REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF WAJIR

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30024 - 00100, NAIROBI
REGISTRY
03 SEP 2020
RECEIVED

COUNTY ASSEMBLY OF WAJIR

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAREND ED
JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 49 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

The entity's day-to-day management is under the following key organs:

1. County Assembly Service Board
2. County Assembly Staff Management Committee
3. County Assembly Finance Management Committee
4. County Assembly Internal Audit Office

(c) Fiduciary Management

The key management personnel who held office during the year ended 30 June, 2019 and who had direct fiduciary responsibility were:

S/No	**Name**	**Designation**
1	Shalle Mursal Sheikh	Accounting Officer
2	Abdullahi Ahmed	Principal Finance Officer

d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- Audit and Finance Committee Activities
- County Assembly Committee Activities
- Development Partner Oversight Activities
- Other Oversight Activities

(d) EntityHeadquarters

County Assembly Building,
P.O. BOX 495 – 70200,
Wajir Town,
clerk@wajirassembly.go.ke

(e) EntityContacts

County Assembly Building,
P.O. BOX 495 – 70200,
Wajir Town,
clerk@wajirassembly.go.ke
Website: www.wajirassembly.go.ke

(f) EntityBankers

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

1. Kenya Commercial Bank
Wajir Town
P.O. Box 201-70200
Wajir, Kenya.

(g) Independent Auditors

Auditor- General
Office of the Auditor-General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(h) Principal Legal Adviser

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

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance
The county assembly executed its budget according to the approved estimates and obtained 100% absorption of the budget. The total expenditures for the assembly was Ksh. 719.7million, all of which was meeting the recurrent expenditures.
Performance of key development projects
The county Assembly did not have any planned development activities.
Comment on value-for-money achievements
The county Assembly undertook its constitutional mandates of carrying out legislative business, oversight and representation. The Members of the County Assembly also participated in national conferences and workshops such as Devolution conference and Legislative summit.
Challenges and Recommended Way Forward
The county assembly implemented integrated financial management, as well as implementing internet banking platforms. We encountered the following challenges; • Poor internet connectivity slowing down processing of transactions of both IFMIS and internet banking; • Reversed transactions in the Integrated Financial Management Information System could not be permanently deleted from the final reports.

Sign
Clerk of the County Assembly

COUNTY ASSEMBLY OF WAJIR
30 SEP 2019
P.O. Box 495 - 70200, WAJIR

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year endedJune 30, 2019. 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, 2019, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 30/9 2019.

Clerk of the County Assembly

CLERK COUNTY ASSEMBLY OF WAJIR
30 SEP 2019
P.O. Box 495 - 70240, WAJIR

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF WAJIR FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Wajir set out on pages 1 to 25, which comprise the statement of financial assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Wajir as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and the Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Inadequate Disclosure of Pending Bills

Paragraph 1 under other important disclosures in Annex 1 to the financial statements discloses pending bills totalling Kshs.83,167,960 as at 30 June, 2019 comprised of goods supplied but not paid for, Member of County Assembly (MCA) Gratuity, LAPFUND contributions, legal fees and other expenses. However, the disclosure does not show the pending bills, at the beginning of the year under review and payments made in the year. The disclosure therefore does not conform to the format prescribed by the Public Accounting Standards Board(PSASB).

In addition, the analysis does not disclose the period the bills relate to, the nature of goods and services on which the pending bills were incurred. Further, the change in the

creditors balance from Kshs.150,452,590 as at 30 June, 2018 to Kshs.83,167,960 reported in the year ended 30 June, 2019 has not been explained.

Consequently, the financial statements for the year ended 30 June, 2019 do not comply with the prescribed reporting format.

2. Unsupported Balances

2.1 Compensation of Employees

2.1.1 Basic Wages to Temporary Employees

Examination of records indicated that the during the year under review , the County Assembly spent Kshs.29,727,024 on basic salaries of 145 temporary employees appointed by the MCAs and deployed to work in their respective Wards. However, there were no records showing that the County Assembly approved the appointments, and whether these were done as required in regulations. In addition, the terms of employment, including salary structure, and muster rolls indicating wages paid and the payees , among other relevant information, were not disclosed even though the Wajir County Assembly Service (Ward Offices) Regulations, 2015 require disclosure of this information.

In view of these anomalies, the occurrence and validity of expenditures totalling Kshs.29,727,024 incurred on payment of salaries for temporary employees has not been confirmed. As a result, the accuracy and validity of the compensation of employees aggregate expenditure amounting to Kshs.376,296,331 reflected in the statement of receipts and payments for the year ended 30 June, 2019 has not been confirmed.

2.2 Use of Goods and Services

The statement of receipts and payments for the year ended 30 June, 2019 reflects use of goods and services balance of Kshs.291,158,048, as further disclosed in Note 5 to the financial statements. However, the following unsatisfactory matters were noted in regard to the balance:

2.2.1 Office and General Supplies

A sum of Kshs.4,480,000 was incurred on purchase of office and general supplies and services during the year. However, there were no records to show receipt and issue from stores of supplies worth Kshs.3,450,000.

As a result, the receipt of the supplies purchased at Kshs.3,450,000 has not been confirmed.

2.2.3 Training Expenses

Other expenditure records indicated that expenses amounting to Kshs.2,049,482 were incurred in training programmes during the year. However, invitations letters to

participants, and return to office reports on the programmes were not presented for audit. As a result, the occurrence and propriety of the expenditures totalling Kshs.2,049,482 could not be confirmed.

2.2.4 Foreign Travel Expenditure

Similarly, expenditure totalling Kshs.7,252,266 spent on foreign travel and subsistence was not adequately supported with records showing the training programmes attended, course invitation letters and imprests issued to participants. Also missing were copies of boarding passes, letters granting authority to travel from the Ministry of Devolution and certificates issued to the participants.

2.2.5 Mileage Allowances

Examination of mileage allowance records revealed that Kshs.140,037,396 was spent on the payment of allowances to MCAs during the year under review. However, payment records and other supporting documents availed for audit revealed that the Management did not adhere to Kenya Gazette Notice No:Vol.CXIX-No.89 which awarded the MCAs fixed mileage allowances in four (4) zone clusters. To the contrary, the claims were paid based on the furthest location in each MCA's Ward instead of the distance between the County Headquarters and the MCA's residence.

In addition, some of the claims were not supported with copies of the motor vehicle logbooks and the, signatures of persons who authorized the journeys were not identical with those shown in records submitted by the MCAs. In several instances, the distances used to calculate allowances were much higher in comparison to actual distances documented in the surveys conducted by the County Road Engineers. Further, nominated MCAs were paid mileage allowance.

In view of these anomalies, the occurrence, accuracy and validity of the expenditures could not be confirmed.

2.2.6 Domestic Travel and Subsistence Allowance

Review of the expenditure records revealed the following anomalies in respect to payment of subsistence allowances:

(i) allowances totalling Kshs.1,570,600 incurred in 2017/2018 financial year but not disclosed the year's financial statements were included in the expenditure for the year under review, and,

(ii) foreign travel and subsistence allowances totalling Kshs.1,301,1600 were charged to domestic travel and subsistence without approval by the County Assembly.

In view of these anomalies, the expenditures are not correctly presented in the financial statements.

2.2.7 Sitting Allowances

Nine (9) Members of the County Assembly (MCAs) were paid diverse allowances which records showed were, for each payee, earned on the same dates, even though they related to different functions and activities. The payments implied that the MCAs were in different places at the same time. As a result, the occurrence and propriety of the payments could not be confirmed.

3.0 Lack of Sufficient Records on Fixed Assets

Records showing the items of fixed assets procured during the year under review and in previous years by the County Assembly were not presented for audit. Further, Management did not avail a fixed asset register for audit review.

As a result, I am unable to confirm the existence, valuation and ownership of assets totalling Kshs.22,118,807 shown in the statement of receipts and payments as having been purchased during the year under review. Further, the total value of assets owned by the County Assembly as at 30 June, 2019 has not been confirmed.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year's Audit Issues

The report on progress made in resolving audit issues highlighted in the previous year's report indicates that five out of the seven issues had not been resolved as at 30 June, 2019. Management has indicated that it has nominated officers to follow-up on the issues.

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, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that, nothing else 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

1. Irregular Wage Bill

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees expenditure totalling Kshs.376,296,331 and aggregate revenue of Kshs.719,759,837. Therefore, the total expenditure on wages is equivalent to 52% of the total revenue of the County Assembly for the year under review. The ratio exceeds the threshold of 35% prescribed for personnel emoluments and revenue in Section 25(1) of the Public Finance Management (County Governments) Regulations, 2015.

Consequently, Management breached the law on limitation of personnel emoluments expenditure. As a result, Management has breached the law by using funds intended for provision of services to the residents of Wajir County to pay staff salaries.

2. Unauthorized Reallocation of Expenditure

The statement of receipts and payments reflects compensation of employee payments totalling Kshs.376,296,331, as further disclosed in Note 4 to the financial statements. The balance includes basic salaries for permanent employees totalling Kshs.258,400,913. A review of the expenditure and the ledgers supporting the payments revealed that during the year under review, Management reallocated Kshs.2,120,000 of the budget for the item to other office expenses. However, evidence of approval of the reallocation by the County Assembly was not availed for audit review.

3. Unauthorized County Assembly Forum Expenditure

Records availed for audit indicated that the County Assembly paid Kshs.2,700,000 being subscription fees to the County Assembly Forum. However, no documentation was availed by Management to explain authority for the payment. As a result, the validity of the payment could not be confirmed.

In the absence of supporting evidence, it is not possible to confirm that the reallocation was lawful.

4. Unsupported Procurement of Advertising Services

Examination of expenditure records indicated that a marketing firm was paid Kshs.1,200,000 being a long outstanding bill incurred in 2016 when the firm was said to have provided live media coverage of an event organized by the County Assembly. However, the payment was not supported with records showing how the service provider was appointed.

In the circumstance, the validity and propriety of the advertising and information supplies expenditure amounting to Kshs.1,200,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Payment of Salaries Through Manual Payroll

As in the previous year, Management maintained both the Integrated Payroll and Personal Database (IPPD) payroll with 248 employees and a manual payroll with 18 employees in the year under review. However, examination of the expenditure records revealed that, Management paid salaries of seven (7) MCAs, one Board Member and eleven (11) other staff through the manual payroll.

Personnel files for some of the staff paid through the manual payroll indicated that they had personal numbers and therefore qualified to be paid through the IPPD system. Therefore, there was no reason for them be paid through the manual system which has limited internal controls.

No plausible explanation has been provided by Management for operating the manual payroll.

2. Lack of Audit Committee

Section 167(1) of the Public Finance Management (County Government) Regulations requires every County Government entity to establish an Audit Committee in accordance with prescribed regulations to monitor the entity's accountability processes and control systems, and offer objective advice on issues concerning risk, control, regulatory requirements and governance of the County.

There were no records to show that the Management had established an Audit Committee to monitor its operations.

Consequently, Management was in breach of regulations on good governance.

3. Lack of Risk Management Policy

Regulation 158(1) of the Public Financial Management (County Governments) Regulations requires all heads of public institutions to develop and implement a risk management framework as one way of establishing an accountable and innovative public service.

Review of records and interviews with Management, however indicated that the County Assembly had not established a Risk Management System. In addition, an effective reporting system that entailed hotlines, reporting centers and whistle blower facilities had not been established to support accountable and effective management of the financial and other managerial operations of the County Assembly.

Management has not provided any plausible explanation for these omissions.

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

Responsibilities of Management and those charged with Governance

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

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

unless Management is aware of intention to dissolve the County Assembly, or cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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

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

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

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

22 January, 2021

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/19 KShs	2017/18 KShs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	719,759,837	643,968,360
TOTAL RECEIPTS		**719,759,837**	**643,968,360**
PAYMENTS			
Compensation of Employees	2	376,296,331	361,182,067
Use of goods and services	3	291,158,048	223,597,824
Social Security Benefits	4	30,079,114	32,645,398
Acquisition of Assets	5	22,118,807	26,415,136
TOTAL PAYMENTS		**719,652,300**	**643,840,425**
SURPLUS/DEFICIT		**107,537**	**127,935**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9 2019 and signed by:

Clerk of the Assembly
Name: Shalle Mursal Sheikh

Principal Finance Officer
Name: Abdullahi Ahmed Ali
ICPAK Member Number 20351

CLERK COUNTY ASSEMBLY OF WAJIR
30 SEP 2019
P.O. Box 495 - 70200, WAJIR

PRINCIPAL FINANCE OFFICER
WAJIR COUNTY ASSEMBLY
P. O. Box 495 - 70200,
WAJIR

5.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

		2018/19	2017/18
FINANCIAL ASSETS	**Note**	**KShs**	**KShs**
Cash and Cash Equivalents			
Bank Balances	6	107,537	127,935
Cash Balances		-	-
Total Cash and Cash Equivalents		**107,537**	**127,935**
Accounts receivables – Outstanding Imprests		-	-
TOTAL FINANCIAL ASSETS		**107,537**	**127,935**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions		-	-
NET FINANCIAL ASSETS		**107,537**	**127,935**
REPRESENTED BY			
Fund Balance b/fwd	7	127,935	230,405
Prior Year Adjustment	8	127,935	(230,405)
Surplus/Deficit for The Year		107,537	127,935
NET FINANCIAL POSITION		**107,537**	**127,935**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9 2019and signed by:

Clerk of the Assembly
Name: Shalle Mursal Sheikh

Principal Finance Officer
Name: Abdullahi Ahmed Ali
ICPAK Member Number 20351

PRINCIPAL FINANCE OFFICER
WAJIR COUNTY ASSEMBLY
P. O. Box 495 - 70200,
WAJIR

CLERK COUNTY ASSEMBLY OF WAJIR
30 SEP 2019
P.O. Box 495 - 70200, WAJIR

5.3. STATEMENT OF CASHFLOWS

	Note	2018/19 KShs	2017/18 KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	719,759,837	643,968,360
Other Receipts		-	-
Payments for operating expenses			
Compensation of Employees	2	376,296,331	(361,182,067)
Use of goods and services	3	291,158,048	(223,597,824)
Subsidies		-	-
Transfers to Other Government Entities		-	-
Other grants and transfers		-	-
Social Security Benefits	4	30,079,114	(32,645,398)
Finance Costs		-	-
Other Payments		-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**22,226,344**	**26,543071**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets		-	-
Acquisition of Assets	5	22,118,807	26,415,136
Net cash flows from investing activities		**22,118,807**	**26,415,136**
NET INCREASE IN CASH AND CASH EQUIVALENTS		**107,537**	**127,935**
Cash and cash equivalent at BEGINNING of the year	7	**127,935**	**(230,405)**
Prior year adjustment(CRF-return)	8	**127,935**	
Cash and cash equivalent at END of the year	6	**107,537**	**127,935**

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9 2019 and signed by:

Clerk of the Assembly
Name: Shalle Mursal Sheikh
ICPAK Member Number 20351

Principal Finance Officer
Name: Abdullahi Ahmed Ali

CLERK COUNTY ASSEMBLY OF WAJIR
30 SEP 2019
P.O. Box 495-70200, WAJIR

PRINCIPAL FINANCE OFFICER
WAJIR COUNTY ASSEMBLY
P. O. Box 495 - 70200,
WAJIR

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	%Utilization difference
	KShs	KShs	c=a+b	e=d-c	KShs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	719,759,837	-	719,759,837	719,759,837	100%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	**719,759,837**	**-**	**719,759,837**	**719,759,837**	**100%**
PAYMENTS					
Compensation of Employees	388,533,412	(12,209,782)	376,323,630	376,296,331	99.992%
Use of goods and services	264,927,053	26,311,033	291,238,086	291,158,048	99.972%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	49,969,737	(19,890,623)	30,079,114	30,079,114	100%
Acquisition of Assets	16,329,635	5,789,372	22,119,007	22,118,807	99.999%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**719,759,837**	**-**	**719,759,837**	**719,652,300**	**99.985%**
SURPLUS/ DEFICIT					

(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) There was no underutilization or overutilization

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23). Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.

The entity financial statements were approved on 30/9 2019 and signed by:

Clerk of the Assembly
Name: Shalle Mursal Sheikh

Principal Finance Officer
Name: Abdullahi Ahmed Ali
ICPAK Member Number 20351

PRINCIPAL FINANCE OFFICER
WAJIR COUNTY ASSEMBLY
P.O. Box 495 - 70200,
WAJIR

CLERK COUNTY ASSEMBLY OF WAJIR
30 SEP 2019
P.O. Box 495 - 70200, WAJIR

5.5. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer/ County Treasury

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Compensation of employees

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

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

5. Cash and cash equivalents

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

Restriction on cash

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

There were no other restrictions on cash during the year.

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

9. Pending bills

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

10. Budget

The budget is 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 01/08/2018 for the period 1st July 2018 to 30 June 2019 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

5.6. NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from the County Treasury/Exchequer Releases

	2018/19	2017/18
	KShs	KShs
Transfers from the County Treasury for Q1	67,247,173	-
Transfers from the County Treasury for Q2	259,080,785	160,460,558
Transfers from the County Treasury for Q3	81,592,721	172,500,000
Transfers from the County Treasury for Q4	311,839,158	311,007,802
Cumulative Amount	**719,759,837**	**643,968,360**

(Where money is transferred to the County Assembly on a monthly basis, include the months instead of quarters. A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is includedin this report.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. COMPENSATION OF EMPLOYEES

	2018/19	2017/18
	KShs	KShs
Basic salaries of permanent employees	258,400,913	246,236,894
Basic wages of temporary employees	29,727,024	36,787,552
Personal allowances paid as part of salary	74,890,621	66,516,180
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	
Pension and other social security contributions	10,922,023	-
Compulsory national social security schemes	1,055,000	11,641,441
Compulsory national health insurance schemes	1,300,750	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**376,296,331**	**361,182,067**

(Provide detailed explanation with regard to the number of employees recruited by the Assembly, new employees and resignations. Explain what other personnel costs relate to)

3. USE OF GOODS AND SERVICES

	2018/19	2017/18
	KShs	KShs
Utilities, supplies and services	379,403	678,291
Communication, supplies and services		34,000
Domestic travel and subsistence	215,335,218	90,520,447
Foreign travel and subsistence	17,356,658	12,999,800
Printing, advertising and information supplies & services	1,200,000	4,397,966
Rentals of produced assets	2,550,000	5,729,387
Training expenses	5,022,660	17,729,970
Hospitality supplies and services	12,502,141	20,957,474
Insurance costs	13,722,951	23,278,032
Specialized materials and services	-	10,604,400
Office and general supplies and services	4,480,000	13,872,018
Other operating expenses	17,185,117	19,796,039
Routine maintenance – vehicles and other transport equipment	794,900	3000,000
Routine maintenance – other assets	629,000	-
Total	**291,158,048**	**223,597,824**

4. SOCIAL SECURITY BENEFITS

Description	2018/19	2017/18
	KShs	KShs
Government pension and retirement benefits	30,079,114	32,645,398
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**30,079,114**	**32,645,398**

(Give explanations and distinguish between NSSF benefits and contributions made to other entities on behalf of staff.)

5. ACQUISITION OF ASSETS

Non- Financial Assets	2018/19	2017/18
	KShs	KShs
Purchase of Buildings	-	
Construction of Buildings	-	
Refurbishment of Buildings	3,460,007	16,993,136
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	10,986,000	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and Equipment	7,672,800	3,700,000
Purchase of ICT Equipment		
Purchase of Specialized Plant, Equipment and Machinery		5,722,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Total purchase of non-financial assets		
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total purchase of financial assets	-	-
Total	**22,118,807**	**26,415,136**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. CASH AND BANK BALANCES

6. BANK BALANCES

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2018/19	2017/18
		KShs	KShs
Central Bank, Account No.1000241397	Recurrent Acc	14,007	21,233
Kenya Commercial Bank, Account No. 1201485371	Recurrent Acc	93,530	106,702
Name of Bank, Acc. No. & currency		-	-
Name of Bank, Acc. No. & currency		-	-
Total		**107,537**	**127,935**

(NB: all bank accounts operated by the County Assembly should be included in this note.)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. FUND BALANCE BROUGHT FORWARD

	2018/19	2017/18
	KShs	KShs
Bank accounts		
Cash in hand	127,935	230,405
Accounts Receivables	-	-
Accounts Payables	-	-
Total	127,935	230,405

8. PRIOR YEAR ADJUSTMENTS

Description of the adjustment	2018/19	2017/18
	KShs	KShs
Adjustments on bank account balances(KCB to CRF)	91,530	127,935
Adjustments bank account balances (CBK to CRF)	14,007	
Adjustments on payables		
Adjustments on receivables		
Others (specify)		
Total	**107,537**	**127,935**

5.7. OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	-			-
Construction of civil works	-			-
Supply of goods	35,559,844			31,341,132
Supply of services	114,892,746			51,826828
Total	**150,452,590**			**83,167,960**

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-		
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. RELATED PARTY DISCLOSURES

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

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

OTHER DISCLOSURES (CONTINUED)

Related party transactions:

	20xx- 20xx Kshs	20xx- 20xx Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	-
Key Management Compensation (Clerk and Heads of departments)	-	-
Total Compensation to Key Management	-	-
Transfers to related parties		
Transfers to other County Government Entities such as car and mortgage schemes	-	-
Transfers to County Corporations	-	-
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	-	-
Total Transfers to related parties	-	-
Transfers from related parties		
Transfers from the County Executive- Exchequer	-	-
Payments made on behalf of the County Assembly by other Government Agencies	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Variance between the Trial balance and FS	Adjusted	PFO	Resolved	
2.	Summary of fixed assets	ongoing	PPO	Unresolved	March 2020
3	Pending bills	ongoing	Clerk/CASB	Unresolved	March 2020
4	Compensation of employees	Adjusted	PFO	Resolved	
5	Payment of mileage allowance	ongoing	Clerk/PFO	Unresolved	March 2020
6	Use of goods and services	ongoing	PPO	Unresolved	March 2020
7	Failure to establish audit committee	ongoing	CASB	Unresolved	June 2020

Guidance Notes:

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

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

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

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

Clerk of the County Assembly

Sign……

Date……30/9/2019……

CLERK COUNTY ASSEMBLY OF WAJIR
30 SEP 2019
P.O. Box 495 - 70200, WAJIR

ANNEXES

ANNEX 1–ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
	A	b	C	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7. Supply of goods				35,559,844	31,341,132	
8.						
9.						
Sub-Total						
Supply of services						
10. MCA Gratuity				20,933,999	36,453,285	
11. LAP FUND				14,439,727	6,373,543	
12. Legal fees				13,956,000	9,000,000	
13. Others				65,563,020	-	
Sub-Total						
Grand Total				**150,452,590**	**83,167,960**	

ANNEX 2–ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		A	b	C	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3–ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/19	Outstanding Balance 2017/18	Comments
		A	B	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/18	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out)	Historical Cost c/f (KShs) 2018/19
Land					
Buildings and structures		**3,460,007**			
Transport equipment					
Office equipment, furniture and fittings		**7,672,800**			
ICT Equipment					
Machinery and Equipment		**10,986,000**			
Biological assets					
Infrastructure Assets					
Heritage and cultural assets					
Intangible assets					
Work In Progress					
Total		**22,118,807**			

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly since its inception. Additions during the year should tie to note 10 on acquisition of assets during the year and subsequently the statement of receipts and payments

ANNEX 5 – ANALYSIS OF OUTSTANDING IMPRESTS

Government Imprest Holders

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		KShs	KShs	KShs
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Name of Officer or Institution	-	-	-	-
Total	-	-	-	-

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(FO 30Reports from IFMIS attached as a separate Annex)