village polytechnics, homecraft centres and childcare facilities. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Ibrahim Omondi	Chairperson	Airport
Hon. Allen Katana	Vice-Chairperson	Shanzu
Hon. Fadhili Makarani	Member	Portreitz
Hon. Ahmed Salim	Member	Mwembe Tayari
Hon. Patrick Mbelle	Member	Bamburi
Hon. Maryam Baimu	Member	Freretown
Hon. Shuhudia Shalehe	Member	Nominated MCA

Hon. Mohamed Hamid	Member	Nominated MCA
Hon. Hassan Mohamed	Member	Magogoni

k) Committee on Labour & Public Service Administration

The Committee provides oversight for all matters relating to labour, trade union relations, manpower or human resource planning, gender, culture and social welfare, youth, National Youth Service, children's welfare; national heritage. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Jacktone Madialo	Chairperson	Mikindani
Hon. Nusura Mwinyi	Vice-Chairperson	Mtongwe
Hon. Fadhili Makarani	Member	Portreitz
Hon. Fatma Mote	Member	Kadzandani
Hon. Leyla Nyache	Member	Kipevu
Hon. Bernard Ogutu	Member	Changamwe
Hon. Milka Moraa	Member	Nominated MCA
Hon. Ahmed Khamis	Member	Mwembe Tayari
Hon. Mwaka Bakari	Member	Nominated MCA

l) Committee on Justice and Legal Affairs

The Committee provides oversight for constitutional affairs, the administration of law and justice, including the elections, ethics, integrity and anti-corruption and human rights. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Juma Manuari	Chairperson	Bofu
Hon. Solomon Ngugi	Vice-Chairperson	Nominated MCA
Hon. Fatuma Mote	Member	Kadzandani
Hon. Amriya Boy	Member	Mjambere
Hon. Joshua Ongáu	Member	Jomvu Kuu

Hon. Allen Katana	Member	Shanzu
Hon. Eliud Kimari	Member	Mkomani
Hon. Patrick Mbelle	Member	Bamburi
Hon. Jacktone Madialo	Member	Mikindani

m) Committee on Lands, Housing & Urban Planning

The Committee provides oversight for all matters related to land allocation, housing development and urban planning; ensuring compliance with relevant regulations, addressing community concerns regarding land and housing; providing recommendations for policy improvements and project implementation. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Amriya Boy	Chairperson	Mjambere
Hon. Ahmed Khamis	Vice-Chairperson	Mwembe Tayari
Hon. Mwaka Bakari	Member	Nominated MCA
Hon. Ibrahim Oyugi	Member	Airport
Hon. Morgan Matsaki	Member	Mtopanga
Hon. Jacktone Madialo	Member	Mikindani
Hon. Allen Katana	Member	Shanzu
Hon. Juma Kambi	Member	Shika Adabu
Hon. Florence Kachumbo	Member	Nominated MCA

n) Committee on Water, Natural Resources & Climate Change

The Committee oversees water supply, distribution and sanitation projects; supervising the sustainable use and conservation of natural resources; developing and monitoring strategies to mitigate and adapt to climate change impacts and ensuring that policies and projects address environmental sustainability. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Leila Nyache	Chairperson	Kipevu
Hon. Hawa Abdulrahman	Vice-Chairperson	Nominated MCA
Hon. Hamida Noor	Member	Nominated MCA

Hon. Samuel Mwaura	Member	Kongowea
Hon. Sylvester Kai	Member	Junda
Hon. Nusura Mwinyi	Member	Mtongwe
Hon. Eliud Kimari	Member	Mkomani
Hon. Shuhudia Shalehe	Member	Nominated MCA
Hon. Naeem Shafiq	Member	Nominated MCA

o) Audit Committee

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

The Audit Committee was constituted 1st August 2020. Its mandate is to advise the County Assembly of Mombasa on institutional risk management and compliance. The committee held four meetings in FY 2023/2024. The committee members during FY 2023-2024 were:-

Member	Designation
Mr.Said Mata Khamis	Chairperson
Mrs. Rukiya Juma Baballa	Member
Mr.Khamis Riziki Mabruk	Member
Mr.Aswif Abdalla Amur	Member
Mr.Paul M Mulila	Member

Communication with all Stakeholders

The County Assembly of Mombasa 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.

The County Assembly also subjected 15 bills through public participation.

County Assembly of Mombasa
Annual Report and Financial Statements For the year ended 30th June 2024

No	Description
1.	The Mombasa County Health Improvement Financing Bill, 2024
2.	The Mombasa County Climate Change Bill, 2024
3.	The Mombasa County Climate Change Fund Bill, 2024
4.	The Mombasa County Solid Waste Management (Amendment)(No.2) Bill, 2023
5.	The Mombasa County Education Fund Bill, 2023
6.	The Mombasa County Supplementary Appropriation (No.1 Bill,2023
7.	The Mombasa County Finance Bill, 2024
8.	The Mombasa County Supplementary Appropriation Bill, 2024
9.	The Mombasa County Supplementary Appropriation (No.2) Bill, 2023
10.	The Mombasa County Appropriation Bill, 2024
11.	The Mombasa County Solid Waste Management (Amendment)(No.1) Bill, 2023
12.	The Mombasa County Solid Waste Management (Amendment)(No.6) Bill, 2023
13.	The Mombasa County Health Improvement Financing Bill, 2024
14.	The Mombasa County Community Health Services Bill, 2024
15.	The Mombasa County Appropriation Bill, 2023

Foreword by the Clerk of The Assembly

It is with pleasure that I present unaudited Financial Statements of the County Assembly of Mombasa for 2023-2024FY, pursuant to Section 163,164 and 165 of the Public Finance Management Act, 2012. The Financial Statements cover the period from July 1, 2023 to June 30, 2024 and account for KSh.969.1million (KSh.950.8million directly disbursed to County Assembly of Mombasa's Central Bank Recurrent and Development Accounts from the exchequer and KSh.18.3million Fund balance brought forward from 2022-23FY).

Of the KSh.969.1 million available for utilization during the financial year 2023-2024, 99% was absorbed in the respective County Assembly Programmes, KSh.0.2million held as un-surrendered staff imprest, salary advances amounted to KSh.0.3million, while KSh.3.2million was the balance in the County Assembly's Bank accounts.

The County Assembly of Mombasa like all other devolved units continues to experience challenges related to devolution. Funds received from the exchequer (KSh.950.8m) compared to expected budgeted receipts year to date (KSh.1.045 billion) accounted for 91% disbursement rate to end of the financial year, thus the Assembly experienced inadequate funding of KSh.95million (9%). This shortfall thus negatively affected the implementation of County Assembly's programmes for the financial year so ended.

This notwithstanding, it is worthwhile to note that there was a tremendous increase in the disbursement of funds during the year 2023-2024 with an overall shortfall of KSh.95million (9%) being experienced compared to Financial Year 2022-2023 whose inadequate funding amounted to KSh.96m (11%). The management of the County Assembly of Mombasa continually seeks to have an improvement in disbursement of funds going forward based on prior years trajectory. This coupled with lessons learnt in devolution year on year, as well as continuously engaging the relevant authorities and statutory bodies and offices in order to address the challenges so far encountered. The management is also looking to address other emerging issues with a view of improving the Assembly's entire operations and hence improve the achievement of the County Assembly's core mandates of Legislation, Oversight and Representation.

(i) Comment on value-for-money achievements

Refurbishment of County Assembly building and Offices has given us a strong mileage towards further equipping key offices of the Assembly hence will go a long way in improving service delivery to the Mombasa residents.

(ii) Challenges and Recommended Way Forward

List of strategic objectives

1. Build Assembly capacity/research for both staff and MCAs
2. ICT and physical infrastructure
3. Citizen engagement
4. Build public confidence in the Assembly (Branding)
5. Adequate financial resources

Implementation challenges of strategic objectives

1. Weak performance Management systems thus poor service delivery
2. Delayed funding by the National Treasury
3. Lack of Capacity development of Staffs therefore Legislations are weak
4. Lack of Networking thus not adhering to COVID -19 regulation in conducting
5. Inadequate budgetary provisions and austerity measures.
6. Procurement of Quality Hansard equipment

Future outlook of County Assembly

1. Institutionalisation and the mainstreaming of performance management system;
2. Adequate budgetary and prompt funding from the National Treasury
3. The complete installation and operationalisation of the Integrated Security Management System;
4. County Assembly of Mombasa-Strategic Plan 2021-2026
5. Full optimization of ICT in operations and communications
6. Team spirit key to the successful delivery of services within the County Assembly

Policies in place to entrench the welfare of stakeholders in the County Assembly of Mombasa include: -

1. County Assembly Human Resource policy and procedure manual
2. Career Progression Guidelines
3. Induction manual for both MCAs and Staff
4. Training and development policy for staff
5. Risk Management policy
6. Disaster Management policy
7. Car loan & Mortgage scheme regulations
8. Staff Welfare Policy
9. Exit Policy for MCAs & Staff



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Salim Juma Mwalimu

Clerk of the County Assembly

4. Statement Of Performance Against County Assembly Predetermined Objectives

Strategic programmes and their development objectives

The key mandate of the County Assembly of Mombasa 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.

Program	Objective	Outcome	Indicator	Performance	Remarks
Program 1: General administration and Planning Services	To provide efficient and effective service, and offer support function to the County Assembly of Mombasa	(i) Efficient Assembly operations	(i) Legislative process efficiency	15 out of 19 bills fully done	Did 78% against 90% target due to political challenges
		(ii) Timely and accurate legislative support	(ii) Timeliness of document delivery	Delivered 80% of required documents before sessions	Did 80% against target of 90% due to administrative shortfalls e.g. running out of toners.
		(iii) Effective administrative support	(iii) Legislative research quality	75% of research reports accepted without major revisions	Did 75% against target of 90% due to revisions made
		(iv) Increased capacity and professionalism	(iv) Training & capacity building sessions	25 sessions attended	64% against target of 90% due to some sessions taking less than anticipated numbers.
Program 2: Legislation, oversight and representation	To enact county laws while evaluating policy implementation in order to ensure world class service to the people of Mombasa County	(i) Improved legal framework	(i) No. of laws enacted	15 bills enacted	Did 78% against target of 90% enactment of bills.
		(ii) Increased civic engagement	(ii) Public participation in law-making	All enacted bills taken for public participation	100% of laws passed after public participation processes
		(iii) Effective Policy implementation	(iii) Policy implementation rate and evaluation reports	Yet to be gauged	Assembly to set timelines and conduct evaluations.

5. Corporate Social Responsibility Statement/Sustainability Reporting

(Two-to-three pages)

a) Sustainability strategy and profile –

A sustainability or corporate responsibility strategy is a prioritized set of actions. It provides an agreed framework to drive performance, as well as engage internal and external stakeholders. A Good strategy involves not just prioritization, but making a decision that really focuses on certain issues.

Sustainability is becoming a key part of the overall business strategy with some players now publishing integrated annual reports that combine environmental, social and financial data.

The County Assembly Service Board (CASB) and top management are in the process of reviewing the Strategic Plan that expired in December 2020. The Accounting officer to ensure sustainability partner with international trainers/ consultants to impart knowledge to the Members of County Assembly whose core mandates are Legislation, Representation and Oversight to County Leadership.

Key achievement and failure

The preceding Strategic Plan 2015-2020 laid the foundation for the future direction that the CASB was to take in pursuance of its new constitutional mandate. Some of the key achievements realized were:

- Developed relevant policies to guide CASB and the management in making long term and short-term decisions thus strengthened the Legislative work.
- Strengthened the human resource management and development function through continuous training for both MCAs and Staff
- Promoted diversity in the public service through compliance with the two-third gender rule, progressive inclusion of persons with disability, minorities and marginalized communities. (We will give the % of compliance as submitted by National Cohesion and Integration Commission (NCIC)
- Procured new office furniture's and modern PCs
- Procured new vehicles
- Refurbished County Assembly entrance and embossing the County Assembly Logo
- Enhanced Public Participation in the County to ensure Stakeholder inclusivity
- Developed County Assembly website

Strategies not fully achieved but ongoing

- Develop the Assembly Legislative Resource Centre
- Establishment of Executive/Assembly broadcasting unit
- Periodic update of the Assembly website
- Mapping and installation of the internet connectivity within the County Assembly and Ward offices/Skype, teleconferencing
- Official Residence of the Assembly Speaker

Emerging challenges

- Weak performance Management systems thus poor service delivery
- Delayed funding by the National Treasury
- Lack of Capacity development of Staff, therefore Legislations are weak
- Poor Networking impacting capacity building (trainin) negatively
- Inadequate budgetary provisions and austerity measures.
- Procurement of quality Hansard equipment.
and failure.

b) Environmental performance

- c) The CASB has not developed an environmental policy. However, management will endeavour to develop and operationalize the same as soon as practically possible.

d) Employee welfare

The County Assembly Service Board is guided by Human Resource policies and procedure manual. The County Assembly Service Board comes up with annual plans to support achievement of Strategic objectives.

The CASB ensure compliance to the recruitment guideline of 70 % locals and 30% from other Counties is adhered to in its recruitment processes.

Gender Ratio & Diversity in Employee establishment is as set out below: -

No.	Ethnicity	Female	Male	Total	%
1	Asian		1	1	0.56
2	Bajun	5	7	12	6.70
3	Kalenjin		1	1	0.56
4	Kamba	2	7	9	5.03
5	Kenya Arab	5	7	12	6.70
6	Kikuyu	4	4	8	4.47
7	Kisii	2	3	5	2.79
8	Luhya	6	3	9	5.03
9	Luo	8	6	14	7.82
10	Masai	1		1	0.56
11	Meru	1		1	0.56
12	Mijikenda	29	58	87	48.60
13	Pokomo	1	1	2	1.12
14	Somali	3	1	4	2.23
15	Swahili-Shirazi	1	3	4	2.23
16	Taita	4	4	8	4.47
17	Taveta		1	1	0.56
	TOTAL	72	107	179	100

Skills and managing careers appraisal and reward system

The County Assembly Service Board has developed a training and Development policy to enable employees to acquire skills, knowledge and other attributes and develop their potential to meet the County Assembly's present and future human resources needs.

The CASB comes up with Annual Training Needs Assessment each year for employees to ensure they are adequately trained.

Employee welfare and Wellness

Employee welfare means anything done (intellectual or social) for the comfort and improvement of the employees, over and above the wages paid. Employee welfare means the efforts to make life worth living for workmen." It includes various services, facilities and amenities provided to employees for their betterment.

County Assembly Service Board approved formation of staff welfare committee whereby a member of staff voluntarily contributes Ksh.100/- per month via check roll deduction towards the fund account at Bandari Sacco.

The main objective of the fund is as follows:

1. To provide financial assistance to the members during death or sickness of a member
2. Death of a member of his/her nuclear family and parent(s) of the member.
3. To cultivate a good working atmosphere and relationship among members of the Welfare and the employer

Workplace Health and Safety

To ensure employee welfare is on top gear, CASB provides Annual Medical Cover for both the State and Public officers of the County Assembly.

General Safety

The County Assembly Service Board maintains healthy and safe working environments when performing their duties, they ensure fire protection facilities are provided in the building are adequate and maintained as advised by the Fire Officer and Occupational Safety and health officers.

The County Assembly Clerk ensures that Fire drills are conducted often to ensure employees are alert in the event of fire breakout.

e) Market place practices-

a) Responsible competition practice.

- -Openness through RFQ and Tender advertisement via IFMIS and newspapers (Open tenders).
- Minimal or no interaction with suppliers as they upload the required documents online through IFMIS or to the provided Tender Document Box.
- Through prequalification of suppliers to ensure that all participants (suppliers) are eligible and are qualified to supply for the works/services.

b) Responsible supply chain and supplier relations.

- Before initiation of a contract, we make sure there is a budget allocated for the goods, services or works to be done(supplied).
- We ensure fair evaluation of suppliers and the lowest evaluated bidder at any given evaluation is given the contract to supply.

c) Responsible marketing and advertisement.

- We advertise our tenders through IFMIS and local newspapers and give suppliers enough time to respond.

d) Product stewardship.

- We fairly respond to user departments' interests by making sure we procure for them what they require (in line with the budget allocation).
- The user departments provide the required specifications and we follow them accordingly.

We make sure at least one member of the inspection committee is from the user department so that they can either accept the goods, services or works or reject.

f) Community Engagements

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community social responsibility The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

6. Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 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 30, 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

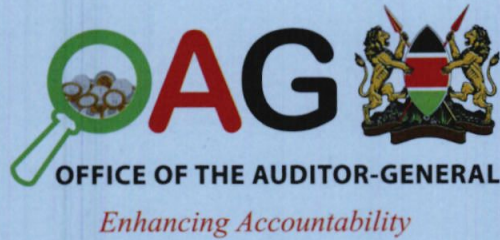
The County Assembly 's financial statements were approved and signed by the Clerk of the County Assembly on 25th September 2024.



Salim Juma Mwalimu
Clerk of the County Assembly

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

- A. Report on the 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 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 Government achieves value for money and that such funds are applied for intended purpose; and,
- 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, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A qualified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 the County Assembly of Mombasa set out on pages 1 to 34, 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 and summary statement of appropriation for the year then ended, and a

summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Mombasa 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Cash and Cash Equivalents

The statement of financial assets and liabilities and Note 13A to the financial statements reflects cash and cash equivalents balance of Kshs.3,164,940 which includes Kshs.2,206,749, Kshs.14,131 and Kshs.597,985 in respect of deposits and retentions account, salary account at Kenya Commercial Bank and Imprest Account at Cooperative Bank respectively. These balances were not supported with the cash book, bank statements and bank reconciliation statements.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.3,164,940 could not be confirmed.

2.0 Inaccurate Statement of Financial Assets and Liabilities

The statement of financial assets and liabilities reflects net financial assets and net financial position of Kshs.3,724,628 as at 30 June, 2024. However, the statement has omitted financial liabilities in respect to third party deposits and retention balance of Kshs.2,206,749 as analysed under Note 15 to the financial statements. Further, the statement reflects fund balance brought forward of Kshs.18,344,989 as disclosed in Note 16 to the financial statements which has not been adjusted for third party deposits and retentions as required by the reporting format.

In the circumstances, the accuracy and completeness of the statement of financial assets and liabilities could not be confirmed.

3.0 Inaccurate Statement of cash flows

The statement of cash flows reflects cash and cash equivalents at end of the year balance of Kshs.3,179,071. However, decrease/increase in accounts receivables reported as Kshs.1,845,013 under prior year differs with the audited balance of Kshs.281,927 resulting to an unexplained variance of Kshs.1,563,086.

In the circumstances, the accuracy of the statement of cash flows could not be confirmed.

4.0 Inaccurate Statement of Comparison of Budget and Actual Amounts

The statements of comparison of budget and actual amounts: recurrent and development shows final budgeted payments of Kshs.1,045,944,906 and actual amount of Kshs.965,441,885. The statement shows actual amounts in respect to compensation of employees and use of goods and services of Kshs.388,555,759 and Kshs.528,325,279 while the amounts reported in the statement of receipts and payments is Kshs.437,116,607 and Kshs.473,486,017 resulting to variances of Kshs.48,560,848 and Kshs.54,839,261 respectively. The differences however, have not been reconciled or corrected. Further, the statement reflects Compulsory social security benefits actual amounts of Kshs.48,560,848 which has no corresponding expenditure in the statement of receipts and payments and an expenditure of Kshs.54,839,261 on acquisition of assets has been omitted.

In the circumstances, the accuracy of the statement of comparison of budget and actual amounts could not be confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year's Audit Matters

In the audit report for the previous year, several issues were raised under the Report on the Financial Statements and Report on Lawfulness and Effectiveness in Use of Public Resources. Although Management has reported that most of the issues have been resolved, no evidence was provided to show action taken by Management to resolve the prior year's audit matters.

Other Information

Conclusion

The Management is responsible for the other information set out on page v to xxix which comprise of Key Entity Information and Management, Governance Statement, Statement of performance Against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement/ Sustainability Reporting and Statement of Management Responsibilities. The other information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the County Assembly of Mombasa 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 USE OF PUBLIC RESOURCES.

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public 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

1.0 Employees Over Sixty (60) years

Review of human resources records revealed that County Assembly had three employees who had exceeded the retirement age of sixty (60). The officers were awarded contracts extending their term in office beyond the mandatory retirement age of sixty (60) years contrary to Section 80 (10 (a) and (b) of the Public Service Commission Act, 2017 which provides that an officer to retire from the service with effect from the date of attaining the mandatory retirement age. Further, the section stipulates that the commission or other appointing authority not to extend the service of such retired public officer beyond the mandatory retirement age.

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

2.0 Non-compliance with the Law on Ethnic Composition

Review of personnel records for the year under review indicated that the Assembly had 15 or 39.5%, 31 or 44% and 20 or 71% of the total positions at top management, middle level staff and low level staff for permanent and pensionable employees were from the dominant community in the County. Further, contractual employees similarly seventy-six (76) or 62% of the total casual employees at the County Assembly are from the dominant community. This is contrary to the provisions of Section 7(1) and (2) of National Cohesion and Integration Act, 2008 which states that (1) all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff, (2) 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.

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, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and Fund Management Committee

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to cease operations.

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

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

The Assembly Management Committee is responsible for overseeing the Mombasa County 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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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

17 December, 2024

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

	Note	2023/2024	2022/2023
		Kshs	Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	950,807,393	808,684,687
Proceeds from Sale of Assets	2	-	-
Other Receipts(Retention account)	3	-	-
TOTAL RECEIPTS		950,807,393	808,684,687
PAYMENTS			
Compensation of Employees	4	437,102,476	385,361,844
Use of goods and services	5	473,486,017	270,578,770
Subsidies	6	-	-
Transfers to Other Government Entities	7	0	121,003,673
Other grants and transfers	8	-	-
Social Security Benefits	9	0	-
Acquisition of Assets	10	54,839,261	18,168,752
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		965,427,754	795,113,039
SURPLUS/DEFICIT		(14,620,361)	13,571,648

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25th September 2024 and signed by:



Salim Juma Mwalimu
Clerk of the Assembly



Babu Ali Said
Director Finance & Accounts
ICPAK Member Number:25215


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

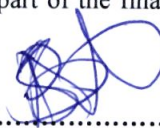
9. Statement Of Financial Assets and Liabilities As At 30th June 2024

	Note	2023/2024	2022/2023
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	13A	3,179,071	17,564,037
Cash Balances	13B	-	-
Total Cash and cash equivalents		3,179,071	17,564,037
Imprests and Advances	14	545,557	780,952
TOTAL FINANCIAL ASSETS		3,724,628	18,344,989
FINANCIAL LIABILITIES			
Third party deposits and retention	15		
NET FINANCIAL ASSETS		3,724,628	16,431,892
REPRESENTED BY			
Fund balance b/fwd	16	18,344,989	4,773,341
Surplus/Deficit for the year		(14,620,361)	13,571,648
NET FINANCIAL POSITION		3,724,628	18,344,989

Opening Bank balances have been restated to account for KSh.1,913,098 transferred to CBK Retention account omitted in FY2022-2023 financial statements.

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25th September 2024 and signed by:


.....
Salim Juma Mwalimu
Clerk of the Assembly


.....
Babu Ali Said
Director Finance & Accounts
ICPAK Member Number:25215

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

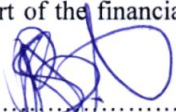
	Note	2023/2024	2022/2023
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	950,807,393	808,684,687
Miscellaneous receipts	3	-	-
Total receipts from operating income		950,807,393	808,684,687
Payments for operating expenses			
Compensation of Employees	4	(437,102,476)	(385,361,844)
Use of goods and services	5	(473,486,017)	(270,578,770)
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	(121,003,673)
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	-
Total payments for operating expenses		(910,588,493)	(776,944,287)
Net receipts/(payments) from operating activities		40,218,900	31,740,400
Adjusted for:			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable:	18	235,395	1,845,013
Increase/(Decrease) in Accounts Payable:	19		
Net cash flows from operating activities		40,454,295	33,585,413
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(54,839,261)	(16,255,654)
Net cash flows from investing activities		(54,839,261)	(18,168,752)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		(14,384,966)	15,416,661
Cash and cash equivalent at BEGINNING of the year	13	17,564,037	2,147,376
Cash and cash equivalent at END of the year	13	3,179,071	17,564,037

Opening Cash and Cash equivalent balances have been restated to account for KSh.1,913,098 in CBK Retention account omitted in FY2022-2023 financial statements.

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25th September 2024 and signed by:

.....

Salim Juma Mwalimu
Clerk of the Assembly



.....
Babu Ali Said
Director Finance & Accounts
ICPAK Member Number:25215

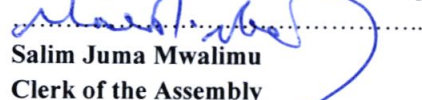
11. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization
	Kshs	Kshs	Kshs	Kshs		Kshs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	964,100,000	81,844,906	1,045,944,906	950,807,393	95,137,513	91%
Proceeds from Sale of Assets						
Other Receipts						
TOTAL	964,100,000	81,844,906	1,045,944,906	950,807,393	95,137,513	91%
PAYMENTS						
Compensation of Employees	437,454,607	-	437,454,607	388,555,759	48,898,848	89%
Use of goods and services	471,578,821	81,844,906	553,423,727	528,325,279	25,098,448	95%
Subsidies						
Transfers to Other Government Entities		-	-	-		
Other grants and transfers						
Compulsory Social Security Benefits	55,066,572	-	55,066,572	48,560,848	6,505,724	88%
Acquisition of Assets	-	-	-			
Finance Costs						
Other Payments						
TOTAL	964,100,000	81,844,906	1,045,944,906	965,441,886	80,503,020	92%
SURPLUS/DEFICIT	-	-	-	(14,634,493)	14,634,493	

The under absorption was occasioned by the budgetary funding deficit occasioned by funds not received from County Treasury for FY2023-2024.

Further, the deficit was funded by Opening Fund Balance of KSh.18.3 million.

The entity financial statements were approved on 25th September 2024 and signed by:


Salim Juma Mwalimu
Clerk of the Assembly


Babu Ali Said
Director Finance & Accounts
ICPAK Member Number:25215

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	% of utilization
	Kshs	Kshs	Kshs	Kshs		Kshs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	914,100,000	76,844,906	990,944,906	904,268,353	86,676,553	91%
Proceeds from Sale of Assets	-					
Other Receipts	-					
TOTAL	914,100,000	76,844,906	990,944,906	904,268,353	86,676,553	91%
PAYMENTS						
Compensation of Employees	437,454,607		437,454,607	388,555,759	48,898,848	89%
Use of goods and services	421,578,821	76,844,906	498,423,727	480,468,676	17,955,051	96%
Subsidies	-					
Transfers to Other Government Entities	-		-	-		
Other grants and transfers	-					
Compulsory Social Security Benefits	55,066,572		55,066,572	48,560,848	6,505,724	88%
Acquisition of Assets						
Finance Costs	-		-			
Other Payments	-					
TOTAL	914,100,000	76,844,906	990,944,906	917,585,283	73,359,623	93%
SURPLUS/DEFICIT	-			(13,316,930)	13,316,930	

The deficit was catered for by opening fund balance of KSh.18.3 million.

The entity financial statements were approved on 25th September 2024 and signed by:

.....
Salim Juma Mwalimu
Clerk of the Assembly

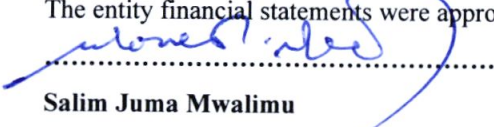
.....
Babu Ali Said
Director Finance & Accounts
ICPAK Member Number:25215

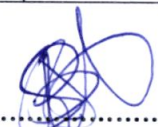
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization
	Kshs	Kshs	Kshs	Kshs		Kshs
RECEIPTS						
Transfers from the County Treasury/Exchequer Releases	50,000,000	5,000,000	55,000,000	46,539,040	8,460,960	85%
Proceeds from Sale of Assets	-	-	-	-	-	
Other Receipts	-	-	-	-	-	
TOTAL	50,000,000	5,000,000	55,000,000	46,539,040	8,460,960	85%
PAYMENTS						
Compensation of Employees				-	-	
Use of goods and services	50,000,000	5,000,000	55,000,000	47,856,603	7,143,397	87%
Subsidies	-	-	-	-	-	
Transfers to Other Government Entities	-	-	-	-	-	
Other grants and transfers	-	-	-	-	-	
Compulsory Social Security Benefits	-	-	-	-	-	
Acquisition of Assets		-				
Finance Costs	-	-	-	-	-	
Other Payments	-	-	-	-	-	
TOTAL	50,000,000	5,000,000	55,000,000	47,856,603	7,143,397	87%
SURPLUS/DEFICIT				(1,317,563)	1,317,563	

The deficit was catered for by opening fund balance of KSh.18.3 million.

The entity financial statements were approved on 25th September 2024 and signed by:


.....
Salim Juma Mwalimu
Clerk of the Assembly


.....
Babu Ali Said
Chief Finance Office – County Assembly
ICPAK Member Number:25215

12. Budget Execution by Programmes And Sub-Programmes

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023/2024		2023/2024	30th June 2024	
	KShs	KShs	KShs	KShs	KShs
Programme 1					
General Administration & Planning (Recurrent Expenditure)	437,521,179		437,521,179	430,380,415	7,140,764
					-
Programme 2					
Legislation, Oversight & Representation (Recurrent Expenditure)	553,423,727		553,423,727	480,222,209	73,201,518
Legislation, Oversight & Representation (Development Expenditure)	55,000,000	0	55,000,000	48,150,254	6,849,746
Grand Total	1,045,944,906	-	1,045,944,906	958,752,878	87,192,028

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

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

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has 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. *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 one 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 17 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 or obligations between related parties regardless of whether a price is charged.

14. Notes to the Financial Statements

1. Transfer From CRF

Description	2023/2024	2022/2023
	Kshs	Kshs
Total Exchequer Releases for quarter 1	176,016,000	80,140,172
Total Exchequer Releases for quarter 2	211,455,767	168,296,089
Total Exchequer Releases for quarter 3	237,039,637	188,737,014
Total Exchequer Releases for quarter 4	326,295,989	371,511,412
Total	950,807,393	808,684,687

2. Proceeds From Sale of Assets

Description	2023/2024	2022/2023
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Receipts from the Sale of Strategic Reserves Stocks		
Total	-	-

Notes to the Financial Statements

3. Miscellaneous receipts

Description	2023/2024	2022/2023
	Kshs	Kshs
Total		

**(Give a brief description of other receipts including write backs and recoveries where applicable)*

4. Compensation Of Employees

Description	2023/2024	2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	194,989,189	167,710,219
Basic wages of temporary employees	33,111,389	21,770,315
Personal allowances paid as part of salary	139,867,913	161,623,824
Personal allowances paid as reimbursements	14,811,997	
Personal allowances provided in kind		
Pension and other social security contributions	45,033,568	21,093,016
Compulsory national social security schemes	3,527,280	4,838,137
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Other personnel payments	5,761,140	13,017,470
Total	437,102,476	385,361,844

(Explain what other personnel costs relate to.)

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

Description	2023/2024	2022/2023
	Kshs	Kshs
Utilities,Supplies & Services		
Communication, supplies and services		
Domestic travel and subsistence	93,308,160	69,790,143
Foreign travel and subsistence	126,124,040	85,312,622
Printing, advertising and information supplies & services	1,719,875	4,546,346
Rentals of produced assets	34,519,479	32,529,494
Training expenses	13,135,520	13,840,036
Hospitality supplies and services	16,783,044	14,243,466
Insurance costs	45,287,073	38,386,569
Specialized materials and services	13,127,950	1,629,500
Office and general supplies and services	7,977,948	8,119,206
Fuel, oil and lubricants	171,500	1,205,247
Other operating expenses	119,945,894	134,370
Routine maintenance – vehicles and other transport equipment	1,385,534	841,772
Routine maintenance – other assets		
Total	473,486,017	270,578,770

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2023/2024	2022/2023
	Kshs	Kshs
Subsidies to Public Corporations		
<i>See list attached</i>		
Nyumbani Sugar Company		
Subsidies to Private Enterprises		
<i>See list attached</i>		
Vijana Fisheries Ltd		
TOTAL		

7. Transfers To Other Government Entities

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers to National Government entities		3,673
County Assembly Car Loan Fund Account		121,000,000
(insert name of budget agency)		
TOTAL		121,003,673

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

Description	2023/2024	2022/2023
	Kshs	Kshs
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Other current transfers, grants		
Other capital grants and transfers		
Total	-	-

9. Social Security Benefits

Description	2023/2024	2022/2023
	Kshs	Kshs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total		

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Description	2023/2024	2022/2023
Non Financial Assets	Kshs	Kshs
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	47,856,603	17,076,752
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	3,741,262	1,092,000
Purchase of ICT Equipment, Software and Other ICT Assets	3,241,397	-
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
Total	54,839,261	18,168,752

Notes To The Financial Statements (Continued)

11. Finance Costs

Description	2023/2024	2022/2023
Bank Charges		
Exchange Rate Losses		
Other Finance Costs-KRA PENALTIES		
Total		

12. Other Payments

Description	2023/2024	2022/2023
	Kshs	Kshs
Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfer to Private Non-Financial Enterprises		
Other expenses		
Domestic Accounts		
Total		

13A. Bank Balances

Description	Indicated whether recurrent or development	2023/2024	2022/2023
Name of Bank, Account No. & Currency-(ALL in KShs)		Kshs	Kshs
Central Bank of Kenya- A/C 1000244941	Recurrent	2,876	4,555
Central Bank of Kenya- A/C 1000283262	Development	18,000	0
Central Bank of Kenya- A/C 1000544667	Retention	2,206,749	1,913,098
Cooperative Imprest account- A/C 01141445450000	IMPREST	597,985	15,587,252
Cooperative account 01141628164900	WARD OFFICE	1,746	350
Cooperative account 01141627031900	WARD OFFICE	253	38
Cooperative account 01141392770500	WARD OFFICE	786	1,850
Cooperative account 01141577763300	WARD OFFICE	416	376
Family bank account 095000040758	WARD OFFICE	26	376
Cooperative account 01141577773500	WARD OFFICE	118	118
Cooperative account 01141627208300	WARD OFFICE	5,627	587
Family bank account 095000040824	WARD OFFICE	3,934	2,703
Cooperative account 01141392015800	WARD OFFICE	636	456
Cooperative account 01141392147400	WARD OFFICE	1,216	1
Cooperative account 01141619411700	WARD OFFICE	174	215
Cooperative account 01141619408600	WARD OFFICE	280	1,460
Cooperative account 01141446368900	WARD OFFICE	168	628
Cooperative account 01141548723700	WARD OFFICE	2,101	2,801
Cooperative account 01141446945400	WARD OFFICE	156	376
Cooperative account 01141446368100	WARD OFFICE	771	3,011
Cooperative account 01141392771900	WARD OFFICE	640	1,320
Cooperative account 01141627031300	WARD OFFICE	570	80
Cooperative account 01141446322500	WARD OFFICE	5,231	351
Cooperative account 01141627515000	WARD OFFICE	188	648
Cooperative account 01141619408100	WARD OFFICE	39,696	35,374
Cooperative account 01141446948900	WARD OFFICE	167	382
Cooperative account 01141619407300	WARD OFFICE	1,082	406
Cooperative account 01141446474400	WARD OFFICE	46	1,625
Cooperative account 01141447035200	WARD OFFICE	896	376
Family Bank account 095000040790	WARD OFFICE	286	272
Cooperative account 01141548712300	WARD OFFICE	2,107	896
Cooperative account 01141619143900	WARD OFFICE	85	85
Cooperative account 01141446536100	WARD OFFICE	269,739	1,898
Cooperative account 01141447212100	WARD OFFICE	191	75
Kenya Commercial Bank 1309168504	Salary Account	14,131	-
Total		3,179,071	17,564,037

Note: Opening Bank balances have been restated to account for KSh.1,913,098 transferred to CBK Retention account omitted in FY2022-2023 financial statements.

County Assembly of Mombasa
Annual Report and Financial Statements For the year ended 30th June 2024

13B. Cash In Hand

Description	2023/2024	2021/2022
	Kshs	Kshs
Cash in Hand – Held in domestic currency		
Cash in Hand – Held in foreign currency		
Total		

Cash in hand should be analysed as follows:

Description	2023/2024	2022/2023
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Total		

Notes To The Financial Statements (Continued)

14. Imprests and Advances

Description	2023/2024	2022/2023
	Kshs	Kshs
Government Imprests	207,557	254,288
Clearance Accounts	-	-
Staff Advances	338,000	526,664
Other Advances	-	-
Total	545,557	780,952

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

Breakdown Of Imprest And Salary Advance Per Department	2023-2024	2022/2023
	Kshs	Kshs
Imprests		
Legislative Department	207,557	207,557
Administration Department		46,731
Sub-Total	207,557	254,288
Salary Advance		
Administration Department	38,000	166,664
Finance Department	300,000	180,000
Procurement Department		180,000
Sub-Total	338,000	526,664
Grand Total	545,557	780,952

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2023-2024	2022/2023		
	Kshs			
Deposits	-	-		
Retentions	2,206,749	1,913,098		
Total	2,206,749	1,913,098		
Ageing analysis (third party deposits and advances)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	2,206,749	100%	1,913,098	100%
1-2 years				
2-3 years				
Over 3 years				
Total (tie to above total)	2,206,749		1,913,098	

NB: Opening third party deposits balance has been restated to account for KSh.1,913,098 transferred to CBK Retention account omitted in FY2022-2023 financial statements.

16. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	
Bank accounts	3,164,940	17,564,037
Cash in hand	-	-
Accounts Receivables	545,557	780,952
Accounts Payables	-	-
Total	3,710,497	18,344,989

Opening Fund balance has been restated to account for KSh.1,913,098 transferred to CBK Retention account omitted in FY2022-2023 financial statements.

17. Prior Year Adjustments

Description of the adjustment	2023/2024	2022/2023
	KShs	
Adjustments on bank account balances		1,913,098
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (specify)		
Total	-	1,913,098

18. Changes In Imprests and Advances

Description	2023/2024	2022/2023
	KShs	KShs
Opening Imprests and Advances as at 1 st July 2023	780,952	1,062,879
Closing Imprests and Advances as at 30 th June 2024	545,557	780,952
Change In Imprests and Advances	(235,395)	(281,927)

19. Changes In Third-Party Deposits and Retentions

Description	2023-2024	2022-2023
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2023	1,913,098	-
Closing Third Party Deposits and Retention As At 30 th June 2024	2,206,749	1,913,098
Change In Third Party Deposits and Retention	293,651	1,913,098

Opening fund balance has been restated to account for KSh.1,913,098 transferred to CBK Retention account omitted in FY2022-2023 financial statements.

County Assembly of Mombasa
Annual Report and Financial Statements For the year ended 30th June 2024

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

Description	Bal b/f '23/24	Additions '23/24	Paid '2023/2024	Bal c/f '2023/2024
	Kshs	Kshs	Kshs	Kshs
Construction of civil works	967,324	7,095,163	(967,324)	7,095,163
Supply of goods	4,239,442	6,763,245	(1,236,590)	9,766,097
Supply of services	14,230,598	4,078,423	(8,727,543)	9,581,478
Total	19,437,364	17,936,831	(10,931,457)	26,442,738

2. Pending Staff Payables (See Annex 2)

Description	Bal b/f '23/24	Additions '23/24	Paid '2023/2024	Bal c/f '2023/2024
Name of Staff	Kshs	Kshs		Kshs
Senior management	4,275,946	3,271,496		7,547,442
Middle management	1,227,600	2,639,640		3,867,240
Unionisable employees	469,750	1,972,587		2,442,337
Others	50,600	1,049,296		1,099,896
Total	6,023,896	8,933,019	-	14,956,915

Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

Description	Bal b/f '23/24	Additions '23/24	Paid '2023/2024	Bal c/f '2023/2024
	Kshs	Kshs		Kshs
Amounts due to National Government entities	6,948,394		(6,565,151)	383,243
Amounts due to County Government entities(county Imprest a/c)	0			0
Amounts due to third parties(Others-PROVIDENT FUNDS)	27,030,143		(18,285,492)	8,744,651
Total	33,978,537	-	(24,850,643)	9,127,894

4. External Assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
Total		

a) External assistance relating loans and grants

	2023/2024	2022/2023
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023/2024	2022/2023
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total			

(This is a disclosure of the assistance not yet received as per donor agreements)

c) Classes of providers of external assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc. The total here should tie to totals of note 4))

Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Goods		
Services		
Total		

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement. The totals here tie with line 3 of note 4.)

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other Payments		
TOTAL		

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used. (The total here should tie to the note 4 on external assistance)

Notes To The Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	2023/2024	2022/2023
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

(This note should tie to line 3 of note 4 on external assistance)

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

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.

5.1 Classification by Source

	2023/2024	2022/2023
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

(Third party payments may be done by other entities that are not providers of external assistance)

Notes To The Financial Statements (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses.

PAYMENTS MADE BY THIRD PARTIES	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Other Payments		
TOTAL		

N/B The above subclassification will be adopted based on the appropriate county's operations.

6. 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:

County Assembly of Mombasa	2023/2024	2022/2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	407,634,832	149,251,852
Key Management Compensation (Clerk and Heads of departments)	149,427,669	54,711,606
Total Compensation to Key Management	557,062,501	203,963,458
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	-	121,003,673
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	121,003,673
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	950,807,393	808,684,687
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	950,807,393	808,684,687

7. Contingent Liabilities

Contingent liabilities	2023/2024	2021/2022
	Kshs	Kshs
Court case against the entity		
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
Total		

(Give details- Update ANNEX 8 Contingent liabilities register)

8. Program for Results (P for R) Disclosure

This disclosure note is for entities that are implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.

Name of the Program :

Financing Partners:					
Purpose of the PforR					

Amount in
Kshs

Expenditure Details

Cumulative actual expenditures for the previous years					
Actual expenditure in the current financial year.					
1. <i>Employee Cost</i>					
2. <i>Use of goods and Services</i>					
3. <i>Grants and Subsidies</i>					
4. <i>Building of ECDE facilities</i>					
5. <i>Others (specify)</i>					
Sub-total					
Cumulative Actual Expenditures to date					

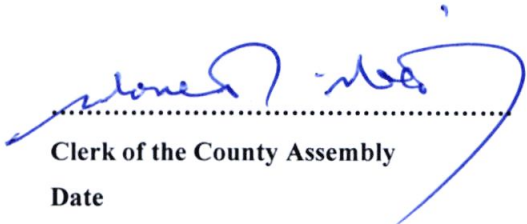
9. Progress On Follow On Prior Year Auditor’s Recommendations

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.	Variance in exchequer releases (variance of Kshs.82,320)		Reconciled	
2.	Variance in compensation of employees (variances of Kshs.186,090,340 and Kshs.60,000)		Reconciled	
3.	Budgetary control and performance		Resolved	
4.	Irregular payment of legal fees		Not Resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.


 Clerk of the County Assembly
 Date

County Assembly of Mombasa

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19. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c
Construction of civil works						
HERUJAJO ENTERPRISES	30/06/2017	967,324	967,324		967,324	-
SHANUSHY ENTERPRISES	30/06/2024			4,289,000		4,289,000
PEVU AFRICA	30/06/2024			599,414		599,414
Lamotech Engineering Limited	30/06/2024			450,284.00		450,284
Heli Limited	30/06/2024			484,310.00		484,310
COAST PRIME CONTRACTORS LIMITED	30/06/2024			291,190.00		291,190
Heli Gardens Limited	30/06/2024			485,965.00		485,965
zunakhsa investments limited	30/06/2024			495,000.00		495,000
Sub-Total		967,324	967,324	7,095,163	967,324	7,095,163
Supply of goods						
SADAMA INVESTMENTS	30/06/2017	1,236,590	1,236,590		1,236,590	-
BESTBUYS TECHNOLOGIES	30/06/2017	1,200,000	1,200,000			1,200,000
FAIRATE SUPPLIER LTD	30/06/2017	147,172	147,172			147,172
FARIE INVESTMENT LTD	30/06/2017	701,000	701,000			701,000
URBAN FORCE GROUP LTD	30/06/2017	954,680	954,680			954,680
FASUAZA ENTERPRISES	30/06/2024			796,745		796,745
ALIYERO LIMITED	30/06/2024			3,403,700		3,403,700

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BKEN INTERNATIONAL	30/06/2024			1,962,800		1,962,800
LUNAR & MARC LIMITED	30/06/2024			600,000		600,000
Sub-Total		4,239,442	4,239,442	6,763,245	1,236,590	9,766,097
Supply of services						
RADIO MAISHA	30/06/2017	110,200	110,200		110,200	-
NORTH COAST BEACH HOTEL , MOMBASA	30/06/2017	210,000	210,000			210,000
COUNTY ASSEMBLY FORUM(C.A.F)	30/06/2017	1,299,991	1,299,991			1,299,991
DIANI SEA RESORT	30/06/2017	202,500	202,500			202,500
ARTFUL EYES PRODUCTIONS LTD	30/06/2017	174,800	174,800			174,800
COUNTY ASSEMBLY FORUM	30/06/2017	914,900	914,900			914,900
JAMBOSEL GLOBAL AGENCIES	30/06/2017	227,360	227,360		227,360	
JAMBOSEL GLOBAL AGENCIES	30/06/2017	30,000	30,000		30,000	
KLASS TRAVEL AND TOURS (MSA) LTD	30/06/2017	254,235	254,235		254,235	
NISSAN KENYA CROWN MOTORS GROUP LTD	30/06/2017	400,549	400,549		400,549	
SATGURU TRAVELS AND TOUR SERVICE LTD	30/06/2017	202,160	202,160			202,160
THE SUN PUBLISHERS	30/06/2017	308,418	308,418			308,418
THE STAR	30/06/2017	124,960	124,960		124,960	
TRAVART INTERNATIONAL LTD	30/06/2017	82,320	82,320		82,320	
UNION BUREAU ENTERPRISES	30/06/2017	68,500	68,500			68,500
UNIVERSITY OF NAIROBI (MOMBASA CAMPUS)	30/06/2017	80,000	80,000			80,000
KCA UNIVERSITY	30/06/2017	1,293,490	1,293,490			1,293,490
KENYA SAFARI LODGES & HOTELS LTD	30/06/2017	1,136,461	1,136,461		1,136,461	-
PAYMASTER GENERAL	30/06/2017	129,600	129,600			129,600
KENYA SCHOOL OF GOV'T	30/06/2017	194,880	194,880		194,880	
ASK SHOW MOMBASA	30/06/2017	233,500	233,500		233,500	
SOCATT K	30/06/2017	300,000	300,000			300,000
KENYA SCHOOL OF GOVERNMENT	30/06/2017	243,600	243,600		243,600	-

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KENYA SCHOOL OF GOVERNMENT	30/06/2017	369,600	369,600		369,600	
CENTRE FOR PARLIAMENTARY STUDIES & TRAINING	30/06/2017	225,000	225,000		225,000	
KENYA SCHOOL OF GOVT	30/06/2017	97,440	97,440		97,440	
NORTH COAST BEACH HOTEL	30/06/2017	115,500	115,500			115,500
NORTH COAST BEACH HOTEL	30/06/2017	115,500	115,500			115,500
KENYA SCHOOL OF GOVERNMENT	30/06/2017	75,400	75,400		75,400	
GASARO HOTEL	30/06/2017	126,000	126,000		126,000	
KENYA SCHOOL OF GOVERNMENT	30/06/2017	116,000	116,000		116,000	
KENYA SCHOOL OF GOVERNMENT	30/06/2017	120,640	120,640		120,640	
KENYA SCHOOL OF GOVERNMENT	30/06/2017	120,640	120,640		120,640	
KENYA SCHOOL OF GOVERNMENT	30/06/2017	97,440	97,440		97,440	
COUNTY ASSEMBLY OF MOMBASA	30/06/2017	609,000	609,000		609,000	
MEDIAMAX NETWORK LTD	30/06/2017	154,004	154,004		154,004	
THE STAR PUBLICATIONS	30/06/2017	63,336	63,336		63,336	
ZARA'S TRAVEL	30/06/2017	30,300	30,300		30,300	
MEDIAMAX NETWORK LTD	30/06/2017	87,000	87,000		87,000	
NATION MEDIA GROUP LTD	30/06/2017	87,696	87,696			87,696
THE STAR PUBLICATIONS	30/06/2017	81,081	81,081		81,081	
NDOLO INVESTMENTS LTD	30/06/2017	405,388	405,388		405,388	
TIGIMON INVESTMENT LIMITED	30/06/2017	372,662	372,662		372,662	
MFI DOCUMENT SOLUTIONS LIMITED	30/06/2017	29,070	29,070		29,070	
CFAO MOTORS KENYA LIMITED	30/06/2023	46,896	46,896		46,896	
THE STANDARD GROUP LIMITED	30/06/2023	64,980	64,980		64,980	
NDOLO INVESTMENTS LIMITED	30/06/2023	176,897	176,897		176,897	
THE STANDARD GROUP LIMITED	30/06/2023	186,724	186,724		186,724	
COUNTY ASSEMBLY OF MOMBASA	30/06/2023	315,675	315,675		315,675	
NDOLO INVESTMENTS LIMITED	30/06/2023	540,517	540,517		540,517	

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KENYA SAFARI LODGES AND HOTELS LTD	30/06/2023	1,177,787	1,177,787		1,177,787	-
CFAO	30/06/2024			87,268		87,268
CFAO	30/06/2024			22,766		22,766
CFAO	30/06/2024			14,400		14,400
MOGAKA AND OMWENGA ADVOCATES	30/06/2024			650,000		650,000
MUNYAO MUTHAMA & KASHINDI ADVOCATES	30/06/2024			580,000		580,000
ZARAS TRAVELS	30/06/2024			50,300		50,300
THE STANDARD GROUP LTD	30/06/2024			68,440		68,440
THE STANDARD GROUP LTD	30/06/2024			68,440		68,440
THE STANDARD GROUP LTD	30/06/2024			68,440		68,440
SHIMASY TRAVEL	30/06/2024			157,000		157,000
ZARAS TRAVELS	30/06/2024			52,900		52,900
LASER INSURANCE	30/06/2024			211,345		211,345
ASK SHOW	30/06/2024			547,500		547,500
SHIMASY TRAVEL	30/06/2024			1,218,000		1,218,000
SHIMASY TRAVEL	30/06/2024			95,000		95,000
THE STAR	30/06/2024			70,112		70,112
THE STAR	30/06/2024			70,112		70,112
KBC	30/06/2024			46,400		46,400
Sub-Total		14,230,598	14,230,598	4,078,423	8,727,543	9,581,478
Grand Total		19,437,364	19,437,364	17,936,831	10,931,457	26,442,738

Annex 2 – Analysis Of Pending Staff Payables

Name of Staff	Date Contracted	Original Amount	Additions	Amount Paid	Outstanding Balance	Outstanding Balance
			2023/2024	2023/2024	2023/2024	2022/2023
		a		b	c=a-b	
Senior Management						
PAUL MULILA(LATE CHARITY)		75,000			75,000	75,000
PAUL MULILA(COUNTY ASSEMBLY OF MOMBASA)		1,017,696			1,017,696	1,017,696
PENINAH MWIKALI		512,500			512,500	512,500
ASHA KATUKU WILLIAM	30/06/2023	15,000			15,000	15,000
PAUL MUTUNGI MULILA	30/06/2023	24,000			24,000	24,000
SALMA NDOGE MARO	30/06/2023	33,000			33,000	33,000
ALFRED JILO KIDAI	30/06/2023	38,000			38,000	38,000
ALFRED JILO KIDAI	30/06/2023	38,000			38,000	38,000
DOROTHY AUMA ADHOCH	30/06/2023	38,000			38,000	38,000
JANE SAMIRA KAVEZAH	30/06/2023	38,000			38,000	38,000
PAUL MUTUNGI MULILA	30/06/2023	38,000			38,000	38,000
PENINAH JAMES MWIKALI	30/06/2023	38,000			38,000	38,000
ABDALLAH KHAMIS ABDALLAH	30/06/2023	40,500			40,500	40,500
ALFRED JILO KIDAI	30/06/2023	42,000			42,000	42,000
PENINAH JAMES MWIKALI	30/06/2023	42,000			42,000	42,000
PAUL MUTUNGI MULILA	30/06/2023	44,800			44,800	44,800
ASHA KATUKU WILLIAM	30/06/2023	48,000			48,000	48,000
ABDALLAH ALI ABEID	30/06/2023	52,000			52,000	52,000

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SALMA NDOGE MARO	30/06/2023	52,000			52,000	52,000
ALFRED JILO KIDAI	30/06/2023	58,500			58,500	58,500
CLARA WONGE MWACHOKI	30/06/2023	58,500			58,500	58,500
HALIMA ADAN MAHAMUD	30/06/2023	58,500			58,500	58,500
PENINAH JAMES MWIKALI	30/06/2023	58,500			58,500	58,500
ASHA KATUKU WILLIAM	30/06/2023	66,000			66,000	66,000
BABU ALI SAID	30/06/2023	79,500			79,500	79,500
PAUL MUTUNGI MULILA	30/06/2023	79,500			79,500	79,500
SALIM JUMA MWALIMU	30/06/2023	88,200			88,200	88,200
RASHID MOHAMED KAKA	30/06/2023	93,000			93,000	93,000
ALFRED JILO KIDAI	30/06/2023	102,000			102,000	102,000
ABDALLAH ALI ABEID	30/06/2023	111,000			111,000	111,000
CLARA WONGE MWACHOKI	30/06/2023	111,000			111,000	111,000
PENINAH JAMES MWIKALI	30/06/2023	111,000			111,000	111,000
CHRISTINE AQUA MUDUDA	30/06/2023	120,000			120,000	120,000
ALFRED JILO KIDAI	30/06/2023	136,000			136,000	136,000
ASHA KATUKU WILLIAM	30/06/2023	327,500			327,500	327,500
KHAMIS MWERO MANENO	30/06/2023	390,750			390,750	390,750
SHAMIM SALIM	30/06/2024		10,000		10,000	
SHAMIM SALIM	30/06/2024		10,000		10,000	
ASHA WILLIAMS	30/06/2024		105,000		105,000	
JILO KIDAI	30/06/2024		105,000		105,000	
RASHID KAKA	30/06/2024		52,500		52,500	
SALMA MARO	30/06/2024		63,000		63,000	
ASHA WILLIAMS	30/06/2024		75,000		75,000	
HALIMA ADEN	30/06/2024		63,000		63,000	
SALIM JUMA	30/06/2024		43,099		43,099	

ZAKIA ALI ABDI	30/06/2024		43,099		43,099	
SHAMIM SALIM	30/06/2024		43,099		43,099	
CLARAH MWACHOKI	30/06/2024		43,099		43,099	
CLARA WONGE MWACHOKI	30/06/2024		90,000		90,000	
PAUL MUTUNGI MULILA	30/06/2024		104,000		104,000	
ABDALLAH KHAMIS ABDALLAH	30/06/2024		111,000		111,000	
CLARA WONGE MWACHOKI	30/06/2024		111,000		111,000	
CLARA WONGE MWACHOKI	30/06/2024		111,000		111,000	
HALIMA KURA SAID	30/06/2024		111,000		111,000	
KHAMIS MWERO MANENO	30/06/2024		111,000		111,000	
KEVIN OCHIENG ODIWOUR	30/06/2024		111,000		111,000	
PAUL MUTUNGI MULILA	30/06/2024		111,000		111,000	
PENINAH MWIKALI JAMES	30/06/2024		111,000		111,000	
VINCENZA RHODA TUBMUN	30/06/2024		111,000		111,000	
ANNE NAMUKHULA NAMULALA	30/06/2024		136,000		136,000	
BABU ALI SAID	30/06/2024		108,000		108,000	
PAUL MUTUNGI MULILA	30/06/2024		108,000		108,000	
SALIM JUMA MWALIMU	30/06/2024		127,600		127,600	
BABU ALI SAID	30/06/2024		108,000		108,000	
PAUL MUTUNGI MULILA	30/06/2024		108,000		108,000	
SALIM JUMA MWALIMU	30/06/2024		127,600		127,600	
PAUL MUTUNGI MULILA	30/06/2024		34,000		34,000	
CHRISTINE MUDUDA	30/06/2024		48,000		48,000	
ASHA WILLIAMS	30/06/2024		48,000		48,000	
SALIM JUMA	30/06/2024		60,400		60,400	
ASHA WILLIAMS	30/06/2024		52,000		52,000	
ASHA WILLIAMS	30/06/2024		66,000		66,000	

ASHA WILLIAMS	30/06/2024		90,000		90,000	
ABDALLAH AHMED	30/06/2024		90,000		90,000	
CLARAH MWACHOKI	30/06/2024		111,000		111,000	
Sub-Total		4,275,946	3,271,496	0	7,547,442	4,275,946
Middle Management						
MAAMUN SALIM HUSSEIN	30/06/2023	30,500			30,500	30500
NASRA AHMED ABUBAKAR	30/06/2023	43,600			43,600	43600
MWANAISHA MOHAMED MWAKIBOKO	30/06/2023	48,000			48,000	48000
NURU ABDURAHMAN MUHDHAR	30/06/2023	48,000			48,000	48000
GIBSON LUGULU ANYONYI	30/06/2023	54,800			54,800	54800
ERICK MBOGO	30/06/2023	64,800			64,800	64800
HUSNEIN ABDULMAJID HUSSEIN	30/06/2023	64,800			64,800	64800
IMAN BIUBA SULEIMAN	30/06/2023	64,800			64,800	64800
MWANAISHA MOHAMED MWAKIBOKO	30/06/2023	64,800			64,800	64800
ERICK MBOGO	30/06/2023	90,000			90,000	90000
MOHAMED DABASA MAJID	30/06/2023	90,000			90,000	90,000
MWANAISHA MOHAMED MWAKIBOKO	30/06/2023	90,000			90,000	90,000
MARIAM KADZO MENZA	30/06/2023	98,500			98,500	98,500
NURU ABDURAHMAN MUHDHAR	30/06/2023	107,250			107,250	107,250
AHMED ATHUMAN MWINYI	30/06/2023	118,500			118,500	118,500
ISSA ABDALLA KIBWANA	30/06/2023	149,250		0	149,250	149,250
ABDALLAH HUSSEIN	30/06/2024		26,500		26,500	
NURU ABDULRAHMAN	30/06/2024		110,250		110,250	
FAITH WANGARI	30/06/2024		61,500		61,500	
JAMES MWENDWA	30/06/2024		65,000		65,000	
GIBSON LUGULU	30/06/2024		51,000		51,000	

MAZARINO LUNANI	30/06/2024		52,500		52,500	
MWANAISHA MOHAMED MWAKIBOKO	30/06/2024		52,000		52,000	
MAJID MOHAMED DABASA	30/06/2024		84,400		84,400	
MWANAISHA MOHAMED MWAKIBOKO	30/06/2024		84,400		84,400	
CATHERINE WONGE SUSAN	30/06/2024		90,000		90,000	
EVE HAWA SEBBY	30/06/2024		90,000		90,000	
HASSAN ATHUMAN MWACHIMAKO	30/06/2024		90,000		90,000	
MAJID MOHAMED DABASA	30/06/2024		90,000		90,000	
HUSNEIN ABDULMAJID HUSSEIN	30/06/2024		90,000		90,000	
ABDALLAH AHMED MOHAMED	30/06/2024		111,000		111,000	
HASSAN ATHUMAN MWACHIMAKO	30/06/2024		136,000		136,000	
MWANAISHA MOHAMED MWAKIBOKO	30/06/2024		136,000		136,000	
MWANAISHA MOHAMED MWAKIBOKO	30/06/2024		88,400		88,400	
MAJID MOHAMED DABASA	30/06/2024		88,400		88,400	
HUSNEIN ABDULMAJID HUSSEIN	30/06/2024		88,400		88,400	
BIUBA IMAN SULEIMAN	30/06/2024		88,400		88,400	
MWANAISHA MOHAMED MWAKIBOKO	30/06/2024		108,000		108,000	
MAJID MOHAMED DABASA	30/06/2024		88,400		88,400	
HUSNEIN ABDULMAJID HUSSEIN	30/06/2024		88,400		88,400	
BIUBA IMAN SULEIMAN	30/06/2024		88,400		88,400	
MAJID MOHAMED DABASA	30/06/2024		31,200		31,200	
MAJID MOHAMED DABASA	30/06/2024		53,600		53,600	
FAITH WANGARI	30/06/2024		39,600		39,600	
GIBSON LUGULU	30/06/2024		43,600		43,600	
GIBSON LUGULU	30/06/2024		76,000		76,000	
EVE HAWA SEBBY	30/06/2024		248,290		248,290	
					-	

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Sub-Total		1,227,600	2,639,640	0	3,867,240	1,227,600
Unionisable Employees						
ABDALLA NGOCHI JUMA	30/06/2023	9,800			9,800	9,800
OMAR MASUDI WANJE	30/06/2023	12,600			12,600	12,600
MWINYI JUMA SUDI	30/06/2023	23,500			23,500	23,500
ABDALLA NGOCHI JUMA	30/06/2023	34,300			34,300	34,300
MORRIS MWAZANI SHEHE	30/06/2023	48,000			48,000	48,000
ABDALLA NGOCHI JUMA	30/06/2023	49,000			49,000	49,000
CATHERINE WONGE SUSAN	30/06/2023	50,500			50,500	50,500
MORRIS MWAZANI SHEHE	30/06/2023	58,800			58,800	58,800
CATHERINE WONGE SUSAN	30/06/2023	84,750			84,750	84,750
BINTISAIDI MWINYI MWACHANZE	30/06/2023	98,500			98,500	98,500
MERCY CHONI	30/06/2024		10,000		10,000	
MOHAMED MWABASHIRI	30/06/2024		10,000		10,000	
NASSOR SHEHE	30/06/2024		10,000		10,000	
NASSOR SHEHE	30/06/2024		10,000		10,000	
STANLEY CHAMBA	30/06/2024		58,000		58,000	
BINTISAIDI MWINYI	30/06/2024		42,750		42,750	
BINTISAIDI MWINYI MWACHANZE	30/06/2024		90,000		90,000	
MERCY CHONI KAHANGA	30/06/2024		90,000		90,000	
SALIM KOMBO FARIJAWA	30/06/2024		212,720		212,720	
HAMIDA TOGO MWAJASI	30/06/2024		1,154,617		1,154,617	
HAMIDA TOGO MWAJASI	30/06/2024		54,100		54,100	
HAMIDA TOGO MWAJASI	30/06/2024		88,400		88,400	
BINTISAIDI MWINYI	30/06/2024		43,600		43,600	
MERCY CHONI	30/06/2024		98,400		98,400	

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	Sub-Total		469,750	1,972,587	0	2,442,337	469,750
Others (specify)							
JOB KIPROP CHEROGONY	30/06/2023		12,600			12,600	12,600
FLORENCE MKANJALA KACHUMBO	30/06/2023		38,000			38,000	38,000
ALI SHARIFF	30/06/2024			43,099		43,099	
FLORENCE KACHUMBO	30/06/2024			43,099		43,099	
LYNETTE KAMADI	30/06/2024			43,099		43,099	
SWABIR MASOUD	30/06/2024			43,099		43,099	
HAMISI NYOTA	30/06/2024			48,000		48,000	
KIBWANA SWALEH	30/06/2024			48,000		48,000	
AHARUB KHATRI	30/06/2024			60,400		60,400	
AHARUB KHATRI	30/06/2024			176,400		176,400	
BERNARD OGUTU	30/06/2024			76,000		76,000	
AHARUB KHATRI	30/06/2024			60,400		60,400	
FADHILI MWALIMU	30/06/2024			90,000		90,000	
PATRICK MBELE	30/06/2024			76,000		76,000	
BERNARD OGUTU	30/06/2024			52,000		52,000	
ALLEN KATANA	30/06/2024			38,000		38,000	
ALLEN KATANA	30/06/2024			62,000		62,000	
SWABIR MASOUD	30/06/2024			12,500		12,500	
FADHILI MWALIMU	30/06/2024			77,200		77,200	
	Sub-Total		50,600	1,049,296	0	1,099,896	50,600
	Grand Total		6,023,896	8,933,019	0	14,956,915	6,023,896

Annex 3 – Analysis Of Other Pending Payables

NAME	DATE	Original Amount	Amount Paid Todate	Additions FY2022-23	Outstanding Balance 2023-24	Outstanding Balance 2022-23
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Amounts Due To National Govt Entities						
NATIONAL HOSPITAL-JUNE 2022		340,350			340,350	340,350
NATIONAL SOCIAL SECURITY-JUNE 2022 FUND		11,400			11,400	11,400
NATIONAL INDUSTRIAL-JUNE 2022		9,100			9,100	9,100
INCOME TAX PAYE-JUNE 2022		6,565,151		(6,565,151)	0	6,565,151
Sub-Total		6,926,001	-	(6,565,151)	360,850	6,926,001
Amounts Due To County Govt Entities						
Amounts Due To Third Parties						
LOCAL AUTHORITY PROVIDENT-JUNE 2022		1,199,813			1,199,813	1,199,813
LAPTRUST-JUNE 2022		2,671,660			2,671,660	2,671,660
SALARIES-JUNE 2022		18,285,492		(18,285,492)	-	18,285,492
Kenya Local Govt Workers Union		18,580			18,580	18,580
Service Gratuity		1,898,152			1,898,152	1,898,152
Higher Education Loans Board		22,393			22,393	22,393
OTHER DEDUCTIONS		2,956,446			2,956,446	2,956,446
Sub-Total		27,052,536	-	(18,285,492)	8,767,044	27,052,536
Others (Specify)						
Grand Total		33,978,537	-	(24,850,643)	9,127,894	33,978,537

Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (KShs) 2022/2023	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2023/2024
	-				-
Land	-				-
Buildings and structures	24,620,215	47,506,591			72,126,806
Transport equipment	64,098,109	-			64,098,109
Office equipment, furniture and fittings	37,294,088	3,741,262			41,035,350
ICT Equipment, Software and Other ICT Assets	28,684,510	3,241,397			31,925,906
Machinery and Equipment	14,690,927	-			14,690,927
Biological assets					
Infrastructure assets					
Heritage and cultural assets		-			
Intangible assets		-			
Work in progress					
Total	169,387,850	54,489,249			223,877,100

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. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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Annex 5 – Analysis Of Accounts Receivables

(a) Government Imprest

PAYEE	Trn Date	Amount	SURRENDERED	UN SURRENDERED
FAHAD KASSIM ABDALLA	23-Nov-18	207,557.00	-	207,557.00
Total		207,557.00	-	207,557.00

(b) Salary Advance

PAYEE		FY2023-24	FY2022-23
		-	-
Abdalla Ali Abeid		-	180,000
Firdaus Harith Mohammed		-	166,664
Hassan Mwachimako		38,000	-
Babu Ali Said		300,000	180,000
Total Salary Advances as at 30th June 2024		338,000	526,664

Annex: 6 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex 7 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 8: Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						