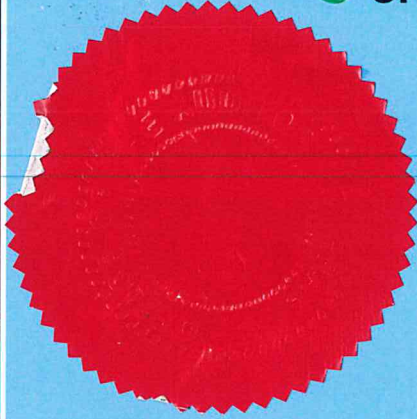
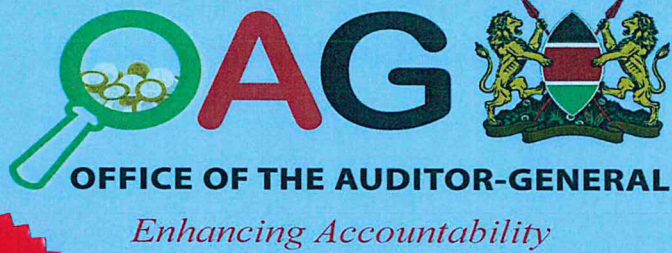


REPUBLIC OF KENYA



**REPORT**

**OF**

**THE AUDITOR-GENERAL**

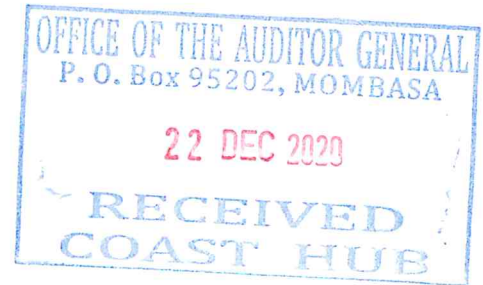
**ON**

**COUNTY ASSEMBLY OF KILIFI**

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

PAPERS LAID	
DATE	18/11/2021
TABLED BY	Sen. Gideon M.
COMMITTEE	
CLERK AT THE TABLE	Ms. Kavata





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**KILIFI COUNTY ASSEMBLY**

**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)





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

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

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**8. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. 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.

**(b) Key Management**

DEPARTMENT	NAME	DESIGNATION
Assembly Clerk's Department	William Katana	Principal Clerk
Finance and Accounts Department	Charles Mapinga	Director Finance
Human Resource Department	Harrison Chizambo	HR Director
Legal Services	Patience Kingi	Director Legal Services
Hansard Department	George Kumbatha	Director Hansard
Security Department	Felix Mwarabu	Snr Sergeant
ICT Department	Obadia Chengo	Director ICT

**(c) 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:

No.	Designation	Name
1.	Clerk of Assembly	<b>CPA Michael Bidii Ngala</b>
2.	Assembly Speaker	<b>Hon. Jimmy Kadhua Kahindi</b>
3.	Finance Director	<b>CPA Charles Mapinga Lwiga</b>

**(d) Fiduciary Oversight Arrangements**

- The County Assembly has established the Internal Audit Department headed by the Principal Internal Auditor. The main responsibility of the department is to advise the management on the risks involving loss of Assembly resources. The department periodically produces reports to the management on the operations of the assembly and recommendations on how to minimise risk.

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

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- The county assembly has finalised the recruitment of the audit committee and its due to start operating in due course.
- The assembly has the Budget & Appropriation committee and the County Public Investment and Accounts Committee. The Budget & appropriation Committee mainly looks at the County Government budget and how the funds are appropriated to different departments. It's the role of the Committee to ensure the budget is prepared adheres to the laws applicable and ensuring efficient and effective use of resources.
- The County Public Investment and Accounts Committee mainly looks at the Audit reports from the Auditor General and recommends action to be taken by the management.

**(e) Entity Headquarters**

Behind Malindi Sub-County Offices  
Hospital Road  
Malindi, KENYA

**(f) Entity Contacts**

P.o Box 332-80200  
Malindi Kenya  
Telephone: 0202171220  
E-mail: [assembly@kilifiassembly.go.ke](mailto:assembly@kilifiassembly.go.ke)  
Website: [www.kilifiassembly.go.ke](http://www.kilifiassembly.go.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
P.O. Box 9-80200  
Malindi
3. Family Bank  
P.O. Box 74145  
Mtwapa
4. Chase Bank  
P.O. Box 1674-80200  
Malindi.



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

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**(h) Independent Auditors**

Auditor General  
Office of the Auditor General  
Anniversary Towers, University Way  
P.O. Box 30084  
GPO 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

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

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

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

The County Assembly of Kilifi had a total budget of Kshs 1,003,455,640 which includes a recurrent budget Kshs 803,455,640 and development budget of Kshs 200,000,000. The recurrent budget was 100% disbursed to the Assembly by the Controller of Budget where as 60% of the development budget was disbursed. The total exchequer receipts disbursed by the Office of the Controller of Budget amounted to Kshs 999,517,108.

Implementation of the recurrent and development budget is as illustrated below.

	Budget (Kshs)	Actual Expenditure ( Kshs)	Variance
Recurrent	803,455,640	833,136,756	(29,681,116.00)
Development	200,000,000	166,349,315.00	33,650,685.00
<b>TOTAL</b>	<b>1,003,455,640</b>	<b>999,517,108</b>	<b>3,969,569.00</b>

The following are the development projects.

<b>Project Name</b>	<b>Budget (Kshs)</b>
Contracted Professional Services (Consultancy services of the office block and speakers residence)	14,500,000.00
Non- Residential Building- New Office Block	168,500,000.00
Construction of building-Residential	9,500,000.00
Construction of Buildings-others-Refurbishment of buildings	7,500,000.00
<b>Total</b>	<b>200,000,000.00</b>

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

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**COMMITTEES**

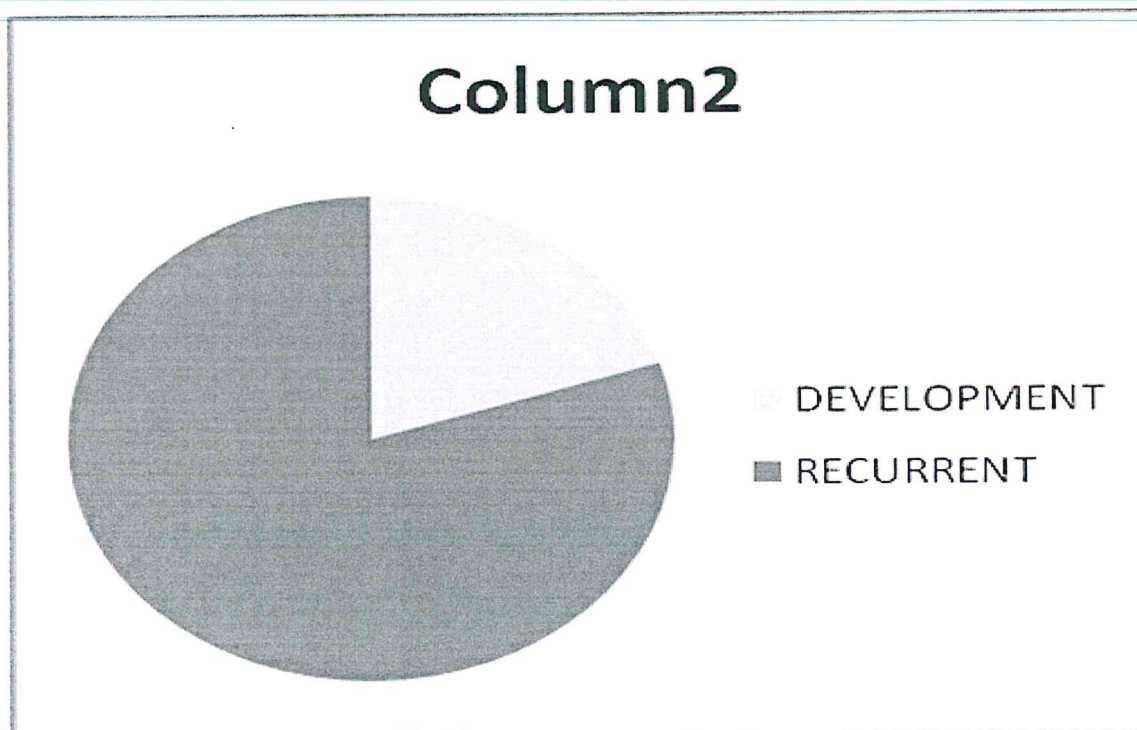
The following are the sectorial committees

1. Agriculture, Livestock and Fisheries
2. Administration, Labour and social services
3. Culture, Public Entertainment and Amenities
4. Trade, Tourism and Co-operatives Development
5. Health Services
6. ICT and Research
7. Justice and Legal affairs
8. Land, physical planning and Urban Development
9. Pre-primary Education and Vocational Training
10. Transport and Public works
11. Water, Environment and Natural Resources
12. Public Accounts and Investments
13. Finance and Economic planning Committee
14. Ward Scholarship Committee

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

**Budget performance**

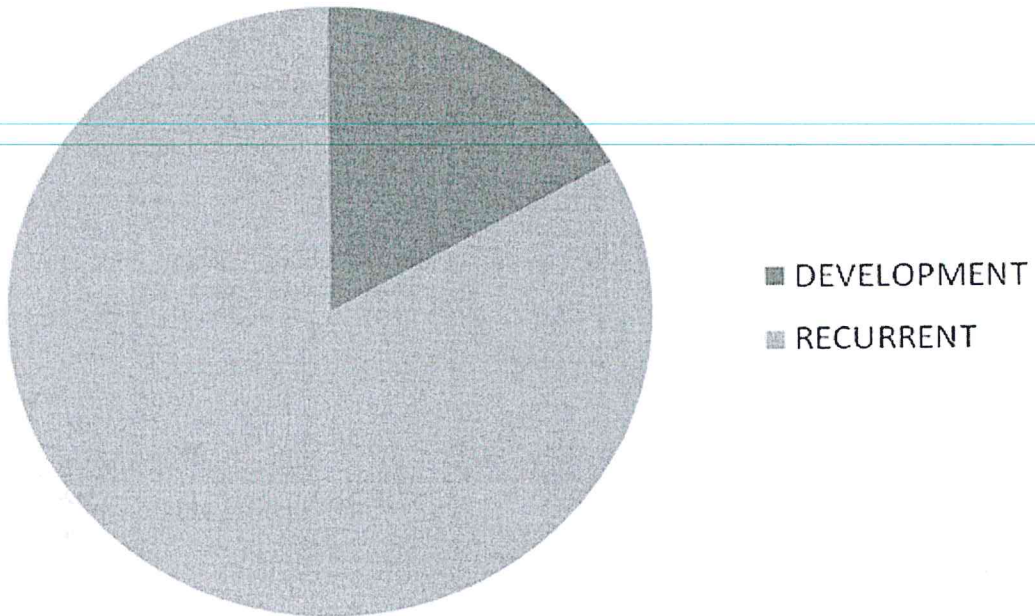
During the Financial year 2019/2020 the County Assembly of Kilifi had a total budget for kshs 1,003,455,640 out of which kshs 803,455,640 was for Recurrent and kshs 200,000,000 for Development. See illustration (pie chart)



The actual receipts from the Exchequer were kshs 999,517,108 being 99.6% of the total budget. The actual expenditure during the year for the Recurrent Account was kshs 833,136,756 versus Development Account whose expenditure was kshs 166,349,315. The Recurrent Expenditure was 83% and Development Expenditure 17% as illustrated below.



## **ACTUAL EXPENDITURE**



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

**Operational Performance**

*The following are the dates when the budgets were passed:*

<b>NO.</b>	<b>PROCESS (FY 2019/20)</b>	<b>DATE PASSED</b>
	Adoption of Report, the Kilifi County Proposed Budget Estimates for FY 2019/20 laid on the table of this House on 6 <sup>th</sup> May, 2019	Wednesday 26.06.2019
	The Kilifi County Appropriation Bill, 2019	Wednesday 26.06.2019
	Adoption of Report, the Kilifi County <b>(First)</b> Supplementary Programme Based Budget Estimates FY 2019/20 laid on the Table of this House on Tuesday 3 <sup>rd</sup> December, 2019	Wednesday 4.12.2019
	The Kilifi County Supplementary Appropriation Bill (No.1), 2019	Wednesday 4.12.2019
	Adoption of Report, the Kilifi County <b>(Second)</b> Supplementary Programme Based Budget Estimates FY 2019/20 laid on the Table of this House on Monday 16 <sup>th</sup> March, 2020	Monday 16.03.2020
	The Kilifi County Supplementary Appropriation Bill (No.2), 2019	Monday 16.03.2020
	Adoption of Report, the Kilifi County <b>(Third)</b> Supplementary Programme Based Budget Estimates FY 2019/20 laid on the Table of this House on Friday 19 <sup>th</sup> June, 2020 (Special Sitting)	Monday 22.06.2020
	The Kilifi County Supplementary Appropriation Bill (No.3), 2019	Monday 22.06.2020

The major projects that the Assembly has undertaken since inception are:

**1.Refurbishment of Assembly Chambers**

This project was successfully completed in the year 2017.

**2 Construction of main office block** situated opposite the existing assembly chambers. This project was started during the year 2018/9 and has continued through 2019/20.

In carrying out this project, the Assembly strived for fair competition by adopting open tender procedures. Tenders were advertised and all interested bidders had an equal chance of winning.

The contractor of the main office block together with other suppliers of goods and services have so far enjoyed good working relations with the Assembly by having their payment requests being honoured as quickly as possible. The office block is 90% complete.



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

<b>Challenges and Recommended Way Forward</b>
<p>So far the challenges that the County Assembly has encountered during the implementation of strategic objectives and especially projects have been delays in payments in instances when exchequer releases have been delayed. From time to time, the Assembly has experienced delays in processing suppliers' payments due to the government paying system IFMIS failing from time to time.</p> <p>However presently, the assembly has identified a point person at the National Treasury who assists at time of system breakdown</p> <p>One other major challenge was the outbreak of the corona virus pandemic of 2019 which resulted in slow down of activities in the country and the world over</p>



Sign  
Clerk of the County Assembly

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

**3.STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

The bills enacted by the County Assembly of Kilifi are as follows:

1. The Kilifi County Finance Act 2019
2. The Kilifi County Supplementary Act 2019 for three supplementary Budgets
3. Kilifi County Emergency Fund Act 2020
4. The Kilifi County Appropriation Act

**Introduction**

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Kilifi is legislation, oversight, and representation.

Below were the expected outputs of the assembly in FY 19/20

NO.	SECTORAL COMMITTEE	MANDATES	ACHIEVEMENTS
	Agriculture, Livestock and Fisheries	all matters related to agriculture, including crop and animal husbandry, veterinary Services, irrigation, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, animal control and welfare, including licensing of dogs and facilities for the accommodation, care and Burial of animals.	Prompt production of reports
	Administration, Labour and Social Services	all matters related to county trade union relations, manpower or human resource planning and development, gender, County public Service, county assembly service, decentralized units and social security	Prompt production of reports
	Culture, Public Entertainment	all matters related to Cultural activities, public	Prompt production of reports



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

	and Amenities	entertainment and public amenities, including— (a) betting, casinos and other forms of gambling; (b) racing; (c) liquor licensing; (d) cinemas; (e) video shows and hiring; (f) libraries; (g) museums; (h) sports and cultural activities and facilities; and (i) county parks, beaches and recreation facilities; and (j) Control of pornography (k) Control of drugs and substance abuse.	
	Trade, Tourism and Cooperatives Development	all matters related to county economic planning and statistics trade development and regulation, including markets, trade licenses (excluding regulation of professions), fair trading practices, local tourism, racing, liquor licensing and cooperative societies	Having successfully considered the The Kilifi County Investment and Development Corporation Bill, 2019
	Health Services	all matters related to county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria.	Prompt production of reports
	ICT and Research	all matters related to county communication, information, broadcasting, research and county technological advancement	Prompt production of reports
	Justice and Legal Affairs	all matters related to constitutional affairs, the administration of law and justice, including the elections, ethics, integrity and anti-corruption and Human rights, Civic education.	Prompt production of reports
	Land, Physical Planning and Urban	all matters related to Land Survey, & mapping, Housing,	Prompt production of reports

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

	Development	Boundaries and fencing, Energy, Street Lighting Electricity and gas reticulation and urban Development	
	Pre-Primary Education and Vocational Training	all matters related to pre-primary education, village polytechnics, home craft centers and childcare facilities	Prompt production of reports
	Transport and Public Works	all matters related to county transport, including county roads, traffic and parking, public road transport and ferries and harbours (excluding the regulation of international and national shipping and matters related thereto); county public works and services including storm water management Systems in built-up areas.	Prompt production of reports
	Water, Environment and Natural Resources	all matters related to implementation of specific national Government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and outdoor advertising, refuse removal, refuse dumps, solid waste disposal, water and sanitation Services.	Prompt production of reports
	Public Accounts and Investments Committee	(2) The County Public Investments and Accounts Committee shall be responsible for- (a) the examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit. (b) the examination of the reports, accounts and	Prompt production of reports

**KILIFI COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
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		workings of the county public investments; (c) the examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices:	
	Finance and Economic Planning Committee	Interrogating, investigating and examining the books of accounts on Revenue collection(Land Rates, Cess, Business permits, Property related income, slaughter Houses fees, and all County Revenue Sources)at Revenue collection Centers All matters related to Public finance, monetary policies and public debt, county financial institutions and investment policies, revenue policies including taxation, county economic planning, statistics and development	
	Ward Scholarship Committee		

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

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**4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

The County Assembly of Kilifi exists to transform lives by following her Mission “Improving the living standards of the people of Kilifi County through timely legislation, Effective representation and Efficient Oversight for sustainable Development”. This is her purpose; the driving force behind her success. It’s what guides her to deliver her strategy, which is founded on six pillars: putting the customer/Citizen first, delivering relevant services, and improving operational excellence. Below is a brief highlight of achievements in each pillar.

**1. Integrity**

The County Assembly of Kilifi hired staff of high integrity who passed chapter six of the constitution of Kenya.

**2. Professionalism**

The County Assembly of Kilifi is an equal employer.

It has people with credentials who display high professionalism in their areas of operation.

**3. Fairness and Respect for all**

The County Assembly of Kilifi hires its staff on competitive basis and it also engages suppliers who undergo the procurement process and win the tenders fairly.

**4. Team work**

The County Assembly of Kilifi fraternity enjoys good working environment between the MCAS and staff hence high results.

**5. People driven**

The Assembly is mandated to make laws. Before any Bill is tabled, it is first taken for public participation to incorporate the views of the common mwananchi.

**6. Result oriented**

The County Assembly passed Laws which benefits the community in alleviating poverty e.g. The Ward Scholarship Fund.



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

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**5.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 its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter 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 of Kilifi financial statements were approved and signed by the Clerk of the County Assembly on 30th September 2020.

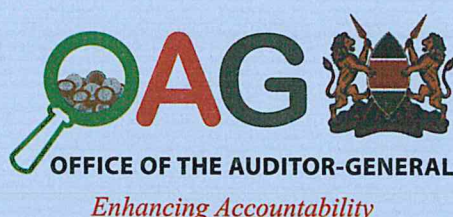
  
\_\_\_\_\_  
Clerk of the County Assembly





# REPUBLIC OF KENYA

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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 KILIFI 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 Kilifi set out on pages 1 to 27, 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 and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of 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 County Assembly of Kilifi 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 Public Finance Management Act, 2012 and the County Governments Act, 2012.

#### Basis for Qualified Opinion

##### 1. Variances Between Financial Statements and IFMIS

The statement of receipts and payments for the year ended 30 June, 2020 reflects total receipts and payments of Kshs.999,517,108 and Kshs.1,002,100,930, respectively. However, data extracted from the Integrated Financial Management System reflects total receipts of Kshs.890,886,608 and payments of Kshs.938,058,667 as shown below:

Component	Financial Statements Figures	IFMIS Payment Details	Variance
Receipts	Kshs.	Kshs.	Kshs.
Transfers from the County Treasury/Exchequer Releases	999,517,108	890,886,608	108,630,500
Payments			
Compensation of Employees	384,968,434	370,223,014	14,745,419

*Report of the Auditor-General on County Assembly of Kilifi for the year ended 30 June, 2020*



<b>Component</b>	<b>Financial Statements Figures</b>	<b>IFMIS Payment Details</b>	<b>Variance</b>
<b>Payments</b>	<b>Kshs.</b>	<b>Kshs.</b>	<b>Kshs.</b>
Use of Goods and Services	399,052,549	328,664,615	70,390,933
Social Security Benefits	19,670,914	17,989,637	1,681,276
Acquisition of Assets	166,349,315	189,181,401	(22,832,086)
Car loan mortgage	32,000,000	32,000,000	-

Although the Management attributed the variances to receipts and payments not posted in the Integrated Financial Management Systems, evidence that reconciliation was subsequently done has not been provided for audit verification.

Consequently, the completeness and accuracy of the financial statements for the year ended 30 June, 2020 could not be confirmed.

## **2. Basic Salaries of Temporary Employees**

The statement of receipts and payments reflects an expenditure of Kshs.384,968,434 under compensation of employees which, as disclosed in Note 2 to the financial statements, includes an amount of Kshs.40,501,085 paid as basic wages for temporary employees. However, the amount of Kshs.40,501,085 was paid outside the Integrated Personnel Payroll Database (IPPD) and was not supported with contracts of employment between the employees and the County Assembly. Copies of academic and professional certificates of employees were also not provided.

Consequently, the accuracy and validity of the expenditure of Kshs.40,501,085 incurred on basic wages for temporary employees could not be confirmed.

## **3. Unsupported Expenditure**

The statement of receipts and payments reflects payments totalling Kshs.399,052,549 under use of goods and services which, as disclosed in Note 3 to the financial statements, includes an amount of Kshs.178,846,115 relating to domestic travel and subsistence allowances. However, the expenditure was not supported with requisitions from Heads of Departments, imprest warrants, work tickets, boarding passes, bus tickets or taxi tickets and surrender vouchers.

Under the circumstances, the propriety of the expenditure of Kshs.178,846,115 incurred on domestic travel and subsistence could not be confirmed.

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



## **Key Audit Matters**

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

## **Other Matter**

### **1. Budgetary Control and Performance**

#### **1.1 Receipts and Payments Budgets**

The statement of comparison of budget and actual amounts - recurrent and development combined for the year ended 30 June, 2020 reflects final receipts budget and actual on comparable basis totalling Kshs.1,003,455,640 and Kshs.999,517,108 respectively, resulting to an under-funding of Kshs.3,938,532. Similarly, the County Assembly spent Kshs.1,002,100,930 against an approved budget of Kshs.976,877,640 resulting to an over-expenditure of Kshs.25,223,290 or 25.8% of the budget. The over-expenditure mainly occurred under use of goods and services where a total of Kshs.399,052,549 was spent against an approved budget of Kshs.282,115,851, resulting in an over-expenditure of Kshs.116,936,698 or 41% of the budget.

#### **1.2 Late Exchequer Releases**

During the year under review, the County Assembly budgeted for Exchequer releases of Kshs.1,003,455,640 but received a total of Kshs.999,517,108, out of which Exchequer releases totalling Kshs.55,752,000 were released by the County Treasury on 22 June, 2020. The late Exchequer releases of Kshs.55,752,000 contributed to the under absorption of budget of Kshs.25,223,290 or 17%.

## **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.

### **1. Acquisition of Assets**

The statement of receipts and payments reflects an expenditure of Kshs.166,349,315 under acquisition of assets which, as disclosed in Note 6A to the financial statements, includes an amount of Kshs.149,434,973 in respect of construction of buildings (Assembly's Office Complex). As reported previously, the project was started in the year 2016/2017 at a contract sum of Kshs.508,549,884. However, due to poor performance of the contractor, the contract was terminated and the Management engaged another contractor at a contract sum of Kshs.622,233,278, resulting in an excess commitment of Kshs.113,683,394.

An audit inspection of the project in the month of December, 2020, revealed that the work was in progress and the estimated project completion date of 15 September, 2019 had expired.

Consequently, delayed completion and additional costs of the project may deny the residents of Kilifi value for money.

## **2. Outstanding Imprests**

The statement of assets and liabilities reflects a balance of Kshs.4,170,582 under accounts receivables-outstanding imprests which, as disclosed in Note 10 to the financial statements, includes an amount of Kshs.3,688,582 relating to imprests. Records provided for audit review indicated that imprests amounting to Kshs.584,710 had not been surrendered on the due dates contrary to Section 152(3) of the Public Finance Management Act, 2012 which requires an officer to whom cash is advanced to account for the advance within seven days from the date of travel.

Under the circumstances, the County Assembly breached the law.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Failure to Constitute an Audit Committee**

As reported in the previous year, the County Assembly had not constituted an Audit Committee, contrary to Regulation 167 of the Public Finance Management (County Governments) Regulations, 2015 which requires each public entity to establish an Audit Committee.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standard requires that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and overall governance were operating



effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

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

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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 the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to 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 County Assembly to cease 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 Kilifi County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
Nancy Gathungu  
**AUDITOR-GENERAL**

**Nairobi**

**28 September, 2021**

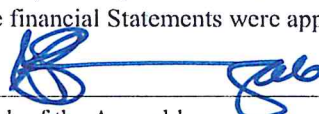


## 7. FINANCIAL STATEMENTS

### 7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020

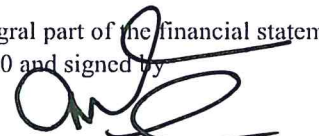
	Notes	2019-2020 Kshs	2018-2019 Kshs
<b>RECEIPTS</b>			
Exchequer Releases	1	999,517,108	1,031,413,979
Other Receipts			
<b>TOTAL RECEIPTS</b>		<b>999,517,108</b>	<b>1,031,413,979</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	384,968,434	405,684,496
Use of goods and services	3	399,052,549	431,637,444
Subsidies		-	-
Transfers to Other Government Entities	4	59,718	1,274
Other grants and transfers		-	-
Social Security Benefits	5	19,670,914	23,351,673
Acquisition of Assets	6A	166,349,315	116,886,023
Finance Costs	7		-
Other Payments(Car Loan & mortgage)	8	32,000,000	59,000,000
<b>TOTAL PAYMENTS</b>		<b>1,002,100,930</b>	<b>1,036,560,911</b>
<b>SURPLUS/DEFICIT</b>		<b>(2,583,822.00)</b>	<b>-</b>
			<b>5,146,932</b>

The explanatory notes to these financial statements form an integral part of the financial statements.  
The financial Statements were approved on 30th September 2020 and signed by

  
Clerk of the Assembly

Michael Bidii Ngala

ICPAK Member Number: 23174

  
Chief Finance Officer- County Assembly

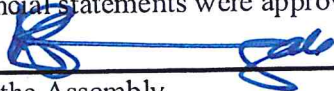
Charles Mapinga Lwiga

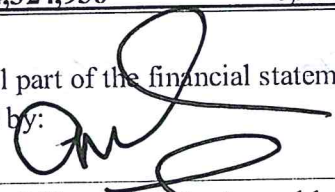
ICPAK Member Number: 10435

## 7.2 STATEMENT OF FINANCIAL ASSETS & LIABILITIES AS AT 30TH JUNE 2020

	Note	2019-2020 Kshs	2018-2019 Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	9A	37,097,970	23,586,203
Cash Balances	9B	84,150	250,420
<b>Total Cash and cash equivalent</b>		<b>37,182,120</b>	<b>23,836,623</b>
Accounts receivables – Outstanding Imprests	10	4,170,582	6,538,159
<b>TOTAL FINANCIAL ASSETS</b>		<b>41,352,702</b>	<b>30,374,782</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	11	37,027,766	23,466,024
<b>NET FINANCIAL ASSETS</b>		<b>4,324,936</b>	<b>6,908,758</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	12	6,908,758	12,055,693
Surplus/Deficit for the year		(2,583,823)	(5,146,932.00)
<b>NET FINANCIAL POSITION</b>		<b>4,324,936</b>	<b>6,908,758</b>

The explanatory notes to these financial statements form an integral part of the financial statements.  
The financial statements were approved on 30/09/ 2020 and signed by:

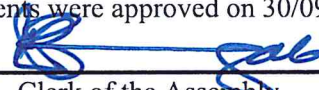
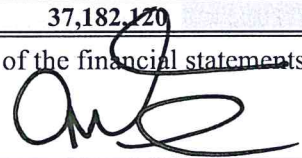
  
Clerk of the Assembly  
MICHAEL BIDII NGALA  
ICPAK Member Number: 23174

  
Chief Finance Office – County Assembly  
CHARLES MAPINGA LWIGA  
ICPAK Member Number: 10435



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

**7.3 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2020**

		<b>2019-2020</b>	<b>2018-2019</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts from operating income</b>	<b>NOTE</b>		
Transfers from the County Treasury/Exchequer Releases	<b>1</b>	999,517,108	1,031,413,979
<b>Payments for operating expenses</b>			
Compensation of Employees	<b>2</b>	384,968,434	405,684,496
Use of goods and services	<b>3</b>	399,052,549	431,637,445
Transfers to Other Government Entities	<b>4</b>	59,718	1,274
Social Security Benefits	<b>5</b>	19,670,914	23,351,673
Finance Costs	<b>7</b>	-	-
Other Payments	<b>8</b>	32,000,000	59,000,000
<b>Adjusted for:</b>			
Adjustments during the year:			
Changes in Receivable		2,367,577	
Changes in Payables		13,561,742	
<b>Net cash flow from operating activities</b>		<b>179,694,811</b>	<b>111,739,091</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	<b>6B</b>	166,349,315	109,198,116
<b>Net cash flows from Investing Activities</b>		<b>166,349,315</b>	<b>109,198,116</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>13,345,496</b>	<b>2,540,975.00</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>23,836,623</b>	<b>21,295,648</b>
<b>Cash and cash equivalent at END of the year</b>	<b>9</b>	<b>37,182,120</b>	<b>23,836,623</b>
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/09/ 2020 and signed by:			
 Clerk of the Assembly Michael Bidii Ngala ICPAK Member Number:23174		 Chief Finance Office – County Assembly Charles Mapinga Lwiga ICPAK Member Number:10435	

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

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


Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
	KShs	KShs	KShs	KShs	KShs	%
<b>RECEIPTS</b>						
Transfers from the Exchequer-RECURRENT	798,455,640	5,000,000	803,455,640	835,455,180	(31,999,540.00)	
Transfers from the Exchequer - DEVELOPMENT	200,000,000	-	200,000,000	164,061,928	35,938,072	
<b>TOTAL</b>	<b>998,455,640</b>	<b>5,000,000</b>	<b>1,003,455,640</b>	<b>999,517,108</b>	<b>3,938,532</b>	<b>13.85%</b>
<b>PAYMENTS</b>						
Compensation of Employees	458,411,632	(42,000,000)	416,411,632	384,968,434	31,443,198	0.22%
Use of goods and services	248,965,851	33,150,000	282,115,851	399,052,549	(116,936,698)	21.33%
Capital Transfers	40,000,000	5,000,000	45,000,000	32,059,718	12,940,282	
Social Security Benefits	19,450,157	-	19,450,157	19,670,914	(220,757.00)	50%
Acquisition of Assets -RECURRENT	5,050,000	1,200,000	6,250,000	-	6,250,000	50%
Acquisition of Assets -DEVELOPMENT	200,000,000		200,000,000	166,349,315	33,650,685	17%
Other Payments	-	7,650,000	7,650,000	-	7,650,000	60.67%
<b>TOTAL</b>	<b>458,411,632</b>	<b>5,000,000</b>	<b>976,877,640</b>	<b>1,002,100,930</b>	<b>(25,223,290.00)</b>	<b>17.26%</b>
<b>SURPLUS/ DEFICIT</b>	<b>971,877,640</b>	<b>-</b>	<b>26,578,000</b>	<b>(2,583,822.00)</b>	<b>29,161,822</b>	


**NOTE**

The Capital transfer includes:

1. Transfer to Car Loan and Mortgage kshs 32,000,000
2. Transfer to County Revenue Fund kshs 59,718

The entity financial statements were approved on 30/09/ 2020 and signed by

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

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

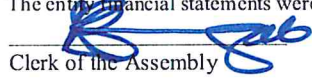


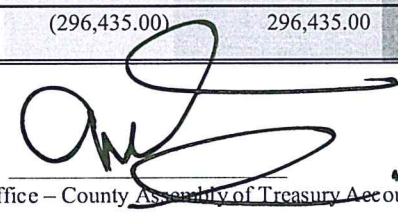
**KILIFI COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	KShs	KShs	KShs	KShs	KShs	%
Transfers from the County Treasury	798,455,640	5,000,000	803,455,640	835,455,180	\$ (31,999,540.00)	104%
TOTAL	798,455,640	5,000,000	803,455,640	835,455,180	(31,999,540.00)	104%
PAYMENTS						
Compensation of Employees	458,411,632	(42,000,000)	416,411,632	384,968,434	31,443,198	0.92
Use of goods and services	248,965,851	33,150,000	282,115,851	399,052,549	(116,936,698.00)	1.41
Capital transfers	40,000,000	5,000,000	45,000,000	32,059,718	12,940,282	0.71
Social Security Benefits	19,450,157	-	19,450,157	19,670,914	(220,757.00)	1.01
Acquisition of Assets	5,050,000	1,200,000	6,250,000	-	6,250,000	-
Other Payments	26,578,000	7,650,000	34,228,000	-	34,228,000	-
TOTAL	798,455,640	5,000,000	803,455,640	835,751,615	(32,295,975.00)	1.04
SURPLUS/ DEFICIT	-	-	-	(296,435.00)	296,435.00	

The entity financial statements were approved on 30/09/ 2020 and signed by:

  
 Clerk of the Assembly  
 Michael Bidii Ngala  
 ICPAK MEMBER NUMBER 23174

  
 Chief Finance Officer – County Assembly of Treasury Accounts  
 Charles Mapinga Lwiga  
 ICPAK Member Number 10435

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

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

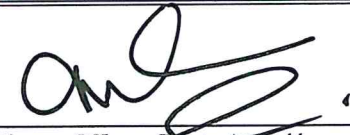
Receipt/Expense Item	Original Budget	Adjustm	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
	KShs	KShs	KShs	KShs	KShs	%
<b>RECEIPTS</b>						
Transfers from the Exchequer	200,000,000	-	200,000,000	166,417,978	33,582,022	83
<b>TOTAL</b>	200,000,000	-	200,000,000	166,417,978	33,582,022	83
<b>PAYMENTS</b>						
Acquisition of Assets	200,000,000	-	200,000,000	166,349,315	33,650,686	83
<b>TOTAL</b>	200,000,000	-	200,000,000	166,349,315	33,650,686	83
<b>SURPLUS/ DEFICIT</b>	-	-	-	68,664	(68,663.50)	

The entity financial statements were approved on 30/09/ 2020 and signed by:

  
 Clerk of the Assembly

Michael Bidii Ngala

ICPAK Member Number:23174

  
 Chief Finance Officer - County Assembly

Charles Mapinga Lwiga

ICPAK Member Number:10435

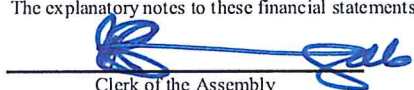


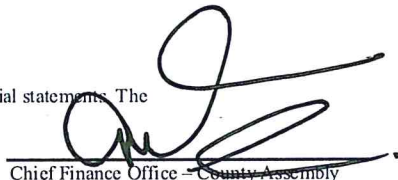
**KILIFI COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget 2019/20 KShs	Adjustments KShs	Final Budget 2019/20 KShs	Actual on comparable basis 30th June 2019 KShs	Budget utilization difference KShs
<b>LEGISLATURE AND REPRESENTATION</b>					
Compensation of employees	340,957,109	(14,280,128)	326,676,981	181,854,208	144,822,773
Use of goods and services	107,412,000	8,600,000	116,012,000	143,527,711	(27,515,711)
Acquisition of non-financial assets					
Capital transfers					
<b>OVERSIGHT</b>					
Compensation of employees					
Use of goods and services	35,690,000	10,100,000	45,790,000	6,700,008	39,089,992
Acquisition of non-financial assets					
Capital transfers					
<b>GENERAL ADMINISTRATION</b>					
Compensation of employees	136,904,680	(31,000,000)	105,904,680	203,114,226	(97,209,546)
Use of goods and services	137,491,851	26,580,128	164,071,979	248,824,829	(84,752,850)
Acquisition of non-financial assets	200,000,000	-	200,000,000	166,349,315	33,650,685
Capital transfers	40,000,000	5,000,000	45,000,000	32,059,718	12,940,282
<b>Grand Total</b>	<b>998,455,640</b>	<b>5,000,000</b>	<b>1,003,455,640</b>	<b>982,430,016</b>	<b>21,025,624</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The

  
 Clerk of the Assembly  
 MICHAEL BIDII NGALA  
 ICPAK Member Number: 23174

  
 Chief Finance Officer - County Assembly  
 CHARLES MAPINGA LWIGA  
 ICPAK MEMBER NUMBER 10435

## **7.8 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 imprest 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 Kilifi County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **Transfers from the Exchequer/ County Treasury**

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

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Receipts**

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

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**b) Recognition of payments**

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

**Compensation of employees**

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

**Use of goods and services**

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

**Acquisition of fixed assets**

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

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

**4. In-kind contributions**

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



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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2020, this amounted to KShs 37,027,766 compared to KShs 2,346,602 in prior period as indicated on note 9A. *There were no other restrictions on cash during the year.*

**7. Accounts Receivable**

For the purposes of these financial statements, imprest 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.

**8. 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.



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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**9. Non-current assets**

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

**10. Pending bills**

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

**11. Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

Section 185 (2) (in) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**12. Contingent Assets**

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

**13. 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 Kilifi budget was approved as required by Law. The original budget was approved by the County Assembly on 26th June 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There were three supplementary budgets passed in the year. The first supplementary budget was approved on 04<sup>th</sup> Dec 2019, the second supplementary budget was approved on 16<sup>th</sup> Mar 2020 and the third one on 22<sup>nd</sup> Jun 2020. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial Statements.

**14. Comparative figures**

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

**15. Subsequent events**

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

**16. 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.

**KILIFI COUNTY ASSEMBLY**  
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**17. 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.

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**7.9 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>
Total Exchequer Releases for quarter 1	161,141,800	97,859,979.00
Total Exchequer Releases for quarter 2	306,440,000	193,200,000.00
Total Exchequer Releases for quarter 3	253,291,720	420,000,000.00
Total Exchequer Releases for quarter 4	278,643,588	320,354,000.00
<b>Cumulative amount</b>	<b>999,517,108</b>	<b>1,031,413,979.00</b>

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

**2. COMPENSATION OF EMPLOYEES**

	2019-2020	2018-2019
	Kshs	Kshs
Basic salaries of permanent employees	234,729,722	276,412,190.00
Basic wages of temporary employees	40,501,085	39,116,636.00
Personal allowance s(house) paid as part of salary	94,998,919	29,130,691.00
Personal allow paid as reimbursements(tel,resp,transp)	-	54,914,451.00
Personal allowances(leave) provided in kind	715,000	752,000.00
Pension and other social security contributions	13,453,508	
Compulsory national social security schemes	570,200	1,264,871.00
Compulsory national health insurance schemes	-	4,093,657.00
<b>Total</b>	<b>384,968,434</b>	<b>405,684,496.00</b>

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**3. USE OF GOODS AND SERVICES**

	2019-2020 Kshs	2018-2019 Kshs
Utilities, supplies and services	2,775,292	3,622,636
Communication, supplies and services	1,556,025	2,102,900
Domestic travel and subsistence	178,846,115	217,833,446
Foreign travel and subsistence	32,042,506	28,748,008
Printing, advertising and information supplies & services	8,665,860	8,192,318
Rentals of produced assets	31,536,253	24,794,007
Training expenses	4,493,296	16,539,591
Hospitality supplies and services	28,323,443	29,344,791
Insurance costs	38,521,670	31,382,939
Specialized materials and services	1,968,214	786,298
Office and general supplies and services	17,445,299	8,785,620
Purchase of Office Furniture and General Equipment	6,981,381	-
Purchase of Specialised Plant, Equipment and Machinery	1,378,879	-
Other operating expenses	26,393,516	49,477,914
fuel,oil and lubricants	4,584,470	4,180,575
Routine maintenance – vehicles and other transport equipment	6,653,975	2,333,545
Routine maintenance – other assets	6,886,355	3,512,856
<b>Total</b>	<b>399,052,549</b>	<b>431,637,444</b>



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**4 TRANSFERS TO OTHER GOVERNMENT ENTITIES**

	2019-2020	2018-2019
	Kshs	Kshs
Transfers to CRF	59,718	1,274.00
<b>Total</b>	<b>59,718</b>	<b>1,274.00</b>

**5. SOCIAL SECURITY BENEFITS**

	2019-2020 Kshs	2018-2019 Kshs
Government pension and retirement benefits	19,670,914	16,847,073.00
Social security benefits in cash and in kind-NSSF	-	-
Employer Social Benefits in cash and in kind	-	6,504,600.00
<b>Total</b>	<b>19,670,914</b>	<b>23,351,673.00</b>

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**6A. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	149,434,973	107,064,844.00
Purchase of office furniture and general equipment		4,530,195.00
Refurbishment of Buildings	2,414,342	5,290,984.00
contracted professional services	14,500,000	-
<b>Total</b>	<b>166,349,315</b>	<b>116,886,023.00</b>

**6B. ACQUISITION OF ASSETS**

<b>Non Financial Assets</b>	<b>2019-2020</b>	<b>2018-2019</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	152,787,573	109,198,116.00
Retention on Buildings	13,561,742	7,687,907.00
	-	-
<b>Total</b>	<b>166,349,315</b>	<b>116,886,023.00</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTI**

**8. OTHER PAYMENTS**

	2019-2020 Kshs	2018-2019 Kshs
Other expenses(Transferred to Mortgage)	32,000,000	59,000,000.00
<b>Total</b>	<b>32,000,000</b>	<b>59,000,000.00</b>

**9. CASH AND BANK BALANCES**

**9A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019-2020 Kshs	2018-2019 Kshs
CBK RECURRENT A/C 1000239285	Recurrent Acc	271.55	59,718
CBK DEV A/C 1000265108	Development Acc	68,663.50	-
CBK DEPOSIT A/C 1000286644	Deposits Acc	37,027,766.00	23,466,024
Co-op bank A/C No 01141262122000	Recurrent Acc	1,268.60	60349
			-
			-
			-
KCB A/C1243762055	Recurrent Acc	-	112
<b>Total</b>		<b>37,097,969.65</b>	<b>23,586,203</b>



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

**9B. CASH IN HAND**

Description	2019-2020 Kshs	2018-2019 Kshs
Cash in Hand – Held in domestic currency	84,150	250,420.00
<b>Total</b>	<b>84,150</b>	<b>250,420.00</b>

**10. ACCOUNTS RECEIVABLE**

	2019-2020 Kshs	2018-2019 Kshs
Government Imprests	3,688,582	5,923,159.00
Staff and MCAS Advances	482,000	615,000.00
<b>Total</b>	<b>4,170,582</b>	<b>6,538,159.00</b>

**11.ACCOUNTS PAYABLE**

	2019-2020 Kshs	2018-2019 Kshs
Deposits and Retentions	37,027,766	23,466,024.00
<b>Total</b>	<b>37,027,766</b>	<b>23,466,024.00</b>

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

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

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**12.FUND BALANCE BROUGHT FORWARD**

Description of the adjustment	2019 - 2020	2018 - 2019
	Kshs	Kshs
Bank account balances	37,097,970	23,586,203.00
Cash in hand	84,150	250,420.00
Accounts payables	37,027,766	(23,466,024.00)
Accounts receivables	4,170,582	6,538,159.00
<b>Total</b>	<b>4,324,936</b>	<b>6,908,758.00</b>

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

**CHANGES IN RECEIVABLE**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 <sup>st</sup> July 2019 (A)	6,538,159	3,837,059
Imprest issued during the year (B)	3,582,086	615,000
Imprest surrendered during the Year (C)	5,949,663	-
Net changes in account receivables D= A+B-C	<b>4,170,580</b>	<b>4,452,059</b>

**CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS**

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	23,466,024.00	<b>23,466,024</b>
Deposit and Retentions held during the year (B)	13,571,760.65	0
Deposit and Retentions paid during the Year (C)	0	0
Net changes in account receivables D= A+B-C	<b>37,037,784.65</b>	<b>23,466,024</b>



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**8.0 OTHER DISCLOSURES**

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

<b>Description</b>	<b>Balance b/f FY 2018/2019 Kshs</b>	<b>Additions for the period Kshs</b>	<b>Paid during the year Kshs</b>	<b>Balance c/f FY 2019/2020 Kshs</b>
Construction of buildings	-	-	0	-
Construction of civil works	-	-	0	-
Supply of goods	-	23,025,448.00	12,252,699.00	10,772,749.00
Supply of services	-	23,636,944.00	12,646,937.00	10,990,007.00
<b>Total</b>	<b>-</b>	<b>46,662,392.00</b>	<b>24,899,636.00</b>	<b>21,762,756.00</b>

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**ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount A	Date Contracted B	Amount Paid To-Date c	Outstanding Balance 2019/20 d=a-c
Construction of buildings				
Sub-Total				
Construction of civil works				
Sub-Total				
Supply of goods				
ILA VENTURES	937,175		369,175	568,000.00
JASLUC GENERAL SUPPLIE	405,000		0	405,000.00
MUMAKI EMPORIUM	235,205		0	235,205.00
RED BRICK	139,200		0	139,200.00
GRAND COOL SYSTEM	312,000		0	312,000.00
GRENSTONE INTERNATION	8,064,400		4,444,420	3,619,980.00
HOME GROWN VENTURES	1,625,960		1,401,710	224,250.00
NURSHAH SUPPLIERS	1,862,200		490,200	1,372,000.00
MUNJO VENTURES	2,734,539		2,269,039	465,500.00
PEPEA INVESTMENTS	795,050		695,050	100,000.00
NYACHA INVESTMENTS	3,043,105		2188105	855,000.00
WISE BROTHERS	1,779,664		395000	1,384,664.00
TURTLE CLFF ENTERPRISE	1,091,950		0	1,091,950.00
Sub-Total				10,772,749.00
Supply of services				
GREY IMPALA	4,688,907		4,403,737	285,170
MID VIEW	49,000		-	49,000
COLLAGE OF HUMAN RESOURCI	89,000		50,000	39,000
KENYA SCHOOL OF GOVERNME	1,849,400		1,574,120	275,280
JOGI MOTOR	642,985		-	642,985
NATION MEDIA	3,188,372		984,780	2,203,592
MTN BUSINESS	760,960		-	760,960
PWANI MOLA MOLA	1,957,850		-	1,957,850
REEF HOTEL	683,000		-	683,000
PRIDE INN	1,079,350		-	1,079,350
MOMBASA CONTINENTAL	4,944,460		3,077,680	1,866,780
ADISMO GARAGE	744,300		608,070	136,230
THE STAR	2,959,360		1,948,550	1,010,810
Sub-Total				10,990,007
Grand Total				21,762,756.00

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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost b/f (KShs) 2018/2019	Additions during the (KShs)	Disposals during the (KShs)	Historical Cost c/f (KShs) 2019/2020
Land	50,000,000	-	-	50,000,000
Buildings and structures	395,138,241	163,934,972.50	-	559,073,214
REFURBISHMENT OF BUILDINGS		2,414,342.00		2,414,342
Transport equipment	35,625,000		-	35,625,000
Office equipment, furniture and fittings	25,627,306		-	25,627,306
ICT Equipment, Software and Other ICT Assets	5,738,711		-	5,738,711
Other Machinery and Equipment	5,378,879		-	5,378,879
<b>Total</b>	<b>517,508,137</b>	<b>166,349,314.50</b>	<b>-</b>	<b>683,857,452</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*



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**ANNEX 3-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.

**NOTE**

By the time the financial statements were being submitted, the County Assembly had not yet received the Audit Report hence could not complete this section.

<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.	Basic salaries of temporary employees not supported with contracts of employment, academic and professional certificates	Management has availed contracts and curriculum vitae for verification	Michael Ngala	Resolved	30 <sup>th</sup> June 2020
2	Domestic and travel subsistence	Management has raised requisitions through memos, work tickets have been maintained.	Michael Ngala	Resolved	30 <sup>th</sup> June 2020
3.	Hospitality	The hotels and venues were identified from the prequalified lists, attendance registers maintained and payment vouchers availed for audit	Michael Ngala	Resolved	30 <sup>th</sup> June 2020
4.	Pending Accounts Payables	The management has availed supporting pending accounts registers.	Michael Ngala	Resolved	30 <sup>th</sup> June 2020
5.	Outstanding imprests	Analysis of imprest holders indicating dates	Michael Ngala	Resolved	30 <sup>th</sup> June 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue ( <i>Name and designation</i> )	Status: ( <i>Resolved / Not Resolved</i> )	Timeframe: ( <i>Put a date when you expect the issue to be resolved</i> )
		of issues, due date and amount surrendered was done			
6.	Acquisition of assets	The construction of the County Assembly Office Complex continued throughout the year and the project is almost complete	Michael Ngala	Resolved	30 <sup>th</sup> June 2020



Sign  
Clerk of the County Assembly

**KILIFI COUNTY ASSEMBLY**  
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**ANNEX 4– ANALYSIS OF OUTSTANDING IMPREST**

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DATE OF ISSUE	NAME	IMPREST WARRANT NO	AMOUNT ISSUED	DATE SURRENDERED	AMOUNT SURRENDERED	OUTSTANDING BALANCE
09/12/2019	HABEL MBARU	3453391	175,000	25/9/2019	175,000	-
09/12/2019	CHARITY MWARUMBA	3453392	125,000	23/9/2019	125,000	-
09/12/2019	SHAURI NYULE	3453393	100,000	24/9/2019	100,000	-
09/12/2019	ERIC LIBENDI	3453394	100,000	23/9/2019	100,000	-
09/12/2019	MERCY KURIA	3453395	150,000			150,000
09/12/2019	MWAGANDI KIPONDA	3453395	100,000	24/9/2019	100,000	-
09/12/2019	DAMARIS SAFARI	3453397	100,000	24/9/2019	100,000	-
17/9/2019	JOHN MWAMTSI	3453398	25,000			25,000
24/9/2019	STANLEY CHAARO	3453399	50,000	43,566	50,000	-
24/9/2019	SARRO MSINDA	3453400	50,000	43,566	50,000	-
08/09/2019	SARRO MSINDA	3293649	60,000	43,717	60,000	-
07/01/2019	FELIX MWARABU	BAL B/F 18/19	306,000			306,000
24/9/2019	FELIX MWARABU	2630901	17,500			17,500
24/9/2019	FELIX MWARABU	2630902	28,500			28,500
24/9/2019	ALFRED MUMBA	2630903	15,500			15,500
24/9/2019	ALFRED MUMBA	2630911	5,000			5,000
24/9/2019	OMAR CHUPHI	2630904	32,000	15/11/2019	32,000	-
26/9/2019	OMAR CHUPHI	2630913	10,000	15/11/2019	10,000	-
24/9/2019	MATHEW YAA	2630905	10,000	15/11/2019	10,000	-
24/9/2019	ESTHER KADZO	2630906	5,000	15/11/2019	5,000	-
24/9/2019	INNOCENT NGUMBAO	2630907	5,000	15/11/2019	5,000	-
24/9/2019	TEMBO IBRAHIM	2630908	5,000	15/11/2019	5,000	-
24/9/2019	SUSAN MBUI	2630909	5,000	15/11/2019	5,000	-
07/01/2019	JOYCE KWEKWE	BAL B/F 18/19	30,000			30,000
16/10/2019	JOYCE KWEKWE	2630914	24,000			24,000
16/10/2019	JOYCE KWEKWE	2630915	17,539			17,539
	JOYCE KWEKWE	2630922	5,000	21/11/2019	5,000	-
Nov-19	JOYCE KWEKWE	2630925	34,578			34,578
16/10/2019	EMMANUEL KARISA	2630916	13,500	43,506	13,500	-
22/11/2019	EMMANUEL KARISA	2630918	20,000			20,000
07/01/2019	KENNEDY KINGI	BAL B/F 18/19	179,710			179,710
17/10/2019	KENNEDY KINGI	2630917	10,000			10,000
10/10/2019	JAMES ELIJA	2630919	155,000			155,000
11/07/2019	MATHIAS JEFWA	2630920	150,000	19/11/2019	150,000	-
21/11/2019	MATHIAS JEFWA	2630926	150,000	25/11/2019	150,000	-
08/05/2019	MATHIAS JEFWA	3293648	20,000	43,717	20,000	-
11/07/2019	GRACE NZINGA	2630921	98,174	19/11/2019	98,174	-
20/11/2019	GRACE NZINGA	2630924	98,174			98,174
20/11/2019	STELLA ENOCK	2630923	100,000			100,000
16/8/2019	STELLA ENOCK	3293650	50,000	20/11/2019	50,000	-
22/11/2019	DAMARIS BAKARI	2630927	27,420			27,420
01/08/2020	MARGARET PENDO	2630928	9,450	44,105	9,450	-
07/01/2019	OBADIA CHENGO	BAL B/F 18/19	218,950			218,950
23/1/2020	OBADIA CHENGO	2630930	51,617			51,617
19/2/2020	BRENDA UMAZI	2630931	6,000	19/2/2019	6,000	-
16/7/2019	VICTORIA M MAZUNGU	3142951	262,400			262,400
16/7/2019	MARY A MANENO	3142952	262,400		262,400	-
16/7/2019	SAUMU S JULIUS	3142953	262,400			262,400
16/7/2019	ELINA MBARU	3142953	262,400.00			262,400.00
16/7/2019	CAROLIN MAKU ODUOR	3142956	262,400			262,400
16/7/2019	MICHEAL B NGALA	3142957	317,600			317,600
16/7/2019	ELIZABETH M JAVE	3142958	262,400			262,400
16/7/2019	MERCY W KURIA	3142959	232,000		232,000	-
16/7/2019	JIMMY K KADHUA	3142960	317,600			317,600
16/7/2019	RADHIA OMAR ALI	3142961	262,400		37,526	224,874
16/7/2019	NUZLA S ABU	3142962	262,400			2,020
	<b>TOTAL</b>		<b>5,915,012</b>		<b>1,966,050</b>	<b>3,688,582</b>

