

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

	PAPERS LAID
DATE	23/5/23
TABLED BY	Sen. Joyce Koiri
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PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MOMBASA

**FOR THE YEAR ENDED
30 JUNE, 2022**





COUNTY ASSEMBLY OF MOMBASA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information


The County Assembly of Mombasa is constituted as per the constitution of Kenya and 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 42 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and those nominated by their respective parties respectively. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management





The County Assembly of Mombasa day-to-day management is under the following key organs:

No.	Name & Designation	Profile
1.	<p><u>Speaker of the County Assembly</u></p>  <p>Hon. Aharub Ebrahim Khatri</p>	<p>Current political leader of the Second County Assembly of Mombasa.</p>
2.	<p><u>Clerk of the County Assembly</u></p>  <p>Mr. Salim Juma Mwalimu</p>	<p>Holder of Master's degree, Strategic Management, Member of the Public Relations Society of Kenya (PRSK). He has an extensive 25 years' working experience in the public service rising through the ranks to senior and top management positions.</p>
3.	<p><u>Head of Human Resources & Administration</u></p>  <p>Ms. Clara Wonge Mwachoki</p>	<p>Holder of Master's Master's degree, Strategic Management, Member of the Institute of Human Resource Management, (IHRM). She has 25 years of experience in the public service rising through the ranks to senior leadership positions.</p>

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No.	Name & Designation	Profile
4.	<p><u>Head of Research & Library Services</u></p>  <p>Dr. Rashid Mohamed Kaka</p>	<p>Holder of Doctor of Philosophy Degree in Animal Genetics and Breeding. He has over 20 years' work experience in public service and research including offering of consultancy services in both public and private sectors.</p>
5.	<p><u>Head of Legislative, Procedural & Committee Services</u></p>  <p>Ms. Dorothy Auma Adhoch</p>	<p>Holder of Bachelor's Degree in Law. Has over 20 years work experience in the public and private sector.</p>
6.	<p><u>Head of Hansard Services</u></p>  <p>Ms. Salma Ndoge Maro</p>	<p>Holder of a Master's degree in Project Management. Has over 20 years' work experience in the public sector spanning both the National and Sub-National government levels.</p>
7.	<p><u>Head of Procurement & Supply Chain</u></p>  <p>Ms. Zakia Ali Abdi</p>	<p>Holder of a Bachelor's Degree in Procurement and Supplies Management, Member of the Kenya Institute of Supplies Management (KISM). Has over 10 years' experience serving in various senior positions in the public and private sectors.</p>
8.	<p><u>Head of Finance</u></p>  <p>Mr. Babu Ali Said</p>	<p>Holder of a Master's degree in Finance and a Certified Public Accountant, a member of (ICPAK). Has over 10 years' experience serving in various senior positions in the public and private sectors.</p>

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No.	Name & Designation	Profile
9.	<p><u>Head of Accounts</u></p>  <p>Mr. Paul Mutungi Mulila</p>	<p>Holder of a Bachelor's Degree in Education (Business/Economics) and a Certified Public Accountant, member of (ICPAK). Has over 20 years' experience serving in various senior positions in the public and private sector.</p>
10.	<p><u>Head of Internal Audit</u></p>  <p>Mr. Reuben Masumbuko</p>	<p>Holder of a Master's Degree in Business Administration, Member Institute of Internal Auditors and a Certified Public Accountant, CPA(K). Has over 25 years' experience serving in various senior positions in the public and private sectors.</p>
11.	<p><u>Head of Fiscal Analysis Services</u></p>  <p>Mr. Alfred Jilo Kidai</p>	<p>Holder of Bachelor's Degree in Commerce (Finance), Member of the Economists Society of Kenya (ESK). A Certified Financial Modelling and Valuation Analyst (FMVA)®. Has over 15 years' experience serving in various senior positions in the public and private sectors.</p>
12.	<p><u>Head of Legal Services</u></p>  <p>Mr. Christine Aqua Mududa</p>	<p>Advocate of the High Court of Kenya, Member Law Society of Kenya (LSK). A Certified Public Secretary, CPS(K). Has over 7 years' experience serving in a senior position in the public and private sector.</p>

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(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Salim Juma Mwalimu
2.	Principal Finance Officer	Babu Ali Said
3.	Senior Accountant	Paul Mutungi Mulila
4.	Senior Finance Officer	Salma Sheikh Ali
5.	Director Human Resource & Administration	Clara Wonge Mwachoki
6.	Director Research & Library Services	Rashid Mohamed Kaka
7.	Director Legislative, Procedural & Committee Services	Dorothy Auma Adhoch
8.	Director Hansard Services	Salma Ndoge Maro
9.	Principal Procurement Officer	Zakia Ali Abdi
10.	Principal Internal Auditor	Reuben Masumbuko
11.	Senior Fiscal Analyst	Alfred Jilo Kidai
12.	Senior Legal Counsel	Christine Aqua Mududa

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(d) Fiduciary Oversight Arrangements

Pursuant to section 12(1) of the County Government Act, The Clerk of the County Assembly is the secretary of the County Assembly Service Board and the Accounting officer of County Assembly. The Clerk assists the Speaker to run the house proceedings including having thorough knowledge of the rules of the House and tabling all documents presented to the house. Clerk helps the Speaker and Members of the Assembly to organize the order of business including providing advice on house procedure, drafts private members bills and amendments as well as certifying the passage of bills through the Assembly.

The Clerk also assists with ceremonial occasions such as opening of the Assembly and is required to swear oath of allegiance administered by the Speaker to new Members of the County Assembly. The key House committees (Committee on Finance, Budget and Appropriation, and the Public Accounts Committee) valiantly play their oversight responsibilities as empowered by the PFM Act to ensure the operations of the County Assembly comply with the PFM Act and other laws and regulations. Similarly, all other House committees play their oversight roles as provided for in the law.

(e) Entity Headquarters

P.O. Box 80438
County Assembly Building
80200 Mombasa
KENYA

(f) Entity Contacts

Telephone: (254) 041-2311025
E-mail: Countyassemblymombasa@gmail.com
Website: www.mombasaassembly.go.ke

(g) Entity Bankers

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

2. Cooperative Bank of Kenya
Nkrumah Road of Mombasa
P.O. Box 87771
GPO 80100
Mombasa

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Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

Principal Legal Adviser

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

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2. FOREWARD BY THE CLERK OF THE ASSEMBLY

2.1 Budget performance

It is with pleasure that I present Audited Financial Statements of the County Assembly of Mombasa for 2021-2022 FY, pursuant to Section 163,164 and 165 of the Public Finance Management Act, 2012. The Financial Statements cover the period from July 1, 2021 to June 30, 2022 and account for KSh.648million (KSh.624million directly disbursed to County Assembly of Mombasa's Central Bank Recurrent Account from the exchequer and KSh.24m Fund balance brought forward from 2020-21 financial year).

Of the KSh.648million available for utilization during the year 2021-2022, 99.5% was absorbed in the respective County Assembly Programmes, KSh.0.8million held as un-surrendered staff imprest, salary advances amounted to KSh.0.3million, while KSh.1.8million was the balance in the County Assembly's Bank accounts.

The County Assembly of Mombasa like all other devolved units continues to experience challenges related to devolution. Funds received from the exchequer (KSh.624m) compared to expected budgeted receipts year to date (KSh.879million) accounted for 71% disbursement rate to end of the financial year, thus the Assembly experienced inadequate funding of KSh.255million (29%). The shortfall negatively impacted on the implementation of County Assembly's programmes for the financial year so ended.

This notwithstanding, it is worthwhile to note that there was a tremendous drop in the disbursements of funds during the year 2021-2022 with an overall shortfall of KSh.255million (29%) being experienced compared to Financial Year 2020-2021 whose inadequate funding amounted to KSh.55m (7%). The management of the County Assembly of Mombasa envisages to seek for an improvement in disbursement of funds going forward on the basis of prior years trajectory, coupled with lessons learnt in devolution as well as continuously engaging the relevant authorities and statutory bodies and offices, so as to address the challenges so far encountered and also manage emerging issues with a view of improving its entire operations and hence enhance the achievement of the County Assembly's core mandates of Legislation, Oversight and Representation.

2.2 Operational Performance

During the year under review, the following bills were passed: -

1. Mombasa County Finance Bill, 2021
2. Mombasa County Solid Waste Management Bill, 2021
3. Mombasa County Supplementary Appropriation Bill, 2022
4. Mombasa County Appropriation Bill, 2022

During the year under review, budgets and supplementary budgets were passed as follows: -

1. The Mombasa County Supplementary Appropriation bill 2022 on 3rd February 2022.
2. The Mombasa County Supplementary Appropriation bill 2022 on 22nd February 2022.
3. The Mombasa County Supplementary Appropriation bill 2022 on 16th June 2022.
4. The Mombasa County Appropriation bill 2022 on 20th June 2022.

The County Assembly has the following Committees:

- i) House Business Committee
- ii) Committee on Selection
- iii) Justice, Legal Affairs and Devolution Committee
- iv) Committee on Agriculture, Fisheries, Livestock and Co-operatives
- v) Committee on Education, Information Technology & MV2035

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- vi) Committee on Youth, Gender, Sports and Cultural Affairs
- vii) Committee on Trade, Tourism & Investments
- viii) Committee on Transport, Infrastructure and Public Works
- ix) Committee on Lands, Planning & Housing
- x) Committee on Environment, Waste Management & Energy
- xi) Committee on Health
- xii) Committee on Water, Sanitation & Natural Resources
- xiii) Committee on Labour and Social Welfare
- xiv) Committee on Implementation
- xv) Committee on County Delegated Legislation
- xvi) County Public Investment & Accounts Committee
- xvii) Committee on Finance, Budget & Appropriations
- xviii) Committee on Power & Privileges
- xix) Committee on Appointments/Rules & Procedures
- xx) Liaison Committee

By virtue of Article 185(3) of the Constitution of Kenya, 2010, the County Assembly is mandated to exercise oversight over the County Executive. County Assembly Committees are mainly divided into “select” and “sectoral” or “departmental committees.” “Select” Committees are those other than the “sectoral” committees. “Sectoral” committees oversight County Executive departments while “select” committees play a myriad of functions according to which they are given mandate by the county assembly. Each select committee has a specific mandate e.g., House Business for planning county assembly meetings, Liaison Committee for planning and approving other committees’ programmes and reports, etc. In oversighting sectoral committees review and recommend departmental budgets for approval, investigate issues brought before them including violations of policies and the law, scrutinize draft legislation prior to approval by the county assembly. The County Assembly may summon Chief Officers and County Executive Committee Members to Committee Meetings to provide any information or evidence.

2.3. Value Key development Projects

- a. The County Assembly of Mombasa has acquired some office equipment (among them ICT assets) in the year under review. The equipment will enhance service delivery as per equipped offices.
- b. The County Assembly has ensured all procurement processes follow approved budget and procurement plans.

County Assembly does prequalification of suppliers to ensure that all participants (suppliers) are eligible and are qualified to supply for the goods/works/services.

The County Assembly ensures that market survey is conducted and goods procured are within the market price. The procurement process is done competitively by ensuring the principle of fairness is adhered to. Tenders are advertised openly through IFMIS and local newspapers and suppliers given ample time to respond.

The County Assembly also ensures dues to the respective suppliers are settled on a timely basis as per contract, subject to availability of funds from the Exchequer. The county assembly ensures contracts are awarded to the AGPO and citizens contractors to empower their lives and comply with the law.

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2.4 Value for money achievements

Installation of ICT equipment has given us a strong mileage towards further equipping key offices of the Assembly hence will go a long way in improving service delivery to the Mombasa residents. Simplicity of work performance in sending and retrieval of letters by email to and from outside organisations, companies and residents in general and within the offices of the County Assembly is worth mentioning as a key indicator of value for money.

2.5 Challenges and Recommended Way forward

List of strategic objectives

1. Build Assembly capacity/research for both staff and MCAs
2. ICT and physical infrastructure
3. Citizen engagement
4. Build public confidence in the Assembly (Branding)
5. Adequate financial resources

Implementation challenges of strategic objectives

1. Weak performance Management systems thus poor service delivery
2. Delayed funding by the National Treasury
3. Lack of Capacity development of Staffs therefore Legislations are weak
4. Lack of Networking thus not adhering to COVID -19 regulation in conducting
5. Inadequate budgetary provisions and austerity measures.
6. Procurement of Quality Hansard equipment

Future outlook of County Assembly

1. Institutionalisation and the mainstreaming of performance management system;
2. Adequate budgetary and prompt funding from the National Treasury
3. The complete installation and operationalisation of the Integrated Security Management System;
4. County Assembly of Mombasa-Strategic Plan 2021-2026
5. Full optimization of ICT in operations and communications
6. Team spirit key to the successful delivery of services within the County Assembly

Policies in place to entrench the welfare of stakeholders in the County Assembly of Mombasa include: -

1. County Assembly Human Resource policy and procedure manual
2. Career Progression Guidelines
3. Induction manual for both MCAs and Staff
4. Training and development policy for staff
5. Risk Management policy
6. Disaster Management policy
7. Car loan & Mortgage scheme regulations
8. Staff Welfare Policy
9. Exit Policy for MCAs & Staff

Sign: 

Name: Salim Juma Mwalimu

Clerk of the County Assembly

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3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY 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 or entity 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 Mombasa is legislation, oversight, and representation. To achieve this, the assembly's program was to document in terms of objective, key performance indicators, and output. Below were the expected outputs of the County Assembly of Mombasa in FY 2021/2022.

Program	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	(1) The Mombasa County Finance Bill, 2021 (2) The Mombasa County Supplementary Appropriation Bill, 2021 (3) The Mombasa County Supplementary Appropriation Bill, 2021
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	Efficient and effective operations of County Assembly Plenary and Committee meetings.

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4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile -

A sustainability or corporate responsibility strategy is a prioritized set of actions. It provides an agreed framework to drive performance, as well as engage internal and external stakeholders. A Good strategy involves not just prioritization, but making a decision that really focuses on certain issues.

Sustainability is becoming a key part of the overall business strategy with some players now publishing integrated annual reports that combine environmental, social and financial data.

The County Assembly Service Board (CASB) and top management are in the process of reviewing the Strategic Plan that expired in December 2020. The Accounting officer to ensure sustainability partner with international trainers/ consultants to impart knowledge to the Members of County Assembly whose core mandates are Legislation, Representation and Oversight to County Leadership.

Key achievement and failure

The preceding Strategic Plan 2015-2020 laid the foundation for the future direction that the CASB was to take in pursuance of its new constitutional mandate. Some of the key achievements realized were:

- Developed relevant policies to guide CASB and the management in making long term and short-term decisions thus strengthened the Legislative work.
- Strengthened the human resource management and development function through continuous training for both MCAs and Staff
- Promoted diversity in the public service through compliance with the two-third gender rule, progressive inclusion of persons with disability, minorities and marginalized communities. (We will give the % of compliance as submitted by National Cohesion and Integration Commission (NCIC)
- Procured new office furniture's and modern PCs
- Procured new vehicles
- Refurbished County Assembly entrance and embossing the County Assembly Logo
- Enhanced Public Participation in the County to ensure Stakeholder inclusivity
- Developed County Assembly website

Strategies not fully achieved but ongoing

- Develop the Assembly Legislative Resource Centre
- Establishment of Executive/Assembly broadcasting unit
- Periodic update of the Assembly website
- Mapping and installation of the internet connectivity within the County Assembly and Ward offices/Skype, teleconferencing
- Official Residence of the Assembly Speaker

Emerging challenges

- Weak performance Management systems thus poor service delivery
- Delayed funding by the National Treasury
- Lack of Capacity development of Staff, therefore Legislations are weak
- Lack of Networking thus not adhering to COVID -19 regulation in conducting training.
- Inadequate budgetary provisions and austerity measures.
- Procurement of quality Hansard equipment.

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2. Environmental performance

The CASB has not developed an environmental policy. However, management will endeavour to develop and operationalize the same as soon as practically possible.

3. Employee welfare

RECRUITMENT

The County Assembly Service Board is guided by Human Resource policies and procedure manual. The County Assembly Service Board comes up with annual plans to support achievement of Strategic objectives.

The CASB ensure compliance to the recruitment guideline of 70 % locals and 30% from other Counties is adhered to in its recruitment processes.

Gender Ratio & Diversity in Employee establishment is as set out below: -

No	Ethnicity	Female	Male	Total	% (Percentage)
1	Bajun	4	7	11	5.9
2	Kalenjin	-	1	1	0.5
3	Kamba	6	9	15	8.0
4	Kenya Arab	8	6	14	7.4
5	Kikuyu	4	1	5	2.7
6	Kisii	2	2	4	2.1
7	Luhya	7	4	11	5.9
8	Luo	8	9	17	9.0
9	Masai	1	-	1	0.5
10	Meru	1	1	2	1.1
11	Mijikenda	34	59	93	49.5
12	Pokomo	1	1	2	1.1
13	Somali So State	3	-	3	1.6
14	Swahili Shirazi	-	3	3	1.6
15	Taita	4	1	5	2.7
16	Taveta	-	1	1	0.5
	TOTAL	83	105	188	100

Skills and managing careers appraisal and reward system

The County Assembly Service Board has developed a training and Development policy to enable employees to acquire skills, knowledge and other attributes and develop their potential to meet the County Assembly's present and future human resources needs.

The CASB comes up with Annual Training Needs Assessment each year for employees to ensure they are adequately trained.

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Employee welfare and Wellness

Employee welfare means anything done (intellectual or social) for the comfort and improvement of the employees, over and above the wages paid. Employee welfare means the efforts to make life worth living for workmen." It includes various services, facilities and amenities provided to employees for their betterment.

In order to improve employee welfare at the County Assembly of Mombasa, the County Assembly Service Board formed a sub- committee known as Welfare Committee that addresses issues crossing the State Officers and Public officers of the County Assembly.

The Membership of the CASB welfare Committee includes the following: -

1. Hon. Amur Murfad- Elected Member - CASB - Chairperson
2. Ms. Lynette Kamadi- External CASB Member - Vice Chair
3. Mr. Swabir Abdallah- External CASB Member-
4. Hon. Maimuna Salim- Elected Member CASB - Member
5. Hon. Junior Wambua- Chief Whip- Member
6. Hon. Milka Areba- Chairlady Woman MCA CAUCASS- Member
7. Mr. Salim Juma- County Assembly Clerk- Member
8. Ms. Christine Mududa- Senior Legal Counsel- Member
9. Ms. Clara Mwachoki- Director HR- Member

The functions of the Welfare committee are as follows: -

1. Deliberating issues affecting Members and Staff at workplace
2. Recommending a healthy and safe work environment.
3. Proposing medical promotion for members and staff,
4. Monitoring best practices from within the institution
5. Recommending on improving the Member, Staff industrial relationship
6. General welfare of Members and Staff

CASB developed a Welfare Policy that provides that payment of a benevolent fund of Ksh200,000 to a Member of County Assembly and ksh100,000 to an Assembly Staff next of kin and a coffin allowance of KSh.40,000 that cuts across all faiths.

County Assembly Service Board further approved formation of staff welfare committee whereby a member of staff voluntarily contributes Ksh.100/- per month via check roll deduction towards the fund account at Bandari Sacco.

The main objective of the fund is as follows:

1. To provide financial assistance to the members during death or sickness of a member
2. Death of a member of his/her nuclear family and parent(s) of the member.
3. To cultivate a good working atmosphere and relationship among members of the Welfare and the employer

Workplace Health and Safety

To ensure employee welfare is on top gear, CASB provides Annual Medical Cover for both the State and Public officers of the County Assembly.

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General Safety

The County Assembly Service Board maintains healthy and safe working environments when performing their duties, they ensure fire protection facilities are provided in the building are adequate and maintained as advised by the Fire Officer and Occupational Safety and health officers.

The County Assembly Clerk ensures that Fire drills are conducted often to ensure employees are alert in the event of fire breakout.

4. Market place practices-

a) Responsible competition practice.

- -Openness through RFQ and Tender advertisement via IFMIS and newspapers (Open tenders).
- Minimal or no interaction with suppliers as they upload the required documents online through IFMIS or to the provided Tender Document Box.
- Through prequalification of suppliers to ensure that all participants (suppliers) are eligible and are qualified to supply for the works/services.

b) Responsible supply chain and supplier relations.

- Before initiation of a contract, we make sure there is a budget allocated for the goods, services or works to be done(supplied).
- We ensure fair evaluation of suppliers and the lowest evaluated bidder at any given evaluation is given the contract to supply.

c) Responsible marketing and advertisement.

- We advertise our tenders through IFMIS and local newspapers and give suppliers enough time to respond.

d) Product stewardship.

- We fairly respond to user departments' interests by making sure we procure for them what they require (in line with the budget allocation).
- The user departments provide the required specifications and we follow them accordingly.
- We make sure at least one member of the inspection committee is from the user department so that they can either accept the goods, services or works or reject.

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5. Community Engagements-

During the financial year 2021-2022, the following procurement was awarded to the Women, youth and people with disability as follows:

Category	No. of Contracts Awarded	Total value of Contracts Awarded KSh.
PWD	2	884,400
Women	8	2,539,400
Youth	6	3,288,676
Total	16	6,712,476

6. Others

(The organisation gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

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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.

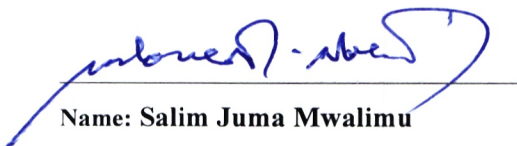
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 26th September 2022.



Name: Salim Juma Mwalimu
Clerk of the County Assembly

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, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Mombasa as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Mombasa 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 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 County Assembly of Mombasa had a revenue budget of Kshs.879,254,392 against actual receipts of Kshs.624,177,019, resulting to under-realization of Kshs.255,077,373 or 29% of the budgeted receipts.

Further, during the year under review, the Assembly had an approved budget of Kshs.879,254,392 for both recurrent and development expenditure while the actual total expenditure was Kshs.645,684,839 or 73%, resulting to overall under expenditure of Kshs.233,569,553 or 27%.

In the circumstances, the under realization of receipts and under-utilization of the budget may have adversely affected activities planned during the year.

2. Unresolved Prior Year Matters

Prior year audit issues remained unresolved as at 30 June, 2022. Although Management has included all the issues under progress on follow up on prior year auditor's recommendations, reasons for the delay in resolving the prior year audit issues have not been provided.

REPUBLIC OF KENYA



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF MOMBASA FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of County Assembly of Mombasa set out on pages 1 to 35, which comprise the statement of financial assets and liabilities as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statements of comparison of budget and actual amounts-recurrent, development and

Report of the Auditor-General on County Assembly of Mombasa for the year ended 30 June, 2022

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 processes and systems of internal controls, 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 controls 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 controls, risk management and 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 the intention to dissolve the County Assembly or to cease operations.

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

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

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how 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

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 controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls 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 County Assembly of Mombasa 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 controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the appropriate 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 of Mombasa 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 of Mombasa to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 April, 2023

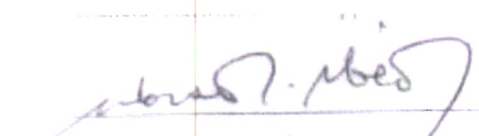
**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

7. FINANCIAL STATEMENTS

7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021/2022	2020/2021
		Kshs	Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	624,177,019	729,489,818
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		624,177,019	729,489,818
PAYMENTS			
Compensation of Employees	4	354,299,810	358,770,071
Use of goods and services	5	279,120,088	259,342,247
Subsidies	6	-	-
Transfers to Other Government Entities	7	3,183	60,117,979
Other grants and transfers	8	-	-
Social Security Benefits	9	7,162,958	22,259,196
Acquisition of Assets	10	5,098,800	26,797,783
Finance Costs	11	-	-
Other Payments	12	-	-
TOTAL PAYMENTS		645,684,839	727,287,275
SURPLUS/DEFICIT		(21,507,820)	2,202,542

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2022 and signed by:


Clerk of the Assembly

Name: Salim Juma Mwalimu


Principal Finance Officer – County Assembly

Name: Babu Ali Said

ICPAK Member N0.25215

**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

	Note	2021/2022	2020/2021
FINANCIAL ASSETS		Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	13A	1,797,364	3,275,444
Cash Balances	13B	-	-
Total Cash and cash equivalents		1,797,364	3,275,444
Accounts Receivable	14	1,062,879	21,092,620
TOTAL FINANCIAL ASSETS		2,860,243	24,368,063
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		2,860,243	24,368,063
REPRESENTED BY			
Fund balance b/fwd	16	24,368,063	22,165,521
Prior Year Adjustment	17		
Surplus/Deficit for the year		(21,507,820)	2,202,542
NET FINANCIAL POSITION		2,860,243	24,368,063

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2022 and signed by:


Clerk of the Assembly

Name: Salim Juma Mwalimu


Principal Finance Officer– County Assembly

Name: Babu Ali Said

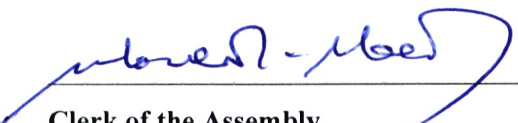
ICPAK Member N0:-21215

County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022

7.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2022


	Note	2021/2022	2020/2021
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	624,177,019	729,489,818
Other Receipts	3	-	-
Payments for operating expenses			
Compensation of Employees	4	(354,299,810)	(358,770,071)
Use of goods and services	5	(279,120,088)	(259,342,247)
Subsidies	6	-	-
Transfers to Other Government Entities	7	(3,183)	(60,117,979)
Other grants and transfers	8	-	-
Social Security Benefits	9	(7,162,958)	(22,259,196)
Finance Costs	11	-	0
Other Payments	12	-	0
Adjusted for:			
Prior year adjustment	17		
Decrease/(Increase) in Accounts receivable:	18	20,029,741	(3,492,756)
Increase/(Decrease) in Accounts Payable:	19		
Net cash flows from operating activities		3,620,721	25,507,569
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(5,098,800)	(26,797,783)
Net cash flows from investing activities		(5,098,800)	(26,797,783)
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year	13	3,275,444	4,565,658
Cash and cash equivalent at END of the year	13	1,797,364	3,275,444

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2022 and signed by:



Clerk of the Assembly

Name: Salim Juma Mwalimu



Principal Finance Officer – County Assembly

Name: Babu Ali Said

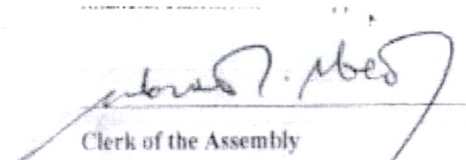
ICPAK Member N0.25215


**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

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	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	979,254,392	(100,000,000)	879,254,392	624,177,019	71%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	979,254,392	(100,000,000)	879,254,392	624,177,019	71%
PAYMENTS					
Compensation of Employees	332,936,408	(10,524,874)	322,411,534	354,299,810	110%
Use of goods and services	414,499,809	2,401,764	416,901,573	284,218,888	68%
Subsidies					
Transfers to Other Government Entities		3,183	3,183	3,183	100%
Other grants and transfers					
Compulsory Social Security Benefits	31,818,175	8,119,927	39,938,102	7,162,958	18%
Acquisition of Assets	200,000,000	(100,000,000)	100,000,000		0%
Finance Costs					
Other Payments					
TOTAL	979,254,392	(100,000,000)	879,254,392	645,684,839	73%
SURPLUS/DEFICIT		(0)	(0)	(21,507,820)	

The entity financial statements were approved on 26th September 2022 and signed by:


Clerk of the Assembly
Name: Salim Juma Mwalimu

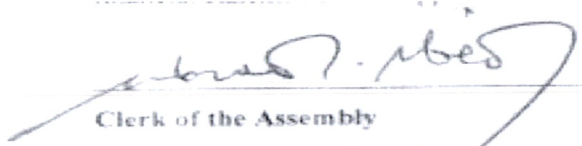

Principal Finance Officer – County Assembly
Name: Babu Ali Said
ICPAK Member No.25215

County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	779,254,392	-	779,254,392	624,177,019	80%
Proceeds from Sale of Assets	-				
Other Receipts	-				
TOTAL	779,254,392	-	779,254,392	624,177,019	80%
PAYMENTS					
Compensation of Employees	332,936,408	(10,524,874)	322,411,534	354,299,810	110%
Use of goods and services	414,499,809	2,401,764	416,901,573	284,218,888	68%
Subsidies	-				
Transfers to Other Government Entities(Car Loan & Mortgage Fund) & CBK sweepings		3,183	3,183	3,183	100%
Other grants and transfers	-				
Compulsory Social Security Benefits	31,818,175	8,119,927	39,938,102	7,162,958	18%
Acquisition of Assets					
Finance Costs	-		-		
Other Payments	-				
TOTAL	779,254,392	(0)	624,574,316	645,684,839	103%
SURPLUS/DEFICIT				(21,507,820)	

Absorption rate of 108% in use of goods & services is occasioned by surrenders of imprests for previous years during the current financial year 2021-2022


Clerk of the Assembly

Name: Salim Juma Mwalimu


Principal Finance Officer – County Assembly

Name: Babu Ali Said

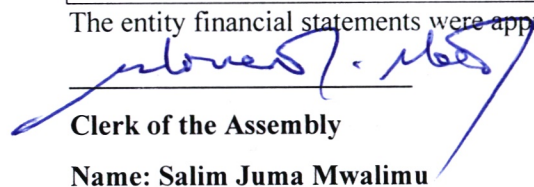
ICPAK Member N0.25215


County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022

7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of utilization difference to final budget
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	200,000,000	(100,000,000)	100,000,000	-	0%
Proceeds from Sale of Assets	-		-	-	
Other Receipts	-		-	-	
TOTAL	200,000,000	(100,000,000)	100,000,000	-	0%
PAYMENTS					
Compensation of Employees				-	
Use of goods and services					
Subsidies	-		-	-	
Transfers to Other Government Entities	-		-	-	
Other grants and transfers	-		-	-	
Compulsory Social Security Benefits	-		-	-	
Acquisition of Assets	200,000,000	(100,000,000)	100,000,000	-	0%
Finance Costs	-		-	-	
Other Payments	-		-	-	
TOTAL	200,000,000	(100,000,000)	100,000,000	-	0%
SURPLUS/DEFICIT				-	

The entity financial statements were approved on 26th September 2022 and signed by:


Clerk of the Assembly
Name: Salim Juma Mwalimu


Principal Finance Office – County Assembly
Name: Babu Ali Said
ICPAK Member NO.:-25215

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2021/2022		2021/2022	30th June 2022	
	KShs	KShs	KShs	KShs	KShs
Programme 1					
General Administration & Planning (Recurrent Expenditure)	649,584,071	(11,874,216)	637,709,855	503,462,142	134,247,713
					-
					-
Programme 2					
Legislation, Oversight & Representation (Recurrent Expenditure)	129,670,321	11,874,216	141,544,537	141,544,537	-
Legislation, Oversight & Representation (Development Expenditure)	200,000,000	(100,000,000)	100,000,000		100,000,000
					-
					-
Grand Total	979,254,392		879,254,392	645,006,679	234,247,713

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic.)

7.6. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

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.

i) Compensation of employees

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

ii) 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

iii) Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Third Party Payments

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

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, no such amounts were held in our bank accounts nor in prior period.

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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

9. Non-current assets

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

10. Pending bills

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Section 185 (2) (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.

12. Contingent Assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on 29th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There were 4 supplementary budgets passed in the year. The supplementary budgets were approved on the dates contained in page vi under operational performance. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

14. Comparative figures

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

15. Subsequent events

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

7.7. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

Description	2021/2022	2020/2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	54,000,000	41,115,584
Total Exchequer Releases for quarter 2	248,000,000	217,716,786
Total Exchequer Releases for quarter 3	141,676,839	142,786,579
Total Exchequer Releases for quarter 4	180,500,180	327,870,869
Total	624,177,019	729,489,818

2. PROCEEDS FROM SALE OF ASSETS

Description	2021/2022	2020/2021
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment		
Receipts from the Sale Plant Machinery and Equipment		
Receipts from Sale of Certified Seeds and Breeding Stock		
Receipts from the Sale of Strategic Reserves Stocks		
Receipts from the Sale of Inventories, Stocks and Commodities		
Disposal and Sales of Non-Produced Assets		
Receipts from the Sale of Strategic Reserves Stocks		
Total	0.00	0.00

3. OTHER RECEIPTS

Description	2021/2022	2020/2021
	Kshs	Kshs

(Provide a detailed explanation of what other receipts relate to, who they were received from and whether they had been budgeted for)

County Assembly of Mombasa
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NOTES TO THE FINANCIAL STATEMENTS

4. COMPENSATION OF EMPLOYEES

Description	2021/2022	2020/2021
	Kshs	Kshs
Basic salaries of permanent employees	284,379,244	296,234,179
Basic wages of temporary employees	0	0
Personal allowances paid as part of salary	28,406,700	34,761,100
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Pension and other social security contributions	32,731,265	18,259,552
Compulsory national social security schemes	101,000	138,200
Compulsory national health insurance schemes	3,723,500	4,006,150
Social benefit schemes outside government		
Other personnel payments	4,958,102	5,370,890
Total	354,299,810	358,770,071

(Explain what other personnel costs relate to.)

County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. USE OF GOODS AND SERVICES

Description	2021/2022	2020/2021
	Kshs	Kshs
Utilities,Supplies & Services	0	0
Communication, supplies and services	0	0
Domestic travel and subsistence	73,108,757	70,354,755
Foreign travel and subsistence	106,469,645	49,739,005
Printing, advertising and information supplies & services	3,389,059	2,317,285
Rentals of produced assets	32,373,920	32,400,000
Training expenses	16,829,364	15,110,722
Hospitality supplies and services	12,547,460	17,129,048
Insurance costs	5,397,416	47,960,037
Specialized materials and services	8,538,636	8,946,469
Office and general supplies and services	18,391,275	10,122,289
Fuel, oil and lubricants	1,019,000	
Other operating expenses	488,670	
Routine maintenance – vehicles and other transport equipment	562,247	1,170,890
Routine maintenance – other assets	4,640	4,091,746
Total	279,120,088	259,342,247

County Assembly of Mombasa
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 For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. SUBSIDIES

Description	2021/2022	2020/2021
	Kshs	Kshs
Subsidies to Public Corporations		
<i>See list attached</i>		
Nyumbani Sugar Company		
Subsidies to Private Enterprises		
<i>See list attached</i>		
Vijana Fisheries Ltd		
TOTAL	0.00	0.0

(Provide explanations as to what subsidies relate to)

7. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2021/2022	2020/2021
	Kshs	Kshs
Transfers to National Government entities	3,183	117,979
County Assembly Car Loan Fund Account (insert name of budget agency)	0	60,000,000
TOTAL	3,183	60,117,979

(Provide the nature and purpose of transfers and are these transfers to be recovered. The transfers under this)

8. OTHER GRANTS AND TRANSFERS

Description	2021/2022	2020/2021
	Kshs	Kshs
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Other current transfers, grants		
Other capital grants and transfers		
Total	0.00	0.0

note should be that done to self-reporting entities)

**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

9.SOCIAL SECURITY BENEFITS

Description	2021/2022	2020/2021
	Kshs	Kshs
Government pension and retirement benefits	7,162,958	22,259,196
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
Total	7,162,958	22,259,196

The amount stated herein relate to contributions made to local authorities' provident funds on behalf of staff.

**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10.ACQUISITION OF ASSETS

Description	2021/2022	2020/2021
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings		
Construction of Buildings		
Refurbishment of Buildings	0	7,543,464
Construction of Roads		
Construction and Civil Works		
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	0	7,454,224
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	2,305,100	2,260,345
Purchase of ICT Equipment, Software and Other ICT Assets	2,793,700	2,838,207
Purchase of Specialized Plant, Equipment and Machinery	0	6,701,543
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		
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		
Foreign financial Institutions operating Abroad		
Other Foreign Enterprises		
Foreign Payables – From Previous Years		
Total	5,098,800	26,797,783

**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11.FINANCE COSTS

	2021-2022	2020-2021
	KShs	KShs
Bank Charges		
Interest Payments on Foreign Borrowings		
Interest Payments on Guaranteed Debt Taken over by Govt		
Interest on Domestic Borrowings (Non-Govt)		
Interest on Borrowings from Other Government Units		
Total		

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

12.OTHER PAYMENTS

	2021-2022	2020-2021
	KShs	KShs
Budget Reserves		
Civil Contingency Reserves		
Other payments		

(Provide detailed explanations for other payments)

County Assembly of Mombasa
 Reports and Financial Statements
 For the year ended June 30, 2022

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Description	Indicated whether recurrent or development	2021/2022	2020/2021
Name of Bank, Account No. & Currency		Kshs	Kshs
CENTRAL BANK OF KENYA-KSh A/C 1000244941	Recurrent	1,211	1,721,877
CENTRAL BANK OF KENYA-KSh A/C 1000283262	Development	0	0
COOPERATIVE BANK OF KENYA- KSh A/C 0114144545000	IMPREST	1,770,073	1,553,567
WARD OFFICES BANK ACCOUNTS	IMPREST	26,080	0
Total		1,797,364	3,275,444

13B. CASH IN HAND

	2021-2022	2020-2021
	KShs	KShs
Cash in Hand – Held in domestic currency	0.00	0.00
Cash in Hand – Held in foreign currency	0.00	0.00
Total	0.00	0.00

Cash in hand should be analysed as follows:

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Total	0.00	0.00

**County Assembly of Mombasa
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

14.ACCOUNTS RECEIVABLE

Description	2021/2022	2020/2021
	Kshs	Kshs
Government Imprests	774,216	20,328,995
Clearance Accounts	0	0
Staff Advances	288,663	763,625
Other Advances	0	0
Total	1,062,879	21,092,620

IMPREST BALANCES & STAFF ADVANCES MOVEMENT ANALYSIS (ACCOUNTS RECEIVABLE)

Description	2021/2022	2020/2021	MOVEMENT
	Kshs	Kshs	Kshs
Government Imprests	774,216	20,328,995	(19,554,779)
Cooperative Bank Imprest Account	1,770,073	1,553,567	216,507
Staff Advances	288,663	763,625	(474,962)
Total	2,832,952	22,646,186	(19,813,234)

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
FAHAD KASSIM ABDALLA	6-Jul-18	410,971.00		410,971.00
FAHAD KASSIM ABDALLA	23-Nov-18	207,557.00		207,557.00
SALIM BAKARI MOHAMED	9-Dec-20	31,500.00		31,500.00
ANNA JUMA MOSES	17-Nov-21	487,310.00	440,579.00	46,731.00
FATMA SWALEH MOTE	18-Nov-21	633,830.00	572,447.00	61,383.00
JUMA M JUMA	12-Jan-22	16,074.00		16,074.00
Total		1,787,242.00	1,013,026.00	774,216.00

County Assembly of Mombasa
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15.ACCOUNTS PAYABLE

Description	2021-2022	2020-2021
	KShs	KShs
Deposits	0.00	0.00
Retentions	0.00	0.00
Total	0.00	0.00

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

County Assembly of Mombasa
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16.FUND BALANCE BROUGHT FORWARD

Description	2021/2022	2020/2021
	Kshs	Kshs
Bank accounts	1,771,284	3,275,444
Cash in hand	0	0
Accounts Receivables	1,767,119	21,092,620
Accounts Payables	0	0
Total	3,538,403	24,368,063

Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

a. PRIOR YEAR ADJUSTMENTS

Description of the adjustment	2020/2021	2019/2020
	KShs	KShs
Adjustments on bank account balances		
Adjustments on cash in hand		
Adjustments on payables		
Adjustments on receivables		
Others (<i>specify</i>)		
Total		

18.CHANGES IN RECEIVABLE

Description	2021/2022	2020/2021
	KShs	KShs
Opening Account Receivables as at 1 st July 2021	21,092,620	21,092,620
Closing Account Receivables as at 30 th June 2022	1,767,119	763,625
Change in Account Receivables	(19,325,501)	(20,328,995)

19.CHANGES IN ACCOUNTS PAYABLE

Description	2021/2022	2020/2021
	Kshs	Kshs
Opening Accounts Payables as at 1 st July 2021	87,357,856	90,251,208
Closing Accounts payables as at 30 th June 2022	49,420,147	87,357,856
Change in Accounts payables	(37,937,709)	(2,893,352)

County Assembly of Mombasa
 Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Bal b/f '21/22	Additions '21/22	Paid '2021/2022	Bal c/f '2021/2022
	Kshs	Kshs	Kshs	Kshs
Construction of civil works	967,324	-	0	967,324
Supply of goods	10,060,602	-	(5,821,160)	4,239,442
Supply of services	16,346,194	-	(4,625,073)	11,721,121
Total	27,374,120	-	(10,446,233)	16,927,887

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Bal b/f '21/22	Additions '21/22	Paid '2021/2022	Bal c/f '2021/2022
Name of Staff	Kshs	Kshs		Kshs
Senior management	3,369,721		(1,764,525)	1,605,196
Middle management	2,288,200	-	(2,288,200)	0
Unionisable employees	180,125		(180,125)	0
Others	127,000		(127,000)	0
Total	5,965,046	-	(4,359,850)	1,605,196

**County Assembly of Mombasa
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Bal b/f '21/22	Additions '21/22	Paid '2021/2022	Bal c/f '2021/2022
	Kshs	Kshs		Kshs
Amounts due to National Government entities	41,692,733	6,146,546.00	(41,692,733)	6,146,546
Amounts due to County Government entities(county Imprest a/c)	0		0	0
Amounts due to third parties(Others-PROVIDENT FUNDS)	12,325,957	24,740,517.99	(12,325,957)	24,740,518
Total	54,018,690	30,887,064	(54,018,690)	30,887,064

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. EXTERNAL ASSISTANCE

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
Total		

a. External assistance relating loans and grants

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

County Assembly of Mombasa
 Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

a. Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2021-2022	2020-2021
Description		Kshs	Kshs
Undrawn external assistance – loans			
Undrawn external assistance – grants			
Total			

a. Classes of providers of external assistance

	2021-2022	2020-2021
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

**County Assembly of Mombasa
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

d. Non-monetary external assistance

	2021-2022	2020-2021
Description	Kshs	Kshs
Goods		
Services		
Total		

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	2021-2022	2020-2021
Description	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other Payments		
TOTAL		

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

**County Assembly of Mombasa
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	2021-2022	2020-2021
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc.

Classification by Source

	2021-2022	2020-2021
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

**County Assembly of Mombasa
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Classification of payments made by Third Parties by Nature of expenses

PAYMENTS MADE BY THIRD PARTIES	2021-2022	2020-2021
Description	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Other Payments		
TOTAL		

6. 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:

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

**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

Related party transactions:

County Assembly of Mombasa	2021/2022	2020/2021
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	149,251,852	149,251,852
Key Management Compensation (Clerk and Heads of departments)	54,711,606	54,711,606
Total Compensation to Key Management	203,963,458	203,963,458
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	3,183	60,117,979
Transfers to County Corporations	-	-
Transfers to non reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	3,183	60,117,979
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	527,724,492	633,037,291
Payments made on behalf of the County Assembly by other Government Agencies	96,452,527	96,452,527
(Insert any other transfers received)	-	-
Total Transfers from related parties	624,177,019	729,489,818

7. Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case against the entity		
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
Total		

(Give details- Update ANNEX 6 Contingent liabilities register)

**County Assembly of Mombasa
Reports and Financial Statements
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8. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue/Observation from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)
	REPORT ON THE FINANCIAL STATEMENTS:			
1.	VARIANCE BETWEEN FINANCIAL STATEMENTS AND IFMIS REPORT	RECONCILED	PFO	Not Resolved
2.	UN SUPPORTED RENTAL OF PRODUCED ASSETS	WARD OFFICE MANAGEMENT	CAC	Not Resolved
3	UN RECONCILED TRANSFER FROM COUNTY TREASURY EXCHEQUER RELEASES	SUPPORTED	PSCO	Not Resolved
4	CASH AND CASH EQUIVALENTS WARD OFFICE BANK BALANCES KSh 40.858. NOT INCLUDED IN CASHFLOW STATEMENT	WARD OFFICE MANAGEMENT	CAC	Not Resolved
	OTHER MATTER			
1.	LATE EXCHEQUER RELEASES	CHALLENGES IN FUNDING	CAC/PFO	Not Resolved
2	BUDGETARY CONTROL & PERFORMANCE-UNDER REALIZED RECEIPTS	CHALLENGES IN FUNDING	CAC/PFO	Not Resolved
3	ACCOUNTS PAYABLE/PENDING BILLS	CHALLENGES IN FUNDING	CAC/PFO	Not Resolved
	REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES:			
1.	OUTSTANDING IMPRESTS	RECOVERIES ONGOING	CAC/PFO	Not Resolved
2	FAILURE TO DEDUCT & REMIT NSSF CONTRIBUTIONS FROM EMPLOYEE WAGES	ANOMALY NOTED, TO BE RECTIFIED	CAC/DHRO	Not Resolved

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

**County Assembly of Mombasa
Reports and Financial Statements
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(iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Clerk of the County Assembly

Sign.....

Date.....

County Assembly of Mombasa
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For the year ended 30 June 2022

ANNEXES

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c
Construction of civil works						
JAFCOM KENYA LIMITED-OFFICE REFURBISHMENT		1,828,812	-	0	0.00	-
HERUJAJO ENTERPRISES		967,324	967,324	0	0	967,324
Sub-Total		2,796,136	967,324	0	0	967,324
Supply of goods						
OUTERSPACE TECHNOLOGY		1,614,000	1,614,000	0	1,614,000	0
CPF FINANCIAL SERVICES		275,000	275,000	0	275,000	0
SADAMA INVESTMENTS		1,236,590	1,236,590	0	0	1,236,590
BESTBUYS TECHNOLOGIES		1,200,000	1,200,000	0	0	1,200,000
FAIRATE SUPPLIER LTD		147,172	147,172	0	0	147,172
FARIE INVESTMENT LTD		701,000	701,000	0	0	701,000
MARWAA GENERAL SUPPLIES LTD		2,480,000	2,480,000	0	2,480,000	0
MACRO STEPS ENTERPRISES		952,160	952,160	0	952,160	0
NUNET COMPUTER SYSTEMS		500,000	500,000	0	500,000	0
URBAN FORCE GROUP LTD		954,680	954,680	0	0	954,680
Sub-Total		10,060,602	10,060,602	0	5,821,160	4,239,442
Supply of services						
RADIO MAISHA		110,200	110,200	0	-	110,200
NORTH COAST BEACH HOTEL , MOMBASA		210,000	210,000	0	-	210,000

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COUNTY ASSEMBLY FORUM(C.A.F)		1,299,991	1,299,991	0	-	1,299,991
APOLLO MWINDE NGONZE		250,000	250,000	0	250,000	0
DIANI SEA RESORT		202,500	202,500	0	-	202,500
ARTFUL EYES PRODUCTIONS LTD		174,800	174,800	0	-	174,800
COUNTY ASSEMBLY FORUM		914,900	914,900	0	-	914,900
GALINA INTERNATIONAL LIMITED		1,706,897	1,706,897	0	1,706,897	0
JAMBOSEL GLOBAL AGENCIES		227,360	227,360	0	-	227,360
JAMBOSEL GLOBAL AGENCIES		30,000	30,000	0	-	30,000
JKUAT MOMBASA CBD CAMPUS		656,000	656,000	0	656,000	0
KLASS TRAVEL AND TOURS (MSA) LTD		254,235	254,235	0	-	254,235
KENYA METHODIST UNIVERSITY		840,000	840,000	0	840,000	0
NISSAN KENYA CROWN MOTORS GROUP LTD		400,549	400,549	0	-	400,549
PARIBAS INTERNATIONAL		30,000	-	0	30,000	-
SATGURU TRAVELS AND TOUR SERVICE LTD		202,160	202,160	0	-	202,160
THE SUN PUBLISHERS		308,418	308,418	0	-	308,418
TUM ENTERPRISES LTD		818,675	818,675	0	818,675	0
THE STAR		124,960	124,960	0	-	124,960
TRAVART INTERNATIONAL LTD		82,320	82,320	0	-	82,320
UNION BUREAU ENTERPRISES		68,500	68,500	0	-	68,500
UNIVERSITY OF NAIROBI (MOMBASA CAMPUS)		80,000	80,000	0	-	80,000
KCA UNIVERSITY		1,293,490	1,293,490	0	-	1,293,490

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KENYA SAFARI LODGES & HOTELS LTD		1,136,461	1,136,461	0	-	1,136,461
PAYMASTER GENERAL		129,600	129,600	0	-	129,600
KENYA SCHOOL OF GOV'T		194,880	194,880	0	-	194,880
ASK SHOW MOMBASA		233,500	233,500	0	-	233,500
SOCATT K		300,000	300,000	0	-	300,000
KENYA SCHOOL OF GOVERNMENT		243,600	243,600	0	-	243,600
KENYA SCHOOL OF GOVERNMENT		369,600	369,600	0	-	369,600
CENTRE FOR PARLIAMENTARY STUDIES & TRAINING		225,000	225,000	0	-	225,000
KENYA SCHOOL OF GOV'T		97,440	97,440	0	-	97,440
NORTH COAST BEACH HOTEL		115,500	115,500	0	-	115,500
SALAMA BEACH HOTEL		80,000	-	0	80,000	-
NORTH COAST BEACH HOTEL		196,000	196,000	0	196,000	0
NORTH COAST BEACH HOTEL		115,500	115,500	0	-	115,500
KENYA SCHOOL OF GOVERNMENT		75,400	75,400	0	-	75,400
GASARO HOTEL		126,000	126,000	0	-	126,000
KENYA SCHOOL OF GOVERNMENT		116,000	116,000	0	-	116,000
KENYA SCHOOL OF GOVERNMENT		120,640	120,640	0	-	120,640
KENYA SCHOOL OF GOVERNMENT		120,640	120,640	0	-	120,640
KENYA SCHOOL OF GOVERNMENT		97,440	97,440	0	-	97,440
COUNTY ASSEMBLY OF MOMBASA		609,000	609,000	0	-	609,000

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NORTH COAST BEACH HOTEL		157,500	157,500	0	157,500	0
MEDIAMAX NETWORK LTD		154,004	154,004	0	-	154,004
THE STAR PUBLICATIONS		63,336	63,336	0	-	63,336
ZARA'S TRAVEL		30,300	30,300	0		30,300
MEDIAMAX NETWORK LTD		87,000	87,000	0		87,000
NATION MEDIA GROUP LTD		87,696	87,696	0		87,696
JAMBO TRAVELLERS NDOLO INVEST		35,560	0	0	0	0
THE STAR PUBLICATIONS		81,081	81,081	0	-	81,081
NORTH COAST BEACH HOTEL		262,198	0	0	0	0
CPF FINANCIAL SERVICES		205,682	-	0	0	-
NDOLO INVESTMENTS LTD		405,388	405,388	0	-	405,388
TIGIMON INVESTMENT LIMITED		372,662	372,662	0	-	372,662
MFI DOCUMENT SOLUTIONS LIMITED		29,070	29,070	0	-	29,070
Sub-Total		16,959,634	16,346,194	0	4,735,072	11,721,121
Grand Total		29,816,372	27,374,120	807,120	2,442,252	16,927,887

**County Assembly of Mombasa
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ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

	Job	Date	Original	Amount	Outstandin	Outstanding
Name of Staff	Group	Contracted	Amount	To-Date	g Balance	Balance
			a	b	c=a-b	
Senior Management						
DHULKIFLY HEMED			60,000	60,000	0	60,000
PAUL MULILA (LATE CHARITY)	P		75,000	0	75,000	75,000
PAUL MULILA (COUNTY ASSEMBLY OF MOMBASA)	P		1,017,696	0	1,017,696	1,017,696
ABDALLAH KHAMISI	P		26,000	26,000	0	26,000
PENINAH MWIKALI	P		512,500	0	512,500	512,500
DAVID MANGI			148,200	148,200	0	148,200
DAVID MANGI			148,200	148,200	0	148,200
DAVID MANGI			62,000	62,000	0	62,000
TRIZER MWANYIKA			10,000	10,000	0	10,000
JIMMY WALIAULA			30,000	30,000	0	30,000
RHODA VINCENZA	P		538,000	538,000	0	538,000
TRIZER MWANYIKA			96,000	96,000	0	96,000
SALMA MARO	Q		256,125	256,125	0	256,125
SALMA MARO	Q		314,000	314,000	0	314,000
CHRISTINE MUDUDA	P		76,000	76,000	0	76,000
					0	
			3,369,721	1,764,525	1,605,196	3,369,721
Middle Management						
HASSAN MWACHIMAKO	M		1,214,500	1,214,500	0	1,214,500
NASRA AHMED	N		241,200	241,200	0	241,200

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EVE SEBBY	N		500,800	500,800	0	500,800
ALMAAH ABUBAKAR ISSA	N		23,700	23,700	0	23,700
MOVINE ATIENO	N		-	0.00	-	-
GWARO MOREKA DENNIS	G		308,000	308,000	0	308,000
Sub-Total			2,288,200	2,288,200	0	2,288,200
Unionisable Employees						
MWINYI BABU			12,600	12,600	0	12,600
ANTONY MUSAU			117,000	117,000	0	117,000
CORNELLIUS OMWERI			16,600	16,600	0	16,600
JUMA SHEE			20,500	20,500	0	20,500
JUMADARI KAYL SOMBWANA			800	800	0	800
ABASS JUMA NGAO			2,895	2,895	0	2,895
ABBAS JUMA			9,730	9,730	0	9,730
Sub-Total			180,125	180,125	0	180,125
Others (specify)						
MAIMUNA MWAWASI	P		79,000	79,000	0	79,000
AHMED OMAR.	P		48,000	48,000	0	48,000
Sub-Total			127,000	127,000	0	127,000
Grand Total			5,965,046	4,359,850	1,605,196	5,965,046

County Assembly of Mombasa
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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

NAME	DATE	Original Amount	Amount Paid Todate	Additions FY2021-22	Outstanding Balance 2021-22	Outstanding Balance 2020-21
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
NATIONAL SOCIAL SECURITY	10-AUG-17	9,400	9,400		0	9,400
NATIONAL INDUSTRIAL	10-AUG-17	9,400	9,400		0	9,400
INCOME TAX PAYE	10-AUG-17	5,976,811	5,976,811		0	5,976,811
NATIONAL HOSPITAL	10-AUG-17	265,100	265,100		0	265,100
NATIONAL INDUSTRIAL	31-AUG-17	9,400	9,400		0	9,400
NATIONAL SOCIAL SECURITY	31-AUG-17	9,000	9,000		0	9,000
INCOME TAX PAYE	03-OCT-17	3,649,654	3,649,654		0	3,649,654
NATIONAL SOCIAL SECURITY	03-OCT-17	8,800	8,800		0	8,800
NATIONAL HOSPITAL	03-OCT-17	265,950	265,950		0	265,950
NATIONAL SOCIAL SECURITY	03-NOV-17	8,800	8,800		0	8,800
NATIONAL HOSPITAL	03-NOV-17	268,200	268,200		0	268,200
NATIONAL INDUSTRIAL	03-NOV-17	9,250	9,250		0	9,250
NATIONAL SOCIAL SECURITY	29-NOV-17	8,800	8,800		0	8,800
NATIONAL HOSPITAL	29-NOV-17	268,550	268,550		0	268,550
INCOME TAX PAYE	29-NOV-17	4,486,268	4,486,268		0	4,486,268
NATIONAL INDUSTRIAL	29-NOV-17	9,400	9,400		0	9,400
NATIONAL SOCIAL SECURITY	20-DEC-17	9,200	9,200		0	9,200
NATIONAL INDUSTRIAL	20-DEC-17	9,450	9,450		0	9,450
INCOME TAX PAYE	20-DEC-17	4,788,615	4,788,615		0	4,788,615
NATIONAL HOSPITAL	20-DEC-17	274,050	274,050		0	274,050
INCOME TAX PAYE	21-DEC-17	32,584	32,584		0	32,584
NATIONAL HOSPITAL	21-DEC-17	1,700	1,700		0	1,700
NATIONAL SOCIAL SECURITY	21-DEC-17	200	200		0	200

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INCOME TAX PAYE	21-DEC-17	27,000	27,000		0	27,000
INCOME TAX PAYE	21-DEC-17	21,000	21,000		0	21,000
INCOME TAX PAYE	23-JAN-18	4,976,079	4,976,079		0	4,976,079
NATIONAL SOCIAL SECURITY FUND	23-JAN-18	9,200	9,200		0	9,200
NATIONAL HOSPITAL	23-JAN-18	270,100	270,100		0	270,100
NATIONAL INDUSTRIAL	23-JAN-18	9,400	9,400		0	9,400
NATIONAL INDUSTRIAL	23-FEB-18	9,300	9,300		0	9,300
NATIONAL HOSPITAL	23-FEB-18	279,800	279,800		0	279,800
NATIONAL SOCIAL SECURITY FUND	23-FEB-18	9,000	9,000		0	9,000
PAYE MAY'2018	31-May-18	5,503,331	5,503,331		0	5,503,331
INCOME TAX PAYE	31-Oct-17	4,263,113	4,263,113		0	4,263,113
LOCAL AUTHORITY PROVIDENT	30-Jun-17	7,594,303	7,594,303		0	7,594,303
LAPTRUST	10-AUG-17	867,074	867,074		0	867,074
LOCAL AUTHORITIES	31-AUG-17	371,636	371,636		0	371,636
LAPTRUST	31-AUG-17	875,936	875,936		0	875,936
LOCAL AUTHORITIES	03-OCT-17	385,363	385,363		0	385,363
LAPTRUST	03-OCT-17	903,227	903,227		0	903,227
LOCAL AUTHORITY PROVIDENT	29-NOV-17	385,363	385,363		0	385,363
LOCAL AUTHORITY PROVIDENT	21-DEC-17	20,028	20,028		0	20,028
LAPTRUST MAY'2018	31-May-18	923,028	923,028		0	923,028
INCOME TAX PAYE	3-Sep-18	5,917,477	5,917,477		0	5,917,477
NATIONAL SOCIAL SECURITY FUND	3-Sep-18	10,200	10,200		0	10,200
NATIONAL INDUSTRIAL TRAINING AUTHORITY	1-Oct-18	9,150	9,150		0	9,150
NATIONAL HOSPITAL-JUNE 2022				340,350	340,350	

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NATIONAL SOCIAL SECURITY- JUNE 2022 FUND				22,800	22,800	
NATIONAL INDUSTRIAL-JUNE 2022				9,100	9,100	
INCOME TAX PAYE-JUNE 2022				5,751,903	5,751,903	
LOCAL AUTHORITY PROVIDENT-JUNE 2022				1,199,813	1,199,813	
LAPTRUST-JUNE 2022				2,898,341	2,898,341	
SALARIES-JUNE 2022				15,769,185	15,769,185	
Kenya Local Govt Workers Union				18,580	18,580	
Service Gratuity				1,898,152	1,898,152	
Higher Education Loans Board				22,393	22,393	
OTHER DEDUCTIONS				2,956,446	2,956,446	
Grand Total		54,018,689	54,018,689	30,887,064	30,887,064	54,018,689

ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2020/2021	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2021/2022
				-
Land				-
Buildings and structures	7,543,464	-		7,543,464
Transport equipment	64,098,109	-		64,098,109
Office equipment, furniture and fittings	33,896,988	2,305,100		36,202,088
ICT Equipment, Software and Other ICT Assets	25,890,810	2,793,700		28,684,510
Other Machinery and Equipment	14,690,927	-		14,690,927
Heritage and cultural assets		-		
Intangible assets		-		
Total	146,120,298	5,098,800		151,219,098

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

**County Assembly of Mombasa
Reports and Financial Statements
For the year ended June 30, 2022**

ANNEX 5 – ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

PAYEE	Trn Date	Amount	SURRENDERED	UN SURRENDERED
FAHAD KASSIM ABDALLA	6-Jul-18	410,971		410,971
FAHAD KASSIM ABDALLA	23-Nov-18	207,557		207,557
SALIM BAKARI MOHAMED	9-Dec-20	31,500		31,500
ANNA JUMA MOSES	17-Nov-21	487,310	440,579	46,731
FATMA SWALEH MOTE	18-Nov-21	633,830	572,447	61,383
JUMA M JUMA	12-Jan-22	16,074		16,074
Total		1,787,242	1,013,026	774,216

16,074.00

(b) Salary Advance

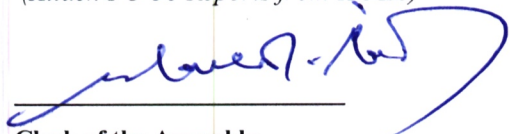
PAYEE	Amount
Abdalla Juma Goshi	5,000
Hassan Bakari Mwarizoh	22,500
Mary Nyambura Kaburia	32,000
Hamisi Musa Mwidani	16,663
Babu Ali Said	200,000
Mary Everlyne Osongo	12,500
Total Salary Advances as at 30th June 2022	288,663

**County Assembly of Mombasa
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ANNEX 7 – BANK RECONCILIATION/FO 30 REPORT

<i>Name of Officer or Institution</i>	<i>Trn Date</i>	<i>Trn Ref</i>	<i>Amount</i>	<i>Amount</i>
BANK BALANCE AS AT 01 JULY (CBK) 2021				1,721,878
Add: FY2021-2022 Receipts (CBK)				624,177,019
Less: FY2021-2022 Payments 1 JUL'2021-30TH JUN'2022 (CBK)				(625,897,685)
CASH BOOK BALANCE (CBK) 30TH JUNE'2022				1,211
Add: Cash in Transit as at 30 June'22				0
Adjusted Cash Book Balance as at 30 June'2022				1,211
BALANCE PER (CBK) BANK STATEMENT AS AT 30th JUNE 2022				1,211
Add: -Cash in Transit per list				0
Less: -IB Payments NOT Cleared as at 30 June '2022 per list				0
Adjusted Bank Balance As at 30 June'2022				1,211
Difference				0

(Attach FO 30 Reports from IFMIS)



Clerk of the Assembly

Name: Salim Juma Mwalimu



Principal Finance Office – County Assembly

Name: Babu Ali Said

ICPAK Member NO.: -25215

