

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY ASSEMBLY OF MOMBASA**

**FOR THE YEAR ENDED
30 JUNE 2018**



COUNTY ASSEMBLY OF MOMBASA

REPORTS AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
JUNE 30, 2018**

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

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	iii
II. FORWARD BY THE CLERK OF THE ASSEMBLY	vi
III. STATEMENT OF RECEIPTS AND PAYMENTS	1
IV. STATEMENT OF FINANCIAL ASSETS	3
V. STATEMENT OF CASHFLOW	4
VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED	5
VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT	6
VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT	7
IX. SIGNIFICANT ACCOUNTING POLICIES	9
X. NOTES TO THE FINANCIAL STATEMENTS	13

KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

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

- Legislation
- Oversight and
- Representation

(c) Fiduciary Management

The key management personnel who held office during the Period ended September 30 2017 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Salim Juma Mwalimu-Dec'15 to date
2.	Principal Finance Officer	Babu Ali Said
3.	Senior Accountant	Paul Mutungi Mulila
4.	Senior Finance Officer	Salma Sheikh Ali

Fiduciary Oversight Arrangements

Pursuant to section 12(1) of the County Government Act, The Clerk of the County Assembly is the secretary of the County Assembly Service Board and the Accounting officer of County Assembly.

The Clerk assists the Speaker to run the house proceedings including having thorough knowledge of the rules of the House and tabling all documents presented to the house. Clerk helps the Speaker and Members of the Assembly to organize the order of business including providing advice on house procedure, drafts private members bills and amendments as well as certifying the passage of bills through the Assembly.

The Clerk also assists with ceremonial occasions such as opening of the Assembly and is required to swear oath of allegiance administered by the Speaker to new Members of the County Assembly.

The key House committees (Committee on Finance, Budget and Appropriation ,and the Public Accounts Committee) valiantly play their oversight responsibilities as empowered by the PFM Act to ensure the operations of the County Assembly comply to the PFM Act and other laws and regulations. Similarly, all other House committees play their oversight roles as provided for in the law.

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

(d) Entity Headquarters

P.O. Box 90440
County Assembly Building
80200 Mombasa
KENYA

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

(e) Entity Contacts

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

(f) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Cooperative Bank of Kenya
Nkrumah Road of Mombasa
P.O Box 87771
GPO 80100
Mombasa

(g) Independent Auditors

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

(h) Principal Legal Adviser

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

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

FOREWORD BY THE CLERK OF THE ASSEMBLY

It is with pleasure that I present Audited Financial Statements of the County Assembly of Mombasa for 2017-18 FY, pursuant to Section 163,164 and 165 of the Public Finance Management Act, 2012. The Financial Statements cover the period from July 1, 2017 to June 30, 2018 and account for KSh.548 million (225m directly disbursed to County Assembly of Mombasa from the exchequer,299m paid for on behalf of County Assembly by the County Government of Mombasa and 23m Fund balance brought forward from 2016-17 financial year). Of the KSh.548m available for use, 95% was absorbed in the respective County Assembly Programmes, 4% held as un surrendered staff imprest and KSh.4.2 million (1%) was the balance in the County Assembly Bank accounts.

The County Assembly of Mombasa like all other devolved units continues to experience challenges related to devolution. Among the challenges experienced during the 2017-18 Financial Year was the logistical challenge of the ending of the First Assembly and the ushering in of members of the Second Assembly, which involved swearing in of the Speaker and Members of the County Assembly. The long electioneering period also impacted negatively on the operations of the County Assembly. Funds received from the exchequer (525m) accounted for 79% disbursement rate to end of the year, thus the Assembly experienced in adequate funding of KSh.137m, which coupled with delays in release of funds from the exchequer, negatively impacted on the smooth implementation of County Assembly's programmes. As a result of the foresaid challenges,KSh.48m of Payroll creditors, KSh.62m of Suppliers of goods and services and KSh.16.3 of staff payables (grand total KSh.126m) for FY 2017-18 had not been settled by June 30th 2018. Further, the Assembly was slapped with a penalty by KRA of KSh. 1,501,519.50 for non-remittance of PAYE, which negatively impacted the implementation of budgeted County Assembly programmes for the year so ended.

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

Sign

Clerk of the County Assembly

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

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

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

The Clerk confirms that the County Assembly of Mombasa 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 September 25, 2018.



Clerk of the County Assembly

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

2. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (OAG)

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke



P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MOMBASA FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Mombasa set out on pages 2 to 43, which comprise the statement of financial assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts-recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of County Assembly of Mombasa as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Adverse Opinion

1.0 Car Loans Fund

1.1 Deposits for Car Loans

As reported previously, the County Assembly of Mombasa placed a deposit of Kshs.20 Million in respect of car loans to Members of the County Assembly with Chase Bank. However, this amount has been omitted from the balance of receivables and it is not clear and the management has not explained how the deposit has been accounted for in these financial statements. In addition, audit review of Chase Bank loan repayment schedule revealed that a total of Kshs.7,317,336 was owing from twenty-one (21) former Members of the County Assembly as at 30 June 2018. In the circumstances, Public funds amounting to Kshs.7,317,336 may be lost in case of loan default by the twenty-one (21) former members of the County Assembly.

As a result, the accuracy, completeness and validity of deposit for car loan of Kshs.20 million as at 30 June 2018 could not be confirmed.

1.2 Financial Statements for Car Loan Fund

Financial statements for the Car Loan Fund were not submitted to the Auditor-General for audit contrary to Section 167 (1) and (3) of the Public Finance Management Act,

Report of the Auditor-General on the Financial Statements of County Assembly of Mombasa for the year ended 30 June 2018

2012 which requires the administrators of funds to prepare financial statements for each financial year and submit the same to the Auditor General.

Consequently, the County Assembly is in breach of the law.

2.0 Pending Bills

As reported previously, Annex 1 to the financial statements reflects pending accounts payables amounting to Kshs.61,539,200 as at 30 June 2018 out of which Kshs.53,759,977 relates to accounts payable pending for more than one year. Further, Annex 3 to the financial statements reflects other pending payables in respect to unremitted statutory deductions amounting to Kshs.35,673,479 and unremitted staff pension contributions amounting to Kshs.12,325,957: all totalling Kshs.47,999,436.

In the circumstances, the accuracy and validity of the pending bills totalling Kshs.109,538,636 as at 30 June 2018 could not be ascertained.

3.0 Finance Costs

Note 11 to the financial statements reflect finance costs amounting to Kshs.1,501,520. This amount relates to Kenya Revenue Authority penalties for non-remittance of Pay As You Earn (PAYE) deductions. It is not clear why the management of the County Assembly could not remit the deductions in time to avoid unnecessary costs.

In the circumstances, the validity of the finance costs amounting to Kshs.1,501,520 for the year ended 30 June 2018 could not be confirmed.

4.0 Variance between Financial Statement and Ledger

The statement of receipts and payments for the year ended 30 June 2018 reflects payments of Kshs.62,463,769.66 compared to the ledger balance of Kshs.66,298,078.15 resulting to unexplained nor reconciled variance of Kshs.3,834,308.49 as shown below:

Item Description	Note	FS Figure (Kshs)	Ledger Figure (Kshs)	Variance (Kshs)
Pension and other social security contributions	4	19,724,859	22,265,633	(2,540,774)
Rentals of produced assets	5	37,080,000	37,300,000	(220,000)
Hospitality supplies and services	5	5,658,910	6,732,445	(1,073,535)
Total		62,463,769	66,298,078	3,834,309

In the circumstance, the accuracy and completeness of the expenditure totalling Kshs.3,834,309 for the year ended 30 June 2018 could not be confirmed.

5.0 Transfers from the County Treasury/Exchequer Releases

Note 1 to the financial statements for the year ended 30 June 2018 reflects transfers from the County Treasury or Exchequer releases of Kshs.525,366,107. However, audit review of the bank statements for the County Assembly bank accounts revealed that the County Assembly only received Kshs.225,560,047 resulting to a variance of

Kshs.299,806,060 which was paid directly by the County Executive to pay staff salaries. Management indicated that since inception of the County Government, the County Executive has been paying salaries for all departments, the Assembly included. The management has not provided evidence of any agreement with the County Executive to make payments on their behalf.

In the circumstances, the accuracy and completeness of transfers of Kshs.299,806,060 during the year and the financial independence of the County Assembly and independence of the County Assembly in performance of its oversight role to the County Executive could not be confirmed.

6.0 Variance between Statement of Comparison Budget and Receipts and Payments

The statement of comparison of budget and actual amounts: recurrent and development combined reflects total actual on comparable basis amount of Kshs.519,248,629. However, the statement of receipts and payments reflects total payments of Kshs.520,750,148 as a result of omitting finance cost (penalty) of Kshs.1,501,519 which had not been budgeted for.

Consequently, the accuracy and completeness of the statement of comparison of budget and actual amounts: recurrent and development combined for the year ended 30 June 2018 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Mombasa in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key Audit Matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter(s) described in the Basis for Adverse Opinion section, I have determined that there are no other Key Audit Matters to communicate in my report.

Other Matter

1.0 Budgetary Control and Performance

1.1 Budget Absorption

The County Assembly of Mombasa had a total budget of Kshs.662,085,836 voted for the financial year 2017/2018, comprising Kshs.44,268,615 for development and Kshs.617,817,221 for recurrent expenditure. Actual expenditure amounted to Kshs.519,248,629, as summarized below:

Item	Approved Budget Kshs.	Actual Expenditure Kshs.	Under Absorption Kshs.	Under Absorption (%)
Development Vote	44,268,615	42,367,069	1,901,546	4.3
Recurrent Vote	617,817,221	476,881,560	140,935,661	22.8
Total	662,085,836	519,248,629	142,837,207	21.5

In overall, the County Assembly under spent to a tune of Kshs.142,837,207 or 21.5% of the total budget allocation. The funds could have been allocated to other deserving areas that would improve goods and services delivery to the residents of Mombasa County.

This may also be an indication of improper planning and the management may need to re-think on its budget making process in view of focusing on more priority areas.

1.2 Development Budget

During the year, under review, the County Assembly allocated Kshs.44,268,615 for development projects and spent Kshs.42,367,069, resulting to net under expenditure of Kshs.1,901,546 or 4.3%. The under-utilization of the budget by 4.3% affected service delivery to the residents of Mombasa County.

1.3 Recurrent Budget

During the year under review, the County Assembly allocated Kshs.617,817,221 for recurrent expenditure and spent a total of Kshs.476,881,560, resulting to an overall under expenditure of Kshs.140,935,661 or 22.8% of the budget as summarized below:

Expenditure item	Budget Amount Kshs.	Actual Expenditure Kshs.	Under-absorption Kshs.	% Under-absorption
Compensation of Employees	289,499,217	230,333,406	59,165,811	20.4%
Use of goods and services	328,318,004	246,548,153	81,769,851	24.9%
Total	617,817,221	476,881,560	140,935,661	22.8%

The County Assembly's under-utilization of the budget by Kshs.140,935,661 or 22.8% affected service delivery to the residents of Mombasa County.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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

1.0 Rentals of Produced Assets

1.1 County Wards Bank Accounts

Note 5 to the financial statements for the year ended 30 June 2018 reflects rentals of produced assets of Kshs.37,080,000. These funds were paid to cater for wards' operations to pay staff salaries and office rent. Audit revealed that each ward operates a bank account. However, prior County Treasury authority to open the bank accounts in accordance with Section 119(1) of the Public Finance Management (County Government) Regulations, 2015 which states that the County Treasury is responsible for authorizing the opening, operating and closing of bank accounts for the county government and its entities was not availed for audit verification.

1.2 Recruitment of County Wards Staff

Further, the County Assembly recruited ninety (90) staff at the Member of County Assembly's offices. However, recruitment records, contract agreements, appointment letters for the employees and procurement records for the Member of County Assembly's offices were not availed for audit verification.

2.0 Outstanding Imprest

Note 14 to the financial statements for the year ended 30 June 2018 reflects outstanding imprests of Kshs.23,270,625. Audit review of imprest register revealed that imprest amounting to Kshs.2,178,976 had been outstanding for over one year. This is contrary to Section 93 (5) of the Public Financial Management (County Government) Regulations, 2015 which require a holder of a temporary imprest to account or surrender it within seven (7) days after returning to duty station. In addition, the audit examination revealed that Kshs.18,025,027 was held as multiple imprest by twenty-seven officers contrary to Section 93 (4) (b) of Public Finance Management (County Government) Regulations 2015 which requires the Accounting officer to ensure that the applicant has no outstanding imprest. Although management indicates that the imprest shall be recovered through payroll, it was not clearly explained why it had taken long to effect the recoveries.

In the circumstances, the propriety and recoverability of accounts receivables-outstanding imprest balance of Kshs.23,270,625 as at 30 June 2018 could not be confirmed.

3.0 Failure to Constitute Audit Committee

As reported previously, the County Assembly of Mombasa had not constituted audit committee contrary to Section 167 of the Public Finance Management (County Government) Regulations, 2015. It was not clear who carries the financial oversight role for the County Assembly.

In addition, the internal audit department has no internal audit charter creating functions, roles and powers of the function. It was also observed that the head of internal audit function reports administratively and functionally to the Clerk which casts doubt on the independence of the department.

In the circumstances, the County Executive was in breach of law and assurance on the risk management, control and governance of the County Assembly is in doubt due to lack of an effective audit committee.

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

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

As required by Section 7 (1) (a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on compliance with lawfulness and effectiveness in use of public resources sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. 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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Assembly's ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

Nairobi

18 February 2019

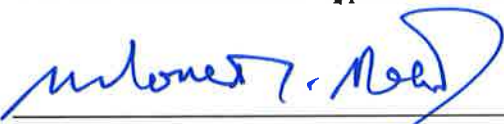
COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

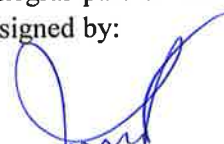
5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/2018 Kshs	2016/2017 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer			
Releases	1	525,366,107	533,187,927
Proceeds from Sale of Assets	2	0.00	-
Other Receipts	3	0.00	-
TOTAL RECEIPTS		525,366,107	533,187,927
PAYMENTS			
Compensation of Employees	4	230,333,406	289,015,542
Use of goods and services	5	246,548,153	230,161,424
Subsidies	6	0.00	-
Transfers to Other Government Entities	7	0.00	-
Other grants and transfers	8	0.00	-
Social Security Benefits	9	0.00	-
Acquisition of Assets	10	42,367,069	-
Finance Costs	11	1,501,520	-
Other Payments	12	0.00	-
TOTAL PAYMENTS		520,750,148	519,176,966
SURPLUS/DEFICIT		4,615,959	14,010,961

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on September 25, 2018 and signed by:


 Clerk of the Assembly

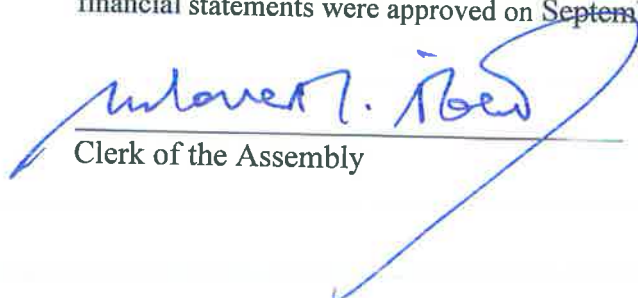

 Principal Finance Officer
 Name: Babu Ali Said
 ICPAK No. ASSOC/471

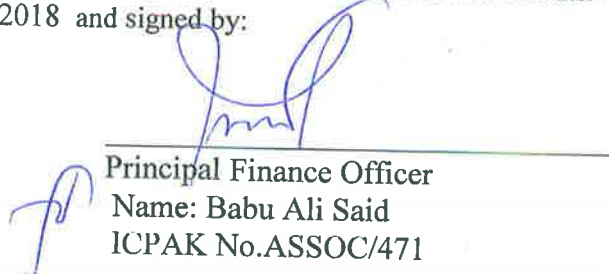
COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

5.2. STATEMENT OF FINANCIAL ASSETS

	Note	2017/2018 Kshs	2016/2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	4,244,890	4,942,017
Cash Balances	13B	-	-
Total Cash and cash equivalents		4,244,890	4,942,017
Accounts receivables – Outstanding Imprests	14	23,270,625	17,957,538
TOTAL FINANCIAL ASSETS		27,515,515	22,899,555
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		27,515,515	22,899,555
REPRESENTED BY			
Fund balance b/fwd	16	22,899,555	8,888,594
Surplus/Defict for the year		4,615,959	14,010,961
NET FINANCIAL POSITION		27,515,515	22,899,555

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on September 25, 2018 and signed by:


Clerk of the Assembly


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

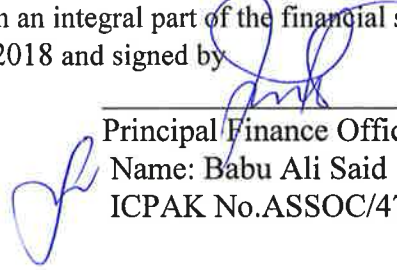
COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

5.3. STATEMENT OF CASHFLOW

	Note	2017/2018 Kshs	2016/2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	525,366,107	533,187,927
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	(230,333,406)	(289,015,542)
Use of goods and services	5	(246,548,153)	(230,161,424)
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	(1,501,520)	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year-cash held as imprests		(5,313,087)	(10,253,270)
Net cash flows from operating activities		41,669,941	3,757,691
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(42,367,069)	-
Net cash flows from investing activities		(42,367,069)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(697,128)	3,757,691
Cash and cash equivalent at BEGINNING of the year		4,942,017	1,184,326
Cash and cash equivalent at END of the year		4,244,889	4,942,017
As per statement of assets		4,244,889	4,942,017
Control		0.00	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on September 25, 2018 and signed by

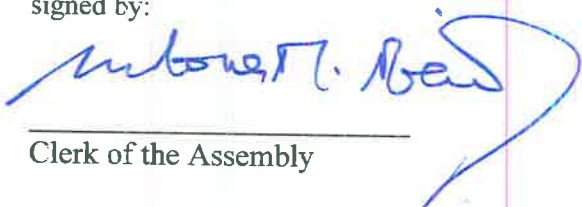

Clerk of the Assembly

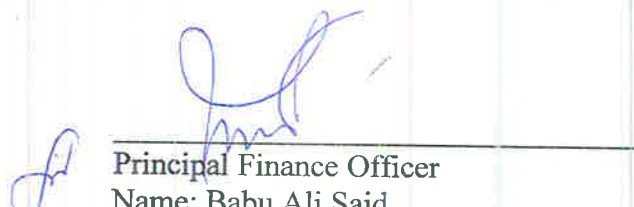

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	656,706,951	5,378,885	662,085,836	525,366,107	79%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	656,706,951	5,378,885	662,085,836	525,366,107	79%
PAYMENTS					
Compensation of Employees	317,710,817	(28,211,600)	289,499,217	230,333,406	80%
Use of goods and services	294,727,519	33,590,485	328,318,004	246,548,153	75%
Subsidies					
Transfers to Other Government Entities					
Other grants and transfers					
Social Security Benefits				-	
Acquisition of Assets	44,268,615		44,268,615	42,367,069	96%
Finance Costs				-	
Other Payments					
TOTAL	656,706,951	5,378,885	662,085,836	519,248,629	78%

Of the Cumulative disbursable amount of 662m for recurrent, KSh.525 million was disbursed, representing a 79% disbursement rate for the year. Of the funds available including the opening balance (23m) to the County Assembly, a 78% absorption rate was recorded compared to budget, in the respective County Assembly programmes of Legislation, Oversight and Representation. The County Assembly's financial statements were approved on September 25, 2018 and signed by:


Clerk of the Assembly

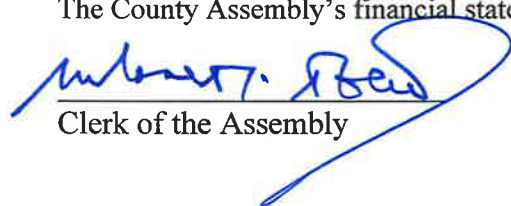

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471

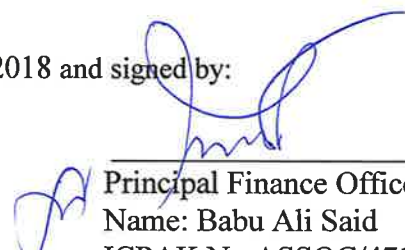
5.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	611,706,951	5,378,885	617,085,836	482,999,038	78%
Proceeds from Sale of Assets	-				
Other Receipts	-				
TOTAL	611,706,951	5,378,885	617,085,836	482,999,038	78%
PAYMENTS					
Compensation of Employees	317,710,817	(28,211,600)	289,499,217	230,333,406	86%
Use of goods and services	294,727,519	33,590,485	328,318,004	246,548,153	70%
Subsidies	-				
Transfers to Other Government Entities	-				
Other grants and transfers	-				
Social Security Benefits	-		-		
Acquisition of Assets	-				
Finance Costs	-		-		
Other Payments	-				
TOTAL	612,438,336	5,378,885	617,817,221	476,881,560	77%

Of the Cumulative disbursable amount of 612m for recurrent for the year, KSh.482 million was disbursed, representing a 78% disbursement rate. Of the funds available for the year including the opening balance (23m) to the County Assembly, a 77% absorption rate was recorded compared to budget for the year so ended, in the respective County Assembly programmes of Legislation, Oversight and Representation.

The County Assembly's financial statements were approved on September 25, 2018 and signed by:


Clerk of the Assembly

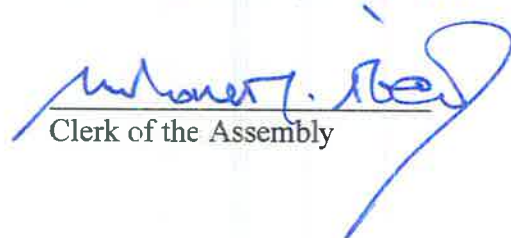

Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/471

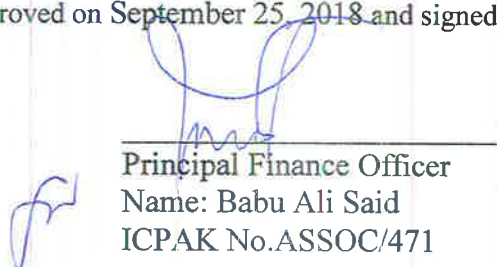
5.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	44,268,615		44,268,615	42,367,069	96%
Proceeds from Sale of Assets	-		-	-	
Other Receipts	-		-	-	
TOTAL	44,268,615	-	44,268,615	42,367,069	96%
PAYMENTS					
Compensation of Employees				-	
Use of goods and services	44,268,615		44,268,615	42,367,069	96%
Subsidies	-		-	-	
Transfers to Other Government Entities	-		-	-	
Other grants and transfers	-		-	-	
Social Security Benefits	-		-	-	
Acquisition of Assets	-		-	-	
Finance Costs	-		-	-	
Other Payments	-		-	-	
TOTAL	44,268,615	-	44,268,615	42,367,069	96%

Of the cumulative disbursement amount of 44m, 42m was utilized during the year to procure development related goods in 4th quarter, representing a 96% absorption rate compared to budget.

The County Assembly's financial statements were approved on September 25, 2018 and signed by:


Clerk of the Assembly


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

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
Programme 1					
General Administration & Planning	531,129,451	5,378,885	536,508,336	401,626,455	134,881,881
	-	-	-	-	-
	-	-	-	-	-
Programme 2					
Legislation, Oversight & Representation	125,577,500	-	125,577,500	117,622,173	7,955,327
	-	-	-	-	-
	-	-	-	-	-
	656,706,951	5,378,885	662,085,836	519,248,629	142,837,207

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

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 actually been received by the Assembly.

Transfers from the Exchequer/ County Treasury

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

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

COUNTY ASSEMBLY OF MOMBASA

Reports and Financial Statements

For the Year ended June 30, 2018

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

5. Cash and cash equivalents

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

6. Accounts Receivable

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

7. Accounts Payable

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

COUNTY ASSEMBLY OF MOMBASA

Reports and Financial Statements

For the Year ended June 30, 2018

8. Non current assets

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

9. Pending bills

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

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly of Mombasa budget was approved as required by Law .The original budget was approved by the County Assembly on 30th June 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There were two supplementary budgets passed in the year (17th Nov'2016 & 30th March 2017) . A high-level assessment of Mombasa County Assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

5.9. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

Description	2017/2018	2016/2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	53,057,058	25,000.000
Total Exchequer Releases for quarter 2	85,749,655	187,248,402
Total Exchequer Releases for quarter 3	75,635,899	117,235,665
Total Exchequer Releases for quarter 4	310,923,495	203,703,861
Total	525,366,107	533,187,927

2 PROCEEDS FROM SALE OF ASSETS

Description	2017/2018	2016/2017
	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	-	-

3 OTHER RECEIPTS

Description	2017/2018	2015/2016
	Kshs	Kshs
	-	-
	-	-
	-	-
Total	-	-

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the year ended June 30, 2018***NOTES TO THE FINANCIAL STATEMENTS (Continued)***4. COMPENSATION OF EMPLOYEES**

Description	2017/2018	2016/2017
	Kshs	Kshs
Basic salaries of permanent employees	182,853,992	221,261,549
Basic wages of temporary employees		-
Personal allowances paid as part of salary	23,601,100	48,131,500
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		
Pension and other social security contributions	19,724,859	15,726,744
Compulsory national social security schemes	35,400	
Compulsory national health insurance schemes	1,059,050	
Social benefit schemes outside government		
Other personnel payments	3,059,006	3,895,750
Total	230,333,406	289,015,542

5. USE OF GOODS AND SERVICES

Description	2017/2018	2016/2017
	Kshs	Kshs
Utilities, supplies and services	121,046	2,166,707
Communication, supplies and services	1,645,500	7,029,000
Domestic travel and subsistence	71,652,692	66,808,595
Foreign travel and subsistence	22,023,689	3,646,897
Printing, advertising and information supplies & services	4,529,613	6,992,520
Rentals of produced assets	37,080,000	45,106,577
Training expenses	23,144,761	5,142,113
Hospitality supplies and services	5,658,911	9,363,820
Insurance costs	42,629,872	42,470,964
Specialized materials and services	18,030,543	8,822,031
Office and general supplies and services	18,755,714	27,572,768
Other operating expenses	550,000	1,124,268
Routine maintenance – vehicles and other transport equipment	725,812	969,179
Routine maintenance – other assets	0.00	2,945,893
Total	246,548,153	230,161,424

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

6. SUBSIDIES

Description	2017/2018	2016/2017
	Kshs	Kshs
Subsidies to Public Corporations		
<i>See list attached</i>		
	-	-
	-	-
Subsidies to Private Enterprises		
<i>See list attached</i>	-	-
	-	-
TOTAL	-	-

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017/2018	2016/2017
	Kshs	Kshs
Transfers to National Government entities		
<i>See attached list</i>	-	-
Transfers to Counties		
County Assembly Car Loan Fund Account	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the Year ended June 30, 2018****8. OTHER GRANTS AND TRANSFERS**

	2017/2018	2016/2017
	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	0.00	0.00

9. SOCIAL SECURITY BENEFITS

	2017/2018	2016/2017
	Kshs	Kshs
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	0.00	0.00

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2017/18	2016/2017
	Ksh.	Ksh.
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings		
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works		
Purchase of Vehicles and Other Transport Equipment		
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	23,130,345	
Purchase of ICT Equipment, Software and Other ICT Assets	19,236,724	
Purchase of Specialised Plant, Equipment and Machinery		
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision		
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		
Acquisition of Intangible Assets		
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Total	42,367,069	

11. FINANCE COSTS

Description	2017/2018	2016/2017
	Kshs	Kshs
Bank Charges		-
Exchange Rate Losses		-
Other Finance Costs-KRA PENALTIES	1,501,520	-
Total	1,501,520	-

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the Year ended June 30, 2018****12. OTHER PAYMENTS**

Description	2017/2018	2016/2017
	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	-	-

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018
NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. CASH AND BANK BALANCES

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2017/2018	2016/2017
		Kshs	Kshs
<i>CENTRAL BANK OF KENYA-KSh A/C 1000244941</i>	Recurrent	254,594	4,750,630
<i>CENTRAL BANK OF KENYA-KSh A/C 1000283262</i>	Development		-
<i>COOPERATIVE BANK OF KENYA-KSh A/C 0114144545000</i>	Recurrent	3,990,296	191,387
Total		4,244,890	4,942,017

13B CASH IN HAND

Description	2017/2018	2016/2017
	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	2017/2018	2016/2017
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 ACCOUNTS RECEIVABLE

Description	2017/2018	2016/2017
	Kshs	Kshs
Government Imprests	23,270,625	17,957,538
Clearance Accounts	0.00	
Staff Advances	0.00	
Other Advances	0.00	
Total	23,270,625	17,957,538

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

15 ACCOUNTS PAYABLE

Description	2017/2018	2016/2017
	Kshs	Kshs
Deposits and Retentions		-
Total	-	-

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16 FUND BALANCE BROUGHT FORWARD

Description	2017/2018	2016/2017
	Kshs	Kshs
Bank accounts	4,942,017	1,184,327
Cash in hand	0.00	0
Accounts Receivables	17,957,538	7,704,268
Accounts Payables	0.00	0
Total	22,899,555	8,888,595

17. PRIOR YEAR ADJUSTMENTS

Description of the adjustment	2017/18	2016/2017
	KShs	KShs
Adjustments on bank account balances		
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (<i>specify</i>)		
Total		

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

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017/2018	2016/2017
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	5,215,959	5,215,959
Supply of goods	28,737,794	26,161,452
Supply of services	27,585,447	39,851,666
Total	61,539,200	71,229,077

2. PENDING STAFF PAYABLES (See Annex 2)

Description	2017/2018	2016/2017
	Kshs	Kshs
Domestic Travel	15,239,168	8,243,278
Hospitality, Supplies & Services	1,017,696	1,017,696
Staff benevolent scheme	75,000	75,000
Total	16,331,864	9,335,974

3. OTHER PENDING PAYABLES (See Annex 7)

	2017/2018	2016/2017
	Kshs	Kshs
Amounts due to National Government entities	35,673,480	
Amounts due to County Government entities		
Amounts due to third parties(Others-LAPFUND)	12,325,956	18,664,656.00
Total	47,999,436	18,664,656

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

4. RELATED PARTY DISCLOSURES

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

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

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the Year ended June 30, 2018****NOTES TO THE FINANCIAL STATEMENTS (Continued)****Related party transactions:**

	2017/2018	2016/2017
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	120,128,236	170,137,321
Key Management Compensation(Clerk and Heads of departments)	34,695,100	23,211,849
Total Compensation to Key Management	154,823,336	193,349,170
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	
Transfers to County Corporations	-	
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	
Total Transfers to related parties	-	
Transfers from related parties		
Transfers from the County Executive- Exchequer	-	
Payments made on behalf of the County Assembly by other Government Agencies	-	
(Insert any other transfers received)	-	
Total Transfers from related parties	-	

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.1	Un-Reconciled Variance	IFMIS System Challenges/training	CAC/CASB	Un-resolved	2018-2019 FY
1.2	Opening Balances discrepancy	Financial statements amended	PFO	Resolved	
2.1	Long Outstanding Imprests	Financial statements amended	CAC	Not Resolved	Immediate
2.2	Imprest from former MCAs	To be Recovered from gratuity	CAC	To be resolved	Final settlement
2.3	Imprest signed on behalf of others	Signing for others no longer in practice	CAC	Resolved	
3.0	Deposit for car loans		CAC/CEC	Not Resolved	
4.0	Pending Bills support documents	Documents availed	PFO	Resolved	
5.0	Transfers from County Treasury/Exchequer	Reconciliation to be done	PFO/COF	Not Resolved	
6.1	Domestic travel & subsistence		CAC	Not Resolved	
6.2	Rental of produced assets		CAC	Not Resolved	
Other matters					
1.0	Budget control and performance		CAC/PFO		
2.0	Lack of Internal Audit Committee		CAC/CASB	Not Resolved	

COUNTY ASSEMBLY OF MOMBASA

Reports and Financial Statements

For the Year ended June 30, 2018

Guidance Notes:

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

Clerk of the County Assembly

Sign.....

Date.....

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

	Original Amount	Date Contracted	Amount Paid To date	Outstanding Balance 2017-18	Outstanding Balance 2016-2017	Comments
Supplier of Goods or Services						
	Kshs	Kshs	Kshs	Kshs		
Construction of buildings						
Sub-Total	0	0	0	0	0	
Construction of civil works						
JAFCOM KENYA LIMITED-OFFICE REFURBISHMENT	1,828,812	20/06/206		1,828,812	1,828,812.00	
JYAN CONSTRUCTION SERVICES	3,387,147	19/05/2015		3,387,147	3,387,147.00	
Sub-Total	5,215,959			5,215,959	5,215,959	
Supply of goods						
BINGLEY LIMITED	83,500	18-Mar-16		83,500	83,500.00	
WENAMI GENERAL SUPPLIES	1,894,181	30-Jun-15		1,894,181		
OUTERSPACE TECHNOLOGY	1,614,000	5-May-16		1,614,000	1,614,000.00	
AAR INSURANCE KENYA LTD	9,254,163	10-Nov-17	(9,254,162.50)	0		
AAR INSURANCE KENYA LTD	9,254,163	10-Nov-17		9,254,163		
DALSAN GENERAL SUPPLIES LTD	397,430	24-Sep-14		397,430	397,430.00	
CPF FINANCIAL SERVICES		24/08/2016		0	275,000.00	
DALSAN GENERAL SUPPLIES LTD	651,332	24-Sep-14		651,332	651,332.00	
DALSAN GENERAL SUPPLIES LTD	419,108	21-Oct-14		419,108	419,108.00	
SADAMA INVESTMENTS	1,236,590			1,236,590	1,236,590.00	
FONE FUN AND GENERAL SUPPLIES	1,409,612	19-Sep-14		1,409,612	1,409,612.00	
BESTBUYS TECHNOLOGIES	1,200,000	4-Sep-14		1,200,000	1,200,000.00	
FAIRATE SUPPLIER LTD	147,172	15-Jan-15		147,172	147,172.00	
FARIE INVESTMENT LTD	701,000	23-Jan-15		701,000	701,000.00	
HAM INVESTMENTS	2,987,466	25-Sep-14		2,987,466	2,987,466.00	
MARWAA GENERAL SUPPLIES LTD	2,480,000	19-Jun-15		2,480,000	2,480,000.00	
MILDSTORM LIMITED	190,000	8-Oct-14		190,000	190,000.00	
MACRO STEPS ENTERPRISES	952,160	31-Dec-15		952,160	952,160.00	
NUNET COMPUTER SYSTEMS	500,000	15-Jan-16		500,000	500,000.00	
URBAN FORCE GROUP LTD	954,680	14-Feb-14		954,680	954,680.00	
ELSIM ENTERPRISES	2,458,000	24-Apr-14	(2,458,000.00)	0	2,458,000	

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

KAMACHI AGENCIES	2,162,000	4-Mar-16	(2,162,000.00)	0	2,162,000.00	
KAMACHI AGENCIES	710,000	14/10/2016	(710,000.00)	0	710,000.00	
OUTBACK INVESTMENT LTD	798,938	15/05/2017	(798,938.00)	0	798,938.00	
PENTIUM SYSTEMS	454,000	22-May-14	(454,000.00)	0	454,000.00	
PENTIUM SYSTEMS	957,664	15-Jan-15	(957,664.00)	0	957,664.00	
PENTIUM SYSTEMS	179,400	7-Apr-16	(179,400.00)	0	179,400.00	
SOUTH URBAN LOGISTICS	1,665,400	14-May-14		1,665,400	1,665,400.00	
Sub-Total	45,711,958		(16,974,165)	28,737,794	25,584,452	
Supply of services						
RADIO MAISHA	110,200	21-Jun-16		110,200	110,200.00	
NORTH COAST BEACH HOTEL , MOMBASA	276,500			276,500	276,500.00	
NORTH COAST BEACH HOTEL , MOMBASA	210,000			210,000	210,000.00	
COUNTY ASSEMBLY FORUM(C.A.F)	1,299,991	9/8/2016		1,299,991	1,299,991.00	
KENYA BROADCASTING CORPORATION (KBC)	66,893	21-Jun-16	(66,893.00)	0	66,893.00	
MASUMALI MEGHJI INSURANCE BROKERS	9,074,620	7-Jul-15	(9,074,620.00)	0	9,074,620.00	
APOLLO MWINDE NGONZE	250,000	7-Jul-15		250,000	250,000.00	
ZARAS TRAVELS	60,785	23-Jun-16	(60,785.00)	0	60,785.00	
DIANI SEA RESORT	202,500	28-Jul-16		202,500	202,500.00	
TIWI BEACH HOTEL /HILL PARK HOTEL	227,586	5-Oct-16		227,586	227,586.00	
NORTH COAST BEACH HOTEL	258,879			258,879	258,879.00	
CAPITAL GRAPHICS LTD	469,397	19/04/2014	(469,397.00)	0	469,397.00	
AYMAKOP ENTERPRISES	49,513	8-Sep-14	(49,513.00)	0	49,513.00	
ARTFUL EYES PRODUCTIONS LTD	174,800	3-Oct-14		174,800	174,800.00	
BEAUMONT RESORT LTD	110,000	30-May-14		110,000	110,000.00	
COUNTY ASSEMBLY FORUM	914,900	24-Sep-14		914,900	914,900.00	
MEDIAMAX NETWORK LTD	165,000	30/8/2018		165,000	165,000.00	
GALINA INTERNATIONAL LIMITED	1,706,897	18-May-15		1,706,897	1,706,897.00	
THE STAR	165,000	24/10/2017		165,000		
JAMBOSEL GLOBAL AGENCIES	227,360	10-Apr-14		227,360	227,360.00	
JAMBOSEL GLOBAL AGENCIES	30,000	15-Apr-14		30,000	30,000.00	
JKUAT MOMBASA CBD CAMPUS	656,000	10-Oct-14		656,000	656,000.00	
KLASS TRAVEL AND TOURS (MSA) LTD	183,390	10-Oct-14		183,390	183,390.00	
KLASS TRAVEL AND TOURS (MSA) LTD	245,000	10-Oct-14		245,000	245,000.00	
KLASS TRAVEL AND TOURS (MSA) LTD	167,320	10-Oct-14	(167,320.00)	0	167,320.00	
KLASS TRAVEL AND TOURS (MSA) LTD	254,235	22-Oct-14		254,235	254,235.00	
KENYA METHODIST UNIVERSITY	840,000	22-Oct-14		840,000	840,000.00	
MEDIAMAX NETWORK LIMITED	255,200	10-Jun-14	(255,200.00)	0	255,200.00	

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

MEDIAMAX NETWORK LIMITED	435,000	11-Dec-14		435,000	435,000.00
NISSAN KENYA CROWN MOTORS GROUP LTD	400,549	11-Dec-14		400,549	400,549.00
PARIBAS INTERNATIONAL	30,000	22-Oct-14		30,000	30,000.00
SATGURU TRAVELS AND TOUR SERVICE LTD	202,160	27-Aug-14		202,160	202,160.00
THE DIRECTOR GENERAL-NITA	8,050	7-May-15		8,050	8,050.00
THE STANDARD GROUP LTD	90,480	28-Oct-14		90,480	90,480.00
THE SUN PUBLISHERS	308,418	29-Oct-14		308,418	308,418.00
TUM ENTERPRISES LTD	818,675	10-Oct-14		818,675	818,675.00
THE STAR	124,960	27-Dec-14		124,960	124,960.00
TRAVART INTERNATIONAL LTD	82,320	22-Sep-15		82,320	82,320.00
UNION BUREAU ENTERPRISES	68,500	4-Feb-14		68,500	68,500.00
UNIVERSITY OF NAIROBI (MOMBASA CAMPUS)	80,000	20-Nov-14		80,000	80,000.00
THE STANDARD GROUP LIMITED	642,179	7/10/2016		642,179	642,179.48
KCA UNIVERSITY	1,293,490	2-Aug-16		1,293,490	1,293,490.00
KENYA SAFARI LODGES & HOTELS LTD	1,136,461	12-Nov-13		1,136,461	1,136,461.21
PAYMASTER GENERAL	129,600	23-Dec-14		129,600	129,600.00
SHIMASY TRAVEL CO.LTD	26,900	8-May-14	(26,900.00)	0	26,900.00
NORTH COAST BEACH HOTEL	94,500	3-Mar-16		94,500	94,500.00
NORTH COAST BEACH HOTEL	273,000	25-Apr-16		273,000	273,000.00
NORTH COAST BEACH HOTEL	119,000	19-Jun-16		119,000	119,000.00
INSTITUTE OF INTERNAL AUDITORS	406,000	23-Jun-18	(406,000.00)	0	406,000.00
THE STAR	63,336	28-Aug-16	(63,336.00)	0	63,336.00
KENYA SCHOOL OF GOV'T	194,880	9-Aug-16		194,880	194,880.00
ZARA'S TRAVEL	426,880	30-Aug-16	(426,880.00)	0	426,880.00
ASK SHOW MOMBASA	233,500	30-Aug-16		233,500	233,500.00
ZARA'S TRAVEL	172,735	1-Sep-16	(172,735.00)	0	172,735.00
SOCATT K	300,000	8-Oct-16		300,000	300,000.00
KENYA SCHOOL OF GOVERNMENT	243,600	4-Oct-16		243,600	243,600.00
AKARIM AGENCIES	36,450	7-Oct-16		36,450	36,450.00
THE STAR	649,600	7-Oct-17	(649,600.00)	0	649,600.00
KENYA SCHOOL OF GOVERNMENT	369,600	14-Oct-16		369,600	369,600.00
CENTRE FOR PARLIAMENTARY STUDIES & TRAINING	225,000	19-Oct-16		225,000	225,000.00
KENYA SCHOOL OF GOV'T	97,440	8-Nov-16		97,440	97,440.00
NORTH COAST BEACH HOTEL	115,500	15-Nov-16		115,500	115,500.00
AKARIM AGENCIES	106,900	1-Dec-17	(106,900.00)	0	106,900.00
SALAMA BEACH HOTEL	80,000	27-Dec-16		80,000	80,000.00
NORTH COAST BEACH HOTEL	304,500	11-Jan-17		304,500	304,500.00
SUN N SAND BEACH HOTEL	72,000	16-Jan-17	(72,000.00)	0	72,000.00

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

NORTH COAST BEACH HOTEL	196,000	19-Jan-17		196,000	196,000.00
NORTH COAST BEACH HOTEL	122,500	19-Jan-17		122,500	122,500.00
NORTH COAST BEACH HOTEL	42,000	25-Jan-17	(42,000.00)	0	42,000.00
NORTH COAST BEACH HOTEL	84,000	6-Feb-17	(84,000.00)	0	84,000.00
NORTH COAST BEACH HOTEL	115,500	10-Feb-17		115,500	115,500.00
STANDARD TECHNICAL SERVICES	115,500	10-Feb-17		115,500	115,500.00
NORTH COAST BEACH HOTEL	73,500	15-Feb-17	(73,500.00)	0	73,500.00
NORTH COAST BEACH HOTEL	84,000	16-Feb-17	(84,000.00)	0	84,000.00
KENYA SCHOOL OF GOVERNMENT	75,400	17-Feb-17		75,400	75,400.00
GASARO HOTEL	120,000	23-Feb-17	(120,000.00)	0	120,000.00
GASARO HOTEL	126,000			126,000	126,000.00
AAR INSURANCE KENYA LTD	3,792,609	10-Mar-17	(3,792,609.29)	0	3,792,609.29
COUNTY ASSEMBLY OF MOMBASA	100,000	22-Mar-17	(100,000.00)	0	100,000.00
KENYA SCHOOL OF GOVERNMENT	116,000	23-Mar-17		116,000	116,000.00
KENYA SCHOOL OF GOVERNMENT	120,640	23-Mar-17		120,640	120,640.00
KENYA SCHOOL OF GOVERNMENT	120,640	23-Mar-17		120,640	120,640.00
KENYA SCHOOL OF GOVERNMENT	97,440	23-Mar-17		97,440	97,440.00
COUNTY ASSEMBLY OF MOMBASA	609,000	23-Mar-17		609,000	609,000.00
NORTH COAST BEACH HOTEL	315,000	23-Mar-17		315,000	315,000.00
TOYOTA KENYA LTD	16,533	30-Mar-17	(16,533.00)	0	16,533.00
NORTH COAST BEACH HOTEL	192,500	10-Apr-17		192,500	192,500.00
NORTH COAST BEACH HOTEL	192,500	13-Apr-17		192,500	192,500.00
NORTH COAST BEACH HOTEL	262,500	18-Apr-17		262,500	262,500.00
NORTH COAST BEACH HOTEL	98,000	25-Apr-17		98,000	98,000.00
NORTH COAST BEACH HOTEL	332,500	26-Apr-17		332,500	332,500.00
MULTICHOICE AFRICA LIMITED	544,235	4-May-17		544,235	544,235.16
TOYOTA KENYA LTD	32,100	11-May-17	(32,100.00)	0	32,100.00
ZARA'S TRAVEL	15,305	12-May-17	(15,305.00)	0	15,305.00
NORTH COAST BEACH HOTEL	31,500	22-May-17	(31,500.00)	0	31,500.00
KADIMA & CO. ADVOCATES	833,600	23-May-17	(833,600.00)	0	833,600.00
NORTH COAST BEACH HOTEL	357,000	24-May-17		357,000	357,000.00
NORTH COAST BEACH HOTEL	87,500	31-May-17	(87,500.00)	0	87,500.00
NORTH COAST BEACH HOTEL	84,000	2-Jun-17	(84,000.00)	0	84,000.00
NORTH COAST BEACH HOTEL	178,500	9-Jun-17		178,500	178,500.00
NORTH COAST BEACH HOTEL	157,500	15-Jun-17		157,500	157,500.00
THE STAR	169,360	15-Jun-17	(169,360.00)	0	169,360.00
NORTH COAST BEACH HOTEL	147,000	19-Jun-17		147,000	147,000.00
NORTH COAST BEACH HOTEL	122,500	19-Jun-17		122,500	122,500.00

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

TOYOTA KENYA LTD	37,974	21-Jun-17	(37,974.00)	0	37,974.00	
SHIMASY TRAVEL COMPANY LTD	33,700	21-Jun-17	(33,700.00)	0	33,700.00	
MAZAM INVESTMENT LTD	610,500	23-Jun-17	(610,500.00)	0	610,500.00	
NORTH COAST BEACH HOTEL	105,000	6-Sep-17		105,000	105,000.00	
LEADERSHIP TRAINING INTERNATIONAL LTD	485,517		-	485,517		
TOYOTA KENYA LTD	25,140		(25,140.00)	0		
SUN N SAND BEACH HOTEL	751,034	1-Sep-17	-	751,034		
BINGLEY LIMITED	478,642	5-Mar-18	-	478,642		
MEDIAMAX NETWORK LTD	165,000		-	165,000		
TOYOTA KENYA LTD	13,400	8-Jul-17	(13,400.00)	0		
STANDARD GROUP	168,300	25/06/2018	-	168,300		
M/S CENTRE FOR CAPACITY BUILDING	1,977,800		(1,977,800.00)	0		
SAROPIS TRADING LTD	1,261,207	24/5/2018	(1,261,207.00)	0		
CBSECE KENYA	398,275		-	398,275		
TOYOTA KENYA LTD	20,892		(20,892.00)	0		
SUN N SAND BEACH HOTEL	49,785	16/5/2018	-	49,785		
TOYOTA KENYA LTD	10,000		(10,000.00)	0		
M/S CENTRE FOR CAPACITY BUILDING	1,160,000	13/6/2018	(1,160,000.00)	0		
M/S EML GROOVE ENTREPRISES	488,703	24/5/2018	-	488,703		
ZARA'S TRAVEL	1,324,540	6-Jun-18	-	1,324,540		
SHIMASY TRAVEL CO.LTD	196,400	6-Aug-18	-	196,400		
JAMBO TRAVELLERS NDOLO INVEST	59,267	20/6/2018	-	59,267		
SHIMASY TRAVEL CO.LTD	193,800	22/6/2018	-	193,800		
SHIMASY TRAVEL CO.LTD	683,500	22/6/2018	-	683,500		
JAMBO TRAVELLERS NDOLO INVEST	28,448	20/6/2018	-	28,448		
JAMBO TRAVELLERS NDOLO INVEST	59,267	20/6/2018	-	59,267		
JAMBO TRAVELLERS NDOLO INVEST	35,560	29/6/2018	-	35,560		
MEDIAMAX NETWORK LTD	154,004	25/5/2018	-	154,004		
Sub-Total	50,370,147		(22,784,699)	27,585,448	40,016,666	
Gross Total	101,298,064		(39,758,864)	61,539,200	70,817,077	

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Original Amount	Date Contracted	Amount Paid To date	Outstanding Balance 2017-18	Outstanding Balance 2016-17	Comments
	Kshs	Kshs	Kshs	Kshs	Kshs	
FADHILI M. MAKARANI	11,575.55	18/06/2015	0.00	11,575.55	11,575.55	
DHULKIFLY HEMED	60,000.00	22/06/2015	0.00	60,000.00	60,000.00	
MWINYI BABU	12,600.00	4/6/2015	0.00	12,600.00	12,600.00	
CHRISTINE MUDUDA	26,997.00	23/06/2015	(26,997.00)	-		
CHRISTINE MUDUDA	50,400.00		(50,400.00)	-	0.00	
PATRICIAH NZIOKA	70,000.00	4-Feb-15	0.00	70,000.00	26,997.00	
PAUL MULILA(LATE CHARITY)	75,000.00	11-Aug-14	0.00	75,000.00	0.00	
PAUL MULILA(COUNTY ASSEMBLY OF MOMBASA)	1,017,696.00	18-Feb-15	0.00	1,017,696.00	70,000.00	
PAUL MULILA	80,200.00	7-Nov-17	0.00	80,200.00	75,000.00	
RUEBEN MASUMBUKO	179,050.00		0.00	179,050.00	1,017,696.00	
ROBETER NASIMIYU	63,250.00	12/1/2018	0.00	63,250.00	60,000.00	
JAPHET KOOME	80,400.00		0.00	80,400.00	117,000.00	
JANE SAMIRA KAVEZAH	23,000.00		(23,000.00)	-		
JANE SAMIRA KAVEZAH	17,000.00		(17,000.00)	-	0.00	
KASSIM UMEYA	60,000.00	16-Apr-15	(60,000.00)	-		
ANTONY MUSAU	117,000.00	28-Oct-14	0.00	117,000.00		
ABDALLAH KHAMISI	26,000.00	28-Oct-14	0.00	26,000.00		
MAIMUNA MWAWASI	79,000.00	6-Jul-15	0.00	79,000.00		
CHRISTINE MUDUDA	34,000.00	3-May-16	(34,000.00)	-		
CHRISTINE MUDUDA	8,100.00	3-May-16	(8,100.00)	-		
ROBETER NASIMIYU	260,000.00	24-8-2017	0.00	260,000.00		
PENINAH MWIKALI	512,500.00	12-Jan-16	0.00	512,500.00	512,500.00	
CORNELLIUS OMWERI	16,600.00	28-Jun-16	0.00	16,600.00	16,600.00	
MOVINE ATIENO	331,550.00		0.00	331,550.00		
BANGUSH MOHAMED	351,000.00	30-6-2017	0.00	351,000.00		

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

JUMA SHEE	20,500.00	10-Jun-15	0.00	20,500.00	20,500.00
HASSAN MWACHIMAKO	1,214,500.00		0.00	1,214,500.00	
JACKSON MWANGI	28,200.00	23/06/2015	(28,200.00)	-	28,200.00
DOROTHY AUMA.	354,000.00	21/01/2017	0.00	354,000.00	
JACKSON MWANGI	24,200.00	23/06/2015	(24,200.00)	-	24,200.00
BANGUSH MOHAMED	356,000.00	31/01/2017	0.00	356,000.00	
EMILY SIALO.	304,000.00	12/9/2016	0.00		
BINTI SAIDI MWINYI	370,097.00	25/09/2017	0.00	370,097.00	
EMILY SIALO.	823,500.00	20/08/2017	0.00	823,500.00	
ABDALLAH ALI ABEID	387,370.00	26/09/2017	0.00	387,370.00	
CLARA WONGE	681,000.00		(681,000.00)	-	
SHADRACK BWENYE	600,000.00	17/08/2017	0.00	600,000.00	
HALIMA ADEN	496,000.00		0.00	496,000.00	
ABDALLAH KHAMISI	421,751.00	3/11/2017	0.00	421,751.00	
GIBSON LUGULU	548,100.00		(548,100.00)	-	
DAVID MANGI.	148,200.00		0.00	148,200.00	148,200.00
DAVID MANGI.	148,200.00		0.00	148,200.00	148,200.00
DAVID MANGI.	62,000.00		0.00	62,000.00	62,000.00
TRIZER MWANYIKA.	10,000.00		0.00	10,000.00	10,000.00
DOROTHY AUMA.	30,000.00		0.00	30,000.00	30,000.00
DOROTHY AUMA.	32,000.00		0.00	32,000.00	32,000.00
AHMED OMAR.	48,000.00		0.00	48,000.00	48,000.00
CHRISTINE MUDUDA	23,500.00	20/09/2016	0.00	23,500.00	23,500.00
ISRAEL RUHU	20,000.00	20/09/2016	(20,000.00)	-	20,000.00
UMMI BASHIR	23,500.00	20/09/2016	0.00	23,500.00	23,500.00
NASRA AHMED	241,200.00		0.00	241,200.00	
EVE SEBBY	500,800.00		0.00	500,800.00	500,800.00
MOVINE ATIENO	62,000.00		(62,000.00)	-	
KASSIM UMEYA	434,324.00	2/10/2017	0.00	434,324.00	
JIMMY WALIAULA	30,000.00		0.00	30,000.00	30,000.00
IMAN BIUBA SULEIMAN	480,000.00		(480,000.00)	-	
BABU ALI SAID	451,786.00	26/09/2017	(451,786.00)	-	

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

RHODA VINCENZA	538,000.00	5-Mar-16	0.00	538,000.00	538,000.00	
VINCENT NDEGE	124,000.00	22-Sep-15	(124,000.00)	-		
TRIZER MWANYIKA	96,000.00	27-Nov-14	0.00	96,000.00	96,000.00	
SALMA MARO	96,000.00	19-Jun-17	0.00	96,000.00	96,000.00	
SALMA MARO	72,000.00	20-Mar-17	0.00	72,000.00	72,000.00	
SALMA MARO	76,000.00	19-Jun-17	(76,000.00)	-		
ISRAEL RUHU	79,600.00	5-May-17	0.00	79,600.00	79,600.00	
PENINAH MWIKALI	226,500.00	16-May-17	0.00	226,500.00	226,500.00	
NASRA AHMED	76,000.00	19-Jun-17	(76,000.00)	-	76,000.00	
DOROTHY AUMA.	354,000.00	31-Jan-17	0.00	354,000.00	354,000.00	
DICKSON MUTUNE	3,780.00	15-Jun-17	(3,780.00)	-	3,780.00	
DICKSON MUTUNE	42,000.00	20-Jun-17	(42,000.00)	-	42,000.00	
UMMI BASHIR	213,300.00	19-Jun-17	0.00	213,300.00	213,300.00	
SALMA MARO	256,125.00	16-May-17	0.00	256,125.00	256,125.00	
SALMA MARO	314,000.00	19-Jun-17	0.00	314,000.00	314,000.00	
BANGUSH MOHAMED	356,000.00	31-Jul-17	0.00	356,000.00	356,000.00	
BANGUSH MOHAMED	351,000.00	20-Jun-17	0.00	351,000.00	351,000.00	
HALIMA SAID	1,227,000.00	20-Apr-17	0.00	1,227,000.00	1,227,000.00	
KHALFAN MOHAMED KHALFAN	10,000.00	3/8/2017	0.00	10,000.00		
MOHAMED MOHAMED HATIMY	74,000.00	11/12/2017	0.00	74,000.00		
AMRIYA BOY JUMA	74,000.00	11/12/2017	0.00	74,000.00		
ALMAAH ABUBAKAR ISSA	58,400.00	19/04/2018	(58,400.00)	-		
KHALFAN MOHAMED	10,500.00	30/05/2018	0.00	10,500.00		
NASSOR SHEHE	14,700.00	30/05/2018	(14,700.00)	-		
AHARUB EBRAHIM KHATRI	123,600.00	24/01/2018	(123,600.00)	-		
ALMAAH ABUBAKAR ISSA	23,700.00	1/3/2018	0.00	23,700.00		
JUMADARI KAYL SOMBWANA	800.00	1/3/2018	0.00	800.00		
ABASS JUMA NGAO	2,895.00	18/04/2018	0.00	2,895.00		
ABBAS JUMA	9,730.00	20/04/2014	0.00	9,730.00		
ABRARI MOHAMMED OMAR	50,000.00	6/6/2018	(50,000.00)	-		
PAUL MUTUNGI MULILA	52,500.00	20/06/2018	0.00	52,500.00		
HASSAN ATHUMAN MWACHIMAKO	16,700.00	20/06/2018	0.00	16,700.00		

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

MARIAM KADZO MENZA	27,200.00	20/06/2018	0.00	27,200.00		
CATHERINE WANJA SUSAN	16,900.00	20/06/2018	0.00	16,900.00		
SALIM JUMA MWALIMU	50,400.00	20/06/2018	0.00	50,400.00		
LEILA MOHSEN	35,600.00	20/06/2018	0.00	35,600.00		
ASHA KATUKU WILLIAMS	33,500.00	20/06/2018	0.00	33,500.00		
MOVINE ATIENO	44,000.00	20/06/2018	(44,000.00)	-		
MWANAISHA MOHAMED MWAKIBOKO	44,000.00	20/06/2018	(44,000.00)	-		
PAUL MUTUNGI MULILA	54,500.00	20/06/2018	0.00	54,500.00		
MAJIDI MOHAMED DABASA	44,000.00	20/06/2018	(44,000.00)	-		
PAUL MUTUNGI MULILA	54,500.00	20/06/2018	0.00	54,500.00		
MOSES ARAN OINDO	60,500.00	27/06/2018	0.00	60,500.00		
EVE SEBBY	50,000.00	27/06/2018	0.00	50,000.00		
BENARD OGOLLA	50,000.00	27/06/2018	0.00	50,000.00		
LEAH SIMON	44,000.00	20/06/2018	0.00	44,000.00		
PAUL M MULILA	76,000.00	17-5-2018	0.00	76,000.00		
MOVINE ATIENO	56,000.00	22-5-2018	0.00	56,000.00		
HUSSEIN ABDUL	56,000.00	22-5-2018	0.00	56,000.00		
ROBESTER WASIKE	70,000.00	22-5-2018	0.00	70,000.00		
CHRISTINE MUDUDA	76,000.00	31-5-2018	0.00	76,000.00		
SALIM JUMA	20,000.00	13-6-2018	0.00	20,000.00		
JILO KIDAI	132,000.00	29-6-2018	0.00	132,000.00		
ASWIF ABDALLAH	118,000.00	29-6-2018	0.00	118,000.00		
HAMISI MUSA MWIDANI	34,000.00	29-6-2018	0.00	34,000.00		
JILO KIDAI	466,000.00	24-8-2017	0.00	466,000.00		
BABU ALI	58,000.00	2-Dec-17	0.00	58,000.00		
MOVINE ATIENO	119,550.00	15-9-2017	0.00	119,550.00		
Sub-Total	19,851,127		(3,215,263)	16,331,864	7,430,374	
Grand Total	19,851,127		(3,215,263)	16,331,864	7,430,374	

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the year ended June 30, 2018****ANNEX 3 - OTHER PENDING PAYABLES**

NAME	DATE	Original Amount	Amount Paid To date	Outstanding Balance 2017-18	Outstanding Balance 2016-17
		Kshs.	Kshs.	Kshs.	Kshs.
Amounts due to National Government entities					
NATIONAL SOCIAL SECURITY	10-AUG-17	9,400.00		9,400.00	
NATIONAL INDUSTRIAL	10-AUG-17	9,400.00		9,400.00	
INCOME TAX PAYE	10-AUG-17	5,976,810.90		5,976,810.90	
NATIONAL HOSPITAL	10-AUG-17	265,100.00		265,100.00	
NATIONAL INDUSTRIAL	31-AUG-17	9,400.00		9,400.00	
INCOME TAX PAYE	31-AUG-17	2,898,225.40	(2,980,651.15)	(82,425.75)	
NATIONAL SOCIAL SECURITY	31-AUG-17	9,000.00		9,000.00	
INCOME TAX PAYE	03-OCT-17	3,649,654.40		3,649,654.40	
NATIONAL SOCIAL SECURITY	03-OCT-17	8,800.00		8,800.00	
NATIONAL HOSPITAL	03-OCT-17	265,950.00		265,950.00	
NATIONAL SOCIAL SECURITY	03-NOV-17	8,800.00		8,800.00	
NATIONAL HOSPITAL	03-NOV-17	268,200.00		268,200.00	
NATIONAL INDUSTRIAL	03-NOV-17	9,250.00		9,250.00	
NATIONAL SOCIAL SECURITY	29-NOV-17	8,800.00		8,800.00	
NATIONAL HOSPITAL	29-NOV-17	268,550.00		268,550.00	
INCOME TAX PAYE	29-NOV-17	4,486,268.00		4,486,268.00	
NATIONAL INDUSTRIAL	29-NOV-17	9,400.00		9,400.00	
NATIONAL SOCIAL SECURITY	20-DEC-17	9,200.00		9,200.00	
NATIONAL INDUSTRIAL	20-DEC-17	9,450.00		9,450.00	
INCOME TAX PAYE	20-DEC-17	4,788,615.40		4,788,615.40	
NATIONAL HOSPITAL	20-DEC-17	274,050.00		274,050.00	

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

INCOME TAX PAYE	21-DEC-17	32,584.20		32,584.20	
NATIONAL HOSPITAL	21-DEC-17	1,700.00		1,700.00	
NATIONAL SOCIAL SECURITY	21-DEC-17	200.00		200.00	
INCOME TAX PAYE	21-DEC-17	27,000.00		27,000.00	
INCOME TAX PAYE	21-DEC-17	21,000.00		21,000.00	
INCOME TAX PAYE	23-JAN-18	4,976,078.55		4,976,078.55	
NATIONAL SOCIAL SECURITY FUND	23-JAN-18	9,200.00		9,200.00	
NATIONAL HOSPITAL	23-JAN-18	270,100.00		270,100.00	
NATIONAL INDUSTRIAL	23-JAN-18	9,400.00		9,400.00	
NATIONAL INDUSTRIAL	23-FEB-18	9,300.00		9,300.00	
NATIONAL HOSPITAL	23-FEB-18	279,800.00		279,800.00	
NATIONAL SOCIAL SECURITY FUND	23-FEB-18	9,000.00		9,000.00	
PAYE APR'2018	30-Apr-18	5,775,074.85	(5,775,074.85)	0.00	
PAYE MAY'2013	31-May-18	5,503,330.50		5,503,330.50	
INCOME TAX PAYE	31-Oct-17	4,263,113.30		4,263,113.30	
Sub-Total				35,673,479.50	
Amounts due to County Government entities					
Sub-Total				0.00	
Amounts due to Third Parties					
LOCAL AUTHORITY PROVIDENT	30-Jun-17	18,664,655.60	(11,070,352.75)	7,594,302.85	18,664,655.60
LAPTRUST	10-AUG-17	867,073.50		867,073.50	
LOCAL AUTHORITIES	31-AUG-17	371,636.35		371,636.35	

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the Year ended June 30, 2018**

LAPTRUST	31-AUG-17	875,935.95		875,935.95	
LOCAL AUTHORITIES	03-OCT-17	385,363.00		385,363.00	
LAPTRUST	03-OCT-17	903,226.50		903,226.50	
LOCAL AUTHORITY PROVIDENT	29-NOV-17	385,363.00		385,363.00	
LOCAL AUTHORITY PROVIDENT	21-DEC-17	20,027.50		20,027.50	
LAPTRUST MAY'2018	31-May-18	923,028.00		923,028.00	
Sub-Total					
				Grand Total	
		67,825,515	(19,826,079)	47,999,436	18,664,656

COUNTY ASSEMBLY OF MOMBASA
Reports and Financial Statements
For the Year ended June 30, 2018

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land				-
Buildings and structures				-
Transport equipment	29,340,437	-		29,340,437
Office equipment, furniture and fittings	29,544,633	23,130,345		52,674,978
ICT Equipment, Software and Other ICT Assets	23,052,603	19,236,724		42,289,328
Other Machinery and Equipment	7,989,384	-		7,989,384
Heritage and cultural assets		-		-
Intangible assets		-		-
Total	89,927,057	42,367,069		132,294,126

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the year ended June 30, 2018****ANNEX 5 - Government Imprest Holders**

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
HAMISI MUSA MWIDANI	26-OCT-15	1,400.00		1,400.00
JACKSON NJATHI MWANGI	08-DEC-15	58,000.00		58,000.00
ABDALLAH KHAMIS ABDALLAH	11-JAN-16	62,400.00		62,400.00
MOHAMED NDANDA CHIRO	20-Jan-16	42,000.00		42,000.00
MAIMUNA SALIM MWAWASI	7-Mar-16	20,000.00	-	20,000.00
PATRICIAH VITI NZIOKA	9-Mar-16	18,000.00	-	18,000.00
HAMISI MUSA MWIDANI	25-Apr-16	1,400.00	-	1,400.00
ABDALLAH KHAMIS ABDALLAH	10-May-16	1,177,600.00	-	1,177,600.00
ABDALLAH KHAMIS ABDALLAH	22-Jun-16	548,000.00	452,000.00	96,000.00
AHMED OMAR EBRAHIM	1-Jul-16	94,000.00	80,000.00	14,000.00
EMILY SIALO PERE	7-Sep-16	742,800.00	738,800.00	4,000.00
ASHA HUSSEIN MOHAMED	26-Sep-16	624,000.00	-	624,000.00
FATUMA OMARI AHMED	27-Jan-17	180,000.00	174,800.00	5,200.00
PAMELA AKINYI OBUYA	21-Mar-17	104,000.00	94,624.00	9,376.00
BERNARD LUKE OGOLA	23-May-17	54,800.00	-	54,800.00
HAMISI MUSA MWIDANI	29-Nov-17	48,000.00		48,000.00
BENARD OCHIENG OGUTU	13-Dec-17	9,000.00	7,250.00	1,750.00
JUMA M JUMA	13-Dec-17	27,000.00	16,500.00	10,500.00
TOBIAS OTIENO SAMBA	19-Dec-17	74,000.00		74,000.00
ALI MOHAMED SHOMARI	19-Dec-17	74,000.00	56,500.00	17,500.00
SHEBE ATHUMAN SALIM	19-Dec-17	74,000.00	56,500.00	17,500.00
AHMED KHAMIS SALIM KHAMIS	19-Dec-17	74,000.00	56,500.00	17,500.00
KIZITO OKOTH OPEYA	19-Dec-17	74,000.00	56,500.00	17,500.00
ALI OMAR SHARIFF	19-Dec-17	74,000.00	56,500.00	17,500.00
FAHAD KASSIM ABDALLA	19-Dec-17	74,000.00		74,000.00
IBRAHIM OYUGI OMONDI	19-Dec-17	74,000.00	56,500.00	17,500.00
ATHMAN RAMA MWAMWIRI	19-Dec-17	74,000.00	56,500.00	17,500.00
MWALIMU HAMAD MGWISHO	19-Dec-17	74,000.00	56,500.00	17,500.00
KIBWANA SWALEH BAYA	19-Dec-17	74,000.00	56,500.00	17,500.00
DAVID KALUME SALIM	19-Dec-17	74,000.00	56,500.00	17,500.00
ROBERT NYIRO MWAEGA	19-Dec-17	74,000.00	56,500.00	17,500.00
BENARD OCHIENG OGUTU	19-Dec-17	74,000.00		74,000.00
MUSUMBA RAPHAEL MWIRE	19-Dec-17	74,000.00	56,500.00	17,500.00
CHARLES JUMA KITULA	19-Dec-17	74,000.00	56,500.00	17,500.00
FRANCIS KOMBE NZAI	19-Dec-17	74,000.00	56,500.00	17,500.00
AHMED SALAMA OMAR	21-Dec-17	74,000.00	56,500.00	17,500.00
JUMA RENSON THOYA	21-Dec-17	74,000.00	56,500.00	17,500.00

COUNTY ASSEMBLY OF MOMBASA

Reports and Financial Statements

For the Year ended June 30, 2018

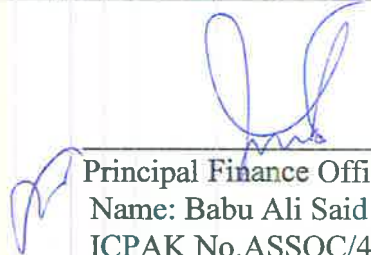
ABRARI MOHAMMED OMAR	21-Dec-17	74,000.00	56,500.00	17,500.00
MOSES ARAN OINDO	21-Dec-17	74,000.00	56,500.00	17,500.00
RAMLA SAID OMAR	5-Jan-18	74,000.00	56,500.00	17,500.00
HAMIDA NOOR SHEIKH ALI	5-Jan-18	74,000.00	56,500.00	17,500.00
JUNIOR WAMBUA KYAKA	5-Jan-18	74,000.00		74,000.00
TOBIAS OTIENO SAMBA	30-Jan-18	104,000.00		104,000.00
HAMISI MUSA MWIDANI	30-Jan-18	104,000.00		104,000.00
FATMA SWALEH MOTE	30-Jan-18	104,000.00		104,000.00
ABRARI MOHAMMED OMAR	30-Jan-18	104,000.00		104,000.00
BERNARD LUKE OGOLA	7-Mar-18	43,600.00		43,600.00
HALIMA ADAN MAHAMUD	12-Mar-18	466,880.00		466,880.00
SALIM FARIJAWA KOMBO	23-Apr-18	21,000.00		21,000.00
LUCY CHIZI CHIRERI	23-Apr-18	71,000.00		71,000.00
AHMED KHAMIS SALIM KHAMIS	23-Apr-18	71,000.00		71,000.00
FAITH MWENDE BONIFACE	23-Apr-18	71,000.00		71,000.00
FADHILI MWALIMU MAKARANI	23-Apr-18	71,000.00	63,000.00	8,000.00
MWALIMU HAMAD MGWISHO	23-Apr-18	71,000.00		71,000.00
JUMA RENSON THOYA	23-Apr-18	71,000.00		71,000.00
FATMA SWALEH MOTE	25-Apr-18	71,000.00		71,000.00
MUSUMBA RAPHAEL MWIRE	25-Apr-18	71,000.00		71,000.00
IBRAHIM OYUGI OMONDI	25-Apr-18	71,000.00		71,000.00
JUNIOR WAMBUA KYAKA	25-Apr-18	71,000.00		71,000.00
ABRARI MOHAMMED OMAR	25-Apr-18	71,000.00		71,000.00
AMRIYA BOY JUMA	25-Apr-18	71,000.00		71,000.00
SALMA ALI SHEIKH	26-Apr-18	34,000.00	33,200.00	800.00
HAMISI MUSA MWIDANI	26-Apr-18	67,000.00		67,000.00
ROBESTER NASIMIYU WASIKE	22-May-18	12,000.00		12,000.00
ALMAAH ABUBAKAR ISSA	22-May-18	28,000.00	27,950.00	50.00
JUNIOR WAMBUA KYAKA	29-May-18	74,000.00		74,000.00
MOSES ARAN OINDO	31-May-18	62,500.00		62,500.00
SWABIR MASOUD ABDALLA	4-Jun-18	104,000.00		104,000.00
BERNARD LUKE OGOLA	7-Jun-18	303,000.00	301,500.00	1,500.00
MOSES ARAN OINDO	11-Jun-18	485,206.00		485,206.00
BENARD OCHIENG OGUTU	11-Jun-18	485,206.00	484,916.00	290.00
MARY EVERLYNE OSONGO	11-Jun-18	485,206.00		485,206.00
IBRAHIM OYUGI OMONDI	11-Jun-18	485,206.00		485,206.00
FADHILI MWALIMU MAKARANI	14-Jun-18	42,000.00		42,000.00
HAMISI MUSA MWIDANI	14-Jun-18	44,000.00		44,000.00
SALIM RASHID MWABONI	21-Jun-18	41,600.00	40,000.00	1,600.00
ALI MOHAMED SHOMARI	22-Jun-18	44,000.00		44,000.00
TOBIAS OTIENO SAMBA	22-Jun-18	50,000.00	48,700.00	1,300.00

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the Year ended June 30, 2018**

SHEBE ATHUMAN SALIM	22-Jun-18	50,000.00	48,900.00	1,100.00
HAMISI MUSA MWIDANI	25-Jun-18	42,000.00		42,000.00
ABDALLAH KHAMIS ABDALLAH	25-Jun-18	44,000.00		44,000.00
ALMAAH ABUBAKAR ISSA	27-Jun-18	408,648.00	408,548.00	100.00
AHMED SALAMA OMAR	27-Jun-18	466,824.00		466,824.00
LEILA MUGHAZO NYACHE	27-Jun-18	466,824.00	466,724.00	100.00
JUMA RENSON THOYA	27-Jun-18	466,824.00		466,824.00
MWALIMU HAMAD MGWISHO	27-Jun-18	466,824.00		466,824.00
DAVID KALUME SALIM	27-Jun-18	466,824.00		466,824.00
AHMED KHAMIS SALIM KHAMIS	27-Jun-18	466,824.00	466,724.00	100.00
EVE SEBBY	29-Jun-18	41,600.00	39,800.00	1,800.00
FAITH MWENDE BONIFACE	29-Jun-18	50,000.00	48,300.00	1,700.00
MUSUMBA RAPHAEL MWIRE	29-Jun-18	50,000.00		50,000.00
ATHMAN RAMA MWAMWIRI	29-Jun-18	50,000.00		50,000.00
YUSUF ABUBAKAR RASHID	23-May-18	1,145,800.00		1,145,800.00
HAMIDA NOOR SHEIKH ALI	31-May-18	1,765,800.00		1,765,800.00
ABDALLAH ALI ABEID	13-Jun-18	1,543,500.00		1,543,500.00
CHRISTINE AQUA MUDUDA	13-Jun-18	650,400.00		650,400.00
CHRISTINE AQUA MUDUDA	20-Jun-18	557,700.00		557,700.00
HAMIDA NOOR SHEIKH ALI	28-Jun-18	3,291,160.00		3,291,160.00
ZAKIA ALI ABDI	28-Jun-18	1,407,536.00		1,407,536.00
HAZEL JEMUTAI KOITOBA	28-Jun-18	407,536.00		407,536.00
ZAKIA ALI ABDI	2-Jul-18	2,667,820.00		2,667,820.00
TOBIAS OTIENO SAMBA	4-Jul-18	410,971.00		410,971.00
FAHAD KASSIM ABDALLA	6-Jul-18	410,971.00		410,971.00
FAITH MWENDE BONIFACE	6-Jul-18	410,971.00	410,271.00	700.00
ALI OMAR SHARIFF	6-Jul-18	410,971.00		410,971.00
TOTAL		28,853,132.00	5,582,507.00	23,270,625.00

COUNTY ASSEMBLY OF MOMBASA**Reports and Financial Statements****For the year ended June 30, 2018****ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT**

BANK RECONCILIATION				
	<i>Trn Date</i>	<i>Trn Ref</i>	<i>Amount</i>	<i>Amount</i>
BANK BALANCE B/F 1 st JULY(CBK) 2017				4,750,629
Add: Receipts to Recurrent a/c (CBK) 2017-2018 FY				225,647,616
Less: Payments for the year- 1st July 2017-30th June 2018 (CBK)				(230,143,652)
CASH BOOK BALANCE (CBK) 30TH JUNE 2018		0.00		254,593
BALANCE PER (CBK) BANK STATEMENT AS AT 30TH JUNE 2018				254,593
DIFFERENCE				0.00


Clerk of the Assembly
Principal Finance Officer
Name: Babu Ali Said
ICPAK No.ASSOC/47