

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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REPORT

OF

THE AUDITOR-GENERAL

ON

**MAASAI MARA COMMUNITY S
FUND**

**FOR THE YEAR
30 JUNE, 2022**





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REPORT

OF

THE AUDITOR-GENERAL

ON

**MAASAI MARA COMMUNITY SUPPORT
FUND**

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



**NAROK COUNTY GOVERNMENT
MAASAI MARA COMMUNITY SUPPORT FUND**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

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

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



MAASAI MARA COMMUNITY SUPPORT FUND
Annual Report and Financial Statements For the year ended 30th June 2020

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MAASAI MARA COMMUNITY SUPPORT FUND

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

- (a) The Maasai Mara Community Support Fund was established in 2014 under the County Government of Narok as avenue for resource allocation for the communities around and about the Maasai Mara National Reserve; and Finance sustainable socio-economic development projects for the communities living around and about the Maasai Mara National Reserve in a bid to eradicate poverty, improve health standards, improve education standards, improve community's social welfare.

(b) Key management

The fund is under a Management Board established by an Act of Narok County Assembly.

	Name	Designation	Date of holding office
1.	Maloi Ole Kiu	Chairman	10 th July 2014
2.	Agnes Nairowua	Fund Administrator / Secretary	10 th July 2014
3.	Wilson Ketuyio	Tresurer	10 th July 2014
4.	Kampeki Kuact	Board Member	10 th July 2014
5.	Samwel Lekishon	Board Member	10 th July 2017
6.	William Ntoika	Board Member	10 th July 2017
7.	Lampeshwa Sakat	Board Member	10 th July 2017
8.	Kilesi Sayiaton	Board Member	10 th July 2014



(c) Fiduciary management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Mrs. Agnes Nairowua	Fund Administrator

(d) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2020 were:

1. County Assembly of Narok County;
2. Audit Committee;
3. Public Accounts Committee; and
4. Budget and Appropriations Committee.

(e) Entity headquarters

Noormongi Building
Narok – Nakuru Road
P.O Box 898- 20500 Narok
Kenya

(f) Entity contacts

Telephone: (254) 718013278
E-mail: infor@narokmmcsf.go.ke
Website: www.narok.go.ke

(g) Independent Auditors

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

MMCSF revenue sources in FY 2019/2020

Narok County Government continue to finance the largest part of our revenue budget, contributing 100% towards our budget.



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a) Payments

Our total expenditure for the year amounted to KShs 65,499,589.00. KShs 12,554,500.00 was spent on development expenditure while KShs 52,945,089.00 was spent on recurrent expenditure representing a ratio of 20%: 80% respectively.

b) Cash flows

In the FY 2019/2020, we had many liquidity disruptions. This is as a result of delay of funds disbursement from both the County and the National Treasury. This delayed most of the projects.

c) Budget and Project Identification

The Fund Administrator, shall, at least three months before the commencement of each financial year, prepare budget estimates for the projects for the financial year and forward to the Executive Committee for onward submission to the County Assembly for approval.

The budget estimates shall make provision for all the estimated expenditure of the Fund for the financial year and in particular, the estimates shall provide for-

- (a) The payment of allowances and other charges;
- (b) The budget estimates for the proposed Ward projects in order of priority;
- (c) Creation of reserve funds to meet the future or contingent liabilities in respect of any matter.

The budget estimates shall be approved by the County Assembly before the commencement of the financial year to which they relate.

- (1) Before budget preparation, the Committee shall facilitate and convene at least three meetings in each and every ward to deliberate on the projects and activities funded by the Fund in the Ward.
- (2) The meeting in subsection (1) shall be publicised as provided for in first schedule
- (3) The Committee shall then come up with a list of priority projects for each ward.
- (4) The Committee shall rank the projects in order of priority and whenever, the total cost of the projects listed exceed the ceiling for a particular ward a financial year, then Fund Administrator shall consult the Executive Committee Member on implementation of such projects.



MAASAI MARA COMMUNITY SUPPORT FUND
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Authorised Projects

The Funds under this Act shall be authorized to be used for community support and benefits on the following principles:-

- (1) All projects shall be support projects and may include costs relating to studies, planning and design or other technical input for the project and recurrent costs.
- (2) A Ward office project shall be considered as a project for purposes of the Act and include appropriate furniture and equipment for the office.
- (3) The projects may include the acquisition of vehicles, machinery and other equipment.
- (4) An appropriate amount not more than 3 % (three per centum) of ward's annual allocation may be allocated to recurrent and administrative expenses.
- (5) Sports activities may be considered as projects for purposes of this Act but shall exclude cash awards provided that the allocation to such activities does not exceed 2% (two per centum) of the total allocation of the ward in that financial year.
- (8) Cultural activities , Support to youth groups, gender groups and persons living with disabilities

Conclusion

FY 2019/2020 was a good year in general. Good progress was made and the momentum has been created to enable Maasai Mara Community Support Fund continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Maasai Mara Community Support Fund achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Narok County.

FUND ADMINISTRATOR



MAASAI MARA COMMUNITY SUPPORT FUND
Annual Report and Financial Statements For the year ended 30th June 2020

3. STATEMENT OF COMPLIANCE

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter. Maasai Mara Community Support Fund complied with this requirements and submitted the quarterly reports within the stipulated timelines.

4 • STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on 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 Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

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



MAASAI MARA COMMUNITY SUPPORT FUND

Annual Report and Financial Statements For the year ended 30th June 2020

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government'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 CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

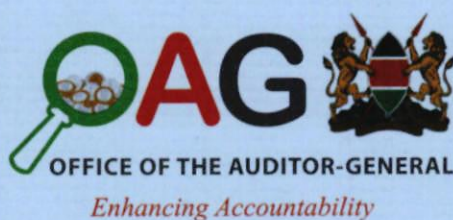
Approval of the financial statements

Maasai Mara Community Support Fund financial statements were approved and signed by the CEC member for Finance on _____ 2020.

----- CEC member – Finance and Economic Planning -----

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON MAASAI MARA COMMUNITY SUPPORT FUND FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of Maasai Mara Community Support Fund set out on pages 10 to 33, which comprise the statement of 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 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

1.0 Presentation and Disclosures in the Financial Statements

The financial statements presented for audit were prepared in accordance with International Public Sector Accounting Standards (IPSAS) cash basis of accounting instead of accrual basis in line with the operations and activities of the Fund.

The statements therefore, are non-compliant with the reporting framework and do not enhance completeness and disclosure as required by International Public Sector Accounting Standards No.1 on presentation of the financial statements.

2.0 Failure to Submit Financial Statements

The Maasai Mara Community Support Fund was established on 22 May, 2014 after the enactment of the enabling of legislation through 2014 Act of the Assembly to be managed and administered by the board. However, the Management of the Fund did not prepare and submit for audit the financial statements for the financial years 2014/2015 to 2018/2019. This is contrary to Section 18 of the Maasai Mara Community Support Fund Act, 2014 and Section 116(7) of Public Finance

Management Act, 2012 which provides that the Fund shall be audited annually by the Auditor-General.

Consequently, the accuracy, completeness and validity of the opening balances could not be ascertained.

3.0 Inaccuracies in the Financial Statements

The financial statements presented for audit contained the following inaccuracies:

- i. The statement of receipts and payments reflects transfer from the County Government of Kshs.65,500,000 and Kshs.88,800,000 for 2019/2020 and 2018/2019 financial years respectively while the statement of cash flows reflects Nil balances for the two financial years resulting to an unreconciled and unexplained variance of Kshs.6,000,000.
- ii. The statement of receipts and payments reflects other grants and transfers balance of Kshs.49,307,526 while the statement of comparison of budget and actual amounts reflected actual amounts of Kshs.49,281,145 resulting to an unreconciled and unexplained difference of Kshs.26,381.
- iii. The statement of receipts and payments reflects Nil balance under other payments which is at variance with an actual amount of Kshs.81,798 reflected in the statement of comparison of budget and actual amounts resulting to an unreconciled difference of Kshs.81,798.
- iv. Note 9 to the financial statement reflects total amount of Kshs.52,945,089 instead of the correct re-casted balance of Kshs.52,944,520 resulting to unreconciled difference of Kshs.569.
- v. The statements of receipts and payments reflects an amount of Kshs.49,307,526 in respect of other grants and transfers which differ with the corresponding Note 9 to the financial statements total payments of Kshs.52,944,520 resulting to an unexplained variance of Kshs.3,636,994.
- vi. Similarly, the balances reflected in the financial statements differed with the ledger balances amount as shown below:

Component	Financial Statements Amounts (Kshs.)	Amount as per Ledger (Kshs.)	Variance (Kshs.)
Transfers from County Government	65,500,000	92,500,000	(27,000,000)
Compensation of Employees	0	1,892,394	(1,892,394)
Use of Goods and Services	3,249,600	1,690,163	1,559,437
Other Grants and Transfers	49,307,526	50,599,420	(1,291,894)
Acquisition of Assets	12,554,500	12,534,000	20,500

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

4.0 Unaccounted for Transfers from the County Executive

The statement of receipts and payments indicates that Fund received an amount of Kshs.65,500,000 from the County Executive which is also reflected in the financial statements of Narok County Executive. However, an analysis of the credits to the Fund's bank statements revealed receipts totaling to Kshs.92,500,000 resulting to undisclosed and unaccounted for difference of Kshs.27,000,000.

In the circumstances, the accuracy and completeness of the reported transfers of Kshs.65,500,000 for the year ended 30 June, 2020 could not be confirmed.

5. Unsupported Payments

5.1 Use of Goods and Services

The statement of receipts and payments reflects an expenditure of Kshs.1,690,163 under use of goods and services. However, supporting documents including invoices and receipts or statements were not provided for audit review.

In the circumstances, the completeness and accuracy of use of goods and services payments of Kshs.1,690,163 could not be confirmed.

5.2 Compensation of Employees

The statement of receipts and payments reflects an amount of Kshs.1,892,394 in respect of compensation of employees which has not been supported with documentary evidence including payrolls and schedules.

Consequently, the accuracy and completeness of the compensation of employees balance of Kshs.1,892,394 could not be confirmed.

5.3 Unsupported Covid-19 Related Payments

The statement of receipts and payments reflects other grants and transfers payments of Kshs.49,307,526 which includes an amount of Kshs.3,420,000 incurred on Covid-19 related expenses including fumigation in the villages and buying and distribution of food stuffs. However, the payments were not with procurement records and confirmation certificates of the goods, works and services rendered.

In the circumstances, the validity and accuracy of Kshs.3,420,000 on Covid-19 related expenditure during the year under review could not be confirmed.

5.4 Acquisition of Assets

the statement of receipts and payments reflects an amount of Kshs.12,534,500 under acquisition of assets which includes unsupported payments totaling to Kshs.5,052,000. Further, expenditure of Kshs.7,482,500 reported to have been utilized in the implementation of twelve (12) projects was not supported with procurement records and inspection and acceptance reports. This is contrary to Section 27 of the Maasai Mara Community Support Fund Act, 2014 which provides

that all works, goods and services relating to projects under the Act, shall be procured in accordance with the Public Procurement and Disposal Act, 2015 and County procurement Regulations, 2013.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.12,534,500 for the year ended 30 June, 2020 could not be confirmed.

6. Unconfirmed Cash and Cash Equivalents

6.1 Overdrawn Bank Account

The statement of assets and liabilities reflects a bank balance of Kshs.55,417 as at 30 June, 2020. However, bank statement, bank reconciliation statements and cashbook in respect of a Fund bank account maintained at Trans National Bank revealed that the account had a had negative bank balance to a tune of Kshs.1,828,622. This is contrary to Regulation 82(7) of the Public Finance Management Regulations (County Governments), 2015 which stipulates that no official county government bank account shall be overdrawn, nor shall any advance or loan be obtained from a bank account for official purposes beyond the limit authorized by the County Treasury.

In the circumstances, the Management was in breach of the law.

6.2 Incomplete Cashbook and Bank Reconciliations

During the year under review, the Management maintained incomplete records for the Fund. Bank reconciliation statements were not provided for audit review and cashbooks were not balanced on a daily basis in readiness for reconciliations. A review of the cashbooks and bank statements revealed that This is contrary to Regulation 90(1) of the Public Finance Management Regulations (County Governments), 2015 which requires that accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submit a bank reconciliation statement not later than the 10th of the subsequent month to the County Treasury.

Consequently, the Management was in breach of the law and the accuracy of cash and cash equivalents as at 30 June, 2020 could not be confirmed.

7.0 Irregular Payments under the Home-Based Care Support Programme

The statement of receipts and payments reflects transfers and other transfers of Kshs.49,307,526 out of which an amount of Kshs.8,926,000 was in respect of Home Based Care Support Programme. The payments however, was not supported with need assessment carried out showing how the beneficiaries were identified contrary to Section 149(1) of the Public Finance Management Act, 2012. and the audit could therefore not ascertain. Further, the expenditure included products indicated to have been distributed during the year under review. The payments were not supported with procurement records and list of beneficiaries contrary to Section 27 of the Maasai

Mara Community Support Fund Act, 2014 Section 149(1) of the Public Finance Management Act, 2012.

In the circumstance, the value for money on the expenditure of Kshs.8,926,000 could not be confirmed.

8.0 Failure to Distribute Funds to People Living with Disabilities

The statement of comparison of budget and actual amounts reflects a final revenue budget and actual on comparable basis of Kshs.280,000,000 and Kshs.65,500,000 respectively, resulting in an under-funding of Kshs.214,500,000. Further, out of the total actual revenue of Kshs.65,500,000, an amount of Kshs.2,620,000 equivalent to 4% of the receipts was transferred to special interest groups. However, no funds was disbursed to the people living with disabilities under special interest groups. This is contrary to allocation formulae given under Section 28 of the Maasai Mara Community Support Fund Act, 2014, which requires that a proportion of 4% of the amount appropriated to be equally distributed to special interest groups of youth, women, people living with disabilities and other disadvantaged persons.

The Fund Management was therefore in breach of the law.

9.0 Irregular Payments to Welfare Groups

The statement of receipts and payments reflects an amount of Kshs.49,307,526 under transfers to other grants and transfers which includes an amount of Kshs.16,699,500 paid to welfare groups whose supporting documents including, the project proposals funding requests from the welfare groups, the board approval of funding requests, minutes by the ward committee, monitoring and evaluation reports were not provided for audit review.

In the circumstances, the completeness and accuracy of the payments to welfare groups of Kshs.16,699,500 could not be confirmed.

10.0 Irregular Payments on Administrative Expenditure

The statement of receipts and payments reflects total payments of Kshs.65,444,583. An analysis of payment vouchers availed for audit revealed that payments in respect of fund administration amounted to Kshs.5,175,376 or approximately 8% of the total payments which exceeded the set limit of 2% or Kshs.1,308,891 contrary to Section 28 of the Maasai Mara Community Support Fund Act, 2014. Further, the Fund administration payments includes irregular and unsupported allowances paid to the Board and staff in form of overtime, mileage and facilitation of staff working overtime and during the weekends.

In addition, the expenditure includes an amount of Kshs.1,076,000 described as facilitator allowance whose supporting documents including approval and basis for the payment was not provided for audit review.

In the circumstances, the Fund was in breach of the law.

11.0 Non-Compliance with the Budgeting Process

The statement of comparison of budget and actual amounts indicates that the Fund had a final revenue and expenditure budget of Kshs.280,000,000 for the year under review. However, evidence of public participation carried out before the commencement of the financial year and of projects identified through ward committees and a list of proposed projects in order of priority from the ward committees as required was not provided for audit review. This is contrary to Section 20(1) of the Maasai Mara Community Support Fund Act, 2014, which requires the list of proposed projects to be submitted by the Committee to the Board before end of end of March in each year in order to ensure timely inclusion of the projects in the annual budget of a particular financial year.

Further, evidence of meetings held at the ward level to deliberate on the projects to be prioritized was not provided for audit review.

In the circumstances, the Management was in breach of the law.

12.0 Lack of Risk Management Strategy

The Fund has not developed risk management strategies contrary to Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the Accounting Officer to develop risk management strategies, which include fraud prevention mechanism, a system of risk management and internal control that builds robust business operations.

Consequently, risk management, development of strategies and controls may not have been implemented as required

13.0 Irregular Establishment and Composition of the Board

The financial statements indicate that the Maasai Mara Community Support Fund Board comprise of eight members. However records provided for audit revealed that the Board members are employees of the County Executive of Narok contrary to Section 8(1b) of the Mara Community Support Fund Act, 2014. The law requires members of the Board to comprise of a chairperson appointed by the Governor and six other nominated members who are not public officers. Further, the public officers are paid Board allowances from the Fund.

Under the circumstances, the Board of the Fund was not properly constituted and Management was in breach of the law.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I

have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7(1)(a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit 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 (Accrual 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 governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Fund 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 Fund's financial reporting process, reviewing the effectiveness of how the Management 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

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matters described in the Basis for

Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is 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. I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

I am independent of the Maasai Mara Community Support Fund 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

16 February, 2022

MAASAI MARA COMMUNITY SUPPORT FUND
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6. FINANCIAL STATEMENTS

6.1. STATEMENT OF RECEIPTS AND PAYMENTS

RECEIPTS	Note	FY2019/2020 KShs	FY2018/2019 KShs
Proceeds from Domestic and Foreign Grants	1		-
Exchequer releases	2		
Transfers County Government	3	65,500,000	88,800,000
Proceeds from Domestic Borrowings	4		-
County Own Generated Receipts	5		
TOTAL RECEIPTS		65,500,000	88,800,000
PAYMENTS			
Compensation of Employees 6		1,892,394	714,000
Use of goods and services 7		1,690,163	1,324,200
Transfers to Other Government Units 8			
Other grants and transfers 9		49,307,526	55,744,214
Social Security Benefits 10			
Acquisition of Assets 11			
Finance Costs, including Loan Interest 12		12,554,500	31,069,200
Other Payments 13		-	-
TOTAL PAYMENTS		-	-
SURPLUS/DEFICIT		65,500,000	88,800,000
		55,417	-1,828,622

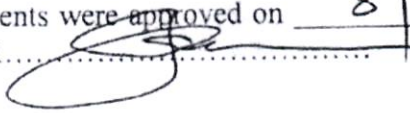
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 8/9/2020 and signed by: FUND ADMINISTRATOR

MAASAI MARA COMMUNITY SUPPORT FUND
Annual Report and Financial Statements For the year ended 30th June 2020

6.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	FY2019/2020 KShs	FY2018/2019 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14A	55 417	-1,828,622
Cash Balances	14B	-	-
Total Cash and cash equivalent			
Accounts receivables – Outstanding imprests			
TOTAL FINANCIAL ASSETS			
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions			
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd19		55,417	-1,828,622
Surplus/Deficit for the year			
NET FINANCIAL POSITION			
		55,417	-1,828,622

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

The entity financial statements were approved on 8/9 2020 and signed by:
 FUND ADMINISTRATOR.....

MAASAI MARA COMMUNITY SUPPORT FUND
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6.3. STATEMENT OF CASHFLOWS

		FY2019/2020	FY2018/2019
		KShs	KShs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	-	
Exchequer Releases	2		-
Transfers from Other Government Entities	3	-	
Other Revenues	5	-	
Payments for operating expenses			
Compensation of Employees	6	1,892,394	714,000
Use of goods and services	7	1,690,163	1,324,200
Transfers to Other Government	8		
Other grants and transfers	9	49,307,526	55,744,214
Social Security Benefits	10		
Finance Costs, including Loan Interest	12	81,798	1,219,452
Other Expenses	13		
Adjusted for:			
Decrease/(Increase) in Accounts receivable			
Increase/(Decrease) in Accounts Payable			
Net cash flow from operating activities		52,971,881	59,001,866
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets 11		<u>12,554,500</u>	<u>31,069,200</u>
Net cash flows from Investing Activities		<u>12,554,500</u>	<u>31,069,200</u>

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CASHFLOW FROM BORROWING ACTIVITIES

Proceeds from Domestic Borrowings

- -
- -

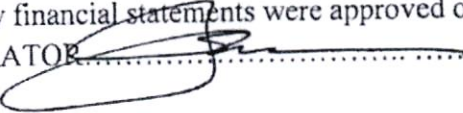
Net cash flow from financing activities

- -

NET INCREASE IN CASH AND CASH EQUIVALENT

Cash and cash equivalent at BEGINNING of the year

Cash and cash equivalent at END of the year 14A

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 8/9 2020 and signed by: FUND ADMINISTRATOR 

SUMMARY

Transfers to Other Government Units		-				
Other grants and transfers	167,893,888		167,893,888	49,281,145	118,612,743	29.4%
Social Security Benefits						
Acquisition of Assets	105,106,112	-	105,106,112	12,554,500	92,551,612	11.9%
Finance Costs, including Loan Interest	1,400,000	-	1,400,000	81,798	180,548	87%
Other Payments						
TOTAL	280,000,000		280,000,000	65,500,000	189,928,934	23.4%

The entity financial statements were approved on 8/9/2020 and signed by:


 FUND ADMINISTRATOR

SUMMARY

6.4. STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT

COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants		-			-	
Exchequer releases		-				
Transfers from County Government	280,000,000	-	280,000,000	65,500,000	214,500,000	23.3%
Proceeds from Domestic Borrowings		-				
Other Receipts						
TOTAL	280,000,000	-	280,000,000	65,500,000	214,500,000	23.3%
PAYMENTS						
Compensation of Employees	2,400,000	-	2,400,000	1,892,394	507,606	78.8%
Use of goods and services	3,600,000	-	3,600,000	1,690,163	1,909,837	46.9%

SUMMARY

6.5. STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants						
Exchequer releases						
Transfers from County Government	280,000,000	-	280,000,000	65,500,000	189,928,934	23.4%
Proceeds from Domestic Borrowings						
Other Receipts						
TOTAL	280,000,000	-	280,000,000	65,500,000	189,928,934	23.4%
PAYMENTS						
Compensation of Employees	2,400,000	-	2,400,000	1,892,394	507,606	78.8%
Use of goods and services	3,600,000	-	3,600,000	1,690,163	1,909,837	46.9%

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SUMMARY

Transfers to Other Government Units						
Other grants and transfers	167,893,888		167,893,888	49,281,145	118,612,743	29.4%
Social Security Benefits						
Finance Costs, including Loan Interest	1,400,000	-	1,400,000	81,798	1,318,202	5.84%
Other Payments						
TOTAL	174,893,888		174,893,888	52,416,687	122,477,201	29.9%

The entity financial statements were approved on 8/9 2020 and signed by:

FUND ADMINISTRATOR 

SUMMARY

6.6. STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants						
Exchequer releases						
Transfers from County Government	280,000,000	-	280,000,000	65,500,000	214,500,000	23.3%
Proceeds from Domestic Borrowings						
Other Receipts						
TOTAL	280,000,000	-	280,000,000	65,500,000	214,500,000	23.3%
PAYMENTS						
Acquisition of Assets	105,106,112	-	105,106,112	12,554,500	92,551,612	11.9%

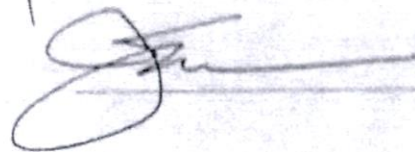
MAASAI MARA COMMUNITY SUPPORT FUND
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SUMMARY

TOTALS	105,106,112	-	105,106,112	12,554,500	92,551,612	11.9%
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The entity financial statements were approved on 8/9/2020 and signed by:

FUND ADMINISTRATOR



MAASAI MARA COMMUNITY SUPPORT FUND
Annual Report and Financial Statements For the year ended 30th June 2020

6.7. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on 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 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 Maasai Mara Community Support Fund. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

The consolidated financial statements include all budgetary entities controlled by the County Government. A detailed schedule of consolidated entities is included under appendix 4.

3. Basis of consolidation

This consolidation is based on unaudited financial statements submitted to the Office of the Auditor General as at 30th September 2020 with a copy to the Controller of Budget, the County Treasury and the Commission on Receipts Allocation.

The financial statements are aggregated on a line by line basis with the inter-entity transactions of receipts and payment being eliminated at consolidation level to avoid overstatement of receipts or payments.

The entities' accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to this consolidated financial statement.

MAASAI MARA COMMUNITY SUPPORT FUND
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4. Elimination

Material balances between entities included in this consolidation have been eliminated. This has been informed by the inter-entity elimination template that is completed by the entities and submitted to the County Treasury.

5. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

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Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. **County Own Generated Receipts**

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

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.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal

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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.

6. In-kind contributions

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

7. 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.

There were no other restrictions on cash during the year

8. 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.

9. 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

MAASAI MARA COMMUNITY SUPPORT FUND

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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.

10. 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.

11. 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 'offbalance' 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.

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The entity's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly for the period 1st July 2019 to 30th June 2020 as required by law. There was one of supplementary budgets passed in the year. A highlevel assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

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

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15. 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.

16. Related party transactions

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

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Annual Report and Financial Statements For the year ended 30th June 2020

6.8.NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

These refer to grants received from domestic and foreign donors. The funds include grants received directly by the County Government and those that are received by the National Government first and disbursed to the County.

	FY2019/2020	FY2018/2019
	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)		
Government of Country A	-	-
Grants Received from Multilateral Donors (International Organizations)		
World Bank Health Funds		-
United Nations Population Fund	-	-
World Health Organization (WHO)	-	-
Clinton Health Initiative (CHAI)	-	-
AIDS Health Foundation	-	-
Médecins Sans Frontières (MSF)	-	-
Total	<hr/> <hr/>	<hr/> <hr/>



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6. COMPENSATION OF EMPLOYEES

This relates to the compensation paid to employees. The balance comprises of staff salaries, allowances, social security contributions and other personnel related payments.

	FY2019/2020
	KShs
Basic salaries of permanent employees	-
Basic wages of temporary employees	1,892,394.00
Personal allowances paid as part of salary	-
Personal allowances paid as reimbursements	-
Personal allowances provided in kind	-
Pension and other social security contributions	-
Compulsory national social security schemes	-
Compulsory national health insurance schemes	-
Social benefit schemes outside government	-
Other personnel payments	-
Total	1,892,394.00

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. USE OF GOODS AND SERVICES

The balance relates to the cost incurred on general office supplies, air tickets, subsistence allowances, and cost of services, routine maintenance of assets and other expenditure incurred on a recurring basis.

	FY2017/2018
	114,163.0
Electricity	0
Water and sewage services	78,000.00
Gas expenses and cleaning services	40,000.00
Telephone and mobile services	70,000.00
Internet connections	36,000.00
Courier and postal services	-
Travel cost (airline, bus, railway, milage allowances etc)	-
Field allowance	670,000.00
Printing and publishing services	-



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Printing, Advertising- media and others	-
Rent of Premises	-
Hire of transport	-
Training expenses-Board,Staff and Community	-
Motor Vehicle insurance	-
General office supplies (papers, pencils, forms small office equips etc) and accessories for computers and printers-	250,000.00
Supplies and accessories for computers and printers-	
others	110,000.00
Fuel,oil and lubricants-Others	-
Medical expenses	-
Contracted guards and cleaning services	-
Legal dues/ fees,Arbitration and compensation payments	-
Management fees	-
Maintance of office furniture	189,000.00
Purchase of other equipments	133,000.00
Total	1,690,163.00

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NOTES TO THE FINANCIAL STATEMENTS

9. OTHER GRANTS AND OTHER PAYMENTS

This refers to grants and other transfers made by the County Government. These grants and transfers are made for a specific purpose. They include scholarship and bursary grants, payments from the emergency fund and subsidies to youths, women and persons with disabilities.

	FY2019/2020
	KShs
Scholarships and other educational benefits	2,102,000
Community Social and Cultural Activities	9,637,500
Subsidies to small businesses, women and youth	19,400,000
Food Security and environmental activities	12,152,000
Health and wildlife aggression	9,653,020
Total	52,945,089

1. SOCIAL SECURITY BENEFITS

This balance relates to social security benefits contributed by the County Government on behalf of its employees. The benefits include employer contribution to National Social Security Fund (NSSF).

	FY2019/2020	FY2018/2019
	KShs	KShs
Government pension and retirement benefits		-
Social security benefits in cash and in kind		-
Employer Social Benefits in cash and in kind		-
Total		-



11. ACQUISITION OF ASSETS

This refers to the development expenditure incurred by the County Government. This has been classified in terms of the assets acquired by the County government in the year.

	FY2019/2020 KShs
Purchase of Buildings	-
Construction of Buildings	
Refurbishment of Buildings	
Construction of Roads	
Construction and Civil Works	
Overhaul and Refurbishment of Construction and Civil Works	12,554,500
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 General Equipment	-
Purchase of Specialised Plant, Equipment and Machinery	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-
Research, Studies, Project Preparation, Design & Supervision	-
Rehabilitation of Civil Works	-
Acquisition of Strategic Stocks and commodities	-
Acquisition of Land	-
Acquisition of Intangible Assets	-
Purchase of ICT Equipment	
Total	
	12,554,500



12. FINANCE COSTS, INCLUDING LOAN INTEREST

Finance costs refer to bank charges incurred on the County's bank accounts and interest charged on borrowings.

	FY2019/2020	FY2018/2019
	KShs	KShs
Bank Charges and Commissions	81,798	1,219,452
Interest on borrowings from Other Government Units		-
Bank charges		-
Total	81,798	1,219,452

13. OTHER EXPENSES

The balance relates to cost incurred in settling pending bills from prior periods.

	FY2019/2020	FY2018/2019
	KShs	KShs
Budget Reserves		-
Civil Contingency Reserves		-
Total		

14. CASH AND CASH EQUIVALENTS

A. BANK ACCOUNTS

The balances refer to cash and cash equivalent balances held as at 30th June in all the County's bank accounts.

Bank name, Branch and Account Number	Account Account currency description	FY2019/2020	FY2018/2019
		KShs	KShs
Maasai Mara Community Support fund-TNB 0161434001	KShs Recurrent/Develop	55,417	(1,828,622)
Total		55,417	(1,828,622)



B. CASH IN HAND

Cash in hand refers to cash balances held by the cash offices within the County Government as at 30th June.

	FY2019/2020 FY2018/2019	
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Total	-	-
Cash in hand per location		
	FY2019/2020	FY2018/2019
	KShs	KShs
Location 1	-	-
Location 2	-	-
Total	-	-

16. ACCOUNTS PAYABLE

The balance refers to deposits received from suppliers as at 30th June. These deposits are refundable upon completion of the contracts.

	FY2019/2020	FY2018/2019
	KShs	KShs
Deposits	-	-
Total	-	-



17. FUND BALANCE BROUGHT FORWARD

Fund balance brought forward comprise refer to the closing fund balance as at end of the previous year which is carried forward to the following year.

	FY2019/2020	FY2018/2019
	KShs	KShs
Bank accounts	55,417	(1,828,622) -
Cash in hand		-
Accounts Receivables		-
Accounts Payables		-
Total	55,417	(1,828,622)

The entity financial statements were approved on 8/9/ 2020 and signed by:

FUND
ADMINISTRATOR

