



THE COUNTY GOVERNMENT OF KILIFI

COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2018

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

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

TABLE OF CONTENTS

TABLE OF CONTENTS.....	i
1. KEY ENTITY INFORMATION AND MANAGEMENT.....	ii
2. FORWARD BY THE CEC MEMBER FOR FINANCE AND ECONOMIC PLANNING.....	v
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	viii
4. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF KILIFI.....	ix
5. FINANCIAL STATEMENTS.....	1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
5.2. STATEMENT OF ASSETS AND LIABILITIES.....	2
5.3. STATEMENT OF CASH FLOWS.....	3
5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	4
5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT.....	5
5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	6
5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	7
5.8. SIGNIFICANT ACCOUNTING POLICIES.....	13
5.9. NOTES TO THE FINANCIAL STATEMENTS.....	18
5.10. OTHER IMPORTANT DISCLOSURES.....	33

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

The Kilifi County Executive day-to-day management is under the following key organs:

- Kilifi County Executive
- Kilifi County Assembly

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Designation	Name	Period
1.	CEC Member Finance & Economic Planning	John Harold Kombe	1 st July 2017 to 3 rd January 2018
2.	CEC Member Finance & Economic Planning	Samuel Kombe Nzai	4 th January to 30 th June 2018
3.	Ag. County Secretary	Michele Bibi Fondo	1 st July 2017 to 28 th February, 2018
4.	County Secretary	Arnold Jefwa Mkare	1 st March, 2018 to 30 th June, 2018.
5.	Chief Officer Finance and Economic Planning	Benjamin Kai Chilumo	1 st July 2017 to 30 th June 2018
6.	Ag. Director Accounting Services	Bonaventure F.M. Mwakio	11 th April 2018 to 30 th June 2018

d) Fiduciary Oversight Arrangements

The County government has put in place and strengthened an internal audit section which reviews and recommends the internal control procedures on both financial and non-financial for better delivery of services to the public. In compliance with the PFM Act 2012 Sec 155 (5) the County Government also established an Audit Committee on the 16th January, 2016 which held six (6) meetings as at 30th June, 2018.

At the County assembly level, there is established the public accounts and investment committee which reviews the County Government's audit reports. The budget and appropriation committee in the county assembly is responsible for reviewing budgetary and financial performance reports of the county government. This oversight arrangement is intended to strengthen the internal control systems

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

of the County Government for efficient and effective service delivery.

The County Government of Kilifi always endeavours to publish and publicize all its financial and non- financial performance reports and information for accountability and general information to its citizens.

e) Entity Headquarters

County Government of Kilifi
Governor's office Building
Bofa Road
Kilifi, KENYA

f) Entity Contacts

P.O. Box 519-80108, Kilifi
Telephone: (254)
E-mail: info@kilifi.go.ke
Website: www.kilifi.go.ke

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Kilifi Branch
3. Equity Bank
Kilifi Branch
4. National Bank
Malindi Branch
5. Cooperative Bank
Kilifi Branch
6. Diamond Trust Bank
Kilifi Branch
7. Chase Bank
Malindi Branch

h) Independent Auditors

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

i) Principal Legal Adviser

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

2. FORWARD BY THE CEC MEMBER FOR FINANCE AND ECONOMIC PLANNING

Kilifi County is located along the Coast of Kenya. It was formed under the Kenya Constitution 2010.

In order to achieve its vision, County Government of Kilifi seeks to provide an enabling environment for efficient utilization of resources, effective provision of services, industrial growth and development initiatives.

In the financial year 2017/2018, County Government of Kilifi had a total approved exchequer budget of Ksh. 9,950,900,000 as compared to Ksh. 8,029,167,703 in the financial year 2016/17

The County Government of Kilifi has 12 entities namely;

- The Executive
- Finance & Economic Planning
- Agriculture Fisheries & Livestock Development
- Water Environment, Forestry, Natural Resources and Solid Waste Management
- Education, Youth Affairs and Sports
- Health Services
- Roads and Public Works
- Lands, Energy, Housing, Physical & Urban Development
- ICT, Culture and Social Services
- Trade and Cooperative Development
- Devolution, Public Service and Disaster Management
- County Public Service Board

Each entity works independently in providing essential services to citizens. The performance of the County entities during the financial 2017/2018 is highlighted as below:

EXECUTIVE

The approved budget for the department for financial year 2017/2018 was Ksh. 557,003,377. The actual expenditure was Ksh. 421,684,919 translating to an absorption rate of over 76%.

FINANCE AND ECONOMIC PLANNING

The department had an approved budget of Kshs 628,091,399 comprising of a recurrent allocation of Kshs 590,091,399 and development allocation of Kshs 38,000,000. The actual total expenditure was Kshs. 532,330,812 translating to an absorption rate of 85%.

AGRICULTURE, FISHERIES & LIVESTOCK DEVELOPMENT

In the financial year 2017/18 the budget for the department was Kshs. 697,030,774. Actual expenditure of ksh 454,021,653 which translates to an absorption rate of 65%

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

WATER, ENVIRONMENT, FORESTRY, NATURAL RESOURCES & SOLID WASTE MANAGEMENT

The Department of Water, Environment, Forestry, Natural Resources and Solid Waste Management had an approved budget of Kshs. 1,154,441,307 for the financial year 2017/2018. The department spent a total of Kshs. 1,023,653,999 representing an absorption rate of 89%.

EDUCATION, YOUTH AFFAIRS AND SPORTS

The approved budget for the Department of Education, youth affairs and sports was Kshs 1,324,855,096. The department spent a total of Kshs. 1,050,324,803 which translates to an absorption rate of 79%.

HEALTH SERVICES

The Department of Health Services had an approved budget of Kshs. 3,124,111,953. The total expenditure was Kshs. 3,113,845,966 translating to an absorption rate of 99.70%.

ROADS AND PUBLIC WORKS

The approved budget for this department was Kshs. 1,739,745,499. The actual expenditure was Kshs. 1,739,283,178 translating to an absorption rate of 99.90% of the total budget.

LANDS, ENERGY, HOUSING, PHYSICAL & URBAN

The Department of Lands, Energy, Housing, Physical & Urban Development had an approved budget of Kshs. 363,597,684 while the actual expenditure was Kshs. 299,343,832 translating to an absorption rate of 82%.

ICT, CULTURE AND SOCIAL SERVICES

The approved budget for this department was Kshs. 250,558,616. Actual expenditure was Kshs. 173,038,114 translating to an absorption rate of 69% of the total budget.

TRADE AND COOPERATIVE DEVELOPMENT

The Department of Trade and Cooperative Development had an approved estimate totalled to Ksh 303,249,095 total actual expenditure was Kshs. 201,489,553 being 66% absorption rate.

COUNTY PUBLIC SERVICE BOARD

The County Public Service Board had an approved budget of Kshs. 90,720,443. The actual expenditure was Kshs. 64,813,779 and had an absorption rate of 71%.

DEVOLUTION, PUBLIC SERVICE AND DISASTER MANAGEMENT

The Department of Devolution, Public Service and Disaster Management had an approved budget of Kshs. 843,276,714 while actual expenditure was Kshs. 840,276,714 translating to an absorption rate of 99.60%.

FLAGSHIP PROJECTS

Part of the departmental development expenditure reported above was utilised to fund the following flagship projects:

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

- Construction of Kilifi Hospital Complex – The project has a contract sum of Kshs. 402,788,155 and is currently 50% complete.
- Construction of Mtwapa Market – The project has a contract sum of Kshs. 134,499,111 and is currently ongoing.
- Upgrading of Malindi town roads – The project has a contract sum of Kshs. 222,113,018 and is 80% complete.

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CPA Samuel Kombe Nzai
County Executive Committee Member
Finance & Economic Planning
ICPAK MEMBER NO.12429

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the county treasury shall prepare financial statements of each county government entity, receiver of receipts and consolidated financial statements for all county government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Executive of Kilifi is responsible for the preparation and presentation of the County Executive of Kilifi financial statements, which give a true and fair view of the state of affairs of the County Executive of Kilifi for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Executive of Kilifi; (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 Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government'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 CEC member for finance of the opinion that the County Government's financial statements give a true and fair view of the state of County Government's transactions during the financial year ended June 30, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government, 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 CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Governments 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 CEC member for finance confirms that the County Government'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 Government's financial statements were approved and signed by the CEC member for finance on _____ 2019.

CPA Samuel Kombe Nzai
County Executive Committee Member
Finance & Economic Planning
ICPAK MEMBER NO.12429

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

4. REPORT OF THE INDEPENDENT AUDITORS ON THE COUNTY GOVERNMENT OF KILIFI.

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018 Kshs	Restated 2016-2017 Kshs
RECEIPTS			
Exchequer Releases	1	9,950,900,000	8,029,167,703
Proceeds From Domestic And Foreign Grants	2	583,123,717	304,843,204
Transfers From Other Government Entities	3	-	134,226,000
County Own Generated Revenues	4	508,594,540	674,617,674
Returned CRF Issues	5	1,489,355	-
TOTAL REVENUES		11,044,107,612	9,142,854,581
PAYMENTS			
Compensation of Employees	6	3,357,579,534	2,829,182,425
Use of goods and services	7	2,090,636,135	1,778,656,680
Subsidies	8	-	-
Transfers to Other Government Units	9	880,923,148	906,428,867
Other grants and transfers	10	897,867,702	624,402,204
Social Security Benefits	11	123,901,757	-
Acquisition of Assets	12	3,446,122,495	3,316,541,114
TOTAL PAYMENTS		10,797,030,770	9,455,211,290
SURPLUS/DEFICIT		247,076,842	(312,356,709)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2019 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accounting Services
ICPAK Member No.3346

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	Restated 2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	943,922,434	599,389,096
Cash Balances	13B	482,111	15,619,190
Total Cash And Cash Equivalents		944,404,545	615,008,285
Accounts Receivables - Outstanding Imprest and Clearance Accounts	14	51,312,864	51,575,262
TOTAL FINANCIAL ASSETS		995,717,409	666,583,548
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits and Retentions	15A	315,045,945	232,983,027
Accounts Payables - Bank Accounts	15B	-	5,898
TOTAL LIABILITIES		315,045,945	232,988,925
NET FINANCIAL ASSETS		680,671,465	433,594,622
REPRESENTED BY			
Fund balance b/fwd	16	433,594,623	745,951,332
Prior year adjustments		-	-
Surplus/Deficit for the year		247,076,842	(312,356,709)
NET FINANCIAL POSITION		680,671,465	433,594,623

The financial statements were approved on _____ 2019 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accounting Services
ICPAK Member No.3346

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

5.3. STATEMENT OF CASH FLOWS

	Note	2017-2018 Kshs	Restated 2016-2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Exchequer Releases	1	9,950,900,000	8,029,167,703
Proceeds from Domestic and Foreign Grants	2	583,123,717	304,843,204
Transfers from Other Government Entities	3	-	134,226,000
County Own Generated Receipts	4	508,594,540	674,617,674
Returned CRF issues	5	1,489,355	-
		11,044,107,612	9,142,854,581
Payments for operating expenses			
Compensation of Employees	6	3,357,579,534	2,829,182,425
Use of goods and services	7	2,090,636,135	1,778,656,680
Subsidies	8	-	-
Transfers to Other Government Units	9	880,923,148	906,428,867
Other grants and transfers	10	897,867,702	624,402,204
Social Security Benefits	11	123,901,757	-
		7,350,908,276	6,138,670,176
Adjusted for:			
Accounts Receivables		(262,398)	12,504,274
Accounts Payables		82,057,019	188,812,843
Net adjustments during the year		82,319,417	176,308,569
Net cashflow from operating activities		3,775,518,754	3,180,492,974
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	12	3,446,122,495	3,316,541,114
Net cash flows from Investing Activities		(3,446,122,495)	(3,316,541,114)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		329,396,259	(136,048,140)
Cash and cash equivalent at BEGINNING of the year		615,008,285	751,056,426
Cash and cash equivalent at END of the year		944,404,545	615,008,286

The financial statements were approved on _____ 2019 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accounting Services
ICPAK Member No.3346

KILIFI COUNTY GOVERNMENT
Consolidated Reports and Financial Statements
For the year ended June 30, 2018

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	9,950,900,000	-	9,950,900,000	9,950,900,000	-	100%
Conditional Allocations from National Government Revenue	632,597,871		632,597,871			
Proceeds from Domestic and Foreign Grants	483,893,416		483,893,416	526,016,703	(53,939,691)	111%
Proceeds from Domestic and Foreign Grants	57,107,014	-	57,107,014	57,107,014	-	0%
Re-Voted	72,743,547	-	72,743,547	-	72,743,547	0%
County Own Generated Funds	929,663,257	-	929,663,257	508,594,540	421,068,717	55%
Return issues to CRF	-	-	-	1,489,355	(1,489,355)	
Total Receipts	12,126,905,105	-	12,126,905,105	11,044,107,612	1,070,981,089	91%
PAYMENTS						
Compensation of Employees	3,275,670,000	-	3,275,670,000	3,357,579,534	(81,909,534)	103%
Use of goods and services	2,330,956,791	-	2,330,956,791	2,090,636,135	240,320,656	90%
Transfers to Other Government Units	1,050,223,148	-	1,050,223,148	880,923,148	(880,923,148)	84%
Other grants and transfers	1,351,019,258	-	1,351,019,258	897,867,702	453,151,556	66%
Social Security Benefits	-	-	-	123,901,757	(123,901,757)	
Acquisition of Assets	4,119,035,908	-	4,119,035,908	3,446,122,495	(672,913,413)	84%
Finance Costs, including Loan interest	-	-	-	-	-	
Total Payments	12,126,905,105	-	12,126,905,105	10,797,030,770	(30,552,492)	89%
SURPLUS/(DEFICIT)	-	-	-	247,076,842	1,113,349,985	

The financial statements were approved on _____ 2019 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accounting Services
ICPAK Member No.3346

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	9,950,900,000		9,950,900,000	9,950,900,000	-	100%
Conditional Allocations from National Government Revenue	632,597,871		632,597,871			
Proceeds from Domestic and Foreign Grants	483,893,416		483,893,416	526,016,703	-53,939,691	109%
KDSP	57,107,014		57,107,014	57,107,014	-	100%
Re-voted	72,743,547	-	72,743,547		72,743,547	0%
County Own Generated Funds	929,663,257	-	929,663,257	508,594,540	421,068,717	55%
Return issues to CRF			-	1,489,355	-1,489,355	100
Total Receipts	12,126,905,105	-	12,126,905,105	11,044,107,612	1,070,981,089	91%
Payments						
Compensation of Employees	3,275,670,000		3,275,670,000	3,357,579,534	-81,909,534	103%
Use of goods and services	2,330,956,791	-	2,330,956,791	2,090,636,135	240,320,656	90%
Transfers to Other Government Units	900,423,148		900,423,148	738,423,148	162,000,000	82%
Other grants and transfers	1,351,019,258	-	1,351,019,258	897,867,702	453,151,556	66%
Social Security Benefits			-	123,901,757	-123,901,757	
Acquisition of Assets			-		-	
Finance Costs, including Loan interest			-		-	
Total Payments	7,858,069,197	-	7,858,069,197	7,350,908,276	-	92%
SURPLUS/(DEFICIT)	4,268,835,908	-	4,268,835,908	3,693,199,337	1,082,797,493	

The financial statements were approved on _____ 2019 and signed by:

Benjamin K. Chilumo
Chief Officer
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THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases			-	-	-	0%
Proceeds from Domestic and Foreign Grants			-	-	-	0%
Proceeds from Domestic and Foreign Grants			-	-	-	0%
Transfers from Other Government Entities			-	-	-	0%
Re-voted	-	-	-	-	-	0%
County Own Generated Funds	-		-	-	-	0%
Return issues to CRF			-	-	-	0%
Total Receipts	-	-	-	-	-	0%
Payments						
Compensation of Employees					-	0%
Use of goods and services					-	0%
Transfers to Other Government Units	149,800,000		149,800,000	142,500,000	(7,300,000)	95%
Other grants and transfers					-	0%
Social Security Benefits					-	0%
Acquisition of Assets	4,119,035,908	-	4,119,035,908	3,446,122,495	(672,913,413)	84%
Finance Costs, including Loan interest					-	
Total Payments	4,268,835,908	-	4,268,835,908	3,588,622,495	(680,213,413)	84%
SURPLUS/(DEFICIT)	(4,268,835,908)	-	(4,268,835,908)	(3,588,622,495)	680,213,413	

The financial statements were approved on _____ 2019 and signed by:

Benjamin K. Chilumo
Chief Officer
ICPAK Member No.4342

Bonaventure Mwakio
Ag. Director Accounting Services
ICPAK Member No.3346

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programmes/Sub-programmes		Original Budget	Adjustments	Final Budget	Actual on Comparable basis	Budget Utilization
		2017-18		2017-18	Jun-18	
		Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1 :General Administration,Planning and Support Services						
Sub-Programme 1.1 Administration,Planning and Support Services	ICT	72,658,994	7,709,943	80,368,937	72,739,688	91%
Programme 2: ICT Infrastructure and Development	ICT					
Sub-Programme 2.1 ICT Infrastructure and Connectivity	ICT	24,175,000	(12,330,000)	11,845,000	10,415,688	88%
Programme 3:Culture	ICT					
Sub-Programme 3.1:Conservation of Heritage	ICT	18,545,119	6,099,857	24,644,976	7,066,540	29%
Sub-Programme 3.2:Library Services	ICT	5,251,300	(2,400,000)	2,851,300	1,480,816	52%
Programme 4:Social Development	ICT					
Sub-Programme 4.1:Social Welfare and Vocational Rehabilitation	ICT	102,852,324	(23,035,987)	79,816,337	48,043,181	60%
Sub-Programme 4.2 :Social Assistance to Vulnerable Groups	ICT	14,763,325	201,800	14,965,125	13,062,802	87%
Sub-Programme 3	ICT					
Programme 5:Information and Communication Service	ICT					
Sub-Programme 5.1:News and Information Services	ICT	13,693,000	1,102,641	14,795,641	7,958,100	54%
Sub-Programme 5.2 :E-Government	ICT	5,496,985	15,774,315	21,271,300	12,271,300	58%
		257,436,047	(6,877,431)	250,558,616	173,038,114	69%
P.1 General Administration,Planning and Support Services	Lands					
S.P.1.1 General Administration,Planning and Support Services	Lands	109,663,796	61,558,529	171,222,325	131,571,994	77%

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

P.2 Land Policy and Planning	Lands					
S.P 2.1 Land survey	Lands	26,065,000	44,379,057	70,444,057	58,069,700	82%
S.P 2.2 Land use	Lands	18,670,000	(4,362,091)	14,307,909	14,010,534	98%
S.P 2.3 Land Settlement	Lands	-	19,170,393	19,170,393	19,170,393	100%
P.3 Housing Development and Human Settlement	Lands					
S.P 3.1 Housing Development	Lands	58,365,000	11,571,000	69,936,000	66,626,618	95%
P. 4.: Government Buildings	Lands					
S.P 4.1 Stalled and new Government buildings	Lands	8,600,000	(5,533,000)	3,067,000	2,998,743	98%
P.5.:Alternative Energy Technologies	Lands					
S.P 5.1 Energy Headquarters	Lands	22,210,000	(12,900,000)	9,310,000	4,169,900	45%
P.6.: Urban Planning and Management	Lands					
S.P 6.1 Urban Planning and Management	Lands	8,640,000	(2,500,000)	6,140,000	2,725,950	44%
		252,213,796	111,383,888	363,597,684	299,343,832	82%
P.1 General Administration, Planning and Support Services	Education					
S.P.1 Administration Planning and Support Services	Education	466,949,802	(144,548,084)	322,401,718	310,324,075	96%
P.2 .1 Early childhood Development Education	Education	-	-	-		
S.P 2.1 Free pre- Primary education	Education	406,117,498	(19,594,585)	386,522,913	272,400,811	70%
S.P.2.2 Free Pre-Primary School Health and Nutrition	Education	89,100,000	(600,000)	88,500,000	24,464,185	28%
P.3.Education Support Services	Education	-	-	-		
S.P 3.1. Scholarship, Bursary and Loan	Education	355,127,647	-	355,127,647	355,127,647	100%
P. 4.: Vocational education and training	Education	-	-	-	-	
S.P.4.1.Revitalization of Youth Polytechnics/Vocational Training Centres	Education	52,055,762	77,979,356	130,035,118	58,841,156	45%
P. 5. Youth Empowerment	Education	-	-	-		
S.P.5.1:Youth Development Services	Education	16,450,000	(2,685,000)	13,765,000	6,580,009	48%
P.6. Sports Development	Education	-	-	-		
S.P 6.1: Sports Improvement	Education	20,652,900	7,849,800	28,502,700	22,586,919	79%
		1,406,453,609	(81,598,513)	1,324,855,096	1,050,324,803	79%

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

Administration support and planning services	Water	169,777,752	-	233,721,931	233,986,574	100%
Environment management	Water	128,100,000	-	112,438,046	96,198,111	86%
natural resources management	Water	4,025,685	-	5,500,000	5,023,064	91%
Water supply and infrastructure	Water	627,577,056	-	802,781,330	688,446,251	85%
		929,480,493	-	1,154,441,307	1,023,653,999	88%
Programme I :General Administration, Planning and Support Services	Roads					
Sub-Programme 1.1 Administration, Planning and Support Services	Roads	281,725,721	122,205,623	403,931,344	403,931,344	100%
Sub-Programme 1.2 Consultancy Services	Roads	9,375,000		9,375,000	8,922,941	95%
P. 1: Road Transport						
S.P 1.1 Construction of Roads and Bridges	Roads	380,176,358	321,927,273	702,103,631	702,103,631	100%
S.P 1.2 Rehabilitation of Roads	Roads	596,166,890	(150,956)	596,015,934	596,015,934	100%
S.P 1.5: Transport Systems and Transport Safety	Roads		23,000,000	28,319,590	28,309,328	100%
		1,267,443,969	466,981,940	1,739,745,499	1,739,283,178	100%
General Administration, planning and support services						
Administration, planning and support services	Executive	302,516,662	101,189,829	403,706,491	373,285,682	92%
County leadership and coordination	Executive					
S.P 1.1 Intergovernmental relations council support	Executive	17,800,000	(2,934,727)	14,865,273	11,710,982	79%
S.P 1.2: Management of County Executive affairs	Executive	30,450,000	(5,477,000)	24,973,000	9,827,489	39%
S.P 1.3: County Advisory Services	Executive	117,700,000	(4,241,387)	113,458,613	26,860,766	24%
		468,466,662	88,536,715	557,003,377	421,684,919	76%
General Administration, planning and support services	Trade					
Administration, planning and support services	Trade	106,459,923	3,708,702	110,168,625	86,548,260	79%
Trade Development and Promotion	Trade					
Market Development	Trade	88,481,470	4,595,000	93,076,470	73,979,279	79%
Fair Trade and Consumer protection	Trade	1,255,000	300,000	1,555,000		0%
Trade Development	Trade	15,730,000	6,018,400	21,748,400	14,652,826	67%
Co-operative Development and Management	Trade					

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

Promotion of Co-operative and Advisory services	Trade	5,317,000	(1,120,000)	4,197,000	1,015,248	24%
Co-operative Governance	Trade	25,878,000	(415,000)	25,463,000	4,983,523	20%
Co-operative Marketing & Value addition	Trade	2,035,000	(170,000)	1,865,000		0%
Niche Tourism Products Development and diversification	Trade	41,310,000	(17,244,400)	24,065,600	4,000,000	17%
Tourism promotion and marketing	Trade	4,310,000	14,100,000	18,410,000	14,540,361	79%
Tourism training and capacity building	Trade	2,290,000	(200,000)	2,090,000	1,210,056	58%
Human wildlife conflict mitigation	Trade	610,000	-	610,000	560,000	92%
		293,676,393	9,572,702	303,249,095	201,489,553	66%
Programme 1 Finance						
S.P.1.1:General Administration, Planning and Support Services	Finance	1,196,284,939	(865,795,802)	330,489,137	296,744,690	90%
S.P.1.2: Kenya Devolution Support Programme	Finance	29,000,000	28,107,014	57,107,014	35,553,413	62%
S.P.1.3: Budget	Finance	10,300,000	(1,300,000)	9,000,000	4,246,209	47%
S.P.1.4.:Audit	Finance	6,550,000	1,125,000	7,675,000	6,062,569	79%
S.P.1.5: Accounting Services	Finance	7,430,000	8,714,480	16,144,480	12,582,084	78%
S.P.1.6: Supply Chain Management	Finance	2,550,000	4,400,000	6,950,000	5,420,633	78%
S.P.1.7: Revenue and Debt Management	Finance	123,802,911	22,557,857	146,360,768	143,157,835	98%
Programme 2 Economic Planning	Finance					
S.P. 2.1: Physical Planning	Finance	13,350,000	7,150,000	20,500,000	5,925,000	29%
S.P. 2.2: Statistics	Finance	22,850,000	11,015,000	33,865,000	22,638,680	67%
		1,412,117,850	(784,026,451)	628,091,399	532,331,112	85%
General Administration, planning and support services						
Administration, planning and support services	CPSB	73,113,179	286,264	73,399,443	56,772,656	77%
Public Service Transformation	CPSB					
Recruitment and Selection	CPSB	17,321,000	-	17,321,000	8,041,123	46%
		90,434,179	286,264	90,720,443	64,813,779	71%

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

P.1. General Administration, Planning and Support Services						
S.P 1.1: Administration, Planning and Support services	Agriculture	298,931,914	(40,804,332)	258,127,582	237,201,191	92%
P.2 Crop Development and Management	Agriculture					
SP 2.1 Food security initiatives	Agriculture	79,047,300	56,968,788	136,016,088	70,850,145	52%
P 3: Agribusiness and information management	Agriculture					
SP3. 1 Agribusiness and Information management	Agriculture	21,689,743	5,000,757	26,690,500	20,824,153	78%
SP 5.1 Livestock Policy and Capacity building	Agriculture	58,114,621	11,093,256	69,207,877	25,245,721	36%
SP 5.2 Livestock Production and Management	Agriculture	26,349,019	11,405,140	37,754,159	18,575,345	49%
SP.5.3 Livestock Value Addition and Marketing	Agriculture	37,296,933	(14,203,928)	23,093,005	13,867,448	60%
SP 5.4 Livestock Disease Management and Control	Agriculture	37,731,422	(6,554,140)	31,177,282	17,731,222	57%
P.6.: Fisheries Development and Management	Agriculture					
SP 6.1 Sustainable Management and Development of Capture Fisheries	Agriculture	74,433,545	20,825,099	95,258,644	36,856,923	39%
SP 6.2 Aquaculture Development	Agriculture	27,430,643	(7,725,006)	19,705,637	12,869,505	65%
		661,025,140	36,005,634	697,030,774	454,021,653	65%
Programme 1: Human resource management						
Sub-Programme 1 Human resource development	PSM	18,560,170	(2,756,005)	15,804,165	9,545,000	60%
Sub-Programme 2 Human resource management	PSM	4,050,000	(2,556,165)	1,493,835	1,049,944	70%
Programme 2 management of sub county units	PSM					
Sub-Programme 2.1 sub county and ward administration	PSM	17,248,500	(405,514)	16,842,986	15,668,642	93%
Programme 3: Disaster management	PSM					
Sub-Programme 3.1 Relief and rehabilitation	PSM	137,628,500	108,200,000	245,828,500	243,807,955	99%
Sub-Programme 4.1 Administration, planning and support services	PSM	612,879,872	(49,572,644)	563,307,228	570,205,173	102%
		790,367,042	52,909,672	843,276,714	840,276,714	101%
401000000 Preventive & Promotive Health Services	Health	49,917,270	(16,027,378)	33,889,892	33,835,523	
401010000 Non-communicable Disease	Health	39,128,143	(11,896,478)	27,231,665	27,260,573	100%
401020000 Health Promotion	Health	10,789,127	(4,130,900)	6,658,227	6,574,950	99%

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

402000000 Curative Health Services	Health	208,906,689	104,992,437	313,899,126	312,546,595	
402010000 County Health Care Services	Health	199,929,789	96,841,937	296,771,726	296,355,379	100%
402020000 Mental Health	Health	8,976,900	8,150,500	17,127,400	16,191,316	95%
403000000 Health Research and Development	Health	2,389,038,304	310,336,676	2,699,374,980	2,691,085,097	
403010000 Capacity Building & Training	Health	2,384,038,304	310,336,676	2,694,374,980	2,686,525,298	100%
403020000 Research & Innovations	Health	5,000,000		5,000,000	4,559,799	91%
404000000 General Administration, Planning & Support Services	Health	-				
404010000 Health Policy, Planning & Financing	Health			-		
405000000 Maternal and Child Health	Health	124,158,178	(93,010,223)	31,147,955	31,147,955	
405010000 Family planning services	Health			-	-	
405020000 Maternity	Health	124,158,178	(93,010,223)	31,147,955	31,147,955	100%
723000000 General Administration, Planning and Support Services	Health	17,500,000	28,300,000	45,800,000	45,230,697	
723010000 General Administration, Planning and support services		17,500,000	28,300,000	45,800,000	45,230,697	99%
		2,789,520,441	334,591,512	3,124,111,953	3,113,845,966	100%
TRANSFER TO COUNTY ASSEMBLY		1,050,223,148		1,050,223,148	880,923,148	84%
Grand Total	GRAND TOTALS	11,668,858,769	227,765,932	12,126,905,105	10,797,030,770	89%

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 receivables and payables are disclosed in the Statement of Assets and Liabilities.

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 Kilifi County Government - Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

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.

Transfers from the Exchequer

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.

THE COUNTY GOVERNMENT OF KILIFI

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

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.

THE COUNTY GOVERNMENT OF KILIFI

Reports and Financial Statements

For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

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.

THE COUNTY GOVERNMENT OF KILIFI

Reports and Financial Statements

For the year ended June 30, 2018

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.

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to KES 314,768,887 compared to KES 232,983,027 in prior period as indicated on note 23.

There were no other 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

THE COUNTY GOVERNMENT OF KILIFI

Reports and Financial Statements

For the year ended June 30, 2018

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 *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30 August, 2017 for the period 1st July, 2017 to 30 June 2018 as required by law. There was Two (2) number of supplementary budgets passed in the year. A high-level assessment of the entity’s actual performance against the comparable budget for the financial year under review has been included in an annex to 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 the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National 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.

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

5.9. NOTES TO THE FINANCIAL STATEMENTS

			2017 - 2018	2016 - 2017
			Kshs	Kshs
1	EXCHQUER RELEASES			
	Total Exchequer releases for quarter 1		696,563,000	1,364,958,509
	Total Exchequer releases for quarter 2		2,537,479,500	2,047,437,764
	Total Exchequer releases for quarter 3		2,587,234,000	2,007,291,925
	Total Exchequer releases for quarter 4		4,129,623,500	2,609,479,505
	Total		9,950,900,000	8,029,167,703

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS				
Name of Donor	Date received	Amount in foreign currency	2017 - 2018	2016 - 2017
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
World bank			42,576,480.00	
DANIDA			21,484,371.00	7,765,000
Grants Received from other levels of government				
KRB			317,047,351.00	123,368,108
VILLAGE POLYTECHNIQUE GRANT			67,906,049.00	
KENYA DEVOLUTION SUPPORT PROGRAMME			57,107,014.00	
USER FEEES			26,392,597.00	26,392,596
WORLD BANK - NARIGP			50,609,855.40	
FREE MARTERNITY				147,317,500
	Total		583,123,717	304,843,204

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES				
Description			2017 - 2018	2016 - 2017
			Kshs	Kshs
Doctors, Nurses, Clinical Officers and Other Health Staff Allowances			-	134,226,000
	TOTAL		-	134,226,000

The amounts above have been reconciled with the sending Government entity.

THE COUNTY GOVERNMENT OF KILIFI

Reports and Financial Statements

For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4 COUNTY OWN GENERATED REVENUES

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Receipts from Administrative Fees and Charges - Collected as (F I F)			65,391,286.18	89,119,444
Land Rates and other Land Revenue			126,238,602.04	212,623,214
Cess on natural resources			141,702,600.55	128,786,850
Business Permit			70,150,392.00	66,067,805
Parking fees			17,832,833.05	22,455,474
Market fees			11,744,236.00	13,621,120
Billboards & Signage			17,844,177	17,063,144
Building Plan approval and Inspection			2,119,318	6,030,288
Rent/Stall rents			5,306,499	6,182,540
Survey fees and plot rents			1,742,540	2,235,280
Sale of Tender Documents			23,000	652,000
Plot ground rent			2,558,333	6,334,137
House rent			17,146,901	30,836,472
Refuse Collection			505,803	561,277
Food Hygiene Fees			679,700	838,090
Slaughter House and Livestock sale Yards			743,839	2,794,971
Others			26,864,481	68,415,568
Interest Received from Bank Accounts				
Total			508,594,540	674,617,674

5 RETURNED CRF ISSUES

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Recurrent account			1,236	-
Development account			1,488,119	-
KRB-LEVY FUND				-
Total			1,489,355	-

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6

COMPENSATION OF EMPLOYEES				
Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Basic Salaries - Permanent Employees			1,589,518,198	1,357,879,277
Basic Wages - Temporary Employees			221,370,619	242,959,428
Personal Allowances paid as part of Salary			1,432,240,143	1,043,880,350
Employer Contributions to Compulsory National Social Security Schemes			114,450,574	184,463,370
Total			<u>3,357,579,534</u>	<u>2,829,182,425</u>

7

USE OF GOODS AND SERVICES				
Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Utilities, Supplies and Services			95,400,614	59,821,780
Communication, Supplies and Services			9,574,812	16,558,305
Domestic Travel and Subsistence, and Other Transportation Costs			118,991,706	96,321,966
Foreign Travel and Subsistence, and other transportation costs			46,279,986	17,390,457
Printing , Advertising and Information Supplies and Services			94,036,399	155,981,940
Rentals of Produced Assets			42,185,587	20,769,161
Training Expenses			87,986,281	41,803,243
Hospitality Supplies and Servi			159,182,472	80,848,404
Insurance Costs			296,504,050	229,223,157
Specialised Materials and Supp			403,515,487	386,746,680
Office and General Supplies and Services			65,199,790	36,607,176
Fuel Oil and Lubricants			77,420,992	84,684,283
Other Operating Expenses			397,860,718	446,537,486
Routine Maintenance - Vehicles			75,425,490	42,452,113
Routine Maintenance - Other Assets			121,071,750	62,910,530
Total			<u>2,090,636,135</u>	<u>1,778,656,680</u>

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8	SUBSIDIES		2017 - 2018	2016 - 2017
	Description		Kshs	Kshs
	Subsidies to Public Corporations			
			-	-

TOTAL

9	TRANSFER TO OTHER GOVERNMENT ENTITIES		2017 - 2018	2016 - 2017
	Description		Kshs	Kshs
	County Assembly of Kilifi		880,923,148	906,428,867

TOTAL

880,923,148 906,428,867

10	OTHER GRANTS AND OTHER PAYMENTS		2017 - 2018	2016 - 2017
	Description		Kshs	Kshs
	Scholarships and other educational benefits		350,000,000	357,000,000
	Emergency relief and refugee assistance		207,136,550	202,483,688
	Other Current Transfers, Grants and Subsidies		130,282,381.14	
	Other Current Transfers, Grants and Subsidies (Donations)		33,045,000	33,917,164
	Other Current Transfers, Grants and Subsidies (Elders Cash Transfer)		35,000,000.00	20,776,352
	Capital Grants to Government Agencies and other Levels of Government (DANIDA)		13,093,490.40	10,225,000
	Capital Grants to Government Agencies and other Levels of Government (Free Maternity & User Fees ,universal health care)		129,310,280.00	

Total

897,867,702 624,402,204

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11 SOCIAL SECURITY BENEFITS				
Description			2017 - 2018Kshs	2016 - 2017 Kshs
Government pension and retirement benefits (GRATUITY)			123,901,757	
Government pension and retirement benefits				
Social security benefits in cash and in kind			-	-
Total			123,901,757	-

12 ACQUISITION OF ASSETS				
Non Financial Assets			2017 - 2018 Kshs	2016 - 2017 Kshs
Construction of Building			749,162,636	909,335,202
Refurbishment of Buildings			31,008,016	6,807,732
Construction of Roads			1,378,147,507	1,118,255,013
Construction and Civil Works			750,136,952	805,461,848
Overhaul and Refurbishment of Construction and Civil Works			-	10,852,757
Purchase of Vehicles and Other Transport Equipment			31,592,100	101,837,386
overhaul of vehicles			1,174,280	341,810
Purchase of Household Furniture and Institutional Equipment			2,731,890	-
Purchase of Office Furniture and General Equipment			112,878,234	100,588,339
Purchase of Specialised Plant, Equipment and Machinery			297,547,478	167,103,867
Rehabilitation and Renovation of Plant, Machinery and Equipment			693,500	-
Purchase of Certified Seeds, Breeding Stock and Live Animals			66,713,402	75,221,820
Research, Feasibility Studies, Project Preparation and Design, Project Supervision			8,429,315	20,735,340
Acquisition of Strategic stock			15,907,185	
Total			3,446,122,495	3,316,541,114

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13A BANK BALANCE

Bank Accounts					
NO	ACCOUNT NAME	BANK	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2017 - 2018 Kshs	2016 - 2017 Kshs
1	County Revenue Fund-1000170212	CBK	CRF	274,199,491	75,435,936
2	Kilifi County Recurrent Account-1000170239	CBK	Recurrent	55,835	13,690
3	Kilifi County Development Account-1000170198	CBK	<u>Development</u>	74,303,449.00	180,610
4	Kilifi County Road Maintenance Fuel Levy-1000260928	CBK	<u>Programme</u>	8,429,881	1,468,583
	Kilifi County Government - Standing Imprest Account Fin-Mgt-01141465788001	Co-op Bank-Kilifi	<u>Imprest</u>	729,819	1,292,148
5	Kilifi County Wbank DANIDA Grants Account-1000268492	CBK	Programme	102,808	-
	KENYA DEVOLUTION SUPPORT PROGRAMME ACCOUNT 1000371684	CBK	<u>Programme</u>	22,726,295	-
6	KILIFI COUNTY NAGRIP	CBK	<u>Programme</u>	55,000,000	
7	KCG - Main Revenue Account - 01141691026400	Co-op Bank-Kilifi	<u>Revenue</u>	968,815.00	-
8	Kilifi County Revenue Collection-1140769235	KCB-Kilifi	<u>Revenue</u>	4,886,304	13,565,602
9	KCG-Land Rates Revenue-01001135200100	NBK-Kilifi	Revenue	73,086	-
10	The County Government of Kilifi-Cess Revenue Account-0198094843001	Chase - Malindi	Revenue	62,720,001	34,574,695
11	The County Government of Kilifi-Parking Fee Revenue Account-0198094843002	Chase - Malindi	Revenue	40,596,965	23,174,492
12	The County Government of Kilifi-Parking Fee Revenue Account-1175862436	KCB-Kilifi	<u>Revenue</u>	9,670	10,850
13	The County Government of Kilifi-Cess Revenue Account-1175862053	KCB-Kilifi	<u>Revenue</u>	3,309,051	37,216,075
14	KCG-Agriculture Revenue Collection Account-01141466268700	Co-op Bank-Kilifi	Revenue	364,015	536,535
15	Kilifi County Govt. ATC Revenue-1173577289	KCB-Mtwapa	Revenue	361,775	417,950

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

16	Kilifi County Hospital-FIF-37184001	DTB-Kilifi	Revenue	5,783,924	4,103,377
	Kilifi District Hospital-FIF-1107280214	KCB-Kilifi	Revenue		28,446,053
	KILIFI THS UNIVERSAL HEALTH CARE			1,527,335	
17	KILIFI COUNTY VILLAGE POLY GRANT-1000368508	cbk		17,884,536	-
18	KCG-Kilifi/Ganze Sub County Public Health FIF Account-01001019173000	NBK-Kilifi	Revenue	-	8,428,600
19	KCG-Mariakani Sub County Hospital FIF-1159288054	KCB-Mariakani	Revenue	-	1,899,961
20	KCG-Malindi Hospital FIF-1160137587	KCB-Malindi	Revenue	-	5,282,490
21	KCG- Jibana Sub County Hosp - FIF-1159898804	KCB-Kilifi	Revenue	15,538	2,165,184
22	KCG- Jibana Sub County Hosp PBF-1168061334	KCB-Kilifi	Revenue	340	340
23	KCG-bamba Sub County Hospital Account-1159231451	KCB-Kilifi	Revenue	-	5,927,568
24	KCG- Malindi District Health Care Services-1104242451	KCB-Malindi	Revenue	60,526,610	49,342,487
25	Bamba Sub District Hospital-1122196520		Revenue	1,854,688	1,855,900
26	KCG-ST.Lands and Housing Revenue Collection-2031340988	BBK-Kilifi	Revenue	100,555	1,244,999
22	Kilifi Liquor Control Fund Account-1184369607	KCB-Kilifi	Revenue	1,586,363	1,139,507
27	KCG - FIF Revenue Collection Account-01141779176400	DTB-Kilifi	Revenue	6,205,245.60	-
28	Kilifi County Government Gratuity-01001019119800	NBK-Kilifi	Deposit	32,367,812	29,471,260
29	The County Government of Kilifi-Project Retention-0028950001	DTB-Kilifi	Deposit	117,194,233	163,323,525
30	Kilifi County Emergency Fund-0114146510600	Co-op Bank-Kilifi	Deposit	-	-
31	Kilifi County Government -Salary Suspence Account-01243465788000	Co-op Bank-Kilifi	Deposit	257,569	1,125,270
32	Kilifi County Executive Salary Account-1147302626	KCB-Kilifi	Deposit	2,769,499	2,733,765
33	Kilifi County Scholarship Fund-1060261812680	Equity Bank	Deposit	57,782	7,060,730
34	Kilifi County Ward Scholarship Fund-01001068274900	NBK-Kilifi	Deposit	12,325,407	5,493,919

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

36	KCG-Micro Finance Fund Main Account-01141691949200	Co-op-Kilifi	Deposit	-	-
37	KCG-Micro Finance Fund Administration Account-01141691949201	Co-op-Kilifi	Deposit	-	-
39	KCG-Emergency Food Support Account Fund-1183688377	KCB-Kilifi	Deposit	-	-
40	Kilifi County Elders Cash Transfer Fund Account-1060268537210	Equity Bank-Kilifi	Deposit	2,861,094	5,731,588
41	Kilifi County Government -Executive Standing Imprest-01141465788000	Co-op Bank-Kilifi	<u>Imprest</u>	82,518	82,518
42	Kilifi County Government Imprest Recovery Account-1171207026	KCB Kilifi	<u>Imprest</u>	-	25
43	IPP GAP Kilifi-1175514268	KCB-Kilifi	Programme	424	333,820
50	Kenya Youth Economic Empowerment-1209352974	KCB-Kilifi	Programme	-	-
44	KCG-Mariakani Sub County Hospital PBF-01141254535100	Co-op-Mariakani	<u>Revenue</u>	7,088,360	3,729,710
46	Mariakani District Hospital HCSF-1107831857	KCB-Kilifi	<u>Revenue</u>	32,568,031	27,973,773
45	Kilifi County Hospital-PBF Account-01001068243400	NBK-Kilifi	<u>Revenue</u>	15,628,048	13,066,833
47	KCG- Malindi Sub County Hospital District - PBF-01001018366800	NBK-Malindi	<u>Revenue</u>	17,942,246	17,937,246
48	KCG-Bamba Sub County Hospital PBF Account-01001068243700	NBK-Kilifi	<u>Programme</u>	513,940	471,495
49	KCG-Health Programme Account Hospital HSSF-227977001	DTB-Kilifi	Programme	-	-
51	Mtwapa Health Centre-1106619250	KCB-Kilifi	Programme	1,651,408	355,279
52	County Director of Health-1144462355	KCB Kilifi	<u>Programme</u>	1,100	1,100
53	EAP Health Labs Networking PRJ-1148548734	KCB-Kilifi	<u>Programme</u>	2,237,932	3,594,363
54	KCG -HSSF KILIFI CHMT-1153100622	KCB Kilifi	<u>Programme</u>	168,904	169,969
55	KCG-Safaricom Foundation Project-1182732593	KCB Kilifi	<u>Programme</u>	5,000,000	-
56	KCG-DANIDA HSSP-Mtepeni Dispensary-1106619463	KCB-Kilifi	Programme	655,526.15	1,495
57	KCG-DANIDA HSSP Bomanu Dispensary -1207790184	KCB-Kilifi	Programme	67,196.60	-

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

58	KCG-DANIDA HSSP-Roka MaweniDispensary-1117370321	KCB-Kilifi	Programme	237,024.65	
59	KCG-DANIDA HSSP-Bomani Dispensary- 1102299359	KCB-Kilifi	Programme	-	
60	KCG-DANIDA HSSP-Chasimba Health Centre-1102295175	KCB-Kilifi	Programme	211,979.20	
61	KCG-DANIDA HSSP-Msumarini Dispensary-1102048720	KCB-Kilifi	Programme	338,446.80	10,586
62	KCG-DANIDA HSSP-Junju Dispensary- 1102299855	KCB-Kilifi	Programme	97,823.50	57,227
64	KCG-DANIDA HSSP-Vipingo Health Centre-1101793104	KCB-Kilifi	Programme	2,391,891.40	633,907
66	KCG-DANIDA HSSP-Kadzinuni Dispensary-1102145556	KCB-Kilifi	Programme	538,473.45	3,300
67	KCG-DANIDA HSSP-Takaungu Dispensary-1102295078	KCB-Kilifi	Programme	474,971.66	10,098
68	KCG-DANIDA HSSP-Pingilikani Dispensary-1102299057	KCB-Kilifi	Programme	516,618.50	60,806
69	KCG-DANIDA HSSP-Kizingo Health Centre-1102295434	KCB-Kilifi	Programme	137,008.45	807
70	KCG-DANIDA HSSP-Ngerenya Dispensary-1102299707	KCB-Kilifi	Programme	324,912.30	815
71	KCG-DANIDA HSSP-Matsangoni Health Centre-1101566736	KCB-Kilifi	Programme	354,965.35	54,639
72	KCG-DANIDA HSSP-Ganze Health Centre-1133471854	KCB-Kilifi	Programme	939,132.75	141,811
73	KCG-DANIDA HSSP-Palakumi Dispensary-1121598757	KCB-Kilifi	Programme	302,602.95	1,467
74	KCG-DANIDA HSSP-Jaribuni Dispensary- 1102297542	KCB-Kilifi	Programme	433,210.60	16,720
75	KCG-DANIDA HSSP-Mirihini Dispensary- 1102300411	KCB-Kilifi	Programme	309,849.70	40,606
76	KCG-DANIDA HSSP-Vitengeni Health Centre-1102296732	KCB-Kilifi	Programme	55,941.55	3,448
78	KCG-DANIDA HSSP-Dida Dispensary- 1102295981	KCB-Kilifi	Programme	236,853.40	5,350
79	KCG-DANIDA HSSP-Dzikunze Dispensary-1102296481	KCB-Kilifi	Programme	453,584.25	47,365
80	KCG-DANIDA HSSP-Madamani Dispensary-1114733806	KCB-Kilifi	Programme	261,741.30	4,568
81	KCG-DANIDA HSSP-Muryachakwe Dispensary-1102297852	KCB-Kilifi	Programme	181,585.20	49,016

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

82	KCG-DANIDA HSSP-Chalani Dispensary-1166082490	KCB-Mariakani	Programme	414,693.95	646
83	KCG-DANIDA HSSP-Bwagamoyo Dispensary-1165958880	KCB-Mariakani	Programme	642,817.90	1,109
84	KCG-DANIDA HSSP-Vishakani Dispensary-1165948095	KCB-Mariakani	Programme	401,064.75	138
86	KCG-DANIDA HSSP-Gotani Health Centre-1105939251	KCB-Mariakani	Programme	115,406.50	-
87	KCG-DANIDA HSSP-Tsangatsini Dispensary-1156824028	KCB-Mariakani	Programme	551,467.35	1,555
88	KCG-DANIDA HSSP-Shangia Dispensary-1165959399	KCB-Mariakani	Programme	803,687.00	543
89	KCG-DANIDA HSSP-Kinarani Dispensary-1165944251	KCB-Mariakani	Programme	614,544.35	444
90	KCG-DANIDA HSSP-Mkanzani Dispensary-1165966387	KCB-Mariakani	Programme	960,421.95	1,365
91	KCG-DANIDA HSSP-Viragoni Dispensary-1165941066	KCB-Mariakani	Programme	180,182.20	45
92	KCG-DANIDA HSSP-Kambe Dispensary-1165994534	KCB-Mariakani	Programme	499,893.05	912
93	KCG-DANIDA HSSP-Kombeni Dispensary-1166094367	KCB-Mariakani	Programme	393,231.15	284
94	KCG-DANIDA HSSP-Ribe Dispensary-1165903733	KCB-Mariakani	Programme	513,461.45	1,184
95	KCG-DANIDA HSSP-Kokotoni Dispensary-1166013219	KCB-Mariakani	Programme	904,509.00	468
96	KCG-DANIDA HSSP-Rabai Health Centre-1166081850	KCB-Mariakani	Programme	2,729,902.70	35,324
97	KCG-DANIDA HSSP-Watamu Dispensary-1165510375	KCB-Watamu	Programme	-	-
98	KCG-DANIDA HSSP-Mwangatini Dispensary-1165518236	KCB-Malindi	Programme	181,470.60	1,020
99	KCG-DANIDA HSSP-Sabaki Dispensary-1165523388	KCB-Malindi	Programme	1,109,864.75	4,157
100	KCG-DANIDA HSSP-Matolani Dispensary-1165528037	KCB-Malindi	Programme	-	-
101	KCG-DANIDA HSSP-Ganda Dispensary-1165678489	KCB-Malindi	Programme	219,650.00	275
102	KCG-DANIDA HSSP-Madunguni Dispensary-1165683474	KCB-Malindi	Programme	182,511.05	670
103	KCG-DANIDA HSSP-Gongoni Health Centre-1165709929	KCB-Malindi	Programme	468,995.40	2,724

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

104	KCG-DANIDA HSSP-Sosoni Dispensary-1165701634	KCB-Malindi	Programme	717,718.20	3,339
105	KCG-DANIDA HSSP-Mambrui Dispensary-1165668432	KCB-Malindi	Programme	560,235.25	402
106	KCG-DANIDA HSSP-Garashi Dispensary-1165717719	KCB-Malindi	Programme	416,428.80	5,349
107	KCG-DANIDA HSSP-Marafa Health Centre-1165722917	KCB-Malindi	Programme	207,310.75	5,908
108	KCG-DANIDA HSSP-Jilore Dispensary-1165716224	KCB-Malindi	Programme	530,761.75	1,180
109	KCG-DANIDA HSSP-Gede Health Centre-1165657546	KCB-Malindi	Programme	1,023,499.35	148
110	KCG-DANIDA HSSP-Fundissa Dispensary-1165655586	KCB-Malindi	Programme	199,820.25	1,450
111	KCG-DANIDA HSSP-Bombi Dispensary-1165726769	KCB-Malindi	Programme	250,395.35	55,125
112	KCG-DANIDA HSSP-Cowdray Dispensary-1207197203	KCB-Malindi	Programme	645,508.40	-
113	KCG-DANIDA HSSP-Marereni Dispensary-1165655624	KCB-Malindi	Programme	1,086,403.55	325
114	KCG-DANIDA HSSP-Kakoneni Dispensary-1165734834	KCB-Malindi	Programme	434,066.15	3,642
115	KCG-DANIDA HSSP-Cowdray Dispensary-1165735539	KCB-Malindi	Programme	80,024.00	-
116	KCG-DANIDA HSSP-Dagamra Dispensary-1165771055	KCB-Malindi	Programme	725,818.70	360
117	KCG-DANIDA HSSP-Baricho Dispensary-1165768658	KCB-Malindi	Programme	378,581.95	498
118	KCG-DANIDA HSSP-Ngomeni Dispensary-1165767112	KCB-Malindi	Programme	184,239.29	1,208
119	KCG-DANIDA HSSP-GK-Prison Dispensary-1165759292	KCB-Malindi	Programme	897,917.30	1,360
120	KCG-DANIDA HSSP-Chakama Dispensary-1165776839	KCB-Malindi	Programme	436,690.65	774
121	KCG-DANIDA HSSP-Ghahaleni Dispensary-1165783282	KCB-Malindi	Programme	181,035.95	1,293
122	KCG-DANIDA HSSP-Mizijini Dispensary-1165786540	KCB-Malindi	Programme	180,379.60	195
123	KCG-DANIDA HSSP-Kakuyuni Dispensary-1165836769	KCB-Malindi	Programme	-	-
124	KCG-DANIDA HSSP-Marikebuni Dispensary-1165838087	KCB-Malindi	Programme	-	498

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

126	KCG-DANIDA HSSP-Mijomboni Dispensary-1165715732	KCB-Malindi	Programme	476,659.30	1,850
128	KCG-DANIDA HSSP-Adu Dispensary-1165863987	KCB-Malindi	Programme	1,041,585.55	-
129	Rabai health centre committee- Current Account-1102295698	KCB-Mariakani	Programme	818,439.00	430,760
130	Bwagamoyo Dispensary CA- Business/Isanzure-1124321403	KCB-Mariakani	Programme	-	-
131	Kambe Dispensary Community Accounty - 1124266348	KCB-Mariakani	Programme	-	1,515
132	Gotani Dispensary Current Account - local G-1157219810	KCB-Mariakani	Programme	115,406.50	64,519
133	Viragoni Dispensary Current Account-Central-1124372687	KCB-Mariakani	Programme	4,717.50	6,129
134	Mgamboni Dispensary Community Account-1120007771	KCB-Mariakani	Programme	281.50	628
135	Chalani Dispensary Current Account-central-1124306811	KCB-Mariakani	Programme	115,440.00	3,581
136	Ribe Dispensary Development Committee-01134044663900	Co-op Maiakani	Programme	3,463.25	492
137	KCG-DANIDA HSSP-Mgamboni Dispensary-1165990237	KCB-Mariakani	Programme	185,572	-
138	Kombeni Community Dispensary-01141078746700	Co-op-Mariakani	Programme	177.75	508
139	Kokotoni Dispensary-01141250191000	Co-op-Mariakani	Programme	237,395.23	76,783
140	Makazani Dispensary-01141251997900	Co-op-Mariakani	Programme	441.00	441
141	Lenga dispensary-01141044896500	Co-op-Mariakani	Programme	376.05	486
142	Adu Dispensary-1104153653	KCB-Malindi	Programme	345,674.80	335,093
143	Baolala Dispensary-1108267599	KCB-Malindi	Programme	-	519
144	Baricho Dispensary-1104164884	KCB-Malindi	Programme	32,577.00	1,166
145	Bombi Dispensary-1103871978	KCB-Malindi	Programme	1,970.00	161
146	Chakama Dispensary-1104175525	KCB-Malindi	Programme	1.70	30,091
147	Cowdray Dispensary-1108275257	KCB-Malindi	Programme	80,139.50	446
148	Dagamra Dispensary-1104180103	KCB-	Programme		1,975

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

		Malindi		25,552.00	
149	Fundi Issa Dispensary-1107963656	KCB-Malindi	Programme	1,443.70	2,740
150	Gahaleni Dispensary-1108238351	KCB-Malindi	Programme	95,925.55	26,493
151	Ganda Dispensary-1131455908	KCB-Malindi	Programme	48,719.55	80,151
152	Garashi Dispensary-1107970938	KCB-Malindi	Programme	181,933.50	1,957
153	Gede health centre-1107971047	KCB-Malindi	Programme	245,354.25	223,080
154	GK Prison Dispensary-1107971284	KCB-Malindi	Programme	94,449.80	7,999
155	Gongoni Health Centre-1107970660	KCB-Malindi	Programme	277,395.30	34,018
156	Jilore Dispensary-1107980593	KCB-Malindi	Programme	37,362.75	777
157	Kakoneni Dispensary-1104211688	KCB-Malindi	Programme	-	274
158	Kakuyuni Dispensary-	KCB-Malindi	Programme	-	-
159	Karimboni Dispensary-1157330142	KCB-Malindi	Programme	-	-
160	Madunguni Dispensary-1111477507	KCB-Malindi	Programme	19,444.05	100
161	Mambrui Dispensary-1104219549	KCB-Malindi	Programme	101,514.85	27,697
162	Marafa Health Centre-1104219239	KCB-Malindi	Programme	23,163.85	53,961
163	Marereni Dispensary-1104218429	KCB-Malindi	Programme	206,896.65	76,106
164	Marikebuni Dispensary-1104218763	KCB-Malindi	Programme	220,997.60	67,808
165	Matolani Dispensary-1115800973	KCB-Malindi	Programme	3,134.05	828
166	Mijomboni Dispensary-1103771841	KCB-Malindi	Programme	92,540.00	62,633
167	Mizijini Dispensary-1104218666	KCB-Malindi	Programme	12,726.70	993
170	Mwagatini Dispensary-1103682881	KCB-Malindi	Programme	359.10	7,459
172	Ngomeni Dispensary-1108299075	KCB-Malindi	Programme	81,889.70	205
174	Sabaki Dispensary-1108273165	KCB-Malindi	Programme	462,863.70	484,599
176	Shomela Dispensary-	KCB-Malindi	Programme	-	-

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

178	Sosoni Dispensary-1104249413	KCB-Malindi	Programme	62,711.40	15,944
180	Watamu Dispensary-1114187410	KCB-Malindi	Programme	503,987.32	97,400
182	Muyeye Health Centre-1143740971	KCB-Malindi	Programme	726,113.50	71,637
184	KCG-ST.Lukes Hospital Project Account-1183020295	KCB-Kilifi	Programme	6,924,708	11,000,000
186	Jibana Sub District Hospital-1119390117	KCB-Kilifi	Programme	4,426,279	4,427,344
Total				943,922,434	599,389,096

13B Cash in hand

Location			2017 - 2018 Kshs	2016 - 2017 Kshs
Rabai			10,200	
Kaloleni			25,610	124,545
Ganze			95,445	31,160
Malindi			222,911	432,590
Kilifi North			84,520	14,410
Kilifi South			29,585	71,170
Magarini			13,840	9,185
Mariakani Hospital				10,420,993
Malindi Hospital				
Bamba Hospital				
Jibana Hospital				
Kilifi County Hospital			-	4,515,137
Total			482,111	15,619,190

14 Accounts Receivable

Description			2017 - 2018 Kshs	2016 - 2017 Kshs
Government Outstanding Imprests			8,072,124	8,334,522
Other Accounts Receivables - Loss of Cash			43,240,740	43,240,740
Total			51,312,864	51,575,262

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

15A Accounts Payables

<i>Description</i>			2017 - 2018 Kshs	2016 - 2017 Kshs
Gratuity			32,367,812	29,471,260
Salaries			257,569	2,733,765
Retention			117,194,233	163,323,525
Scholarship			50,148,534	12,554,649
KCG Elders Cash Transfer			2,861,094	5,731,588
Health Programme Bank accounts				19,168,241
Baolala Dispensary-1108267599	KCB- Malindi	Programme	22,990.50	
Retention (Cash borrowed in retention)			112,193,713.00	-
TOTAL			315,045,945	232,983,027

15B Bank Balances

<i>Description</i>			2017 - 2018 Kshs	2016 - 2017 Kshs
KCG-DANIDA HSSP-Chasimba Health Centre-1102295175	KCB-Kilifi	Programme		33
KCG-DANIDA HSSP-Roka MaweniDispensary-1117370321	KCB-Kilifi	Programme		1,688
KCG-DANIDA HSSP-Mgamboni Dispensary-1165990237	KCB- Mariakani	Programme		1,838
KCG-DANIDA HSSP-Lenga Dispensary-1165964368	KCB- Mariakani	Programme		573
Kinarani Dispensary Mapito-1106122615	KCB- Mariakani	Programme		230
Vishakani Dispensary Current Account-Central-1122649835	KCB- Mariakani	Programme		1,537
Total			-	5,898

16 FUND BALANCE BROUGHT FORWARD

<i>Description</i>			2017 - 2018 Kshs	2016 - 2017 Kshs
Bank accounts			599,389,096	732,536,644
Cash in hand			15,619,190	18,519,782
Receivables - lost cash			43,240,740	
Receivables - Outstanding Imprests			8,334,522	39,070,988
Payables - Deposits			232,988,924	44,176,082

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

Total 433,594,623 745,951,332

17 PRIOR YEAR ADJUSTMENTS				
<i>Description of the error</i>			2017 - 2018 Kshs	2016 - 2017 Kshs
Adjustments on bank account balances Jibana Bank Account			-	4,427,344
Adjustments on bank account balances CRF				4,376,044
Adjustments on cash in hand			-	
Adjustments on cash payables				
Adjustments on receivables				
Total			-	<u><u>8,803,388</u></u>

5.10. OTHER IMPORTANT DISCLOSURES

18 OTHER IMPORTANT DISCLOSURES				
PENDING ACCOUNTS PAYABLE				
<i>Description</i>			2017 - 2018 Kshs	2016 - 2017 Kshs
Construction of Buildings				390,149,180
Construction of civil works				925,322,231
Supply of goods			1,120,929,091	614,548,721
Supply of services				253,406,713
Total			<u><u>1,120,929,091</u></u>	<u><u>2,183,426,845</u></u>

19 PENDING STAFF PAYABLE				
<i>Description</i>			2017 - 2018 Kshs	2016 - 2017 Kshs
Senior management				8,550,348
Middle management			36,160,650	29,607,528
Others				19,805,508
Total			<u><u>36,160,650</u></u>	<u><u>57,963,384</u></u>

OTHER PENDING PAYABLES				
<i>Description</i>			2017 - 2018 Kshs	2016 - 2017 Kshs

THE COUNTY GOVERNMENT OF KILIFI
Reports and Financial Statements
For the year ended June 30, 2018

Construction of Buildings			-	
Construction of civil works				
Supply of goods				
Supply of services				

Total

- -

20 SUMMARY OF FIXED ASSETS

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Land	-	-	-	-
Buildings and structures	233,589,539	256,253,197	-	489,842,735
Transport equipment	36,039,351	18,007,500	-	54,046,851
Office equipment, furniture and fittings	128,848,439	28,381,972	-	157,230,411
ICT Equipment, Software and Other ICT Assets	45,546,762	89,216,542	-	134,763,304
Other Machinery and Equipment	17,277,643	152,294,020	-	169,571,663
Heritage and cultural assets	-	-	-	-
Intangible assets	-	59,891,499	-	59,891,499
Total	461,301,734	604,044,729	-	1,065,346,463

21 SUMMARY OF IMPREST REGISTER

	Opening Balance	Amount Issued	Amount Surrendered	Balance C/f
	8,334,522	147,080,211	146,171,709	8,072,124