REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF TANA RIVER

FOR THE YEAR ENDED 30 JUNE 2018

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
28 FEB 2019
RECEIVED

COUNTY ASSEMBLY OF TANA RIVER

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)

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1 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 23 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

The County Assembly's day-to-day management is under the following key organs:
-County Assembly Service Board
-Senior Management

(c) Fiduciary Management

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

No.	Designation	Name
1	Accounting Officer	Abdullahi Dayib Hussein
2	Principal Accounts Controller	Alex Kibwage Ontumi
3	Accountant	Wehliye Ahmed Dakat
4	Finance Officer	Mercy Maodo

(d) Fiduciary Oversight Arrangements

The County Assembly has 9 sectorial committee each with specific mandates towards the County's sectors.
The committees are required by the assembly's standing orders to oversight and hold to account respective CECs for service delivery in their departments. The Assembly has managed this through committee work, and chamber business

(e) Entity Headquarters

County Assembly of Tana River
P.O. Box 113 - 70101
HOLA, KENYA

(f) Entity Contacts

Telephone: (254) 0708005459
E-mail: info@tanariverassembly.go.ke
Website: www.tanariverassembly.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 100-70101,
   HOLA

(h) Independent Auditors

Auditor General
Office of the Auditor General
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 CLERK OF THE ASSEMBLY

During the FY 2018/2018 the County Assembly had a budget of Kshs. 645,224,386 out of which Kshs 190,729,209 was allocated towards development and Kshs. 454,495,177 allocated towards recurrent activities. (Including the balances brought forward as a result of supplementary budget).The County Assembly during the financial year under consideration received an amount of Kshs 514,770,474 for both recurrent and development allocations from the County treasury. The total actual expenditure comprising of Kshs. 458,179,187 for recurrent and Kshs. 18,995,284 for development activities, representing absorption rate of 108 percent and 9.9 percent respectively.

During the reporting period the County Assembly was able to accomplish the following projects among others; (i) Renovation of the clerk's office, (ii) Modern security gate – guard house and waiting bay (iii) Renovation of Administration block (iv) Water supply to new office block (v) Extension of main stores at the gate. (vi)Installation direction signage for the assembly.

Implementation of the above mentioned projects had the following impacts; (i) Renovation of clerks has improved working environment for the clerk (ii) Installation of modern security gate has improved ease movement of cars (iii) Renovation of administration block has improved working conditions for honourable members (iv) water supply to new office block has improved easy access of water (v) Installation of signage has improved direction to county assembly.

Notwithstanding the above milestones, the County Assembly has faced a number of challenges that include among others; (i) Inability to access the development fund directly from the National treasury (ii) Delayed disbursement of funds that hampered the legislative process (iii) Vastness of the County posed great challenge to members while undertaking public participation.

....

Sign
Clerk of the County Assembly

3 STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

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

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

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and 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 Government's financial statements were approved and signed by the Clerk of the County Assembly on _____ 2018.

_____

Clerk of the County Assembly

REPUBLIC OF KENYA

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

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Tana River set out on pages 1 to 22, which comprise the statement of financial assets as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: 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 the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Assembly of Tana River as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Use of Goods and Services

1.1. Unsupported Expenditure

Included in the use of goods and services figure of Kshs.228,466,221 is domestic travel and subsistence expenditure of Kshs.111,073,506 which in turn includes Kshs.19,602,650 paid to Members of County Assembly and other staff for attending workshops and other official duties outside their work station. However, the expenditure was not properly supported with relevant documents such as copies of imprest warrants, traveling documents, invitation letters, workshop and activity programs, attendance register and signed payment schedules. In addition, expenditure amounting to Kshs.2,333,556 in respect of travel and subsistence allowance for five members of Public Accounts Committee and one committee clerk attending a workshop in Singapore was not supported with copies of passports, boarding passes, workshop program and correspondence from host institution. The expenditure was also charged to domestic travel and subsistence allowance instead of foreign travel and subsistence allowance.

In the circumstances, the probity of the expenditure could not be confirmed.

1.2. Un-reconciled Sitting Allowances

Included in the use of goods and services figure of Kshs.228,466,221 is payments totaling to Kshs.6,066,000 paid as sitting allowances to Members of County Assembly. The Assembly maintained an attendance register to record committee sittings by the respective members. However monthly attendance summaries were not prepared from the attendance register to determine the amount payable to each member at the end of the month. It was therefore not possible to confirm whether the amounts paid for sitting allowances through the payroll was for the correct number of sittings attended.

Consequently, the probity of the expenditure could not be ascertained.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The County Assembly's total approved budget for the year under review was Kshs.645,224,386 comprising of Kshs.190,729,209 for development expenditure and Kshs.454,495,177 for recurrent expenditure as detailed below:

Item	Approved Budget Kshs.	Actual Expenditure Kshs.	Variance Kshs.	% Absorption
Recurrent	454,495,177	438,294,368	16,200,809	96%
Development	190,729,209	18,995,284	171,733,925	10%

The Assembly therefore attained 96% and 10% absorption rate on the recurrent and development expenditure respectively.

Planned development projects were not realized due low absorption on development budget with a likelihood of affecting delivery of services.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Conclusion I 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 money has not been applied lawfully and in an effective way.

Basis for Conclusion

1 Irregularities in Procurement of Air Ticketing Services

Included in the use of goods and services figure of Kshs.228,466,221 is an amount of Kshs.6,345,545 paid in respect of air ticketing. However, the firms appointed to provide air ticketing services were not in the approved list of prequalified suppliers and service providers. The payments were also not supported with tender documents such as advertisement for provision of services, tender opening and evaluation minutes and contract agreements contrary to Section 68(6) of the Public Procurement and Assets Disposal Act, 2015 which requires an accounting officer of a procuring entity to maintain a proper filing system with clear links between procurement and expenditure files that facilitates an audit trail.
In the absence of properly evaluated tender documents, it was not possible to establish how the firms were identified and whether the services were procured from the most competitive sources.

2 Irregularities in Procurement of fuel, Motor Vehicle Repairs and Maintenance

Included in the use of goods and services figure of Kshs.228,466,221 is Kshs.6,126,652 spent on fuel and other motor vehicle expenses. It was however observed that the spare parts and the repairs were directly procured without raising quotations, evaluation and award of the contracts.
In addition, purchase of fuel was not supported with quotations and local purchase orders.

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, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

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

Basis for Conclusion

1. Weaknesses in Internal Controls

The Assembly had no strong internal controls at the treasury as evidenced in the weakness noted:

(i) There were no enforcement of internal controls designed for ensuring effective administration of public funds.

(ii) Audit review of payments vouchers for expenditure worth Kshs.2,907,003 revealed that the expenditure was not examined, while payment vouchers worth Kshs.5,231,233 were not stamped 'PAID' as required.

(iii) Further, vote book control certificate was not completed for payments worth Kshs.3, 616,233.

Under the circumstances the probity of the expenditure could not be ascertained.

2. Failure to Establish Audit Committee

The Assembly does not have an audit committee to oversee its financial operations and also to support the accounting officers with regard to their responsibilities for issues of risk, control and governance and associated assurances, as required by the Public Finance Management Act, 2012 Section 155(5) and Section 167(1). Where there is no audit committee, the management can easily override controls and, in such instances, cases of fraud and errors may not be detected or corrected timely.

No explanation was provided for not complying with the law.

4. Lack of Functional Internal Audit Unit

The Assembly has an internal audit unit but it is not fully functional as it is manned by only one officer. The officer reports functionally and administratively to the Clerk of the Assembly hence the independence of the unit cannot be assured. The unit does not have an internal audit charter that define functions, roles and powers.

Under these circumstances, effectiveness of the internal audit unit could not be ascertained.

5. Lack of Risk Management Policy

The Assembly did not have a risk management policy for the County Government contrary to the requirements of Treasury Circular No.3/2009 of 23 February 2009 which required all heads of public institutions to develop and implement a risk management framework as a fundamental step towards establishing an accountable and innovative public service. It was also noted that management did not perform formal risk assessment during the year under review.

In view of the foregoing, it was not possible to confirm how accountability was guided.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the 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 money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 Assembly's policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is

higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Assembly to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

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

Nairobi

18 February 2019

4 FINANCIAL STATEMENTS

4.1 STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/18 Kshs	2016/17 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	514,770,474	513,383,788
TOTAL RECEIPTS		**514,770,474**	**513,383,788**
PAYMENTS			
Compensation of Employees	2	218,411,962	206,476,237
Use of goods and services	3	228,466,221	214,529,077
Transfers to Other Government Entities	4	11,301,004	-
Acquisition of Assets	5	18,995,284	65,905,867
TOTAL PAYMENTS		**477,174,471**	**486,911,181**
SURPLUS/(DEFICIT)		**37,596,003**	**26,472,607**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12 2018 and signed by:

Clerk of the Assembly
Name: Abdullahi Dayib Hussein

Chief Finance Office – County Assembly
Name: Alex K. Ontumi
ICPAK Member Number

4.2 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	6	60,333,858	165,122,935
Total Cash and cash equivalents		**60,333,858**	**165,122,935**
Accounts receivables – Outstanding Imprests	7	2,149,000	2,908,972
TOTAL FINANCIAL ASSETS		**62,482,858**	**168,031,909**
NET FINANCIAL ASSETS		**62,482,858**	**68,031,909**
REPRESENTED BY			
Fund balance b/fwd.	8	24,886,855	141,559,301
Surplus/(Deficit) for the year		37,596,003	26,472,607
NET FINANCIAL POSITION		**62,482,858**	**68,031,909**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31/12/ 2018 and signed by:

Clerk of the Assembly
Name: Abdullahi Dayib Hussein

Chief Finance Officer – County Assembly
Name: Alex Kibwage Ontumi
ICPAK Member Number:

4.3 STATEMENT OF CASH FLOWS

	Note	2017/18 Kshs.	2016/17 Kshs.
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	514,770,474	513,383,788
Payments for operating expenses			
Compensation of Employees	2	218,411,962	206,476,237
Use of goods and services	3	228,466,221	214,529,077
Transfers to other Fund account-Car Loan	4	11,301,004	-
Adjusted for:			
Adjustments during the year	9	759,974	-
Net cash flows from operating activities		**57,351,261**	**92,378,475**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	18,995,284	65,905,867
Net cash flows from investing activities		**18,995,284**	**65,905,867**
NET INCREASE IN CASH AND CASH EQIVALENTS		**38,355,977**	**26,472,607**
Cash and cash equivalent at BEGINNING of the year	8	**21,977,881**	**138,650,329**
Cash and cash equivalent at END of the year		**60,333,858**	**165,122,935**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/ 2018 and signed by:

Clerk of the Assembly
Name: **Abdullahi Dayib Hussein**

Chief Finance Office – County Assembly
Name: **Alex K. Ontumi**
ICPAK Member Number

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	552,495,177	92,729,209	645,224,386	514,770,474	80%
TOTAL	**552,495,177**	**92,729,209**	**645,224,386**	**514,770,474**	**80%**
PAYMENTS					
Compensation of Employees	286,742,271	-67,804,341	218,937,930	218,411,962	100%
Use of goods and services	167,752,906	67,804,341	235,557,247	228,466,221	97%
Transfers to Other Fund account-car loan and mortgage	-	-	-	11,301,004	-
Acquisition of Assets	98,000,000	92,729,209	190,729,209	18,995,284	10%
TOTAL	**552,495,177**	**92,729,209**	**645,224,386**	**477,174,471**	**73%**
SURPLUS/DEFICIT				**37,596,003**	

The entity financial statements were approved on 11/12 2018 and signed by:

Clerk of the Assembly
Name: Abdullahi Dayib Hussein

Chief Finance Office – County
Name: Alex K. Ontumi
ICPAK Member Number:

4.5 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	454,495,177	-	454,495,177	454,770,474	100%
TOTAL	**454,495,177**	**-**	**454,495,177**	**454,770,474**	**100%**
PAYMENTS					
Compensation of Employees	286,742,271	-67,804,341	218,937,930	218,411,962	99.70%
Use of goods and services	167,752,906	67,804,341	235,557,247	228,466,221	96.90%
Transfers to Fund account-car loan and mortgage	-	-	-	11,301,004	-
TOTAL	**454,495,177**	**-**	**454,495,177**	**458,179,187**	**100%**
Surplus				**-3,408,713**	

The entity financial statements were approved on 11/12 2018 and signed by:

Clerk of the Assembly
Name: **Abdullahi Dayib**

Chief Finance Office – County Assembly
Name: **Alex Kibwage Ontumi**
ICPAK Member Number:

4.6 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	98,000,000	92,729,209	190,729,209	60,000,000	31%
TOTAL	**98,000,000**	**92,729,209**	**190,729,209**	**60,000,000**	**31%**
PAYMENTS					
Acquisition of Assets	98,000,000	92,729,209	190,729,209	18,995,284	10%
TOTAL	**98,086,800**	**92,729,209**	**190,729,209**	18,995,284	**10%**
SURPLUS/ DEFICIT				**41,004,716**	

Under utilization rate of 9.9 percent with regard to acquisition of assets was attributed to non-disbursement of fund as per approved budget by county treasury. Assembly received an amount of Kshs 60,000,000 against a budgeted amount of Kshs 190,729,209 hence under -utilization of 9.9%
Complications in the IFMIS processing of procurement and payments

The entity financial statements were approved on 11/12 2018 and signed by:

Clerk of the Assembly
Name: **Abdullahi Dayib**

Chief Finance Office – County Assembly
Name: **Alex Kibwage Ontumi**
ICPAK Member Number:

4.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2018/2018		2018/2018	Date, 2018/2018	
	Kshs	Kshs	Kshs	Kshs	Kshs
P.1- Legislation and Representation	286,742,271	(67,804,341)	218,937,930	218,411,962	100%
SP.1.1. Legislation and Representation					
P.2- Legislative Oversight	167,752,906	67,804,341	235,557,247	228,466,221	97%
P.- General Administration and Planning	98,000,000	92,729,209	190,729,209	60,000,000	10%
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

4.8 SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

2. **Reporting entity**
   The financial statements are for the COUNTY ASSEMBLY OF TANA RIVER. 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.

   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/ 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.

   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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

9. Pending bills

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

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law .The original budget was approved by the County Assembly on 30th march 2018 for the period 1st July 2016 to 30 June 2018 as required by law. There was one 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 the Statement of Comparison between actual and budgeted amounts included in these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

4.9 NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES

	2017/18	2016/17
	Kshs	Kshs
Transfers from the County Treasury for Q1	-	145,315,340
Transfers from the County Treasury for Q2	132,230,449	130,841,041
Transfers from the County Treasury for Q3	125,051,120	168,188,922
Transfers from the County Treasury for Q4	257,488,905	69,038,485
Cumulative Amount	**514,770,474**	**513,383,788**

2. COMPENSATION OF EMPLOYEES

	2017/18	2016/17
	Kshs	Kshs
Basic salaries of permanent employees	218,411,962	206,476,237
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Total	**218,411,962**	**206,476,237**

3. USE OF GOODS AND SERVICES

	2017/18	2016/17
	Kshs	Kshs
Utilities, supplies and services	3,880,343	1,198,603
Communication, supplies and services	2,167,838	2,199,334
Domestic travel and subsistence	111,073,506	123,280,522
Foreign travel and subsistence	5,451,741	-
Printing, advertising and information supplies & services	4,795,310	10,050,659
Rentals of produced assets	3,962,000	9,505,300
Training expenses	9,364,800	3,833,988
Hospitality supplies and services	18,284,759	14,950,794
Insurance costs	18,558,710	14,008,440
Specialized materials and services	92,960	2,033,430
Office and general supplies and services	20,108,672	10,332,364
Other operating expenses	16,023,239	8,828,430
Routine maintenance – vehicles and other transport equipment	14,702,343	14,238,133
Refund exgratia and other service gratuities	-	69,080
Total	**228,466,221**	**214,529,077**

4. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017/18	2016/17
	Kshs	Kshs
Transfers to other fund account-Car loan	11,301,004	
TOTAL	**11,301,004**	**-**

5. ACQUISITION OF ASSETS

Non-Financial Assets	2017/18	2016/17
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	1,640,770
Refurbishment of Buildings	-	22,980,578
Construction and Civil Works	18,995,284	35,872,362
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	5,412,158
Purchase of Specialized Plant, Equipment and Machinery	-	-
Total	**18,995,284**	**65,905,867**

6. BANK ACCOUNTS

		Kshs	Kshs
KCB Account Number 1169962904 Mortgage and Car Loan	Recurrent		109,997,665
KCB Account Number 1143877578	Recurrent	49,245	4,462
KCB Account Number 1169962343 Gratuity Account	Recurrent		33,147,389
Central Bank, 1000247077	Recurrent	17,675,414	3,103,383
Central Bank 1000282282	Development	42,609,199	18,870,037
Total		**60,333,858**	**165,122,935**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. ACCOUNTS RECEIVABLE

	2017/18	2016/17
	Kshs	Kshs
Government Imprests	1,254,000	1,798,196
Staff Advances	895,000	1,110,778
Other Advances	-	-
Total	**2,149,000**	**2,908,974**

8. FUND BALANCE BROUGHT FORWARD

	2017/18	2016/17
	Kshs	Kshs
Bank accounts	21,977,881	138,650,328
Cash in hand	-	-
Accounts Receivables	2,908,974	2,908,973
Accounts Payables	-	-
Total	**24,886,855**	**141,559,301**

9. PRIOR YEAR ADJUSTMENT

Description of the adjustment	2017/18	2016/17
Adjustments on bank account balances	Kshs	Kshs
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	759,974	-
Others (*specify*)	-	-
Total	**759,974**	-

4.10 OTHER DISCLOSURE

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

	2017/18	2016/17
	Kshs	Kshs
Construction of building	-	-
Construction of civil works	5,791,332.20	343,982.00
Supply of goods	10,707,837	16,009,816.60
Supply of services	-	-
Total	**16,499,169.20**	**16,353,798.60**

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

	2017/18	2016/17
	Kshs	Kshs
ALI GALOLE SALAT	56,000	-
GABABO HUSSEIN	56,000	-
SHAFAT ABDULLAHI	56,000	-
TSAELE MAKORANI	56,000	-
ALEX ONTUMI K	56,000	-
ESHA MKEANDERA	56,000	-
ABUBAKAR ABAROBA	56,000	-
GODFREY DAIDO	56,000	-
TOTAL	**448,000**	**-**

5 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
MSA/TANA RIVER/CA/2 016/2018/9	1.0 Inaccuracies in the Financial Statements	The amount reportedly not supported was explained to auditors and necessary sub-schedules provided to support the same.	Alex Ontumi-Principal Accounts Controller	Resolved	-
	2.0 Transfer from county Treasury/ Exchequer Releases	The amount indicated in the Financial Statement of the Assembly was the amount received as evidenced by the bank statements forwarded to the auditors.	Wehliye Dakat – Accountant	Not Resolved	31/10/2018
	4.0 4.1 Domestic Travel and subsistence	The management had supported the expenditure with imprest warrant, proof of travel and invitation letters as stipulated in the PFM Act.	Alex Ontumi-Principal Accounts Controller	Not resolved	31/10/2018

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date.....

ANNEXES
ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Construction, Civil works and others	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2018	Comments
1.Kighara Enterprises	1,195,009	31/5/2018	1,063,612	131,397	131,397	Proposed Signage To Assembly
2.Allison Digital Solutions	1,800,000	31/5/2018	1,190,430	609,570	609,570	Payment For Sliding Gate
3.Titila Contractors And Supplies Ltd	3,507,840		3,109,310	398,530	398,530	Renovation Of Old Assembly Building
4.Anaco Enterprises Ltd	1,518,109	31/5/2018	1,345,860	172,250	172,250	Payment For Extension Main Stores
5.Abaya Investments Co Ltd	4,352,146	31/5/2018	4,255,909	96,237	96,237	Proposed Renovation And Painting Works
6.Mascow Contractors Ltd	3,099,981	31/5/2018	2,748,792	351,189	351,189	Proposed Water Supply
7.Dahal Construction And Supplies Ltd	3,473,272	31/5/2018	2,842,000	631,272	631,272	Proposed Renovation Of Gate Hse
8.Tahajud Contractors Ltd	1,501,388	31/5/2018	-	1,501,388	1,501,388	Proposed Kitchen Finishing
9.Baomo Investment Co,Ltd	1,899,500	31/5/2018	-	1,899,500	1,899,500	Purchase, Supply Delivery Of Furniture
Sub-Total	**22,347,245**	**0.00**	**16,555,913**	**5,791,332**	**5,791,332**	
Supply of goods						
1.Resolution Insurance	3,007,225	20/4/2018	2,007,225	1,000,000	1,000,000	Payment For Insurance Services
2.Davis And Shirtliff	346,457	28/2/2018	-	346,457	346,457	Repair Of Generator Maintenance
3.Kenya Revenue Authority	29,545	28/5/2018	-	29,545	29,545	6% Vat-Catering Services
4.Adismo Auto Garage	1,002,275	9/5/2018	-	1,002,275	1,002,275	Motor Vehicle Maintenance
5.Heller Petroleum Ltd	1,123,066	5/6/2018	-	1,123,066	1,123,066	Supply Of Fuel
6.Prideinn Hotels And Investments Ltd	381,730	12/6/2018	-	381,730	381,730	Supply Of Catering
7.Kenya sustainable Health Aid Cbo	382,800	20/6/2018	-	382,800	382,800	Advertisement
8.Society Of Clerks At The Table Socatt	800,000	1/3/2018	300,000	500,000	500,000	Subscription Fee

9.Kenya Revenue Authority	929,126	6/6/2018	-	929,126	929,126	Vat 6%
10.Achivers Travel Services	641,000	2/4/2018	-	641,000	641,000	Cost Of Air Travel
11.Takaful Insurance Of Africa	3,000,000	6/8/2018	2,000,000	1,000,000	1,000,000	Motor Vehicle Insurance
12.Edgeways Leadership Consultants	2,235,938	20/3/2018	-	2,235,938	2,235,938	Consultancy On Training
13.Laza Leisure Lodge And Restaurant	990,900	20/6/2018	-	990,900	990,900	Catering Services
14.Jaxpah Investments	645,000	15/3/2018	500,000	145,000	145,000	Repair Of Printing Machines
Sub-Total	**15,515,062**	**302,768**	**4,807,225**	**10,707,837**	**10,707,837**	
Grand Total	**37,862,307**	**302,768**	**21,363,138**	**16,499,169**	**16,499,169**	

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Comments
		a	B	C	d=a-c	
Ali Galole Salat		56,000	10/6/2018	-	56,000	
Gababo Hussein		56,000	10/6/2018	-	56,000	
Shafat Abdullahi		56,000	10/6/2018	-	56,000	
Tsaele Makorani		56,000	15/6/2018	-	56,000	
Alex Ontumi K		56,000	15/6/2018	-	56,000	
Esha Mkeandera		56,000	15/6/2018	-	56,000	
Abubakar Abaroba		56,000	15/6/2018	-	56,000	
Godfrey Daido		56,000	15/6/2018	-	56,000	
Sub-Total						
Grand Total		**448,000**			**448,000**	

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/2017	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2017/2018
Buildings and structures	35,254,661	1,784,080	-	37,038,741
Transport equipment	84,683,925	-	-	84,683,925
Office equipment, furniture and fittings	23,230,926	-	-	23,230,926
ICT Equipment, Software and Other ICT Assets	14,229,800	-	-	14,229,800
Other Machinery and Equipment	15,682,980	-	-	15,682,980
Total	**173,082,292**	**1,784,080**	-	**174,866,372**

ANNEX 4 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Jafaar Rashid Mohamed	1.04.2018	45,000	-	45,000
Satima Salat	20.05.2018	70,000	-	70,000
Ramadhani Mui	19.02.2018	60,000	-	60,000
Soudi Omar Mohamed	14.03.2018	40,000	-	40,000
Adhan Bare	19.02.2018	80,000	-	80,000
Abdikadir Salad	20.03.2018	10,000	-	10,000
Abdikadir Salad	20.03.2018	10,000	-	10,000
Yohana Wayu	10.04.2018	40,000	-	40,000
Abubakar Jomo	11.04.2018	30,000	-	30,000
Tsaele Makorani	09.05.2018	30,000	-	30,000
Hussein Hirsi	16.05.2018	30,000	-	30,000
Mollian Chagaso	24.05.2018	30,000	-	30,000
Umul Khultum	06.05.2018	56,000	-	56,000
Gababo Kalme	07.06.2018	30,000	-	30,000
Jean Baritseba	21.06.2018	29,000	-	29,000
Grace Alfayo	25.06.2018	24,000	-	24,000
Abubakar Abaroba	28.06.2018	290,000	-	290,000
Umul Khultum	28.06.2018	350,000	-	350,000
Total				**1,254,000**

ANNEX 5- ANALYSIS OF SALARY ADVANCE.

	Name	Position/Title	Balance as at 30th June 2018
S/No.			Kshs
1	Hon Farhan Hassan Guhad	MCA	50,000
2	Hon Ibrahim Adomow Salah	MCA	60,000
3	Hon Mohamed Buya	MCA	220,000
4	Hon Sauda Maiya Loda	MCA	150,000
5	Hon Sammy Abiyo Malibe	MCA	140,000
6	Hon Ismail Bodha Kodobo	MCA	100,000
7	Shafat Mohamed	STAFF	10,000
8	Habiba Ibrahim Ahmed	STAFF	130,000
9	Mustafa Juge	STAFF	35,000
10	**Total**		**895,000**