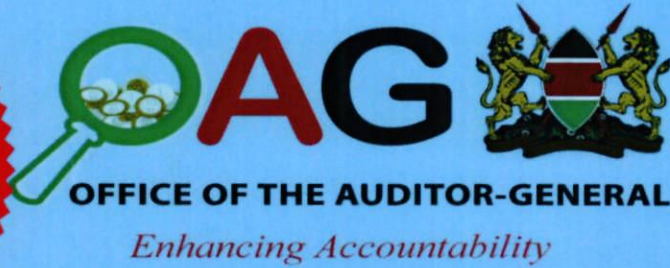


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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF MANDERA**

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

PAPERS LAID	
DATE	17/02/2022
TABLED BY	SML
COMMITTEE	-
CLERK AT THE TABLE	GETRUDE



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**MANDERA COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

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

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County Assembly of Mandera 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 48 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 *Mandera County Assembly's* day-to-day management is under the following key organs:

1. County Assembly Service Board
2. Office of the Speaker
3. Office of the Clerk
4. Board of Management

**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30.06.2020 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer(Clerk to Assembly)	Ahmed Hassan Surow
2.	Principal Finance Officer	Mohamed Hussein Kahia
3.	Deputy Clerk to Assembly	Hassan Abdullahi Abdikadir

**(d) Fiduciary Oversight Arrangements**

1. Audit committee activities – The audit committee is established to provide assistance to the accounting officer/ Mandera County Assembly Service Board with its responsibility outlined in its charter.
2. County Assembly committee activities – The committee activities help the management in running the day-to-day assembly activities
3. County Assembly Service Board - – The County Assembly service board of Mandera which is created under section 12 of the County Government Act, 2012, as a body

**MANDERA COUNTY ASSEMBLY**  
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corporate with perpetual succession and common seal. The County Assembly Service Board comprises of the speaker who is also the board chairperson; two members of County Assembly and two external members who are representatives of the public. The secretary of Service Board is the Clerk of the County Assembly.

4. County Assembly Public Account and Investment Committee – The committee was formed to provide oversight on the County's finances.

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**(e) Entity Headquarters**

P.O. Box 408-70300  
Mandera County Assembly  
Mandera Bp1 Road  
Mandera, KENYA

**(f) Entity Contacts**

Telephone: (254) 723 577 006  
E-mail: [manderaassembly.go.ke](mailto:manderaassembly.go.ke)  
Website: [www.manderaassembly.go.ke](http://www.manderaassembly.go.ke)

**(g) Entity Bankers**

Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya

Kenya Commercial Bank  
P.O. Box 275 – 70300  
Mandera Branch  
Mandera, Kenya.

Equity Bank Kenya Limited  
P.O Box  
Mandera Branch  
Mandera, Kenya

**MANDERA COUNTY ASSEMBLY**  
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**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

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

It is my pleasure to present the Financial Statement of the County Assembly of Mandera for the year ended 30<sup>th</sup> June 2020. The financial statement presents the financial performance of the County Assembly over the financial year under review.

<b>Budget performance</b>
<i>The county assembly of Mandera had an approved budget of Ksh 960,662,123. During the financial year 2019-2020 a total of KSH 733,174,263 was received as an exchequer transfer from county treasury to finance the county assembly's budget. This exchequer releases comprises of both Recurrent and Development expenditure. Out of the exchequer released, Ksh 614,348,508 was for recurrent expenditure against a budget of Ksh 691,834,897 representing an absorption rate of 89%. The remaining amount of Ksh 118,825,755 was for Development expenditure against a budget of Ksh 268,827,226. This represent an absorption rate of 44%. The overall budget absorption rate for the county assembly is 76%.</i>
<b>Operational Performance</b>
<i>In financial year 2019-2020 the assembly enacted Nine acts namely: Mandera County Health Servics Bill, 2019, Mandera County Breast Feeding Bill, 2019, Mandera County Appropriation Bill, 2019, Mandera County Supplementary Appropriation Bill, 2019, Mandera County Frontier Counties Development Council Bill, 2019, Mandera County Emergency and Disaster Management Bill 2020, Mandera County Education Bursary Amendment bill 2020, Mandera County Finance Bill 2020, Mandera County second supplementary Appropriation Bill 2020, and Mandera County Third supplementary Appropriation Bill 2020. During the year under review the annual budget was passed in 23rd July, 2019 having three supplementary budget passed on 29th October 2019, 24th March 2020 and 5th May, 2020. The county assembly committees consist of thirteen sectoral committees, and ten standing committees. The committee's dealings with Financial Management both in County Assembly and County Executive includes: County Budget and Appropriation committee and County Public Accounts and Investment Committee.</i>
<b>Performance of key development projects</b>
<i>During the Financial year 2019-2020, Mandera County Assembly undertook capital projects whose end result would impact on services delivery by the County Assembly to the residence of Mandera County and beyond.  The projects includes completion of County Assembly Building (on-going), constructions of Speaker's Residence (on-going), construction of security section at rear gate of assembly – current assembly and Refurbishment of buildings.</i>
<b>Comment on value-for-money achievements</b>
<i>We have applied all funds received prudently in terms of both Development and Recurrent expenditure and value for money was achieved in all areas of operations. Therefore, Mandera County Assembly funds were utilised in accordance with the Public Financial Management Acts and the purpose for which they were intended for.</i>
<b>Challenges and Recommended Way Forward</b>

**MANDERA COUNTY ASSEMBLY**  
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*Some of the major challenges faced by the Mandera County Assembly during the Financial Year 2019-2020 includes but not limited to;*

- *Effects of COVID-19 as assembly activities were partially paralysed due to effect of pandemic and lockdowns.*
- *Delays in Exchequer releases thus harbouring efficiency and effectiveness of activities work plan*
- *Unreliable internet connectivity to access IFMIS and Internet Banking*

**RECOMMENDATIONS**

- *Improved internet connectivity through reliable networks*
- *Early disbursement of resources to County Government and County Assemblies*
- *Economic uplift from effects of COVID-19*

  
**Ahmed H. Surow**  
**Clerk of the County Assembly**

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

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

**Introduction**

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

The key mandate of the County Assembly of Mandera is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output.

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

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	The County	In FY 19/20 MCA were trained on Legislation, oversight role and other necessary trainings.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	80% increase in efficient Assembly operation	Various numbers of standing orders were reviewed and resulted to great achievement

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

Mandera County Assembly exists to transform lives. This is our purpose: the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on Sustainable strategy, environmental performance, employee welfare, marketplace practices and community engagement pillars; putting the citizen first, delivering relevant services and improving operational excellence. Below is a brief highlight of our achievement in each pillar.

##### **1. Sustainability strategy and profile -**

Mandera County Assembly have made various sustainable efforts that focus on service delivery to the citizen. The strategic area of focus for service delivery includes but not limited to:

- Legislative Services
- Committee Services
- Staff Management and development
- Physical infrastructure development
- Financial Resource Management
- Application of ICT's
- Strategic Partnerships to service delivery (including development partners)

##### **2. Environmental performance**

Mandera County Assembly works towards the Health and Safety measures that aims at prevention and protection of officers against accidents and occupational hazards arising at workplace as well as reduce the environmental impact of the institution activities and products.

The Assembly have put in place measures to prevent and mitigate against accidents, explosions, fire, floods, earthquakes, bomb threats and prepared procedures to be followed in such events.

The Clerk of the County Assembly has put in place measures to ensure that the fire protection facilities are provided in the buildings under the assembly control and are adequate and maintained as advised by Fire Officers and Occupational Safety and Health Officers. The management is responsible for enforcing all necessary fire precaution measures as directed by both the County Department responsible for Public Works and the Directorate responsible for Labour.

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**3. Employee welfare**

Mandera County Assembly commits to ensure employee welfare is taken into consideration to ensure maximum efficiency and effectiveness. Amongst the welfare opportunities present to Mandera County Assembly Members and Staff includes: Prompt payment of Salaries, Annual incremental of Salaries, advance of salary, subsistence & foreign allowance, acting allowance and leave allowance.

The Assembly also provides Medical Cover to the Members and Staffs as per SRC advice. The medical covers entail inpatient, outpatient, dental, Optical Maternity as well as last expense.

Also the Assembly takes into consideration occupational Safety and Health by providing Occupational Benefits; Group Life Insurance, Group Personal Accident and Work Injury Benefit Act (WIBA).

The Members and staff of Mandera County Assembly enjoys other benefit like leave allowances and categories; not limited to the following; Annual Leave, Maternity & Paternity Leave, Unpaid Leave, Compassionate Leave, Sick/Convalescent Leave, Terminal, Examination, Study leave well as child adoption leave.

The Members and staffs also enjoy various workshops and training programme intended to improve the employee performance and shortcomings. The Supervisor addresses this through training, mentorship and coaching.

**4. Market place practices-**

Mandera County Assembly is guided by various rules and regulations, Acts and other government directions to run its day-to-day activities.

The procurement department of assembly does market place practices on behalf of the institution following the PPOA and PFM Acts to guide them.

All procurement related issues are published through supplier portals to give fair competitions to suppliers.

**MANDERA COUNTY ASSEMBLY**  
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**5. Community Engagements-**

Mandera County Assembly engaged the general public through public participations in delivering its mandate and responsibilities. All bills, plans and policies go through public participation before being enacted.

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

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**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2020. This responsibility includes:

- i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period.
- ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly.
- iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud.
- iv) Safeguarding the assets of the County Assembly.
- v) Selecting and applying appropriate accounting policies.
- vi) Making accounting estimates that are reasonable in the circumstances.

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

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

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

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**Approval of the financial statements**

The Mandera County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 9th Sept 2020.



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Ahmed H. Surow  
Clerk of the County Assembly

# REPUBLIC OF KENYA

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Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Assembly of Mandera set out on pages 1 to 25 which comprise the statement of financial assets and liabilities as at 30 June, 2020 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts-recurrent 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 effects 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 the County Assembly of Mandera as at 30 June, 2020 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

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

##### **1. Use of Goods and Services**

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects an expenditure of Kshs.178,545,883 under use of goods and services. However, audit review of the expenditure for component revealed the following anomalies;

##### **1.1 Unaccounted Expenditure for Domestic Travel and Subsistence**

Included in the expenditure on use of goods and services is an amount of Kshs.36,513,777 relating to domestic travel and subsistence allowances. Examination of payment records and other supporting documents revealed that payments amounting Kshs.6,416,900 were not supported with imprest warrants and a copy of

events attendance register. Further, an amount of Kshs.790,300 was paid to officers as quarter per diem while their accommodation had been fully met by the Assembly.

In the circumstances, the accuracy and propriety of domestic travel and subsistence allowances of Kshs.7,207,200 for the year ended 30 June, 2020 could not be confirmed.

## **1.2 Printing, Advertisement and Information Supplies and Services**

The expenditure on use of goods and services also includes an amount of Kshs.11,966,996 spent on printing, advertising and information supplies and services. However, an amount of Kshs.2,465,006 was not supported with requisition from the user departments while some of the goods were not received vide counter receipt vouchers (S13). Further, there was no evidence availed on how the goods were utilized.

In the circumstances, the accuracy and propriety of Kshs.2,465,006 for printing, advertising, and information supplies and services as at 30 June, 2020 could not be confirmed.

## **2. Unsupported Expenditure-Office Furniture**

The statement of receipts and payments reflects an expenditure of Kshs.140,156,966 under acquisition of assets which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.14,755,810 incurred on purchase of office furniture and equipment. However, the office furniture worth Kshs.14,450,810 was procured without a requisition from user department and were not taken on charge in the stores ledger. Further, counter requisition and issue notes were not provided for audit. In addition, some of the furniture was procured using quotation method of procurement but was above the threshold matrix for quotation.

Consequently, the accuracy and validity of the expenditure on office furniture and equipment of Kshs.14,450,810 as at 30 June, 2020 could not be confirmed.

## **3. Other Expenses**

The statement of receipts and payments reflects an expenditure of Kshs.29,520,622 described as other payments. As disclosed in Note 7 to the financial statements, the expenditure was incurred in the financial year 2018/2019. However, examination of payment records and other supporting documents revealed the following anomalies: -

- i. The expenditure was not reported as a pending bill during the financial year 2018/2019.
- ii. A review of IFMIS records revealed that the expenditure was charged to interest on foreign borrowing instead of other expenses.

- iii. Some goods were procured using request for quotations when their value was higher than the threshold for quotation. Further, procurement was initiated without requisition from user department.
- iv. In addition, contracts for supply of goods and services were awarded to suppliers who had no certificate of incorporation, tax compliance and Kenya Revenue Authority PIN certificate.

In view of the above anomalies, the accuracy and validity of the expenditure on other expenses of Kshs.29,520,622 as at 30 June, 2020 could not be confirmed.

#### **4. Compensation of Employees**

During the year under review, the Assembly paid mileage allowances amounting to Kshs.21,230,784 to Members of the County Assembly. However, the following audit observations were made: -

- i) There was no report from public works to confirm the distance between the ward offices and the County Assembly offices hence the correct distances claimed could not be confirmed.
- ii) The work tickets supporting the mileage allowance contained incorrect speedometer readings. The dates indicated the vehicles were only moving during the weekends. Some of the vehicles used by the Members of the County Assembly had defective speedometer hence the actual distance covered could not be established.
- iii) Some of the payments were not supported with mileage allowance claim forms while others had no indication of distance claimed by the Members of the County Assembly.
- iv) In some cases, Members of the County Assembly were paid mileage allowance while they were actually away on official duty outside the County.

In the circumstances, the accuracy of the expenditure of Kshs.21,230,784 on mileage allowances as at 30 June, 2020 could not be confirmed.

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

## **Key Audit Matters**

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

## **Other Matter**

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

The statement of comparison of budget and actual amount-recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.960,662,123 and Kshs.733,174,263 respectively resulting to an under-funding of Kshs.227,487,860 representing 24% of the budget. Similarly, the County Assembly spent Kshs.733,030,959 against an approved budget of Kshs.960,662,123 resulting to an under-expenditure of Kshs.227,631,164 or 24% of the budget. The underfunding and underperformance affected the planned activities and projects which may have impacted negatively on service delivery for the public.

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

Various prior year audit issues remained unresolved as at 30 June, 2020. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

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

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

## **Conclusion**

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

## **Basis for Conclusion**

### **Failure to Maintain an Updated Fixed Assets Register**

Annex 3 to the financial statements on the summary fixed assets reflects a balance of Kshs.269,440,467 being total assets owned by the Assembly as at 30 June, 2020. However, the fixed assets register provided for audit review did not reflect details on the value, acquisition date, class, category and condition of assets contrary to Section 136 of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to maintain a register for all assets under their control which should include dates of acquisition among other details.

The County Assembly was therefore, in breach of the law.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

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

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Assembly 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that

misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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



**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**28 September, 2021**

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

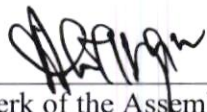
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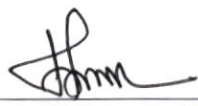
**7. FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS**

		<b>2019/20</b>	<b>2018/19</b>
	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	733,174,263	733,921,877
<b>TOTAL RECEIPTS</b>		<b>733,174,263</b>	<b>733,921,877</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	359,086,794	333,561,605
Use of goods and services	3	178,545,883	249,172,487
Social Security Benefits	4	25,711,707	23,574,598
Acquisition of Assets	5	140,156,966	70,207,750
Finance Costs	6	8,986	43,922
Other Payments	7	29,520,622	56,625,093
<b>TOTAL PAYMENTS</b>		<b>733,030,959</b>	<b>733,185,454</b>
<b>SURPLUS/DEFICIT</b>		<b>143,304</b>	<b>736,423</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The Mandera County Assembly financial statements were approved on 9th Sept 2020 and signed by:

  
 Clerk of the Assembly  
 Name: Ahmed H. Surow


  
 Principal Finance Officer – County Assembly  
 Name: Mohamed H. Kahia  
 ICPAK Member Number: 20956


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

**7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

		<b>2019/20</b>	<b>2018/19</b>
<b>FINANCIAL ASSETS</b>	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	11,326,863	736,423
<b>Total Cash and cash equivalents</b>		<b>11,326,863</b>	<b>736,423</b>
<b>TOTAL FINANCIAL ASSETS</b>		<b>11,326,863</b>	<b>736,423</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	9	(11,183,399)	(509,988)
<b>NET FINANCIAL ASSETS</b>		<b>143,464</b>	<b>226,435</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	10	736,423	736,423
Prior year Adjustment	11	(736,263)	
Surplus/Deficit for the year		143,304	-
<b>NET FINANCIAL POSITION</b>		<b>143,464</b>	<b>736,423</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The Mandera County Assembly financial statements were approved on 9th Sept 2020 and signed by:

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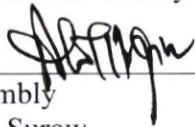
**MANDERA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.3. STATEMENT OF CASH FLOWS**

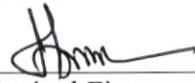
		<b>2019/20</b>	<b>2018/19</b>
	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	733,174,263	733,921,877
<b>Payments for operating expenses</b>			
Compensation of Employees	2	(359,086,794)	(333,561,605)
Use of goods and services	3	(178,545,883)	(249,172,487)
Social Security Benefits	4	(25,711,707)	(23,574,598)
Finance Costs	6	(8,986)	(43,922)
Other Payments	7	(29,520,622)	(56,625,093)
<b>Adjusted for:</b>			
Prior year adjustment	11	-	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	12	10,673,411	-
<b>Net cash flows from operating activities</b>		<b>150,973,682</b>	<b>70,944,173</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	5	(140,156,966)	(70,207,750)
<b>Net cash flows from investing activities</b>		<b>(140,156,966)</b>	<b>(70,207,750)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>	10	<b>1,246,410</b>	<b>0</b>
<b>Prior year Adjustment</b>	11	<b>(736,263)</b>	<b>-</b>
<b>Cash and cash equivalent at END of the year</b>		<b>11,326,863</b>	<b>736,423</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The Mandera County Assembly financial statements were approved on 9th Sept 2020 and signed by:

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 Principal Finance Officer – County Assembly  
 Name: Mohamed H. Kahia  
 ICPAK Member Number: 20956



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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
<b>RECEIPTS</b>					
Transfers from the County Treasury/Exchequer Releases	1,020,662,123	(60,000,000)	960,662,123	733,174,263	76%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>1,020,662,123</b>	<b>(60,000,000)</b>	<b>960,662,123</b>	<b>733,174,263</b>	<b>76%</b>
<b>PAYMENTS</b>					
Compensation of Employees	396,808,211	983,500	397,791,711	359,086,794	90%
Use of goods and services	275,372,456	(62,794,448)	212,578,008	178,545,883	84%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	25,977,876	-	25,977,876	25,711,707	99%
Acquisition of Assets	295,503,580	(825,137)	294,678,443	140,156,966	48%
Finance Costs	-	-	-	8,986	-
Other Payments	27,000,000	2,636,085	29,636,085	29,520,622	100%
<b>TOTAL</b>	<b>1,020,662,123</b>	<b>(60,000,000)</b>	<b>960,662,123</b>	<b>733,030,959</b>	<b>76%</b>
<b>SURPLUS/ DEFICIT</b>				<b>143,304</b>	

The changes between the original and final budget are as a result of reallocation within the budget and COVID-19 Fund as per IPSAS 1.9.23.

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

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The Mander County Assembly financial statements were approved on 9th Sept 2020 and signed by:



\_\_\_\_\_  
Clerk of the Assembly  
Name: Ahmed H. Surow



\_\_\_\_\_  
Principal Finance Officer – County Assembly  
Name: Mohamed H. Kahia  
ICPAK Member Number: 20956

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

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

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilisation difference</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>e=d-c</b>	
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	751,834,897	(60,000,000)	691,834,897	614,348,508	89%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>751,834,897</b>	<b>(60,000,000)</b>	<b>691,834,897</b>	<b>614,348,508</b>	<b>89%</b>
<b>PAYMENTS</b>					
Compensation of Employees	396,808,211	983,500	397,791,711	359,086,794	90%
Use of goods and services	275,372,456	(62,794,448)	212,578,008	178,545,883	84%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	25,977,876	-	25,977,876	25,711,707	99%
Acquisition of Assets	26,676,354	(825,137)	25,851,217	21,331,211	85%
Finance Costs	-	-	-	8,986	-
Other Payments	27,000,000	2,636,085	29,636,085	29,520,622	100%
<b>TOTAL</b>	<b>751,834,897</b>	<b>(60,000,000)</b>	<b>691,834,897</b>	<b>614,205,203</b>	<b>89%</b>
<b>Surplus/ Deficit</b>				<b>143,305</b>	

The changes between the original and final budget are as a result of reallocation within the budget and COVID-19 Fund as per IPSAS 1.9.23.

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

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The Mander County Assembly financial statements were approved on 9th Sept 2020 and signed by:



\_\_\_\_\_  
Clerk of the Assembly  
Name: Ahmed H. Surow



\_\_\_\_\_  
Principal Finance Officer – County Assembly  
Name: Mohamed H. Kahia  
ICPAK Member Number: 20956

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

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

<b>Receipt/Expense Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>% Utilization difference</b>
	<b>KShs</b>	<b>KShs</b>	<b>c=a+b</b>	<b>e=d-c</b>	<b>KShs</b>
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	268,827,226	-	268,827,226	118,825,755	44%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>268,827,226</b>	<b>-</b>	<b>268,827,226</b>	<b>118,825,755</b>	<b>44%</b>
<b>PAYMENTS</b>					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	268,827,226	-	268,827,226	118,825,755	44%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
<b>TOTAL</b>	<b>268,827,226</b>	<b>-</b>	<b>268,827,226</b>	<b>118,825,755</b>	<b>44%</b>
<b>SURPLUS/ DEFICIT</b>					

The Mandera County Assembly financial statements were approved on 9th Sept 2020 and signed by:

  
 Clerk of the Assembly  
 Name: Ahmed H. Surow

  
 Principal Finance Officer – County Assembly  
 Name: Mohamed H. Kahia  
 ICPAK Member Number: 20956

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

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
0702003411					
<b>General Administration and Support Services</b>					
Compensation to Employees	422,786,087	983,500	423,769,587	384,798,501	38,971,086
Use of Goods and Services	304,048,810	(60,869,122)	243,179,688	204,664,385	38,515,302.85
Other Recurrent Expenditure	25,000,000	(114,378)	24,885,622	24,885,622	-
0701003411					
<b>General Infrastructure Development</b>	268,827,226	-	268,827,226	118,825,755	150,001,471
<b>GRAND TOTAL</b>	<b>1,020,662,123</b>	<b>(60,000,000)</b>	<b>960,662,123</b>	<b>733,174,263</b>	<b>227,487,860</b>

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

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**7.8. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**2. Reporting entity**

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

**3. Recognition of receipts and payments**

**a) Recognition of receipts**

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

**Transfers from the Exchequer/ County Treasury**

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

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Other Receipts**

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

**b) Recognition of payments**

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

**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 Mander County Assembly 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 Mander County Assembly 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 Mander County Assembly 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.

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**Restriction on cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 2020, this amounted to KShs 11,183,399 compared to KShs 509,988 in prior period as indicated on note 8A. There were no other restrictions on cash during the year.

**7. 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.

**8. Accounts Payable**

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

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**9. Non-current assets**

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

**10. Pending bills**

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

**11. Contingent Liabilities**

A contingent liability is:

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

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

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

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

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

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**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**12. Contingent Assets**

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

**13. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Mandera County Assembly's budget was approved as required by Law. The original budget was approved by the County Assembly on 23<sup>rd</sup> July, 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was 3 number of supplementary budgets passed in the year. The supplementary budgets were approved on 29<sup>th</sup> October 2019, 24<sup>th</sup> March 2020 and 5<sup>th</sup> May, 2020. A high-level assessment of the Mandera County Assembly's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**14. Comparative figures**

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

**15. Subsequent events**

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

**16. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- i. restating the comparative amounts for prior period(s) presented in which the error occurred; or
- ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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

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**17. Related party transactions**

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

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

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**7.9. NOTES TO THE FINANCIAL STATEMENTS**

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

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Transfers from the County Treasury for Q1	-	120,402,330
Transfers from the County Treasury for Q2	360,748,496	255,496,858
Transfers from the County Treasury for Q3	89,979,611	199,162,914
Transfers from the County Treasury for Q4	282,446,156	158,859,776
<b>Cumulative Amount</b>	<b>733,174,263</b>	<b>733,921,877</b>

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

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

**2. COMPENSATION OF EMPLOYEES**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Basic salaries of permanent employees	137,844,461	128,365,674
Basic wages of temporary employees	26,620,500	27,660,950
Personal allowances paid as part of salary	185,955,361	165,186,848
Personal allowances paid as reimbursements	1,086,000	4,470,000
Compulsory national social security schemes	7,580,472	7,878,134
<b>Total</b>	<b>359,086,794</b>	<b>333,561,605</b>

*In the year under review, the County Assembly had a staff establishment of 119 permanent staff including 49 new recruited staffs, 49 members of County Assembly including the Speaker, 138 temporary (ward) staff, 2 other service board members representing the public and 6 temporary (security) staff attached to the speaker. However, there is no resignation whatsoever.*

**3. USE OF GOODS AND SERVICES**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Utilities, supplies and services	1,799,999	1,205,056
Communication, supplies and services	3,650,000	4,041,500
Domestic travel and subsistence	36,513,777	75,059,673
Foreign travel and subsistence	7,149,398	24,711,032
Printing, advertising and information supplies & services	11,966,996	8,362,190
Rentals of produced assets	10,559,850	11,446,724
Training expenses	11,948,783	13,246,468
Hospitality supplies and services	14,405,894	21,472,761
Insurance costs	30,686,197	26,573,838
Specialized materials and services	1,844,539	2,713,233
Office and general supplies and services	8,650,545	4,351,685
Fuel Oil and Lubricants	3,003,000	4,701,007
Other operating expenses	29,923,000	42,901,699
Routine maintenance – vehicles and other transport equipment	3,496,270	4,992,000
Routine maintenance – other assets	2,947,635	3,393,620
<b>Total</b>	<b>178,545,883</b>	<b>249,172,486</b>

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

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

**4. SOCIAL SECURITY BENEFITS**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Government pension and retirement benefits	25,711,707	23,574,598
<b>Total</b>	<b>25,711,707</b>	<b>23,574,598</b>

*It relates to Gratuity to Members of County Assembly and Ward partisan staff*

**5. ACQUISITION OF ASSETS**

<b>Non- Financial Assets</b>	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Construction of Buildings	109,071,507	-
Refurbishment of Buildings	5,243,318	9,147,989
Construction and Civil Works	7,471,331	7,500,000
Overhaul and Refurbishment of Construction and Civil Works	-	3,044,987
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and Equipment	14,755,810	9,941,621
Purchase of Specialized Plant, Equipment and Machinery	-	2,698,500
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	32,767,936
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	1,211,040
Research, Studies, Project Preparation, Design & Supervision	3,615,000	-
Rehabilitation of Civil Works	-	3,895,677
Purchase of ICT Equipment	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Other Inventories	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total purchase of non-financial assets</b>	<b>140,156,966</b>	<b>70,207,750</b>

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

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

**6. FINANCE COSTS**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Bank Charges	8,986	43,922
<b>Total</b>	<b>8,986</b>	<b>43,922</b>

This payment relates to bank charges from Mandera County Assembly service board accounts held at Kenya commercial bank.

**7. OTHER PAYMENTS**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Other expenses	29,520,622.00	56,625,092.65
<b>Total</b>	<b>29,520,622.00</b>	<b>56,625,092.65</b>

This payment relates to system required expenses for FY 2019-2020 and pending bills arrears from the previous financial year 2018-2019.

**8. CASH AND BANK BALANCES**

**8A. BANK BALANCES**

<b>Name of Bank, Account No. &amp; Currency</b>	<b>Indicated whether recurrent or development</b>	<b>2019/20</b>	<b>2018/19</b>
		<b>KShs</b>	<b>KShs</b>
<i>mandera County Assembly Development Account, Central bank of Kenya. 1000380508, KShs</i>	Development Acc	0	402,328
<i>mandera County Assembly Reccurrent Account, Central bank of Kenya. 1000240897, KShs</i>	Recurrent Acc	136,657	334,094
<i>Mandera county assembly Retention, 1000278516437, &amp; Kshs</i>	Retention Acc	11,183,399	509,988
<i>Mandera county assembly service boacc. 1143310691 &amp; Kshs</i>	Commercial Bank Accs.	6,807	0
<b>Total</b>		<b>11,326,863</b>	<b>1,246,410</b>

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

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**9. ACCOUNTS PAYABLE**

<b>Description</b>	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Deposits	-	-
Retentions	11,183,399	509,988
<b>Total</b>	<b>11,183,399</b>	<b>509,988</b>

**10. FUND BALANCE BROUGHT FORWARD**

<b>Description</b>	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	143,464	736,422
Accounts Payables	11,183,399	509,988
<b>Total</b>	<b>11,326,863</b>	<b>1,246,410</b>

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

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

**11. PRIOR YEAR ADJUSTMENTS** a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	<b>Balance b/f FY 2018/2019 as per Financial statements</b>	<b>Adjustments</b>	<b>Adjusted Balance b/f FY 2018/2019</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances	736,422	(736,262)	160
Accounts Payables	509,988	-	509,988
<b>Total</b>	<b>1,246,410</b>	<b>(736,262)</b>	<b>510,148</b>

The changes in adjustment are as a result of fund transfer to CRF accounts.

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

<b>Description of the error</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
	<b>KShs</b>	<b>KShs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2019 (A)	509,988	-
Deposit and Retentions held during the year (B)	11,182,651	509,988
Deposit and Retentions paid during the Year (C)	509,240	-
Net changes in account payables D= A+B-C	<b>11,183,399</b>	<b>509,988</b>

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

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**7.10. OTHER DISCLOSURES**

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

	<b>Balance b/f FY 2018/2019</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	234,918	-	234,918	-
Supply of goods	8,818,316	680,000	8,818,316	680,000
Supply of services	10,395,937	5,148,134	10,395,937	5,148,134
<b>Total</b>	<b>19,449,171</b>	<b>5,828,134</b>	<b>19,449,171</b>	<b>5,828,134</b>

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

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

	<b>Balance b/f FY 2018/2019</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2019/2020</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Others (Compensation of employee)	5,550,829	34,444,294	5,550,829	34,444,294
<b>Total</b>	<b>5,550,829</b>	<b>34,444,294</b>	<b>5,550,829</b>	<b>34,444,294</b>

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

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**3. RELATED PARTY DISCLOSURES**

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

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

**Related party transactions:**

	<b>2019- 2020</b>	<b>2019- 2018</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	149,685,861	156,969,690
Key Management Compensation (Clerk and Heads of departments)	25,100,570	22,661,020
<b>Total Compensation to Key Management</b>	<b>174,786,431</b>	<b>179,630,710</b>
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer	733,174,263	733,921,877
<b>Total Transfers from related parties</b>	<b>733,174,263</b>	<b>733,921,877</b>

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

**4. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

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)
	The County Assembly of Mandera is yet to get the Audit report of FY 2018-2019 from the office of the Auditor General.				

Ahmed H. Surow  
 Clerk of the County Assembly

Sign.....  
 Date..... 9th September 2020

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

**ANNEXES**

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
	A	b	c	d=a-c		
<b>Compensation of employee</b>						
<b>Supply of goods</b>						
1. Refined fuel and lubricant for transports	680,000			680,000		
<b>Sub-Total</b>	<b>680,000</b>			<b>680,000</b>		
<b>Supply of services</b>						
2. Rents and rates - Residential	375,000			375,000		
3. Ward office Rents – Non- Residential	2,190,000			2,190,000		
4. Ward office operations Expenses	1,980,000			1,980,000		
5. Advertisement on Dailies, Locals show & FM	603,134			603,134		
<b>Sub-Total</b>	<b>5,148,134</b>			<b>5,148,134</b>		
<b>Grand Total</b>	<b>5,828,134</b>			<b>5,828,134</b>		

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

**ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
June 2020 Salary		A	b	C	d=a-c		
1. Laptrust		1,245,269			1,245,269		
2. Lapfund		2,309,866			2,309,866		
3. NSSF		68,800			68,800		
4. HELB		13,132			13,132		
5. PAYEE		4,697,040			4,697,040		
6. NHIF		336,050			336,050		
7. Taqwa		587,400			587,400		
8. Asili		21,250			21,250		
9. Daa		1,000			1,000		
10. Kcb		91,914			91,914		
11. Equity		97,230			97,230		
12. Platinum		12,979			12,979		
13. Mander County Salary Account		9,507			9,507		
14. GOK Rent House		3,400			3,400		
15. Jubilee party		65,000			65,000		
16. Economic Freedom Party		212,000			212,000		
17. Mander County Assembly SWA		102,000			102,000		
18. Salary Net Equity		8,626,435			8,626,435		
19. Kcb Net Pay Equity		10,034,287			10,034,287		
20. Speaker's Security Salary		165,000			165,000		
<b>Sub-Total</b>		<b>28,699,558</b>			<b>28,699,558</b>		
<b>Members mileage for June 2020</b>							

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
1. Hon. Noor Mohamud Abdinoor		46,116			46,116		
2. Hon. Mohamed Ibrahim Yussuf		92,232			92,232		
3. Hon. Bishar Maalim Abdullahi		158,112			158,112		
4. Hon. Ibrahim Ali Wariyo		181,170			181,170		
5. Hon. Alinoor Derow Abdullahi		111,996			111,996		
6. Hon. Alinur Hassan Ali		189,405			189,405		
7. Hon. Abdiaziz Maalim Dakat		68,844			68,844		
8. Hon. Yussuf Maalim Dakane		111,337			111,337		
9. Hon. Abdinur Disow Teno		147,571			147,571		
10. Hon. Mohamedrashid Ali Haji		194,346			194,346		
11. Hon. Farah Abdi abdinur		3,953			3,953		
12. Hon. Shaban Hassan Hillow		105,408			105,408		
13. Hon. Jimale Abdi Hassan		98,820			98,820		
14. Hon. Abdrahman Aliow Issack		127,148			127,148		
15. Hon. Abdi Haasan Ali		95,526			95,526		
16. Hon. Yakub Hassan Emoi		128,466			128,466		
17. Hon. Bashir Ibrahim Alio		145,595			145,595		
18. Hon. Ahmed Rashid Mohamed		194,346			194,346		
19. Hon. Robow Mohamed Hassan		161,406			161,406		
20. Hon. Hussein Adan Haji		167,994			167,994		
21. Hon. Adan Maalim Mohamed		137,689			137,689		
22. Hon. Abdullahi Yunis Guliye		69,174			69,174		
23. Hon. Saad Sheikh Ahmed		133,078			133,078		
24. Hon. Abdullahi Siyad Adan		98,161			98,161		
25. Hon. Kullow Alio Guyow		85,644			85,644		
26. Hon. AHmed Gabnan Ali		74,774			74,774		

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

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/20	Outstanding Balance 2018/19	Comments
27. Hon. Abdirashid Maalim Osman		100,467			100,467		
28. Hon Halima Billow Omar		57,974			57,974		
29. Hon Meymuna Sheikh Abdishakur		145,595			145,595		
30. Hon Shamsa Maalim Ibrahim		141,642			141,642		
31. Hon Rahma issak Ibrahim		161,406			161,406		
32. Hon Fatuma Issack osman		175,900			175,900		
33. Hon Nasra Hussein Adawa		98,820			98,820		
34. Hon Halima Golo Adan		187,758			187,758		
35. Hon Umul-kheir kassim		194,346			194,346		
36. Hon Issack Dahir Abdi		145,595			145,595		
37. Hon Hindia Hussein Ibrahim		115,290			115,290		
38. Hon Amran Adan Abdirahman		111,996			111,996		
39. Hon Fatuma Omar Kasai		71,809			71,809		
40. Hon Sahara Mohamed Ali		69,174			69,174		
41. Hon Zamzam Abdullahi Ali		194,346			194,346		
42. Hon Shankaroon Ibrahim Sheikh		194,346			194,346		
43. Hon Nasra Noor Mohamed		175,900			175,900		
44. Hon Sokorey Maalim Issackow		175,900			175,900		
45. Hon Abass abdille Mohamed		98,161			98,161		
<b>Sub-Total</b>		<b>5,744,736</b>			<b>5,744,736</b>		
<b>Grand Total</b>		<b>34,444,294</b>			<b>34,444,294</b>		

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

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**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2018/19</b>	<b>Additions during the year (KShs)</b>	<b>Disposals during the year (KShs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost c/f (KShs) 2019/20</b>
Buildings and structures	67,073,144	121,786,156			188,859,300
Transport equipment	20,550,653	-			20,550,653
Office equipment, furniture and fittings	32,706,069	14,755,810			47,461,879
ICT Equipment	6,981,635	-			6,981,635
Machinery and Equipment	1,972,000	-			1,972,000
Intangible assets	-	3,615,000			3,615,000
<b>Total</b>	<b>129,283,501</b>	<b>140,156,966</b>			<b>269,440,467</b>

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

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**ANNEX 4 – BANK RECONCILIATION/FO 30 REPORT**

*(Attach FO 30 Reports from IFMIS)*

REPUBLIC OF KENYA



**MANDERA COUNTY ASSEMBLY**  
**TRIAL BALANCE AS AT 30/06/2020**

	<b>DR</b>	<b>CR</b>
<b>RECEIPTS</b>	<b>Kshs</b>	<b>Kshs</b>
Transfers from National Treasury		733,174,263
<b>PAYMENTS</b>		
Compensation of Employees	359,086,794	
Use of goods and services	178,545,883	
Social Security Benefits	25,711,707	
Acquisition of Assets	140,156,966	
Finance Costs, including Loan Interest	8,986	
Other Payments	29,520,622	
<b>CASH AND CASH EQUIVALENTS</b>		
Bank Balance as at 30/06/2020	143,305	
<b>TOTAL</b>	<b>733,174,263</b>	<b>733,174,263</b>

AHMED H. SUROW  
CLERK TO THE ASSEMBLY.

**MANDERA COUNTY ASSEMBLY**  
**EXCHEQUER RELEASE AS AT 30/06/2020**

**MANDERA COUNTY ASSEMBLY RECURRENT AND DEVELOPMENT EXCHEQUER RELEASES FOR FY 2019-2020**

NO.	DATE	REFERENCE	RECURRENT	DEVELOPMENT	TOTALS
1	13-Nov-19	FT19317VSSKB	95,430,676		95,430,676
2	21-Nov-19	FT193251Q57V	24,996,241		24,996,241
3	21-Nov-19	FT19325WVQJT	81,644,123		81,644,123
4	18/12/2019	FT193522SY4V		84,315,722	84,315,722
5	23-Dec-19	FT19357QT1BG	24,270,831		24,270,831
6	23-Dec-19	FT19357S39CZ	50,090,903		50,090,903
7	17-Feb-20	FT20048LCLDB	23,341,598		23,341,598
8	6-Mar-20	FT20066BP1DQ	66,638,013		66,638,013
9	3-Apr-20	FT200947HZ8T	11,857,965		11,857,965
10	3-Apr-20	FT2009471JMS	16,293,841		16,293,841
11	3-Apr-20	FT20094R378P	41,848,194		41,848,194
12	30-Apr-20	FT20121R4CTF	4,057,594		4,057,594
13	30-Apr-20	FT20121LXVFL	22,747,037		22,747,037
14	30-Apr-20	FT20121RZZQQ	73,193,910		73,193,910
15	22-Jun-20	FT20174FZ8DJ	3,997,324		3,997,324
16	22-Jun-20	FT20174HSPW5	21,555,207		21,555,207
17	22-Jun-20	FT2017431RD4	52,385,051		52,385,051
18	22-Jun-20	FT20174XBV1S		34,510,033	34,510,033
		<b>TOTAL</b>	<b>614,348,508</b>	<b>118,825,755</b>	<b>733,174,263</b>



SIGNED BY: AHMED H. SUROW  
CLERK TO THE ASSEMBLY