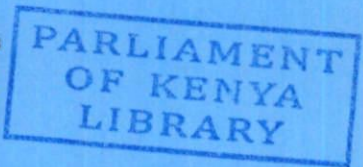
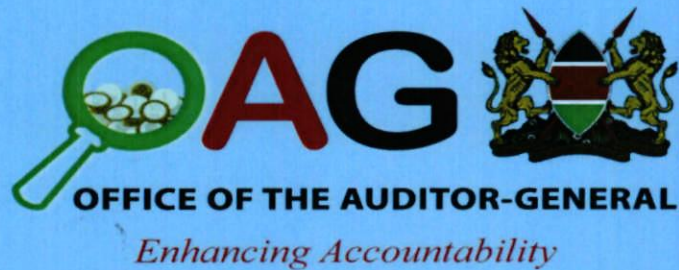


REPUBLIC OF KENYA

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF MOMBASA**

**FOR THE YEAR ENDED**  
**30 JUNE, 2020**

PAPERS LA	
DATE	16/02/2022
TABLED BY	LEADER OF MAJORITY
COMMITTEE	
CLERK AT THE TABLE	M. ADJIBODOU



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 95202, MOMBASA  
16 DEC 2020  
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**COUNTY ASSEMBLY OF MOMBASA**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2020**

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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, 2020**

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**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(a) Key Management**

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

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

**(b) Fiduciary Management**

The key management personnel who held office during the year ended 30<sup>th</sup> June 2020 and who had direct fiduciary responsibility were:

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

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**(c) Fiduciary Oversight Arrangements**

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

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

**(d) Entity Headquarters**

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

**(e) Entity Contacts**

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

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**(g) Independent Auditors**

Auditor General  
Office of the Auditor General  
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, 2020**

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**2. FORWARD BY THE CLERK OF THE ASSEMBLY**

It is with pleasure that I present Audited Financial Statements of the County Assembly of Mombasa for 2019-2020 FY, pursuant to Section 163,164 and 165 of the Public Finance Management Act, 2012. The Financial Statements cover the period from July 1, 2019 to June 30, 2020 and account for KSh.751million (KSh.638 million directly disbursed to County Assembly of Mombasa's Central Bank Recurrent Account from the exchequer, 93m paid for on behalf of County Assembly by the County Government of Mombasa and 20m Fund balance brought forward from 2018-19 financial year.

Of the KSh. 751 million availed during the year 2019-2020, KSh.50m was requisitioned for County Assembly of Mombasa Car Loan and Mortgage Scheme and a separate set of financial statements has been prepared to account for its application. Consequently, KSh.701m was available for utilization of which 94% was absorbed in the respective County Assembly Programmes, 16.4 million held as un surrendered staff imprest while KSh.4.6 million was the balance in the County Assembly's Bank accounts.

The County Assembly of Mombasa like all other devolved units continues to experience challenges related to devolution. Funds received from the exchequer (KSh.681m) compared to expected budgeted receipts year to date (KSh.718 million) accounted for 95% disbursement rate to end of the year, thus the Assembly experienced in adequate funding of KSh.37m (5%). The shortfall negatively impacted on the smooth implementation of County Assembly's programmes for the financial year so ended.

It is worthwhile to note that there was a tremendous improvement in the disbursement of funds during the year 2019-2020 compared to the FY2018-2019 when the shortfall was KSh.144m (20%), compared to the current shortfall of 37m (5%). The County Assembly of Mombasa therefore envisages continued improvement in disbursement of funds going forward on the basis of the current trajectory, coupled with lessons learnt in devolution as well as continuously engaging the relevant authorities and statutory bodies and offices, so as to address the challenges so far encountered and also manage emerging issues with a view to improving its entire operations and hence enhance achievement of County Assembly's 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, 2020**

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**3. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the Year ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

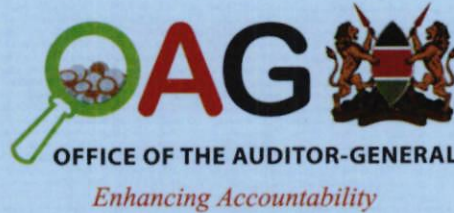
**Approval of the financial statements**

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 2<sup>nd</sup> September 2020.

  
Clerk of the County Assembly

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MOMBASA FOR THE YEAR ENDED 30 JUNE, 2020**

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Assembly of Mombasa set out on pages 1 to 25, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts-recurrent, development and combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Mombasa as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

#### **Basis for Qualified Opinion**

##### **1. Inaccuracies in the Financial Statements**

The statement of receipts and payments reflects various balances which differs significantly with the corresponding balances as reflected in the Integrated Financial Management Information System, IFMIS Report as summarized below:

<b>Items</b>	<b>Note</b>	<b>Financial Statements (Kshs.)</b>	<b>Expenditure as Per IFMIS (Kshs.)</b>	<b>Variance (Kshs.)</b>
Transfers from the County Treasury/Exchequer Releases	1	730,885,783	50,000,000	680,885,783

Items	Note	Financial Statements (Kshs.)	Expenditure as Per IFMIS (Kshs.)	Variance (Kshs.)
Compensation of Employees	4	352,513,037	202,703,203	149,809,834
Use of Goods and Services	5	297,197,259	185,264,693	111,932,566
Transfer to other Government Entities	7	50,046,057	0	50,046,057
Acquisition of Assets	10	29,257,959	27,470,690	1,787,269
Finance Costs	11	0	42,310,230	(42,310,230)

In absence of any reconciliation and explanation, the accuracy and completeness of balances reflected in the statement of receipts and expenditure for the year ended 30 June, 2020 could not be confirmed.

## 2. Transfers from the County Treasury / Exchequer Releases

As disclosed in Note 1 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 shows transfers from the County Treasury/Exchequer releases of Kshs.730,885,783. However, a review of the financial statements reflect transfers to County Assembly of Kshs.661,397,987, resulting to an unreconciled and unexplained variance of Kshs.69,487,796.

In the circumstances, the accuracy and completeness of transfers from the County Treasury/Exchequer releases balance of Kshs.730,885,783 for the year ended 30 June, 2020 could not be confirmed.

## 3. Compensation of Employees

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects compensation of employees' total expenditure of Kshs.352,513,037. Included in the amount are Kshs.14,325,386 and Kshs.39,551,931 in respect of salaries and staff payroll deductions respectively, all totalling Kshs.53,877,317 paid through Mombasa County Assembly imprest account.

However, payment vouchers in support of the expenditure were not provided for audit verification. Further, documentary evidence to support subsequent remittance of the payroll deductions of Kshs.39,551,931 were similarly not provided for audit review.

In the circumstances, the validity and completeness of the expenditure of Kshs.53,877,317 could not be confirmed.

## 4. Unsupported Expenditure – Use of goods and services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.297,197,259 under use of goods and services.

Included in the expenditure is an amount of Kshs.4,517,302 spent on training of Members of County Assembly in Dubai. However, procurement records showing how the venues were identified and contract awarded were not provided for audit verification.

Consequently, the regularity and value for money of the expenditure of Kshs.4,517,302 could not be ascertained.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Pending Bills**

Note 5.10 - Other Disclosures to the financial statements reflects pending bills amounting to Kshs.90,251,208 as at 30 June, 2020. The bills relate to construction of civil works and supply of goods and services balance of Kshs.29,816,372, pending staff payables balance of Kshs.6,416,146 and unremitted statutory deductions (PAYE, NHIF, NITA Levy, Income Tax on Gratuity) and unremitted staff pension contributions (NSSF, LAPTRUST) amounting to Kshs.54,018,690.

Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

#### **2. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: No. AG.4/16/3 Vol.1(9) dated 24 June, 2020.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **Accounts Receivables - Outstanding Imprests**

Disclosed in Note 14 to the financial statements are outstanding imprests of Kshs.17,599,863 as at 30 June, 2020. Review of imprests register revealed that, though due, imprests amounting to Kshs.6,219,625 and Kshs.5,968,721 had been outstanding for over twelve and six months, respectively. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which requires a holder of a temporary imprest to account or surrender it within seven days after returning to duty station.

In addition, it was revealed that an amount of Kshs.14,735,121 relates to multiple imprests issued to twenty-four Members of County Assembly contrary to regulation 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to ensure that the applicant has no outstanding imprest.

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

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

### **Conclusion**

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

## **Basis for Conclusion**

### **Failure to Develop Risk Management Strategies and Operationalize Audit Committee**

During the financial year ended 30 June, 2020, County Assembly did not have an operational Audit Committee to oversight over County Assembly operations. The Internal Audit Unit had no charter creating functions, roles and powers of the Unit. As such, the head of Internal Audit Unit reported administratively and functionally to the Clerk of County Assembly which casts doubt on the independence of the Unit.

Further, the County Executive did not develop a Risk Management Strategy to guide it to develops a system of risk management and internal control that builds robust business operations.

Consequently, the internal audit function cannot be guaranteed and may not be effective in the management of public resources.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 Vanagement determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County 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 audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non compliance. Also, projections of any evaluation

of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of County Assembly financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubts on County Assembly's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all



relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

**Nairobi**

**08 December, 2021**

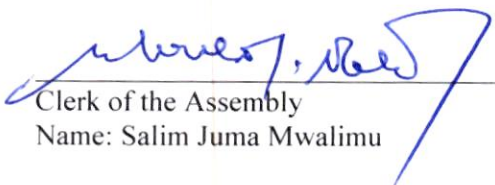
**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**5. FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2020**

**5.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED JUNE 30, 2020**

		<b>2019/2020</b>	<b>2018/2019</b>
	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	730,885,783	562,902,091
Proceeds from Sale of Assets	2	0	0
Other Receipts	3	0	2,351,949
<b>TOTAL RECEIPTS</b>		<b>730,885,783</b>	<b>565,254,040</b>
<b>PAYMENTS</b>			
Compensation of Employees	4	352,513,037	335,528,987
Use of goods and services	5	297,197,259	232,699,581
Subsidies	6	0	0
Transfers to Other Government Entities	7	50,046,057	0
Other grants and transfers	8	0	0
Social Security Benefits	9	0	0
Acquisition of Assets	10	29,257,959	137,500
Finance Costs	11	0	-
Other Payments	12	0	4,109,436
<b>TOTAL PAYMENTS</b>		<b>729,014,312</b>	<b>572,475,504</b>
<b>SURPLUS/DEFICIT</b>		<b>1,871,471</b>	<b>(7,221,464)</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The audited financial statements were approved on 2<sup>nd</sup> September 2020 and signed by:

  
 Clerk of the Assembly  
 Name: Salim Juma Mwalimu

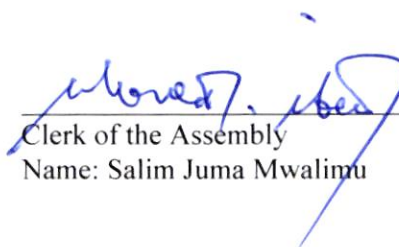
  
 Principal Finance Officer – County Assembly  
 Name: Babu Ali Said  
 ICPAK No. 25215


**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES FOR THE YEAR ENDED  
 JUNE 30, 2020**

		<b>2019/2020</b>	<b>2018/2019</b>
	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>FINANCIAL ASSETS</b>			
Bank Balances	13A	4,565,658	2,044,639
Cash Balances	13B	-	-
<b>Total Cash and cash equivalents</b>		<b>4,565,658</b>	<b>2,044,639</b>
Accounts receivables – Outstanding Imprests	14	17,599,863	18,249,411
<b>TOTAL FINANCIAL ASSETS</b>		<b>22,165,521</b>	<b>20,294,050</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	15	-	-
<b>NET FINANCIAL ASSETS</b>		<b>22,165,521</b>	<b>20,294,050</b>
<b>REPRESENTED BY</b>			
<b>Fund balance b/fwd</b>	16	20,294,050	27,515,515
<b>Surplus/Deficit for the year</b>		1,871,471	(7,221,464)
<b>NET FINANCIAL POSITION</b>		<b>22,165,521</b>	<b>20,294,051</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The audited financial statements were approved on 2<sup>nd</sup> September 2020 and signed by:

  
 Clerk of the Assembly  
 Name: Salim Juma Mwalimu

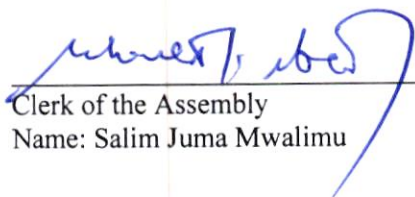
  
 Principal Finance Officer – County Assembly  
 Name: Babu Ali Said  
 ICPAK NO. 25215


**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**5.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2020**

		2019/2020	2018/2019
	Not e	KShs	KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	730,885,783	562,902,091
Other Receipts	3	-	2,351,949
<b>Payments for operating expenses</b>			
Compensation of Employees	4	(352,513,037)	(335,528,987)
Use of goods and services	5	(297,197,259)	(232,699,581)
Subsidies	6	-	-
Transfers to Other Government Entities	7	(50,046,057)	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	-	-
Other Payments	12	-	(4,109,436)
<b>Adjusted for:</b>			
Adjustments during the year-cash held as imprests	14	649,548	5,021,214
<b>Net cash flows from operating activities</b>		<b>31,778,977</b>	<b>(2,062,750)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(29,257,959)	(137,500.00)
<b>Net cash flows from investing activities</b>		<b>(29,257,959)</b>	<b>(137,500)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>2,521,019</b>	<b>(2,200,250)</b>
<b>Cash and cash equivalent at BEGINNING of the quarter</b>		<b>2,044,639</b>	<b>4,244,890</b>
<b>Cash and cash equivalent at END of the quarter</b>		<b>4,565,658</b>	<b>2,044,639</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The audited financial statements were approved on 2nd September 2020 and signed by:

  
 Clerk of the Assembly  
 Name: Salim Juma Mwalimu

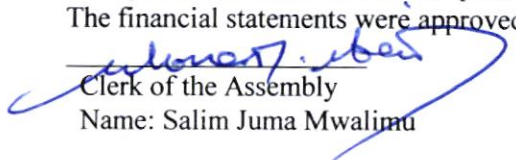
  
 Principal Finance Officer – County Assembly  
 Name: Babu Ali Said  
 ICPAK N0.25215

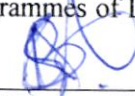
**COUNTY ASSEMBLY OF MOMBASA**  
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**5.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	a	b	c=a+b	e=d-c	
<b>RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	
Transfers from the County Treasury/Exchequer Releases	683,827,757	60,555,100	744,382,857	730,885,783	98%
Proceeds from Sale of Assets					
Other Receipts				-	
<b>TOTAL</b>	<b>683,827,757</b>	<b>60,555,100</b>	<b>744,382,857</b>	<b>730,885,783</b>	<b>98%</b>
<b>PAYMENTS</b>					
Compensation of Employees	335,854,373	22,898,460	358,752,833	352,513,037	98%
Use of goods and services	300,106,067	30,139,640	330,245,707	297,197,259	90%
Subsidies					
Transfers to Other Government Entities	120,000,000	(50,000,000)	70,000,000	50,046,057	71%
Other grants and transfers					
Social Security Benefits				-	
Acquisition of Assets	47,867,317	7,517,000	55,384,317	29,257,959	53%
Finance Costs				-	
Other Payments					
<b>TOTAL</b>	<b>683,827,757</b>	<b>60,555,100</b>	<b>744,382,857</b>	<b>729,014,312</b>	<b>98%</b>
<b>SURPLUS/ DEFICIT</b>					

Of the Cumulative disburseable amount of 744.3m, KSh.680.8 million was disbursed for operations and 50m for Car Loan & Mortgage fund, representing a 98% disbursement rate for the year. Of the funds available including the opening balance (20.2m) to the County Assembly, a 98% absorption rate was recorded compared to budget, in the respective County Assembly programmes of Legislation, Oversight and Representation. The financial statements were approved on 2nd September 2020 and signed by:

  
 Clerk of the Assembly  
 Name: Salim Juma Mwalimu

  
 Principal Finance Officer – County Assembly  
 Name: Babu Ali Said  
 ICPAK NO. 25215

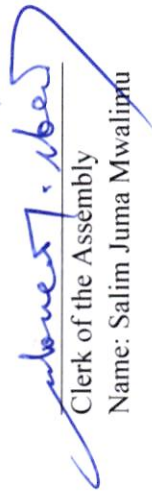
Reports and Financial Statements  
For the year ended 30 June 2020

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

Receipt/Expense Item	Original Budget a	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis e=d-c	% Utilisation difference
	Kshs	Kshs	Kshs	Kshs	
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	635,960,440	53,038,100	688,998,540	730,885,783	106%
Proceeds from Sale of Assets	-				
Other Receipts	-				
<b>TOTAL</b>	<b>635,960,440</b>	<b>53,038,100</b>	<b>688,998,540</b>	<b>730,885,783</b>	<b>106%</b>
<b>PAYMENTS</b>					
Compensation of Employees	335,854,373	22,898,460	358,752,833	352,513,037	98%
Use of goods and services	300,106,067	30,139,640	330,245,707	297,197,259	90%
Subsidies	-				
Transfers to Other Government Entities	120,000,000	(50,000,000)	70,000,000	50,046,057	71%
Other grants and transfers	-				
Social Security Benefits	-			-	
Acquisition of Assets	22,093,569	7,517,000	29,610,569	29,257,959	99%
Finance Costs	-				
Other Payments	-				
<b>TOTAL</b>	<b>658,054,009</b>	<b>60,555,100</b>	<b>718,609,109</b>	<b>729,014,312</b>	<b>101%</b>
<b>Surplus/ Deficit</b>					

Of the Cumulative disburseable amount of KSh.689m for recurrent for the year, KSh.681 million was disbursed for operations while 50m was for Car Loan & Mortgage, representing a 106% disbursement rate for the year due to Car Loan fund. Of the funds available for the year including the opening balance (20.2m) to the County Assembly, a 101% absorption rate was recorded compared to budget for the year so ended, in the respective County Assembly Programmes of Legislation, Oversight and Representation.

The financial statements were approved on 2nd September 2020 and signed by:

  
Clerk of the Assembly  
Name: Salim Juma Mwalimu



Principal Finance Officer – County Assembly  
Name: Babu Ali Said ICPAK NO. 25215

**COUNTY ASSEMBLY OF MOMBASA**

**Reports and Financial Statements**

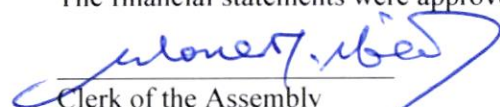
**For the year ended June 30, 2020**


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

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilisation difference</b>
	<b>A</b>	<b>B</b>	<b>c=a+b</b>	<b>e=d-e</b>	
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	25,773,748		25,773,748		0%
Proceeds from Sale of Assets	-		-		
Other Receipts	-		-		
<b>TOTAL</b>	<b>25,773,748</b>	<b>-</b>	<b>25,773,748</b>		<b>0%</b>
<b>PAYMENTS</b>					
Subsidies	-		-	-	
Transfers to Other Government Entities	-		-	-	
Other grants and transfers	-		-	-	
Social Security Benefits	-		-	-	
Acquisition of Assets	25,773,748		25,773,748		0%
Finance Costs	-		-		
Other Payments	-		-		
<b>TOTAL</b>	<b>25,773,748</b>	<b>-</b>	<b>25,773,748</b>		<b>0%</b>
<b>Surplus/ Deficit</b>					

Of the Cumulative disburseable amount of KSh.25m for development for the year, none was disbursed for FY2019-2020.

The financial statements were approved on 2<sup>nd</sup> September 2020 and signed by:

  
 Clerk of the Assembly  
 Name: Salim Juma Mwalimu

  
 Principal Finance Officer – County Assembly  
 Name: Babu Ali Said ICPAK NO. 25215

**5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>2019/2020</b>	<b>2019/2020</b>	<b>2019/2020</b>	<b>2019/2020</b>	<b>2019/2020</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	2019/2020	2019/2020	2019/2020	2019/2020	2019/2020
	KShs	KShs	KShs	KShs	KShs
Programme 1					
General Administration & Planning	463,397,125	114,781,284	578,178,409	562,322,345	15,856,064
				-	-
				-	-
Programme 2					
Legislation, Oversight & Representation (Recurrent)	194,656,885	54,226,184	140,430,701	116,645,910	23,784,791
Legislation, Oversight & Representation (Development)	25,773,748	-	25,773,748	-	25,773,748
<b>Grand Total</b>	<b>683,827,757</b>	<b>60,555,100</b>	<b>744,382,857</b>	<b>678,968,255</b>	<b>65,414,602</b>

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



**COUNTY ASSEMBLY OF MOMBASA**  
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**For the year ended 30 June 2020**

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**5.8. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of compliance and basis of preparation**

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

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

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

**2. Reporting entity**

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

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**i) Tax receipts**

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

**ii) 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.

**COUNTY ASSEMBLY OF MOMBASA**  
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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**iii) Other Receipts**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Acquisition of fixed assets**

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

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

**4. In-kind contributions**

In-kind contributions are donations that are made to the *County Assembly of Mombasa* 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 *County Assembly of Mombasa* 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.

**COUNTY ASSEMBLY OF MOMBASA**  
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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**5. Cash and cash equivalents**

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

**i) Restriction on cash**

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

There were no restrictions on cash during the year.

**6. Accounts Receivable**

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

**7. Accounts Payable**

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

**8. Non-current assets**

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

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**9. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *County Assembly of Mombasa* 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's* budget was approved as required by Law. The original budget was approved by the County Assembly on 20<sup>th</sup> June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There were four supplementary budgets passed in the year. A high-level assessment of the *County Assembly of Mombasa'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**  
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**5.9. NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs</b>	<b>KShs</b>
Transfers from the County Treasury for Q1	113,379,412	82,657,504
Transfers from the County Treasury for Q2	195,526,545	148,208,818
Transfers from the County Treasury for Q3	212,165,862	99,855,240
Transfers from the County Treasury for Q4	209,813,964	232,180,529
<b>Cumulative Amount</b>	<b>730,885,783</b>	<b>562,902,091</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs</b>	<b>KShs</b>
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		
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

**3. OTHER RECEIPTS**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs</b>	<b>KShs</b>
LAPFUND-TAX REFUND ON GRATUITY- 1ST ASSBLY		2,351,949
<b>Total</b>		<b>2,351,949</b>

**COUNTY ASSEMBLY OF MOMBASA**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. COMPENSATION OF EMPLOYEES**

	2019/2020	2018/2019
	KShs	KShs
Basic salaries of permanent employees	273,179,080	254,709,333
Basic wages of temporary employees	0	11,991,750
Personal allowances paid as part of salary	30,115,300	46,732,300
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	35,827,413	22,005,804
Compulsory national social security schemes	135,000	89,800
Compulsory national health insurance schemes	4,039,150	0
Social benefit schemes outside government		
Other personnel payments	9,217,095	
<b>Total</b>	<b>352,513,037</b>	<b>335,528,987</b>

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

**5. USE OF GOODS AND SERVICES**

	2019/2020	2018/2019
	KShs	KShs
Utilities,Supplies & Services	0	0
Communication, supplies and services	0	0
Domestic travel and subsistence	49,996,833	50,800,979
Foreign travel and subsistence	49,444,952	67,253,112
Printing, advertising and information supplies & services	5,680,405	567,000
Rentals of produced assets	57,108,762	33,300,000
Training expenses	4,773,161	5,327,601
Hospitality supplies and services	8,738,665	8,014,145
Insurance costs	60,314,427	34,713,103
Specialized materials and services	29,508,424	14,511,375
Office and general supplies and services	19,251,067	12,102,280
Other operating expenses		
Routine maintenance – vehicles and other transport equipment	1,206,912	839,266
Routine maintenance – other assets	11,173,652	5,270,720
<b>Total</b>	<b>297,197,259</b>	<b>232,699,581</b>

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**6. SUBSIDIES**

Description	2019/2020 KShs	2018/2019 KShs
Subsidies to County Corporations		
Subsidies to Private Enterprises		
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>

(Provide explanations as to what subsidies relate to)

**7. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2019/2020 KShs	2018/2019 KShs
Transfers to National Government entities-CBK	46,057	
Transfers to other County Assembly entities (insert name of budget agency)	50,000,000	
<b>TOTAL</b>	<b>50,046,057</b>	<b>0</b>

*The Kshs. 46,057 refers to funds transferred to the County Revenue Fund account. The amount was outstanding as at 1<sup>st</sup> July 2020.*

*The Kshs. 50,000,000 refers to funds transferred to the County Assembly of Mombasa Staff Car Loan & Mortgage account held at Gulf African Bank.*

**8. OTHER GRANTS AND TRANSFERS**

Description	2019/2020 KShs	2018/2019 KShs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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

**COUNTY ASSEMBLY OF MOMBASA**

**Reports and Financial Statements**

**For the year ended June 30, 2020**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**9. SOCIAL SECURITY BENEFITS**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs</b>	<b>KShs</b>
Government pension and retirement benefits		
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

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



**COUNTY ASSEMBLY OF MOMBASA**  
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**10. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs</b>	<b>KShs</b>
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	27,303,448	
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment	1,954,510	
Purchase of Office Furniture and General Equipment		137,500
Purchase of ICT Equipment, Software and Other ICT Assets		
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		
<b>Financial Assets</b>		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables - From Previous Years		
<b>Total</b>	<b>29,257,959</b>	<b>137,500</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**11. FINANCE COSTS**

	2019/2020	2018/2019
	KShs	KShs
Bank Charges		
Exchange Rate Losses		
Other Finance Costs-KRA PENALTIES		
<b>Total</b>	<b>0</b>	<b>0</b>

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

**12. OTHER PAYMENTS**

	2019/2020	2018/2019
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Capital Transfers to Non-Financial Public Enterprises		
Capital Transfer to Public Financial Institutions and Enterprises		
Capital Transfers to Private Non-Financial Enterprises		
Other Expenses		4,109,436
<b>Total</b>	<b>0.00</b>	<b>4,109,436</b>

(Provide detailed explanations for other payments)

**13. CASH AND BANK BALANCES**

**13A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/2020	2018/2019
		KShs	KShs
CENTRAL BANK OF KENYA-KSh A/C 1000244941	Recurrent	227,678	46,057
CENTRAL BANK OF KENYA-KSh A/C 1000283262	Development		
COOPERATIVE BANK OF KENYA-KSh A/C 0114144545000	IMPREST	4,337,980	1,998,582
<b>Total</b>		<b>4,565,658</b>	<b>2,044,639</b>

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

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**13B. CASH IN HAND**

	2019/2020	2018/2019
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

Cash in hand should be analysed as follows:

	2019/2020	2018/2019
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

**14. ACCOUNTS RECEIVABLE**

	2019/2020	2018/2019
	KShs	KShs
Government Imprests	16,429,027	15,401,430
Clearance Accounts	0	0
Staff Advances	1,170,836	2,847,981
Other Advances	0	0
<b>Total</b>	<b>17,599,863</b>	<b>18,249,411</b>

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

**15. ACCOUNTS PAYABLE**

	2019/2020	2018/2019
	KShs	KShs
Deposits	-	-
Retentions	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**16. FUND BALANCE BROUGHT FORWARD**

	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	2,044,639	4,244,890
Cash in hand	0	0
Accounts Receivables	18,249,411	23,270,625
Accounts Payables	0	0
<b>Total</b>	<b>20,249,050</b>	<b>27,515,515</b>

**17. PRIOR YEAR ADJUSTMENTS**

<b>Description of the adjustment</b>	<b>2019/2020</b>	<b>2018/2019</b>
	<b>KShs</b>	<b>KShs</b>
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>0</b>	<b>0</b>

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

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**5.10. OTHER DISCLOSURES**

**1. PENDING ACCOUNTS PAYABLE (See Annex 1)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-			-
Construction of civil works	7,643,433	-	(4,847,297)	2,796,136
Supply of goods	10,746,507	-	(685,905)	10,060,602
Supply of services	39,029,580	-	(22,069,946)	16,959,634
<b>Total</b>	<b>57,419,519</b>	<b>-</b>	<b>(27,603,147)</b>	<b>29,816,372</b>

**2. PENDING STAFF PAYABLES (See Annex 2)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management	10,136,893	-	(6,767,172)	3,369,721
Middle management	3,855,200	-	(1,115,900)	2,739,300
Unionisable employees	2,079,359		(1,899,234)	180,125
Others	4,548,015		(4,421,015)	127,000
<b>Total</b>	<b>20,619,467</b>	<b>-</b>	<b>(14,203,321)</b>	<b>6,416,146</b>

**3. OTHER PENDING PAYABLES (See Annex 3)**

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	44,044,682		(2,351,949)	41,692,733
Amounts due to County Government entities	755,202		(755,202.00)	0
Amounts due to third parties – (Others LAPFUND)	13,273,763		(947,807)	12,325,957
<b>Total</b>	<b>58,073,647</b>	<b>0</b>	<b>(4,054,958)</b>	<b>54,018,690</b>

**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.

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

**OTHER DISCLOSURES (CONTINUED)****Related party transactions:**

	2019/2020	2018/2019
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	149,251,852	157,958,668
Key Management Compensation(Clerk and Heads of departments)	54,711,606	151,407,879
<b>Total Compensation to Key Management</b>	<b>203,963,458</b>	<b>309,366,547</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes	50,000,000	-
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	-
<b>Total Transfers to related parties</b>	<b>50,000,000</b>	<b>-</b>
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	637,589,145	211,728,669
Payments made on behalf of the County Assembly by other Government Agencies	93,296,638	351,173,421
(Insert any other transfers received)	-	-
<b>Total Transfers from related parties</b>	<b>730,885,783</b>	<b>562,902,091</b>

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**6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe : (Put a date when you expect the issue to be resolved)</b>
1.1	Unrealistic projections /budget balances.	<i>under expenditure is due to the Assembly being underfunded</i>	CAC	Resolved	2018-2019 FY
1.2	The expenditure may not have adhered to the cash flow projections	<i>Expenditure during the year under review complied to cash flow projections, per financial statements.</i>	CAC	Resolved	2018-2019 FY
1.3	Imprudent application of financial resources during the year.		CAC/CASB	Not Resolved	2018-2019 FY
2.0	Unexplained and unsupported variances of the transfers from county treasury	Variances of transfers from county Trasury have since been duly explained in the financial statements	CAC		2018-2019 FY
3.1	Irregular payment of ward employees Kshs. 16,409,250	Ward employees were lawfully	CAC/CASB	Resolved	2018-2019 FY

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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)
		compensated			
3.2	Unsupported Expenditure on compensation to employees Kshs 330,768,861	Dully supported, in schedules to financial statements availed.	CAC	Un-resolved	2018-2019 FY
4.1	Irregular payment of allowances to the Members of the County Assembly Ksh. <b>4,536,000</b>	IPPD Challenge	CAC	Not Resolved	2018-2019 FY
4.2	Irregular claim and payments of Committee Sitting allowances Kshs 46,732,300	IPPD Challenge	CAC	Un-resolved	2018-2019 FY
5.1	Unaccounted for deductions from the payroll. Kshs 80,676,662.30	Dully accounted for in schedules to financial statements availed	CAC/CASB	Un-resolved	2018-2019 FY
6.0	Unbudgeted for advances 7,023,700.		CAC/CASB	Un-resolved	2018-2019 FY
7.0	Unsupported payment	supported, in schedules to financial statements availed	CAC/CASB	Un-resolved	2018-2019 FY
8.1	Bank Reconciliations and cash books not availed	availed	CAC	Un-resolved	2018-2019 FY
8.2	Non-Submission of Monthly Reconciliations		CAC/CASB	Un-resolved	2018-2019 FY
8.3	Unreconciled and incomplete cash book(s), imprest register	Cash books completed and bank	CAC/CASB	Un-resolved	2018-2019 FY



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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe : (Put a date when you expect the issue to be resolved)</b>
	and vote book	reconciliations available			
8.4	Payments made outside IFMIS	Funds paid through IFMIS to Coop bank for payment of budgeted ward offices expenditure	CAC/CASB	resolved	2018-2019 FY
9.1	Propriety & Recoverability of outstanding imprest balance of Kshs 18,273,635 as at 30 June 2019 doubtful.	All imprests issued were lawfully authorised and are recoverable if beneficiary fails to surrender	CAC	Resolved	2018-2019 FY
10.1	County Ward Office Bank Accounts operated without authorization, no bank reconciliations provided for the 30 ward offices, no evidence signatories to the bank accounts are public servants.	Bank reconciliations available for review	CAC/CASB	Un-resolved	2018-2019 FY
10.2	Unreconciled Variance of Rentals of produced assets between vote book and cash book	IFMIS Challenges	CAC/CASB	Un-resolved	2018-2019 FY
10.3	Lack of Valuation Reports-		CAC/CASB	Un-resolved	2018-2019 FY

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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)
	County ward offices				
10.4	Un accounted for Ward offices expenditure Kshs 20,388,250	Accounted for in ward office returns provided	CAC/CASB	resolved	2018-2019 FY

**Guidance Notes:**

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

Clerk of the County Assembly

Sign.....

Date.....

**COUNTY ASSEMBLY OF MOMBASA**  
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**ANNEXES**

**ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To Date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>		<b>Kshs</b>	<b>Kshs</b>
<b>Construction of buildings</b>						
<b>Sub-Total</b>	0		-		0	0
<b>Construction of civil works</b>						
JAFCOM KENYA LIMITED-OFFICE REFURBISHMENT	1,828,812	20/06/2016			1,828,812	-
HERUJAJO ENTERPRISES	967,324	22/04/2016			967,324	967,324
ZESH LTD	2,374,455		2,374,455		0	2,374,455
SOLLITES KENYA LTD	2,472,842		2,472,842		0	2,472,842
<b>Sub-Total</b>	<b>7,643,433</b>		<b>4,847,297</b>		<b>2,796,136</b>	<b>7,643,433</b>
<b>Supply of goods</b>						
BINGLEY LIMITED	83,500	18-Mar-16	83,500	15/10/2019	0	83,500
OUTERSPACE TECHNOLOGY	1,614,000	5-May-16	-		1,614,000	1,614,000
CPF FINANCIAL SERVICES	275,000	8/24/2016	-		275,000	275,000
SADAMA INVESTMENTS	1,236,590		-		1,236,590	1,236,590
BESTBUYS TECHNOLOGIES	1,200,000	4-Sep-14	-		1,200,000	1,200,000
FAIRATE SUPPLIER LTD	147,172	15-Jan-15	-		147,172	147,172
FARIE INVESTMENT LTD	701,000	23-Jan-15	-		701,000	701,000
					0	
MARWAA GENERAL SUPPLIES LTD	2,480,000	19-Jun-15	-		2,480,000	2,480,000
MILDSTORM LIMITED	190,000	8-Oct-14	190,000	4/3/2020	0	190,000
MACRO STEPS ENTERPRISES	952,160	31-Dec-15	-		952,160	952,160
NUNET COMPUTER SYSTEMS	500,000	15-Jan-16	-		500,000	500,000
URBAN FORCE GROUP LTD	954,680	14-Feb-14	-		954,680	954,680
MIRAJ AND LINKEY LTD	412,405	11/5/2018	412,405			412,405
RADIO MAISHA						
NORTH COAST BEACH HOTEL , MOMBASA	276,500		276,500		0	276,500

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**ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)**

<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To Date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
RADIO MAISHA						
NORTH COAST BEACH HOTEL , MOMBASA	276,500		276,500		0	276,500
NORTH COAST BEACH HOTEL , MOMBASA	210,000		-		210,000	210,000
COUNTY ASSEMBLY FORUM(C.A.F)	1,299,991	8/9/2016	-		1,299,991	1,299,991
APOLLO MWINDE NGONZE	250,000	7-Jul-15	-		250,000	250,000
DIANI SEA RESORT	202,500	28-Jul-16	-		202,500	202,500
NORTH COAST BEACH HOTEL	258,879		258,879	29/06/20	0	258,879
ARTFUL EYES PRODUCTIONS LTD	174,800	3-Oct-14	-		174,800	174,800
BEAUMONT RESORT LTD	110,000		110,000	4/3/2020	0	110,000
COUNTY ASSEMBLY FORUM	914,900	24-Sep-14	-		914,900	914,900
MEDIAMAX NETWORK LTD	165,000	8/30/2018	165,000	20/02/2020	0	165,000
GALINA INTERNATIONAL LIMITED	1,706,897		-		1,706,897	1,706,897
JAMBOSEL GLOBAL AGENCIES	227,360	10-Apr-14	-		227,360	227,360
JAMBOSEL GLOBAL AGENCIES	30,000	15-Apr-14	-		30,000	30,000
JKUAT MOMBASA CBD CAMPUS	656,000	10-Oct-14	-		656,000	656,000
KLASS TRAVEL AND TOURS (MSA) LTD	183,390	10-Oct-14	183,390	20/02/2020	0	183,390
KLASS TRAVEL AND TOURS (MSA) LTD	245,000	10-Oct-14	245,000	15/10/2019	0	245,000
KLASS TRAVEL AND TOURS (MSA) LTD	254,235	22-Oct-14	-		254,235	254,235
KENYA METHODIST UNIVERSITY	840,000	22-Oct-14	-		840,000	840,000
MEDIAMAX NETWORK LIMITED	435,000	11-Dec-14	435,000	16/04/2020	0	435,000
NISSAN KENYA CROWN MOTORS GROUP LTD	400,549	11-Dec-14	-		400,549	400,549
PARIBAS INTERNATIONAL	30,000	22-Oct-14	-		30,000	30,000
SATGURU TRAVELS AND TOUR SERVICE LTD	202,160	27-Aug-14	-		202,160	202,160
THE DIRECTOR GENERAL-NITA	8,050	7-May-15	8,050	1/7/2016	0	8,050
THE STANDARD GROUP LTD	90,480	28-Oct-14	90,480	4/3/2020	0	90,480
THE SUN PUBLISHERS	308,418	29-Oct-14	-		308,418	308,418
TUM ENTERPRISES LTD	818,675	10-Oct-14	-		818,675	818,675
THE STAR	124,960	27-Dec-14	-		124,960	124,960

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**ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)**

<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To Date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
TRAVART INTERNATIONAL LTD	82,320	22-Sep-15	-		82,320	82,320
UNION BUREAU ENTERPRISES	68,500	4-Feb-14	-		68,500	68,500
UNIVERSITY OF NAIROBI (MOMBASA CAMPUS)	80,000	20-Nov-14	-		80,000	80,000
THE STANDARD GROUP LIMITED	642,179	10/7/2016	642,179	9/3/2020	0	642,179
KCA UNIVERSITY	1,293,490	2-Aug-16	-		1,293,490	1,293,490
KENYA SAFARI LODGES & HOTELS LTD	1,136,461	12-Nov-13	-		1,136,461	1,136,461
PAYMASTER GENERAL	129,600	23-Dec-14	-		129,600	129,600
NORTH COAST BEACH HOTEL	273,000	25-Apr-16	273,000	29/06/2020	0	273,000
NORTH COAST BEACH HOTEL	119,000	19-Jun-16	119,000	17/01/2020	0	119,000
KENYA SCHOOL OF GOV'T	194,880	9-Aug-16	-		194,880	194,880
ASK SHOW MOMBASA	233,500	30-Aug-16	-		233,500	233,500
SOCATT K	300,000	8-Oct-16	-		300,000	300,000
KENYA SCHOOL OF GOVERNMENT	243,600	4-Oct-16	-		243,600	243,600
AKARIM AGENCIES	36,450	7-Oct-16	36,450	27/01/2017	0	36,450
KENYA SCHOOL OF GOVERNMENT	369,600	14-Oct-16	-		369,600	369,600
CENTRE FOR PARLIAMENTARY STUDIES & TRAINING	225,000	19-Oct-16	-		225,000	225,000
KENYA SCHOOL OF GOV'T	97,440	8-Nov-16	-		97,440	97,440
NORTH COAST BEACH HOTEL	115,500	15-Nov-16	-		115,500	115,500
SALAMA BEACH HOTEL	80,000	27-Dec-16	-		80,000	80,000
NORTH COAST BEACH HOTEL	304,500	11-Jan-17	304,500	29/06/2020	0	304,500
NORTH COAST BEACH HOTEL	196,000	19-Jan-17	-		196,000	196,000
NORTH COAST BEACH HOTEL	122,500	19-Jan-17	122,500	20/02/2020	0	122,500
NORTH COAST BEACH HOTEL	115,500	10-Feb-17	-		115,500	115,500
KENYA SCHOOL OF GOVERNMENT	75,400	17-Feb-17	-		75,400	75,400
GASARO HOTEL	126,000		-		126,000	126,000
KENYA SCHOOL OF GOVERNMENT	116,000	23-Mar-17	-		116,000	116,000
KENYA SCHOOL OF GOVERNMENT	120,640	23-Mar-17	-		120,640	120,640
KENYA SCHOOL OF GOVERNMENT	120,640	23-Mar-17	-		120,640	120,640

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**ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)**

<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To Date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
KENYA SCHOOL OF GOVERNMENT	97,440	23-Mar-17	-		97,440	97,440
COUNTY ASSEMBLY OF MOMBASA	609,000	23-Mar-17	-		609,000	609,000
NORTH COAST BEACH HOTEL	192,500	10-Apr-17	192,500	17/01/2020	0	192,500
NORTH COAST BEACH HOTEL	192,500	13-Apr-17	192,500	17/01/2020	0	192,500
NORTH COAST BEACH HOTEL	262,500	18-Apr-17	262,500	4/3/2020	0	262,500
NORTH COAST BEACH HOTEL	98,000	25-Apr-17	98,000	26/10/2018	0	98,000
NORTH COAST BEACH HOTEL	332,500	26-Apr-17	332,500	29/06/2020	0	332,500
MULTICHOICE AFRICA LIMITED	544,235	4-May-17	544,235		0	544,235
NORTH COAST BEACH HOTEL	357,000		357,000	29/06/2020	0	357,000
NORTH COAST BEACH HOTEL	178,500	9-Jun-17	178,500	4/3/2020	0	178,500
NORTH COAST BEACH HOTEL	157,500	15-Jun-17	-		157,500	157,500
NORTH COAST BEACH HOTEL	147,000	19-Jun-17	147,000	20/02/2020	0	147,000
NORTH COAST BEACH HOTEL	122,500	19-Jun-17	122,500	20/02/2020	0	122,500
NORTH COAST BEACH HOTEL	105,000	6-Sep-17	105,000	26/10/2018	0	105,000
LEADERSHIP TRAINING INTERNATIONAL LTD	485,517		485,517	15/10/2019	0	485,517
SUN N SAND BEACH HOTEL	751,034	1-Sep-17	751,034	21/09/2018	0	751,034
MEDIAMAX NETWORK LTD	165,000		165,000	20/02/2020	0	165,000
STANDARD GROUP	168,300	6/25/2018	168,300	10/4/2019	0	168,300
SUN N SAND BEACH HOTEL	49,785	5/16/2018	49,785		0	49,785
JAMBO TRAVELLERS NDOLO INVEST	59,267	6/20/2018	59,267		0	59,267
MEDIAMAX NETWORK LTD	154,004	5/25/2018	-		154,004	154,004
THE STAR PUBLICATIONS	63,336	3/23/2016	-		63,336	63,336
CENTRE FOR PARLIAMENTARY STUDIES & TRAINING	175,000	12/8/2016	175,000	15/06/2017	0	175,000
AFRICA CENTRE FOR CAPACITY BUILDING	300,300		300,300	21/02/2019	0	300,300
RADIO MAISHA	110,000		110,000		0	110,000
NATIONAL OIL CORPORATION OF KENYA	500,000	6/4/2019	500,000		0	500,000
ZARA'S TRAVEL	30,300	6/21/2019			30,300	30,300

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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**ANALYSIS OF PENDING ACCOUNTS PAYABLE (CONTINUED)**

<b>Supplier of Goods or Services</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To Date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
MEDIAMAX NETWORK LTD	87,000	6/21/2019			87,000	87,000
NATION MEDIA GROUP LTD	87,696	6/10/2019			87,696	87,696
TEMPLE POINT RESORT LTD	80,000	2/4/2016	80,000		0	80,000
JAMBO TRAVELLERS NDOLO INVEST	35,560	7/19/2018			35,560	35,560
GOVERNMENT PRINTERS	60,320	6/4/2019	60,320			60,320
THE STAR PUBLICATIONS	81,081				81,081	81,081
THE STAR PUBLICATIONS	81,081		81,081	15/10/2019	0	81,081
NATION MEDIA GROUP LTD	82,500	9/21/2017	82,500	15/10/2019	0	82,500
SUN N SAND BEACH HOTEL	85,345	4/17/2019	85,343			85,345
NATION MEDIA GROUP LTD	97,020		97,020	24/12/2019	0	97,020
ZARA'S TRAVEL	102,350	6/4/2019	102,350			102,350
NORTH COAST BEACH HOTEL	106,207	6/27/2016	262,198		0	106,207
THE STAR PUBLICATIONS	160,600	10/6/2016	160,600			160,600
LUCRUM VENTURES	169,931	5/14/2019	169,931			169,931
REGIONAL CAPACITY DEVELOPMENT CONSULTANCY	220,000	2/28/2019	220,000			220,000
NORTH COAST BEACH HOTEL	262,198	9/21/2017			0	262,198
CPF FINANCIAL SERVICES	275,000	6/28/2016	0		275,000	275,000
NORTH COAST BEACH HOTEL	348,491		348,491	15/10/2019	0	348,491
COUNTY ASSEMBLIES FORUM	500,000		500,000	15/10/2019	0	500,000
SUN N SAND BEACH HOTEL	671,379	11/3/2017	671,379	15/10/2019	0	671,379
ETHICS AND INTEGRITY INSTITUTE	729,400	4/17/2019	729,400		0	729,400
RESOLUTION INSURANCE COMPANY LTD	8,316,238	7/11/2018	8,316,238	20/12/2019	0	8,316,238
COSTA (K) LTD	185,301	5/17/2019	185,301			185,301
THE STAR PUBLICATIONS	81,081		81,081		0	81,081
EASTERN AND SOUTHERN AFRICAN MANAGEMENT INSTITUTE	1,849,138		1,849,138		0	1,849,138
<b>Gross Total</b>	<b>57,419,519</b>		<b>29,063,297</b>		<b>29,816,372</b>	<b>57,419,519</b>

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Payee	Original Amount	Date Contracted	Amount Paid Todate	Date Paid	Outstanding Balance 2019-20	Outstanding Balance 2018-19
	Kshs		Kshs		Kshs	Kshs
FADHILI M. MAKARANI	11,576	18/06/2015	11,576		-	11,576
DHULKIFLY HEMED	60,000	22/06/2015	0		60,000	60,000
MWINYI BABU	12,600	4/6/2015			12,600	12,600
PAUL MULILA(LATE CHARITY)	75,000	11-Aug-14			75,000	75,000
PAUL MULILA(COUNTY ASSEMBLY OF MOMBASA)	1,017,696	18-Feb-15			1,017,696	1,017,696
RUEBEN MASUMBUKO	179,050		179,050	4/3/2020	-	179,050
ROBETER NASIMIYU	63,250	12/1/2018	63,250		-	63,250
JAPHET KOOME	80,400		80,400	27/02/2020	-	80,400
ANTONY MUSAU	117,000	28-Oct-14			117,000	117,000
ABDALLAH KHAMISI	26,000	28-Oct-14			26,000	26,000
MAIMUNA MWAWASI	79,000	6-Jul-15			79,000	79,000
ROBETER NASIMIYU	260,000	24-8-2017	260,000		-	260,000
PENINAH MWIKALI	512,500	12-Jan-16			512,500	512,500
CORNELLIUS OMWERI	16,600	28-Jun-16			16,600	16,600
MOVINE ATIENO	331,550				331,550	331,550
BANGUSH MOHAMED	351,000	30-6-2017	351,000	12/11/2019	-	351,000
JUMA SHEE	20,500	10-Jun-15			20,500	20,500
HASSAN MWACHIMAKO	1,214,500				1,214,500	1,214,500
DOROTHY AUMA.	354,000	21/01/2017	354,000		-	354,000
EMILY SIALO.	823,500	20/08/2017	823,500	27/02/2020	-	823,500
HALIMA ADEN	496,000		496,000	27/02/2020	-	496,000
DAVID MANGI.	148,200				148,200	148,200
DAVID MANGI.	62,000				62,000	62,000
TRIZER MWANYIKA.	10,000				10,000	10,000
AHMED OMAR.	48,000				48,000	48,000
NASRA AHMED	241,200				241,200	241,200
EVE SEBBY	500,800				500,800	500,800
JIMMY WALIAULA	30,000				30,000	30,000



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**ANALYSIS OF PENDING STAFF PAYABLE (CONTINUED)**

<b>Payee</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
RHODA VINCENZA	538,000	5-Mar-16			538,000	538,000
TRIZER MWANYIKA	96,000	27-Nov-14			96,000	96,000
DOROTHY AUMA	354,000	31-Jan-17	354,000		-	354,000
SALMA MARO	256,125	16-May-17	0		256,125	256,125
SALMA MARO	314,000	19-Jun-17			314,000	314,000
BANGUSH MOHAMED	356,000	31-Jul-17	356,000	14/05/2019	-	356,000
HALIMA SAID	1,227,000	20-Apr-17	1,227,000		-	1,227,000
ALMAAH ABUBAKAR ISSA	23,700	1/3/2018			23,700	23,700
JUMADARI KAYL SOMBWANA	800	1/3/2018			800	800
ABASS JUMA NGAO	2,895	18/04/2018			2,895	2,895
ABBAS JUMA	9,730	20/04/2014			9,730	9,730
ROBESTER WASIKE	70,000	22-5-2018	70,000		-	70,000
CHRISTINE MUDUDA	76,000	31-5-2018			76,000	76,000
MOVINE ATIENO	119,550	15-9-2017			119,550	119,550
ASWIF ABDALLA	10,188	30-06-2019	10,188	6/11/2019	-	10,188
ASHA WILLIAM	64,928	30-06-2019	64,928	20/12/2019	-	64,928
SALIM JUMA	4,200	30-06-2019	4,200	6/12/2019	-	4,200
PENINAH MWIKALI	27,000	30-06-2019	27,000	20/12/2019	-	27,000
ASWIF ABDALLA	22,800	30-06-2019	22,800	20/12/2019	-	22,800
SALMA SHEIKH	27,000	30-06-2019	27,000	20/12/2019	-	27,000
FIONA NZARO	3,500	30-06-2019	3,500	14/11/2019	-	3,500
PENINAH MWIKALI	24,000	30-06-2019	24,000	20/12/2019	-	24,000
CLARA MWACHOKI	24,000	30-06-2019	24,000	20/12/2019	-	24,000
FADHILI MAKARANI	52,000	30-06-2019	52,000	25/03/2020	-	52,000
CHARLES KITULA	23,000	30-06-2019	23,000	20/12/2019	-	23,000
ROBERT NYIRO	16,500	30-06-2019	16,500	9/12/2019	-	16,500
AMUR MURFAD	20,000	30-06-2019	20,000		-	20,000
SWABIR ABDALLAH	25,000	30-06-2019	25,000		-	25,000

**COUNTY ASSEMBLY OF MOMBASA**  
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**ANALYSIS OF PENDING STAFF PAYABLE (CONTINUED)**

<b>Payee</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
ABDALLA ALI	20,000	30-06-2019	20,000		-	20,000
JILO KIDAI	4,000	30-06-2019	4,000		-	4,000
SALIM JUMA	20,000	30-06-2019	20,000		-	20,000
LYNETTE KAMADI	20,000	30-06-2019	20,000		-	20,000
PENINAH MWIKALI	20,000	30-06-2019	20,000		-	20,000
FIONA NZARO	20,000	30-06-2019	20,000		-	20,000
BABU ALI	20,000	30-06-2019	20,000		-	20,000
MAIMUNA MWAWASI	20,000	30-06-2019	20,000		-	20,000
MERCY KAHANGA	10,000	30-06-2019	10,000	14/11/2019	-	10,000
EMILY SIALO	60,800	30-06-2019	60,800	6/11/2019	-	60,800
FATUMA OMARI	10,000	30-06-2019	10,000	14/11/2019	-	10,000
AZIZE SWABIR	10,000	30-06-2019	10,000	14/11/2019	-	10,000
SALMA MARO	96,000	30-06-2019	96,000	20/12/2019	-	96,000
DOROTHY AUMA	37,500	30-06-2019	37,500	20/11/2019	-	37,500
ABDALLAH KHAMIS ABDALLAH	2,800	30-06-2019	2,800	18/10/2019	-	2,800
AMINA RIADHA ABDULRAHMAN	2,800	30-06-2019	2,800	18/10/2019	-	2,800
SALMA NDOGE MARO	2,800	30-06-2019	2,800	18/10/2019	-	2,800
FAHAD KASSIM ABDALLA	3,000	30-06-2019	3,000	18/10/2019	-	3,000
ABDALLAH GOSHI	4,900	30-06-2019	4,900	18/10/2019	-	4,900
ANNE NAMUKHULA NAMULALA	5,600	30-06-2019	5,600	18/10/2019	-	5,600
FIONA MRYAZA NZARO	5,600	30-06-2019	5,600	18/10/2019	-	5,600
KASSIM MOHAMED UMEYA	5,600	30-06-2019	5,600	18/10/2019	-	5,600
KASSIM MOHAMED UMEYA	5,600	30-06-2019	5,600	18/10/2019	-	5,600
KIILU NZIOKA JOSPHAT	5,600	30-06-2019	5,600	18/10/2019	-	5,600
MAIMUNA SALIM MWAWASI	5,600	30-06-2019	5,600	18/10/2019	-	5,600
SALMA NDOGE MARO	5,600	30-06-2019	5,600	18/10/2019	-	5,600

**COUNTY ASSEMBLY OF MOMBASA**  
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**ANALYSIS OF PENDING STAFF PAYABLE (CONTINUED)**

<b>Payee</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
CLARA WONGE MWACHOKI	7,000	30-06-2019	7,000	18/10/2019	-	7,000
ATHMAN RAMA MWAMWIRI	8,400	30-06-2019	8,400	19/07/2019	-	8,400
CHRISTINE AQUA MUDUDA	11,200	30-06-2019	11,200	18/10/2019	-	11,200
CLARA WONGE MWACHOKI	11,200	30-06-2019	11,200	18/10/2019	-	11,200
FIONA MRYAZA NZARO	11,200	30-06-2019	11,200	18/10/2019	-	11,200
HATIMY, Mr. MOHAMED MOHAMED	11,200	30-06-2019	11,200	18/10/2019	-	11,200
PAUL MUTUNGI MULILA	80,000	30-06-2019	80,000	13/11/2019	-	80,000
LEAH W SIMON	90,000	30-06-2019	90,000	20/12/2019	-	90,000
MOHAMED DABASA MAJID	90,000	30-06-2019	90,000	20/12/2019	-	90,000
MOVINE ATIENO BARTHY	90,000	30-06-2019	90,000	20/12/2019	-	90,000
MWANAISHA MOHAMED MWAKIBOKO	90,000	30-06-2019	90,000	20/12/2019	-	90,000
BABU ALI SAID	111,000	30-06-2019	111,000	20/12/2019	-	111,000
PAUL MUTUNGI MULILA	111,000	30-06-2019	111,000	20/12/2019	-	111,000
AMINA RIADHA ABDULRAHMAN	135,056	30-06-2019	135,056	15/10/2019	-	135,056
MATANO BAKARI ABDALLA	135,056	30-06-2019	135,056	15/10/2019	-	135,056
HALIMA K SAID	155,456	30-06-2019	155,456	15/10/2019	-	155,456
CATHERINE WONGE SUSAN	200,642	30-06-2019	200,642	15/10/2019	-	200,642
HAMIDA TOGO MWAJASI	200,642	30-06-2019	200,642	15/10/2019	-	200,642
STANLEY CHAMBA	200,642	30-06-2019	200,642	15/10/2019	-	200,642
BINTISAIDI MWINYI MWACHANZE	221,348	30-06-2019	221,348	15/10/2019	-	221,348
MWAKA MOHAMED MBUI	221,348	30-06-2019	221,348	15/10/2019	-	221,348
HUSSEIN ABDUL HUSSEIN	11,200	30-06-2019	11,200	18/10/2019	-	11,200
SALMA ALI SHEIKH	11,200	30-06-2019	11,200	18/10/2019	-	11,200
OCHIENG KEVIN ODIWUOR	11,900	30-06-2019	11,900	18/10/2019	-	11,900
ALFRED JILO KIDAI	14,000	30-06-2019	14,000	18/10/2019	-	14,000

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**ANALYSIS OF PENDING STAFF PAYABLE (CONTINUED)**

<b>Payee</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
BEATRICE KHADENJE SHIMOLI	14,000	30-06-2019	14,000	18/10/2019	-	14,000
HASSAN ATHUMAN MWACHIMAKO	14,000	30-06-2019	14,000	18/10/2019	-	14,000
KIILU NZIOKA JOSPHAT	14,000	30-06-2019	14,000	18/10/2019	-	14,000
LUCY ABUNA AMBEYI	14,000	30-06-2019	14,000	18/10/2019	-	14,000
MAIMUNA SALIM MWAWASI	14,000	30-06-2019	14,000	18/10/2019	-	14,000
MILKA MORAA NGARE	14,000	30-06-2019	14,000	18/10/2019	-	14,000
PAUL MUTUNGI MULILA	14,000	30-06-2019	14,000	18/10/2019	-	14,000
PENINAH JAMES MWIKALI	14,000	30-06-2019	14,000	18/10/2019	-	14,000
VINCENZA RHODA TUBMUN	14,000	30-06-2019	14,000	18/10/2019	-	14,000
SALMA NDOGE MARO	16,500	30-06-2019	16,500	9/12/2019	-	16,500
PAUL MUTUNGI MULILA	16,800	30-06-2019	16,800	23/10/2019	-	16,800
SALIM JUMA MWALIMU	17,500	30-06-2019	17,500	18/10/2019	-	17,500
VINCENZA RHODA TUBMUN	19,600	30-06-2019	19,600	23/10/2019	-	19,600
MAAMUN SALIM HUSSEIN	20,700	30-06-2019	20,700	23/10/2019	-	20,700
ALNOOR ISMAIL KASSIM	21,200	30-06-2019	21,200	23/10/2019	-	21,200
ABDALLAH ALI ABEID	22,400	30-06-2019	22,400	18/10/2019	-	22,400
ALFRED JILO KIDAI	22,400	30-06-2019	22,400	20/12/2019	-	22,400
ABASI JUMA NGAO	24,000	30-06-2019	24,000	23/10/2019	-	24,000
SALMA NDOGE MARO	24,000	30-06-2019	24,000	20/12/2019	-	24,000
AHARUB EBRAHIM KHATRI	26,800	30-06-2019	26,800	19/07/2019	-	26,800
CLARA WONGE MWACHOKI	28,000	30-06-2019	28,000	23/10/2019	-	28,000
COUNTY ASSEMBLY OF MOMBASA	28,000	30-06-2019	28,000	16/10/2019	-	28,000
BERNARD LUKE OGOLA	31,200	30-06-2019	31,200	23/10/2019	-	31,200
IMAN BIUBA SULEIMAN	31,200	30-06-2019	31,200	23/10/2019	-	31,200

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**ANALYSIS OF PENDING STAFF PAYABLE (CONTINUED)**

<b>Payee</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
ZAKIA ALI ABDI	33,600	30-06-2019	33,600	23/10/2019	-	33,600
HALIMA ADAN MAHAMUD	34,000	30-06-2019	34,000	23/10/2019	-	34,000
ALFRED JILO KIDAI	37,500	30-06-2019	37,500	9/3/2020	-	37,500
ALFRED JILO KIDAI	37,500	30-06-2019	37,500	25/03/2020	-	37,500
BABU ALI SAID	37,500	30-06-2019	37,500	23/10/2019	-	37,500
PAUL MUTUNGI MULILA	37,500	30-06-2019	37,500	5/6/2020	-	37,500
PENINAH JAMES MWIKALI	37,500	30-06-2019	37,500	9/3/2020	-	37,500
PENINAH JAMES MWIKALI	37,500	30-06-2019	37,500	20/11/2019	-	37,500
RASHID MOHAMED KAKA	37,500	30-06-2019	37,500	23/10/2019	-	37,500
SALMA ALI SHEIKH	37,500	30-06-2019	37,500	23/10/2019	-	37,500
ZAKIA ALI ABDI	37,500	30-06-2019	37,500	23/10/2019	-	37,500
DOROTHY AUMA ADHOCH	38,000	30-06-2019	38,000	15/10/2019	-	38,000
MOVINE ATIENO BARTHY	43,600	30-06-2019	43,600	23/10/2019	-	43,600
MOVINE ATIENO BARTHY	44,000	30-06-2019	44,000	18/10/2019	-	44,000
BERNARD LUKE OGOLA	48,000	30-06-2019	48,000	18/10/2019	-	48,000
COUNTY ASSEMBLY OF MOMBASA	49,000	30-06-2019	49,000	11/11/2019	-	49,000
MWAKA MOHAMED MBUI	52,400	30-06-2019	52,400	23/10/2019	-	52,400
SHEBE ATHUMAN SALIM	59,000	30-06-2019	59,000	19/07/2019	-	59,000
VINCENT ALEX NDEGE	60,000	30-06-2019	60,000	23/10/2019	-	60,000
MWANAISHA MOHAMED MWAKIBOKO	61,700	30-06-2019	61,700	23/10/2019	-	61,700
PAUL MUTUNGI MULILA	65,000	30-06-2019	65,000	20/12/2019	-	65,000
MOVINE ATIENO BARTHY	66,000	30-06-2019	66,000	14/11/2019	-	66,000
REUBEN N MASUMBUKO	72,000	30-06-2019	72,000	25/03/2019	-	72,000
SALMA NDOGE MARO	76,000	30-06-2019	76,000	9/3/2019	-	76,000
MATANO BAKARI ABDALLA	78,400	30-06-2019	78,400	20/11/2019	-	78,400
REUBEN N MASUMBUKO	80,000	30-06-2019	80,000	25/03/2020	-	80,000

**COUNTY ASSEMBLY OF MOMBASA**  
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**ANALYSIS OF PENDING STAFF PAYABLE (CONTINUED)**

<b>Payee</b>	<b>Original Amount</b>	<b>Date Contracted</b>	<b>Amount Paid To date</b>	<b>Date Paid</b>	<b>Outstanding Balance 2019-20</b>	<b>Outstanding Balance 2018-19</b>
COUNTY ASSEMBLY OF MOMBASA	140,000	30-06-2019	140,000	27/02/2020	-	140,000
GWARO MOREKA DENNIS	308,000	30-06-2019	0		308,000	308,000
COUNTY ASSEMBLY OF MOMBASA	669,777	30-06-2019	669,777	23/10/2019	-	669,777
MAAMUN SALIM HUSSEIN	20,700	30-06-2019	20,700		-	20,700
BERNARD LUKE OGOLA	31,200	30-06-2019	31,200		-	31,200
IMAN BIUBA SULEIMAN	31,200	30-06-2019	31,200		-	31,200
ALFRED JILO KIDAI	37,500	30-06-2019	37,500		-	37,500
BABU ALI SAID	37,500	30-06-2019	37,500		-	37,500
CLARA WONGE MWACHOKI	37,500	30-06-2019	37,500		-	37,500
RASHID MOHAMED KAKA	37,500	30-06-2019	37,500		-	37,500
SALMA ALI SHEIKH	37,500	30-06-2019	37,500		-	37,500
ZAKIA ALI ABDI	37,500	30-06-2019	37,500		-	37,500
DOROTHY AUMA ADHOCH	38,000	30-06-2019	38,000		-	38,000
MATANO BAKARI ABDALLA	78,400	30-06-2019	78,400	20/11/2019	-	78,400
MOVINE ATIENO BARTHY	43,600	30-06-2019	43,600		-	43,600
COUNTY ASSEMBLY MCA SITTINGS	3,238,700	30-06-2019	3,238,700		-	3,238,700
<b>Grand Total</b>	<b>20,619,467</b>		<b>14,203,321</b>	<b>525,658</b>	<b>6,416,146</b>	<b>20,619,467</b>

**COUNTY ASSEMBLY OF MOMBASA**  
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**ANNEX 3 - ANALYSIS OF OTHER PENDING STAFF PAYABLES**

NAME	DATE	Original Amount	Amount Paid To date	Date Paid	Outstanding Balance 2019-20	Outstanding Balance 2018-19
		Kshs.	Kshs.		Kshs.	Kshs.
NATIONAL SOCIAL SECURITY	10-AUG-17	9,400	0		9,400	9,400
NATIONAL INDUSTRIAL	10-AUG-17	9,400	0		9,400	9,400
INCOME TAX PAYE	10-AUG-17	5,976,811	0		5,976,811	5,976,811
NATIONAL HOSPITAL	10-AUG-17	265,100	0		265,100	265,100
NATIONAL INDUSTRIAL	31-AUG-17	9,400	0		9,400	9,400
NATIONAL SOCIAL SECURITY	31-AUG-17	9,000	0		9,000	9,000
INCOME TAX PAYE	03-OCT-17	3,649,654	0		3,649,654	3,649,654
NATIONAL SOCIAL SECURITY	03-OCT-17	8,800	0		8,800	8,800
NATIONAL HOSPITAL	03-OCT-17	265,950	0		265,950	265,950
NATIONAL SOCIAL SECURITY	03-NOV-17	8,800	0		8,800	8,800
NATIONAL HOSPITAL	03-NOV-17	268,200	0		268,200	268,200
NATIONAL INDUSTRIAL	03-NOV-17	9,250	0		9,250	9,250
NATIONAL SOCIAL SECURITY	29-NOV-17	8,800	0		8,800	8,800
NATIONAL HOSPITAL	29-NOV-17	268,550	0		268,550	268,550
INCOME TAX PAYE	29-NOV-17	4,486,268	0		4,486,268	4,486,268
NATIONAL INDUSTRIAL	29-NOV-17	9,400	0		9,400	9,400
NATIONAL SOCIAL SECURITY	20-DEC-17	9,200	0		9,200	9,200
NATIONAL INDUSTRIAL	20-DEC-17	9,450	0		9,450	9,450
INCOME TAX PAYE	20-DEC-17	4,788,615	0		4,788,615	4,788,615
NATIONAL HOSPITAL	20-DEC-17	274,050	0		274,050	274,050
INCOME TAX PAYE	21-DEC-17	32,584	0		32,584	32,584
NATIONAL HOSPITAL	21-DEC-17	1,700	0		1,700	1,700
NATIONAL SOCIAL SECURITY	21-DEC-17	200	00		200	200
INCOME TAX PAYE	21-DEC-17	27,000	0		27,000	27,000
INCOME TAX PAYE	21-DEC-17	21,000	0		21,000	21,000
INCOME TAX PAYE	23-JAN-18	4,976,079	0		4,976,079	4,976,079
NATIONAL SOCIAL SECURITY FUND	23-JAN-18	9,200	0		9,200	9,200
NATIONAL HOSPITAL	23-JAN-18	270,100	0		270,100	270,100
NATIONAL INDUSTRIAL	23-JAN-18	9,400	0		9,400	9,400
NATIONAL INDUSTRIAL	23-FEB-18	9,300	0		9,300	9,300
NATIONAL HOSPITAL	23-FEB-18	279,800	0		279,800	279,800
NATIONAL SOCIAL SECURITY FUND	23-FEB-18	9,000			9,000	9,000
PAYE MAY'2018	31-May-18	5,503,331			5,503,331	5,503,331

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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**ANALYSIS OF OTHER PENDING STAFF PAYABLES (CONTINUED)**

NAME	DATE	Original Amount	Amount Paid Todate	Date Paid	Outstanding Balance 2019-20	Outstanding Balance 2018-19
INCOME TAX PAYE	31-Oct-17	4,263,113			4,263,113	4,263,113
LOCAL AUTHORITY PROVIDENT	30-Jun-17	7,594,303			7,594,303	7,594,303
LAPTRUST	10-AUG-17	867,074			867,074	867,074
LOCAL AUTHORITIES	31-AUG-17	371,636			371,636	371,636
LAPTRUST	31-AUG-17	875,936			875,936	875,936
LOCAL AUTHORITIES	03-OCT-17	385,363			385,363	385,363
LAPTRUST	03-OCT-17	903,227			903,227	903,227
LOCAL AUTHORITY PROVIDENT	29-NOV-17	385,363			385,363	385,363
LOCAL AUTHORITY PROVIDENT	21-DEC-17	20,028			20,028	20,028
LAPTRUST MAY'2018	31-May-18	923,028			923,028	923,028
INCOME TAX PAYE	3-Sep-18	5,917,477			5,917,477	5,917,477
NATIONAL SOCIAL SECURITY FUND	3-Sep-18	10,200			10,200	10,200
NATIONAL INDUSTRIAL TRAINING AUTHORITY	1-Oct-18	9,150			9,150	9,150
LAPTRUST PENSION TRUST	29-Oct-18	947,807	947,807	19/11/2018	0	947,807
MOMBASA COUNTY IMPREST ACCOUNT	18-Dec-18	282,444	282,444	20/12/2018	0	282,444
MOMBASA COUNTY IMPREST ACCOUNT	18-Dec-18	282,444	282,444	20/12/2018	0	282,444
JITEGEMEE SACCO	18-Dec-18	190,314	190,314	20/12/2018	0	190,314
INCOME TAX-gratuity tax Refund due to KRA	11-Jul-18	2,351,949	2,351,949		0	2,351,949
<b>Grand Total</b>		<b>58,073,647</b>	<b>4,054,958</b>		<b>54,018,690</b>	<b>58,073,647</b>



**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f</b>	<b>Additions during the year</b>	<b>Disposals during the year</b>	<b>Historical Cost c/f</b>
	<b>(KShs)</b>	<b>(KShs)</b>	<b>(KShs)</b>	<b>(KShs)</b>
	<b>2018/2019</b>	<b>2019/2020</b>	<b>2019/2020</b>	<b>2019/2020</b>
				-
Land				-
Buildings and structures				
Transport equipment	<b>29,340,437</b>	<b>27,303,448</b>		<b>56,643,885</b>
Office equipment, furniture and fittings	<b>29,682,133</b>	<b>1,954,510</b>		<b>31,636,643</b>
ICT Equipment, Software and Other ICT Assets	<b>23,052,603</b>	-		<b>23,052,603</b>
Other Machinery and Equipment	<b>7,989,384</b>	-		<b>7,989,384</b>
Heritage and cultural assets	-	-		
Intangible assets	-	-		
<b>Total</b>	<b>90,064,557</b>	<b>29,257,959</b>		<b>119,322,516</b>

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

**COUNTY ASSEMBLY OF MOMBASA**  
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**ANNEX 5 – OUTSTANDING IMPREST LISTING**

PAYEE	Trn Date	Amount Paid	AMOUNT SURRENDERED	AMOUNT UN-SURRENDERED
		KShs	KShs	KShs
JACKSON NJATHI MWANGI	08-DEC-15	58,000		58,000
MOHAMED NDANDA CHIRO	20-Jan-16	42,000		42,000
HAMISI MUSA MWIDANI	25-Apr-16	1,400		1,400
ABDALLAH KHAMIS ABDALLAH	10-May-16	30,000		30,000
AHMED OMAR EBRAHIM	1-Jul-16	14,000		14,000
ASHA HUSSEIN MOHAMED	26-Sep-16	624,000		624,000
PAMELA AKINYI OBUYA	21-Mar-17	9,376		9,376
HAMISI MUSA MWIDANI	29-Nov-17	48,000		48,000
JUMA M JUMA	13-Dec-17	10,500		10,500
LUCY CHIZI CHIRERI	23-Apr-18	71,000		71,000
HAZEL JEMUTAI KOITOBA	28-Jun-18	407,536		407,536
FAHAD KASSIM ABDALLA	6-Jul-18	410,971		410,971
FATMA SWALEH MOTE	18-Sep-18	119,000		119,000
HAMISI MUSA MWIDANI	21-Sep-18	21,000		21,000
YUSUF ABUBAKAR RASHID	21-Sep-18	35,400		35,400
IBRAHIM OYUGI OMONDI	22-Aug-18	132,000		132,000
LUCY CHIZI CHIRERI	22-Aug-18	132,000		132,000
AHMED SALAMA OMAR	22-Aug-18	132,000		132,000
AMRIYA BOY JUMA	22-Aug-18	132,000		132,000
HATIMY, Mr. MOHAMED MOHAMED	22-Aug-18	132,000		132,000
SALIM JUMA MWALIMU	2-Oct-18	2,000		2,000
LUCY CHIZI CHIRERI	26-Oct-18	66,000		66,000
MORRIS MWAZANI SHEHE	30-Oct-18	55,000		55,000
ABRARI MOHAMMED OMAR	23-Nov-18	541,474		541,474
MOSES ARAN OINDO	23-Nov-18	541,474	540,474	1,000
FAHAD KASSIM ABDALLA	23-Nov-18	582,671		582,671
AHARUB EBRAHIM KHATRI	23-Nov-18	1,319,582		1,319,582
AHARUB EBRAHIM KHATRI	21-Dec-18	1,089,715		1,089,715
LUCY CHIZI CHIRERI	5-Feb-19	40,000		40,000
DAVID KALUME SALIM	5-Feb-19	40,000		40,000
MURFAD ABDALLA AMUR	5-Feb-19	40,000		40,000
ALI OMAR SHARIFF	5-Feb-19	40,000		40,000

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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**OUTSTANDING IMPREST LISTING (CONTINUED)**

PAYEE	Trn Date	Amount Paid	AMOUNT SURRENDERED	AMOUNT UN-SURRENDERED
		KShs	KShs	KShs
REUBEN N MASUMBUKO	15-Apr-19	62,000	52,000	10,000
SHEBE ATHUMAN SALIM	3-May-19	69,000		69,000
JUNIOR WAMBUA KYAKA	3-May-19	69,000		69,000
JUMA RENSON THOYA	13-May-19	52,000		52,000
CHARLES JUMA KITULA	13-May-19	52,000		52,000
RAMLA SAID OMAR	16-May-19	187,660		187,660
KIZITO OKOTH OPEYA	22-Jul-19	257,048	256,723	325
HAMISI MUSA MWIDANI	22-Jul-19	257,048	256,098	950
IBRAHIM OYUGI OMONDI	22-Jul-19	257,048		257,048
FATMA SWALEH MOTE	22-Jul-19	257,048		257,048
DAVID KALUME SALIM	22-Jul-19	257,048	256,382	666
LUCY CHIZI CHIRERI	22-Jul-19	257,048		257,048
SALIM JUMA MWALIMU	22-Jul-19	321,308		321,308
ALI OMAR SHARIFF	18-Oct-19	363,413		363,413
FAHAD KASSIM ABDALLA	18-Oct-19	363,413		363,413
ABDALLAH KHAMIS ABDALLAH	30-Oct-19	406,250		406,250
MWANAISHA MOHAMED MWAKIBOKO	13-Nov-19	53,600	51,600	2,000
HATIMY, Mr. MOHAMED MOHAMED	20-Dec-19	58,500		58,500
AHMED KHAMIS SALIM KHAMIS	20-Dec-19	58,500		58,500
FATMA SWALEH MOTE	20-Dec-19	58,500		58,500
SALMA ALI SHEIKH	20-Dec-19	58,500		58,500
HALIMA K SAID	20-Dec-19	132,000		132,000
PAUL MUTUNGI MULILA	20-Dec-19	132,000		132,000
REUBEN N MASUMBUKO	20-Dec-19	132,000		132,000
PATRICIAH VITI NZIOKA	20-Dec-19	132,000		132,000
FEDDIS SALAME MBURA	20-Dec-19	324,776		324,776
LUCY CHIZI CHIRERI	20-Dec-19	324,776		324,776
ZAKIA ALI ABDI	9-Oct-19	455,916		455,916
DENNIS DENA FUKWE	15-Jan-20	14,500		14,500
MUSUMBA RAPHAEL BWIRE	16-Jan-20	414,842		414,842
ATHMAN RAMA MWAMWIRI	16-Jan-20	414,842	414,120	722
TOBIAS OTIENO SAMBA	16-Jan-20	414,842		414,842
ABRARI MOHAMMED OMAR	16-Jan-20	414,842		414,842

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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**OUTSTANDING IMPREST LISTING (CONTINUED)**

PAYEE	Trn Date	Amount Paid	AMOUNT SURRENDERED	AMOUNT UN-SURRENDERED
		KShs	KShs	KShs
ZAKIA ALI ABDI	24-Jan-20	596,932		596,932
MURFAD ABDALLA AMUR	24-Jan-20	596,932	596,079	853
SALIM JUMA MWALIMU	24-Jan-20	709,846	708,446	1,400
IBRAHIM OYUGI OMONDI	29-Jan-20	414,842		414,842
AMINA KHELEF AHMED	20-Feb-20	48,000		48,000
HASSAN ATHUMAN MWACHIMAKO	25-Feb-20	5,000		5,000
AHMED KHAMIS SALIM KHAMIS	9-Mar-20	16,500		16,500
LAILA MOSSEEN ESSAJEE	9-Mar-20	22,800		22,800
DAVID KALUME SALIM	9-Mar-20	27,000		27,000
FATMA SWALEH MOTE	9-Mar-20	27,000		27,000
MURFAD ABDALLA AMUR	9-Mar-20	27,000		27,000
HATIMY, Mr. MOHAMED MOHAMED	9-Mar-20	27,000		27,000
MAIMUNA SALIM MWAWASI	9-Mar-20	27,000		27,000
FADHILI MWALIMU MAKARANI	9-Mar-20	27,000		27,000
TOBIAS OTIENO SAMBA	9-Mar-20	27,000		27,000
KIZITO OKOTH OPEYA	9-Mar-20	27,000		27,000
KIBWANA SWALEH BAYA	9-Mar-20	27,000		27,000
HAMISI MUSA MWIDANI	9-Mar-20	27,000		27,000
BANGUSHI HARITH MOHAMMED	9-Mar-20	27,000		27,000
RASHID MOHAMED KAKA	9-Mar-20	27,000		27,000
MARIAM KADZO MENZA	9-Mar-20	43,750		43,750
LUCY CHIZI CHIRERI	9-Mar-20	100,500		100,500
ALI MOHAMED SHOMARI	9-Mar-20	100,500		100,500
ABDALLAH KHAMIS ABDALLAH	9-Mar-20	100,500		100,500
AHMED SALAMA OMAR	9-Mar-20	100,500		100,500
FEDDIS SALAME MBURA	9-Mar-20	100,500		100,500
ERICK MBOGO	20-Mar-20	90,000		90,000
MOHAMED DABASA MAJID	20-Mar-20	90,000		90,000
ABDALLAH ALI ABEID	20-Mar-20	90,000		90,000
ZAKIA ALI ABDI	20-Mar-20	111,000		111,000
BABU ALI SAID	20-Mar-20	111,000		111,000
CLARA WONGE MWACHOKI	20-Mar-20	111,000		111,000
PENINAH JAMES MWIKALI	20-Mar-20	111,000		111,000
SALIM JUMA MWALIMU	20-Mar-20	132,000		132,000
ABDALLA NGOCHI JUMA	25-Mar-20	17,500		17,500

**COUNTY ASSEMBLY OF MOMBASA**  
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**OUTSTANDING IMPREST LISTING (CONTINUED)**

PAYEE	Trn Date	Amount Paid	AMOUNT SURRENDERED	AMOUNT UN-SURRENDERED
		KShs	KShs	KShs
NASRA AHMED OMAR	25-Mar-20	48,000		48,000
MWAKA MOHAMED MBUI	25-Mar-20	48,000		48,000
LAILA MOSSEEN ESSAJEE	25-Mar-20	48,000		48,000
LEAH W SIMON	25-Mar-20	56,400		56,400
MOHAMED DABASA MAJID	25-Mar-20	56,400		56,400
MURFAD ABDALLA AMUR	25-Mar-20	58,500		58,500
ABDALLAH KHAMIS ABDALLAH	25-Mar-20	58,500		58,500
ABDALLAH KHAMIS ABDALLAH	25-Mar-20	58,500		58,500
KIBWANA SWALEH BAYA	25-Mar-20	58,500		58,500
DOROTHY AUMA ADHOCH	25-Mar-20	58,500		58,500
KIBWANA SWALEH BAYA	25-Mar-20	58,500		58,500
MWAKA ZAHORO JUMA	25-Mar-20	58,500		58,500
HAMISI MUSA MWIDANI	25-Mar-20	58,500		58,500
AMRIYA BOY JUMA	25-Mar-20	58,500		58,500
HATIMY, Mr. MOHAMED MOHAMED	25-Mar-20	58,500		58,500
SALMA NDOGE MARO	25-Mar-20	58,500		58,500
AMRIYA BOY JUMA	25-Mar-20	58,500		58,500
HATIMY, Mr. MOHAMED MOHAMED	25-Mar-20	58,500		58,500
KASSIM MOHAMED UMEYA	25-Mar-20	58,500		58,500
FADHILI MWALIMU MAKARANI	25-Mar-20	58,500		58,500
REUBEN N MASUMBUKO	25-Mar-20	58,500		58,500
FADHILI MWALIMU MAKARANI	25-Mar-20	58,500		58,500
SALIM JUMA MWALIMU	25-Mar-20	63,000		63,000
PAUL MUTUNGI MULILA	25-Mar-20	69,000		69,000
ABDALLAH KHAMIS ABDALLAH	18-May-20	29,680		29,680
<b>TOTAL</b>		<b>19,560,949</b>	<b>3,131,922</b>	<b>16,429,027</b>

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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**ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT**

***CENTRAL BANK RECURRENT ACCOUNT RECONCILIATION AS AT 30 JUNE 2020***

<i>Name of Institution</i>	<i>Trn Date</i>	<i>Trn Ref</i>	<i>Amount</i>	<i>Amount</i>
			<b>Kshs</b>	<b>Kshs</b>
<b>BANK BALANCE AS AT 01 JULY (CBK) 2019</b>				<b>46,057</b>
<b>Add:-FY2019-2020 Receipts(CBK)</b>				602,363,012
<b>Less:-FY2019-2020 Payments 1 JUL'2019-30TH JUN'2020 (CBK)</b>				(637,407,524)
<b>CASH BOOK BALANCE (CBK) 30TH JUNE'2020</b>				<b>(34,998,455)</b>
<b>Add:-Cash in Transit as at 30 June'2020</b>				35,226,133
<b>Adjusted Cash Book Balance as at 30 June'2020</b>				<b>227,678</b>
<b>BALANCE PER (CBK) BANK STATEMENT AS AT 30th JUNE 2020</b>				<b>16,432,953</b>
<b>Add:-Cash in Transit per list</b>				35,226,133
<b>Less:-IB Payments NOT Cleared as at 30 June '2020 per list</b>				(51,431,408)
<b>Adjusted Bank Balance As at 30 June'2020</b>				<b>227,678</b>
<b>Difference</b>				<b>0</b>

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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***CENTRAL BANK RECURRENT ACCOUNT***

<b>CASH IN TRANSIT AS AT 30 JUNE 2020</b>			
<b>Trans No.</b>	<b>Trn Date</b>	<b>Transaction Details</b>	<b>Amount</b>
			<b>Kshs</b>
FT201849YXDD	2-Jul-20	COUNTY TREASURY(COB)	2,548,844.00
FT20184BCW0B	2-Jul-20	COUNTY TREASURY(COB)	7,056,145.00
FT201842613F	2-Jul-20	COUNTY TREASURY(COB)	25,621,144.00
		<b>Total Cash in transit</b>	<b>35,226,133.00</b>

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
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**CBK RECURRENT IB TRANSACTIONS NOT CLEARED AS AT 30<sup>TH</sup> JUNE 2020**

<b>Trn NO.</b>	<b>Trn. Date</b>	<b>PAYEE</b>	<b>Amount (Kshs)</b>
190001226	1-Jul-20	ABDUKARIM A. HAMISI	1,050
190001267	1-Jul-20	ABASI JUMA NGAO	3,800
190001230	1-Jul-20	ABASI JUMA NGAO	4,650
190001234	1-Jul-20	TOYOTA KENYA LIMITED	12,874
190001139	1-Jul-20	LYNETTE KISSAKA KAMADI	14,000
190001133	1-Jul-20	SWABIR MASOUD ABDALLA	14,000
190001134	1-Jul-20	CLARA WONGE MWACHOKI	14,000
190001138	1-Jul-20	MILKA MORAA NGARE	14,000
190001137	1-Jul-20	CHRISTINE AQUA MUDUDA	14,000
190001132	1-Jul-20	MURFAD ABDALLA AMUR	17,500
190001268	1-Jul-20	FATMA SWALEH MOTE	38,000
IMP3767190	1-Jul-20	LEAH W SIMON	44,800
190001214	1-Jul-20	MARY WAKUFWA KAROTHI	45,630
190001272	1-Jul-20	THE STAR PUBLICATIONS	64,296
190001270	1-Jul-20	MOHAMED DABASA MAJID	73,500
190001273	1-Jul-20	THE STAR PUBLICATIONS	85,500
190001277	1-Jul-20	LYNETTE KISSAKA KAMADI	112,000
190001278	1-Jul-20	SWABIR MASOUD ABDALLA	112,000
190001269	1-Jul-20	JOSHUA KATINGI MUNYOKI	114,000
19000470	1-Jul-20	BERNARD LUKE OGOLA	123,600
19000469	1-Jul-20	ABDALLAH ALI ABEID	123,600
19000472	1-Jul-20	ERICK MBOGO	123,600
190001187	1-Jul-20	FIRST COMMUNITY BANK LIMITED	124,872
190001228	1-Jul-20	Costa (K) Limited	147,414
19000466	1-Jul-20	ZAKIA ALI ABDI	153,000
19000465	1-Jul-20	CLARA WONGE MWACHOKI	153,000
19000467	1-Jul-20	PENINAH JAMES MWIKALI	153,000
19000464	1-Jul-20	BABU ALI SAID	153,000
19000468	1-Jul-20	REUBEN N MASUMBUKO	153,000
19000471	1-Jul-20	KASSIM MOHAMED UMEYA	153,000
190001191	1-Jul-20	COUNTY ASSEMBLY OF MOMBASA	183,250
190001232	1-Jul-20	BABU ALI SAID	227,625
190001271	1-Jul-20	MAVUO ENTERPRISES	232,545
190001227	1-Jul-20	ASWIF M ABDALLA	262,500



**COUNTY ASSEMBLY OF MOMBASA**  
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**CBK RECURRENT IB TRNS NOT CLEARED AS AT 30<sup>TH</sup> JUNE 2020 (CONTINUED)**

<b>Trn NO.</b>	<b>Trn. Date</b>	<b>PAYEE</b>	<b>Amount (Kshs)</b>
190001229	1-Jul-20	MAWENI WORKS And SERVICES LIMITED	287,958
1.9E+10	1-Jul-20	SALIM JUMA MWALIMU	321,308
190001168	1-Jul-20	CAM INSURANCE AGENCY	379,175
1900003187	1-Jul-20	ABDALLAH ALI ABEID	478,396
190001231	1-Jul-20	TEQMO ENTERPRISES	482,102
1.9E+10	1-Jul-20	BERNARD LUKE OGOLA	699,744
1.9E+10	1-Jul-20	MOHAMED DABASA MAJID	799,704
190001225	1-Jul-20	ACENTRI LIMITED	963,103
190001210	1-Jul-20	COUNTY ASSEMBLY OF MOMBASA	1,000,000
1700001235	1-Jul-20	MEMDEL ENTERPRISES	1,395,596
180001607	1-Jul-20	HAMPSTEAD INVESTMENT LIMITED	1,788,621
190001186	1-Jul-20	KENYA COMMERCIAL BANK	2,142,662
190001291	1-Jul-20	AHARUB EBRAHIM KHATRI	2,310,000
190001294	2-Jul-20	TOYOTA KENYA LIMITED	14,250
190001275	2-Jul-20	ABDALLA NGOCHI JUMA	19,800
40005357	3-Jul-20	TRFS Payments	600
40005165	3-Jul-20	TRFS Payments	1,081
190001050/1	3-Jul-20	TRFS Payments	1,128
190001049/1	3-Jul-20	TRFS Payments	1,200
40005188	3-Jul-20	TRFS Payments	1,200
40005189	3-Jul-20	TRFS Payments	1,449
190001159/1	3-Jul-20	TRFS Payments	1,494
190001158/1	3-Jul-20	TRFS Payments	1,500
40005356	3-Jul-20	TRFS Payments	1,500
190001033/1	3-Jul-20	TRFS Payments	1,500
190001048/1	3-Jul-20	TRFS Payments	1,500
190001035/1	3-Jul-20	TRFS Payments	1,500
190001154/1	3-Jul-20	TRFS Payments	1,500
190001156/1	3-Jul-20	TRFS Payments	2,250
190001034/1	3-Jul-20	TRFS Payments	2,250
190001155/1	3-Jul-20	TRFS Payments	2,250
190001157/1	3-Jul-20	TRFS Payments	3,000
190001036/1	3-Jul-20	TRFS Payments	3,000
190001160/1	3-Jul-20	TRFS Payments	3,000
190001149/1	3-Jul-20	TRFS Payments	4,500

**COUNTY ASSEMBLY OF MOMBASA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**CBK RECURRENT IB TRNS NOT CLEARED AS AT 30<sup>TH</sup> JUNE 2020 (CONTINUED)**

<b>Trn NO.</b>	<b>Trn. Date</b>	<b>PAYEE</b>	<b>Amount (Kshs)</b>
190001148/1	3-Jul-20	TRFS Payments	4,800
190001150/1	3-Jul-20	TRFS Payments	4,800
190001151/1	3-Jul-20	TRFS Payments	4,800
190001152/1	3-Jul-20	TRFS Payments	4,800
40005319	3-Jul-20	TRFS Payments	4,800
190001147/1	3-Jul-20	TRFS Payments	5,052
40005211	3-Jul-20	TRFS Payments	6,000
40004748	3-Jul-20	TRFS Payments	6,179
190001029/1	3-Jul-20	TRFS Payments	6,767
190001171/1180	3-Jul-20	TRFS Payments	11,043
40002383	3-Jul-20	TRFS Payments	12,000
40001812	3-Jul-20	TRFS Payments	14,121
40001716	3-Jul-20	TRFS Payments	15,750
40001816	3-Jul-20	TRFS Payments	17,198
190001169/1	3-Jul-20	TRFS Payments	19,009
40005209	3-Jul-20	TRFS Payments	27,000
40005176	3-Jul-20	TRFS Payments	36,291
190001132/3/5	3-Jul-20	TRFS Payments	38,231
190001170/2/4	3-Jul-20	TRFS Payments	49,500
40005208	3-Jul-20	TRFS Payments	50,700
40005175	3-Jul-20	TRFS Payments	63,146
190001200/1	3-Jul-20	TRFS Payments	66,522
1700001220/1	3-Jul-20	TRFS Payments	110,006
40005321	3-Jul-20	TRFS Payments	130,500
190001195	3-Jul-20	TRFS Payments	130,776
40005292	3-Jul-20	TRFS Payments	3,867,537
190001199	6-Jul-20	NATIONAL INDUSTRIAL TRAINING AUTHOR	9,050
190001198	6-Jul-20	NATIONAL SOCIAL SECURITY FUND	11,800
190001135	6-Jul-20	SALIM JUMA MWALIMU	14,000
190001136	6-Jul-20	JUNIOR WAMBUA KYAKA	14,000
190001193	6-Jul-20	COUNTY ASSEMBLY OF MOMBASA	21,968
190001203	6-Jul-20	COUNTY ASSEMBLY OF MOMBASA	36,720
190001274	6-Jul-20	THE STAR PUBLICATIONS	70,680
190001283	6-Jul-20	MURFAD ABDALLA AMUR	88,900

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**CBK RECURRENT IB TRNS NOT CLEARED AS AT 30<sup>TH</sup> JUNE 2020 (CONTINUED)**

<b>Trn NO.</b>	<b>Trn. Date</b>	<b>PAYEE</b>	<b>Amount (Kshs)</b>
190001182	6-Jul-20	NATIONAL BANK OF KENYA LIMITED SALA	91,911
190001192	6-Jul-20	COUNTY ASSEMBLY OF MOMBASA	118,616
190001188	6-Jul-20	JITEGEMEE SACCO	200,959
190001189	6-Jul-20	SHERIA CO-OPERATIVE SAVINGS AND CRE	229,880
190001279	6-Jul-20	NASRA AHMED ABUBAKAR	250,000
190001201	6-Jul-20	NATIONAL HOSPITAL INSURANCE FUND	332,900
190001184	6-Jul-20	ABSA BANK KENYA PLC	542,030
190001197	6-Jul-20	LOCAL AUTHORITY PROVIDENT FUND	611,776
190001183	6-Jul-20	EQUITY BANK LTD	639,063
190001185	6-Jul-20	GULF AFRICAN BANK	675,570
190001196	6-Jul-20	LAPTRUST PENSION TRUST	903,757
190001190	6-Jul-20	FAMILY BANK LTD	970,979
180001635	6-Jul-20	LUCWISE ENTERPRISES	1,813,190
190001181	6-Jul-20	CO-OPERATIVE BANK OF KENYA	7,234,171
190001233	6-Jul-20	TOYOTA KENYA LIMITED	7,454,224
190001194	6-Jul-20	COUNTY ASSEMBLY OF MOMBASA	7,885,380
19000472	8-Jul-20	ABDALLAH KHAMIS ABDALLAH	153,000
40005380	16-Jul-20	TRFS Payments	250
40005192	16-Jul-20	TRFS Payments	1,240
190001283/1	16-Jul-20	TRFS Payments	10,515
190001283/1	16-Jul-20	TRFS Payments	38,100
40005235	2-Jul-20	FURZINE ENTERPRISES	-86,974
		<b>TOTAL</b>	<b>51,431,408</b>