REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF TANA RIVER

FOR THE YEAR ENDED 30 JUNE 2017

Revised Template of [30-06-2017)]

OFFICE OF THE AUDITOR GENERAL
02 MAR 2018
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TANA RIVER COUNTY GOVERNMENT EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

TANA RIVER County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct county Council and the ones that has been transferred from the national government. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in Charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

(b) Key Management

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

Name	Designation	Date of holding office
H.E. Ambassador Dado Tuneya	Governor	2013-2017
H.E Jire Siyat	Deputy Governor	2013-2017
Mr. Abdu Godana Dae	County Secretary	2015-2017
Mr. Salim Mohamed Dame	CEC Water	2013-2017
Mrs. Eunice Mungatana	CEC Culture, social service and gender	2013-2017
Mr. Hassan Barre	CEC Health and Sanitation	2013-2017
Mr. Omar Wachu Buketa	CEC Agriculture, Irrigation & Lands	2013-2017
Mr. Adam Barisa Dhidha	CEC Livestock and Fisheries	2013-2017
Mr. Said Bakero Hantiro	CEC Finance and Planning	2016-2017
Mr. Yussuf Adow	CEC Roads and Public Works	2013-2017
Mr. Abdi Bile	CEC Trade, industrialisation & tourism	2013-2017
Mrs. Sophia Wedo	CEC Education, vocational training and sports	2013-2017
Mr. Jillo Algi	CEC Environment and natural resources	2013-2015

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

No.	Name	Designation
1.	Mr. Said Bakero Hantiro	CEC Finance & Planning
2.	Mr. Ahmed Barako	Chief Officer Finance & Planning
3.	Mr. Francis Ndegwa	Director Finance
4.	Mr. Cornelius Wamukoya	Principal Accountant

(c) Fiduciary Oversight Arrangements

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

The key fiduciary oversight bodies at the County for the year ended 30th June 2017 were:

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

(d) Entity Headquarters

P.O. Box 29-70101
Trade House
County Council Road
Hola, Kenya

(e) Entity Contacts

Telephone: (254) 730626000
E-mail: info@tanariver.go.ke
Website: www.tanariver.go.ke

(f) Entity Bankers

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

2. Kenya Commercial Bank
   P. O. Box 100-70101
   Hola, Kenya.

3. Equity Bank Ltd

   P.O. Box 182-70101

   Hola.

(g) Independent Auditors

Auditor General
Kenya National Audit Office
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

H.E Ambassador Hussein Tuneya Dado-Governor H.E Amb. Tuneya Hussein Dado was born in Guban in Oda, in the present day Tana Delta Sub County.

Ambassador Dado holds two masters degrees. He holds MBA, General and Strategic Management from Maastricht School of Management, Netherlands and Master Science Development Management from Glasgow Caledonian University, Scotland United Kingdom.

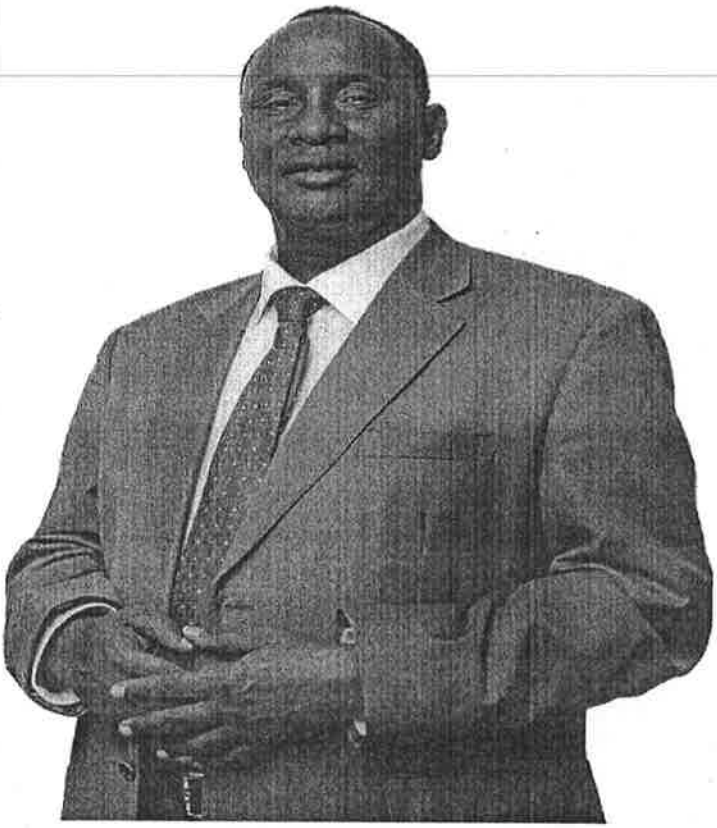
Amb. Dado has extensive experience in public administration having served in the Government of Kenya for a period of thirty years.

He served Seventeen years in provincial Administration in various capacities both as a District Officer and District Commissioner in various districts such as the then district of Baringo, home to the then President Daniel Arap Moi, where he served for a period of six years.

Upon leaving provincial administration, Amb. Dado served as an ambassador to Namibia from 2002 until 2006 when he joined Ministry of national Heritage as senior deputy secretary until 2007 when he took early retirement.

Between the year 2009 to June 2012, he served as a board member of Kenya Plant Inspectorate Service (KEPHIS), a regulatory service that protects Kenya's agriculture from pests and diseases that could impact upon the environment, economy and human health.

Hon. Amb. T.H Dado was elected the first governor of Tana River in March 2013. Amb. Dado is

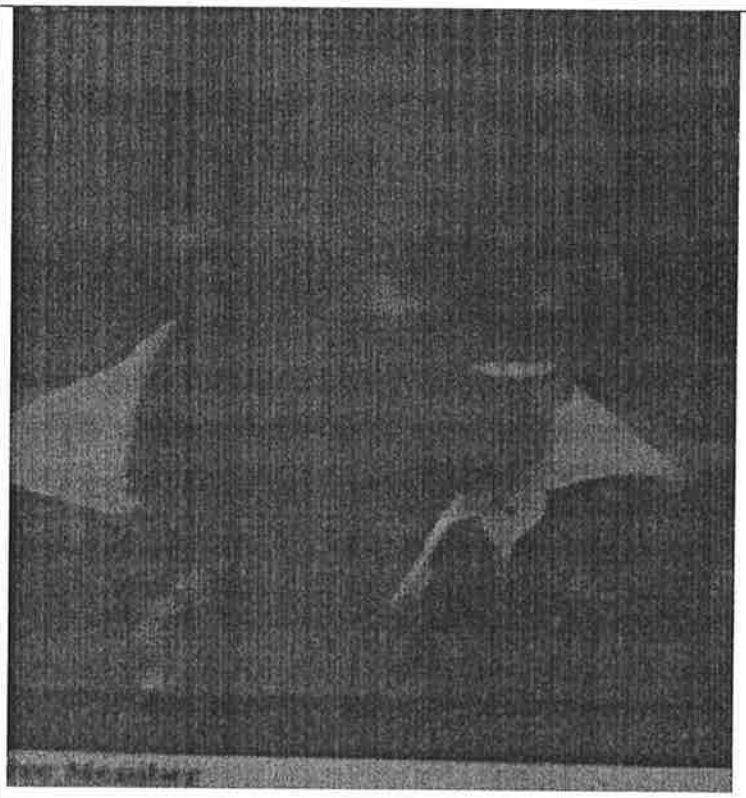


H.E Hussen Dao Tuneya-Governor

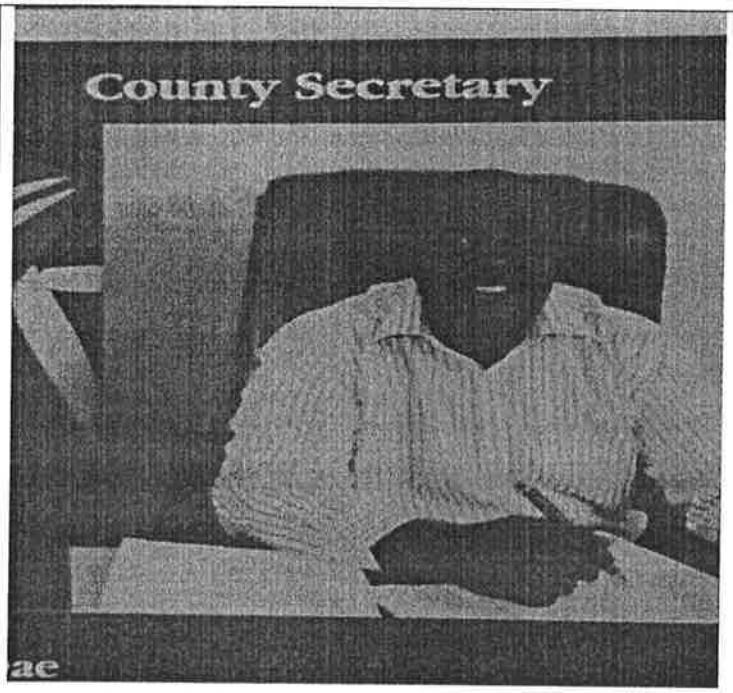
H.E Jire Siyat. Deputy Governor

H.E. Jire Siyat was elected as the first Deputy Governor of Tana River County. Before his election as the Deputy Governor, He holds MBA in strategic management. He is charged with the responsibility to ensure that developments are controlled and necessary regulations complied with.

He oversees smooth running of the government when the governor is away from office.

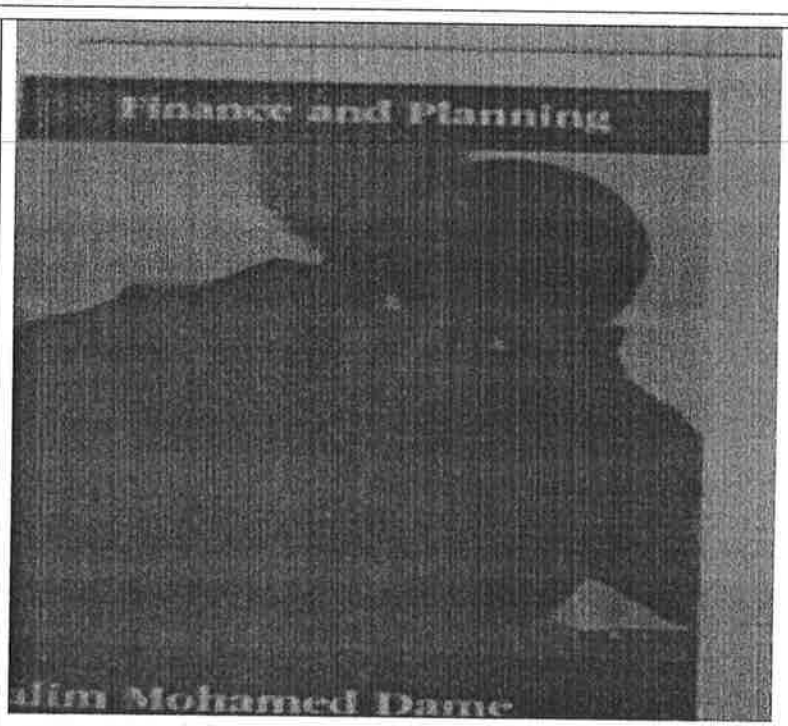


H.E Jire Siyat-Deputy Governor

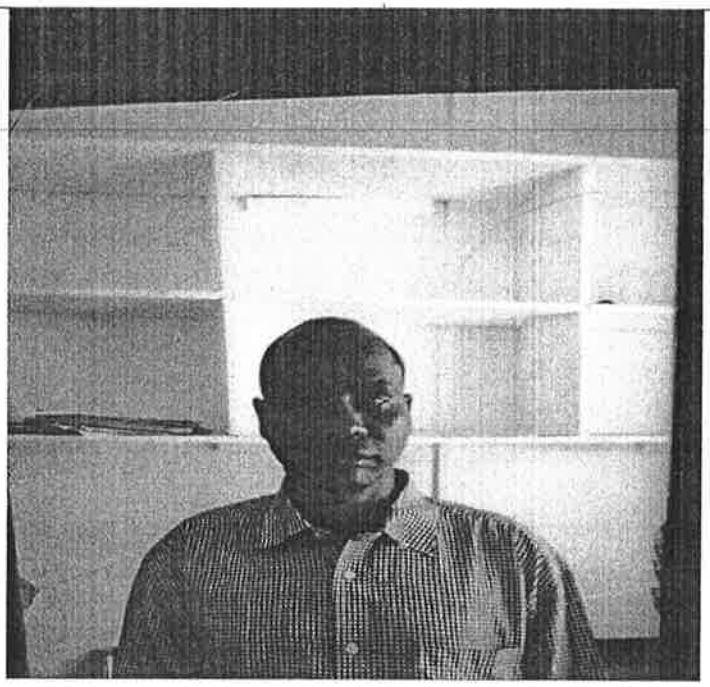
Mr. Abdu Godana Dae-County Secretary. Mr. Abdu Godana Dae was appointed in June as the county secretary after vigorous process that entailed facing public service board and vetted by county assembly. He brings to office vast experience in management having worked in private sector most of his working life. Mr. Dae joined the county from KCB Bank Group where he rose through the rank to the position of branch manager. He has worked in the banking industry for 25 years.in his long standing career he had work with national assembly among other institution. He holds MBA finance option, graduate of bachelor of commerce finance from Kenyatta university; he has CPA (K) and higher diploma from association of Kenya institute of bankers.	 **Abdu Gadae-County Secretary**

Mr. Salim Mohamed Dame-CEC member for water

Mr. Mohamed is among the youngest and most vibrant county executive member .at 33 year. Mohamed has extensive experience working both within and outside the country having worked with number of private companies at administrative level. He has worked in Uganda, Kenya, Rwanda, Namibia and his last assignments before joining Tana River county government. He holds bachelor degree in accounting from university of Namibia.mr. Mohamed was CEC Member in charge finance for a period of one year but later transferred to water.

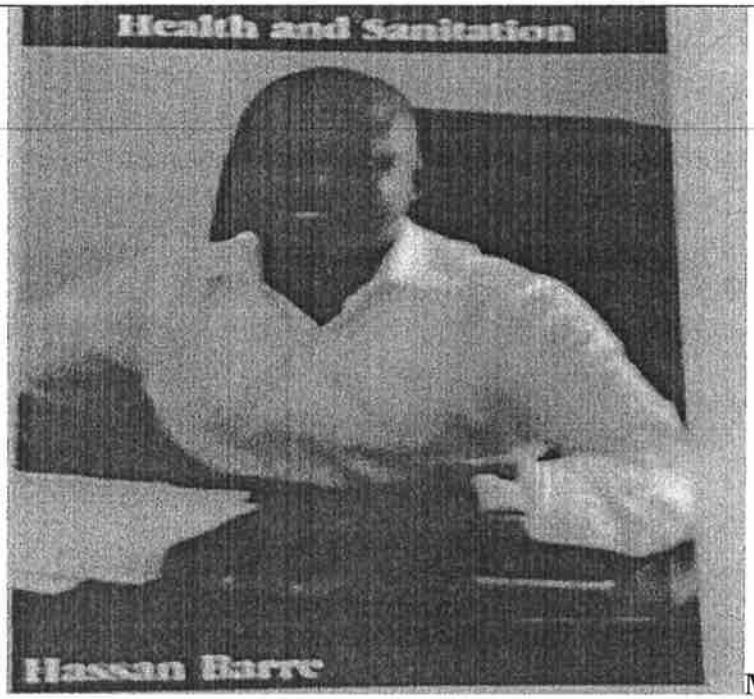


Mr. Salim Mohamed-CEC Water

Mr. Said Bakero Hantiro-CEC member for finance. Mr. Hantiro has vast experience in various areas of accounting. He worked with district treasury for a period 20 yrs. before he joint county government as an executive committee member for finance and planning. **Mr. Hantiro** holds bachelor of business management(accounting option) at Mt. Kenya university ,diploma in business management from Kenya institute of management and currently pursuing master of business administration(strategic management) at Kenyatta university.	 Mr. Hantiro Bakero-Executive Committee Member for Finance

Mrs. Eunice Mungatana–CEC member for culture, social services and gender. This is important ministry since Tana River county has different cultural, social and economic backgrounds. The ministry has two departments: department of culture and department of social services and gender. Our vision is to provide sustainable and equitable sociocultural and economic empowerment of all Tana river people and those include the vulnerable and marginalized groups. We also take care of vulnerable groups by creating accessible social services. Mrs. Mungatana holds bachelor of education philosophy and religious studies and Kiswahili.

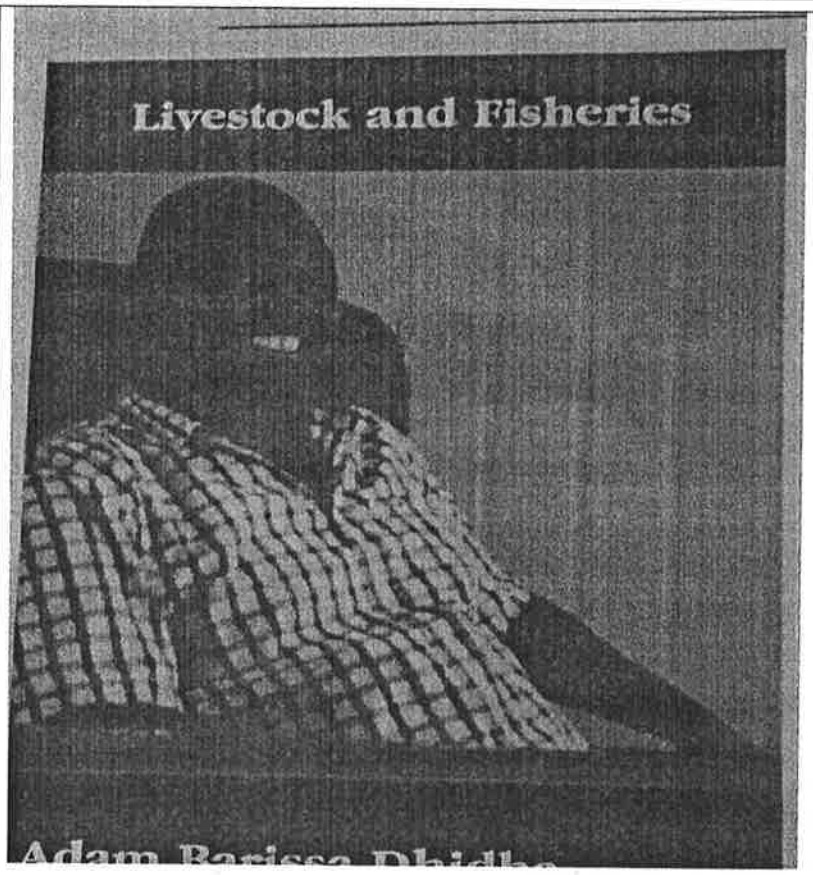
Eunice Mungatana-CEC-Culture, social services and gender

Mr. Hassan Barre Kuno-county executive member for health and sanitation. Mr. Barre moves to health and sanitation from education, vocational training and sports. He holds masters in education management and administration. The county government focus on health to provide adequate, affordable quality basic health care, improve the cost sharing revenue, provide physical infrastructure in the hospital, health centers and dispensaries and rehabilitation of existing health facilities. We also aim to provide quality health services through competent and skilled staff at levels of service delivery. Tana river county has 71 health facilities in three sub-counties distributed as follows: Garsen subcounty 30, Galole 20, and Bura 21.	 **Mr. Hassan Barre-CEC** member for health and sanitation

Mr. Adam Barisa Dhidha-CEC Livestock And Fisheries

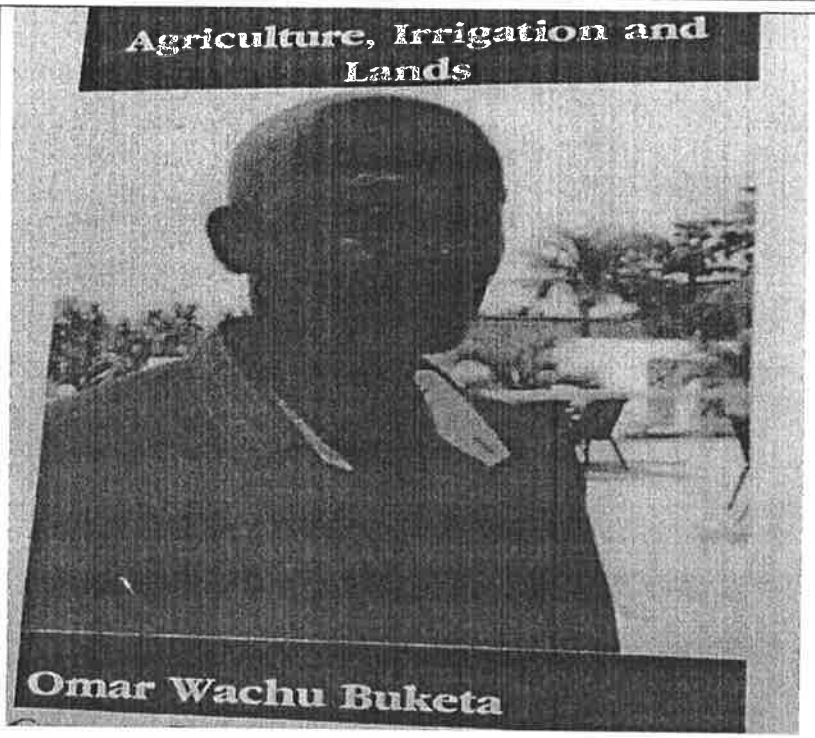
Tana river is a resource rich county but that has largely remained untapped due to prolonged marginalization, which has left many residents in abject poverty. It's estimated that about 82.2 per cent of the population derives their livelihood from agriculture and livestock. Over 90 percent of the pastoralists derive their livelihood from the livestock sub-sector.

It is that the county has over 700,000 heads of cattle and also similar number of goats and sheep. This is just an estimate and to ensure better planning the county will carry out livestock census. The county is also at an advanced stage in its plan to construct a modern abattoir. Another strategy to boost the fishing communities is equipping fishermen with modern boats and fishing gear and training them on safety measures. Mr. Dhidha brings to office a rich experience. Mr. Dhidha holds economic degree from university of Nairobi and higher diploma in custom law, revenue and tax administration. Mr Dhidha worked as senior revenue officer at Kenya revenue authority from 2002-2005 having rising through the ranks.



Mr. Omar Wachu Buketa-CEC Agriculture, Irrigation And Lands is non-arable-covering 31,798.7 km2 forming 80% of the total land size. Arable land covers only 2,547km2 forming about seven percent. The county categorized into four agro-ecological zones namely: CL3 coconut –cassava zone (non-ASAL), CL4 cashew nuts-cassava zone where the main economic activity is subsistence mixed farming: CL5 lowland livestock zones and CL6 lowland ranching zone where the locals are involved in pastoral activities.

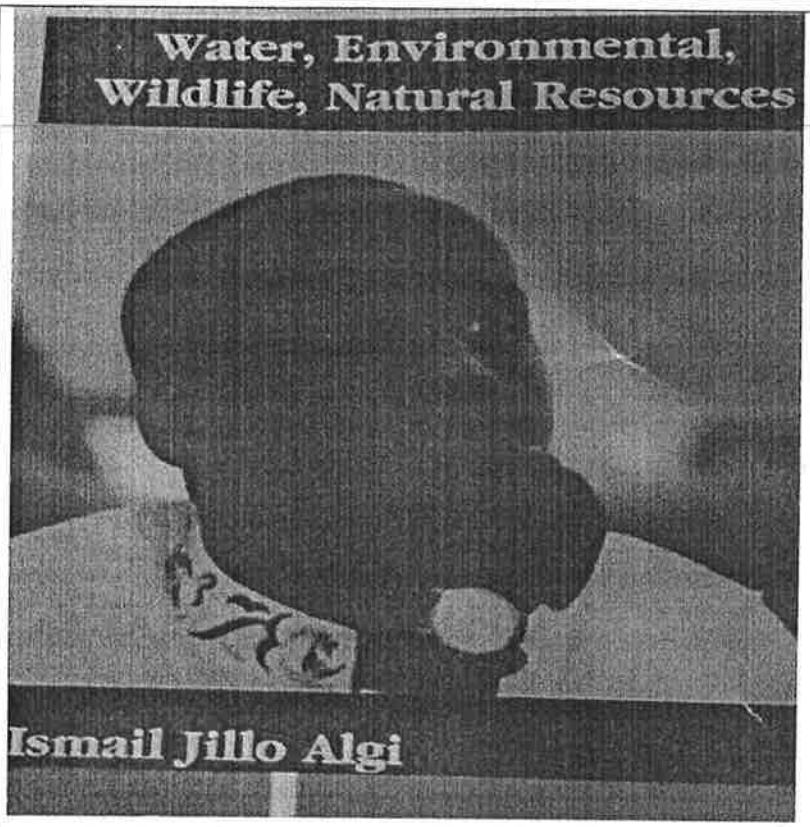
Mr.Buketa holds Bsc. degree in animal production (1994) from Egerton University njoro and diploma in animal husbandry (1986) egerton.Mr. Buketa has got vast experience from different organization worked for ministry of livestock coast development authority, arid lands project and Kenya livestock marketing council.



Mr.Ismailjilloalgi-CEC-Environmental,Wildlife And Natural Resources

Mr.Ismail Jillo Algi holds bachelor of commerce and **CPA(K)**

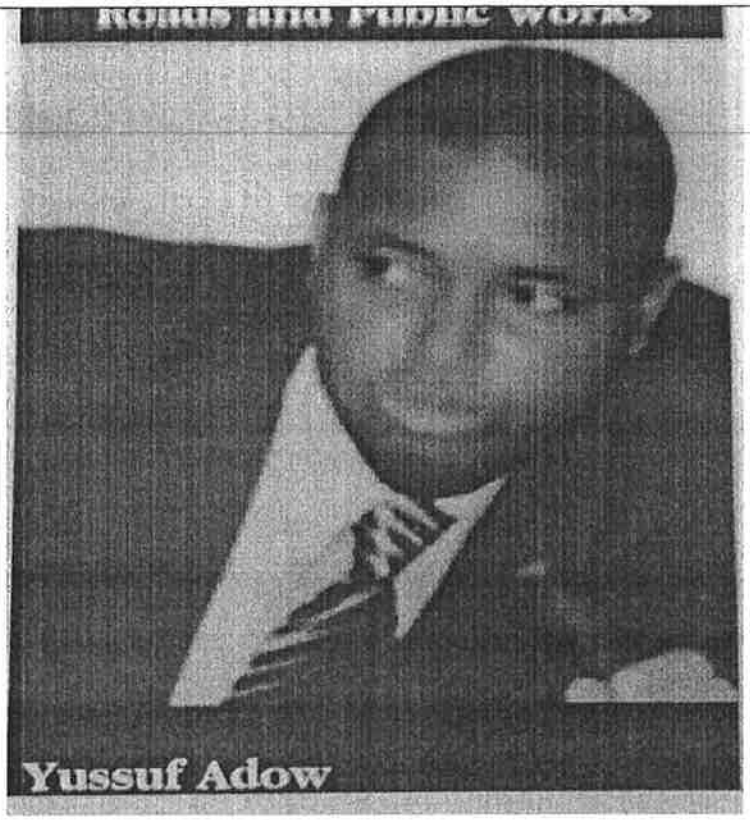
The department is divided into environment and wildlife and natural resources. The environment and wildlife works closely with agencies like NEMA, KWS, and KFS and other aligned department and NGOs. we have elaborate plans to sensitize communities across the county on the importance of environmental conservation. Since the tanariver is the second most important estuarine and deltaic ecosystem in east Africa we have a duty to protect it.the delta comprises of diverse range of habitats that support a rich diversity of wildlife and plants. The rare species of monkeys at the tana mangabey (cercocebusgaleritus). On forestry we intended to improve tree cover by planting more trees in the county.

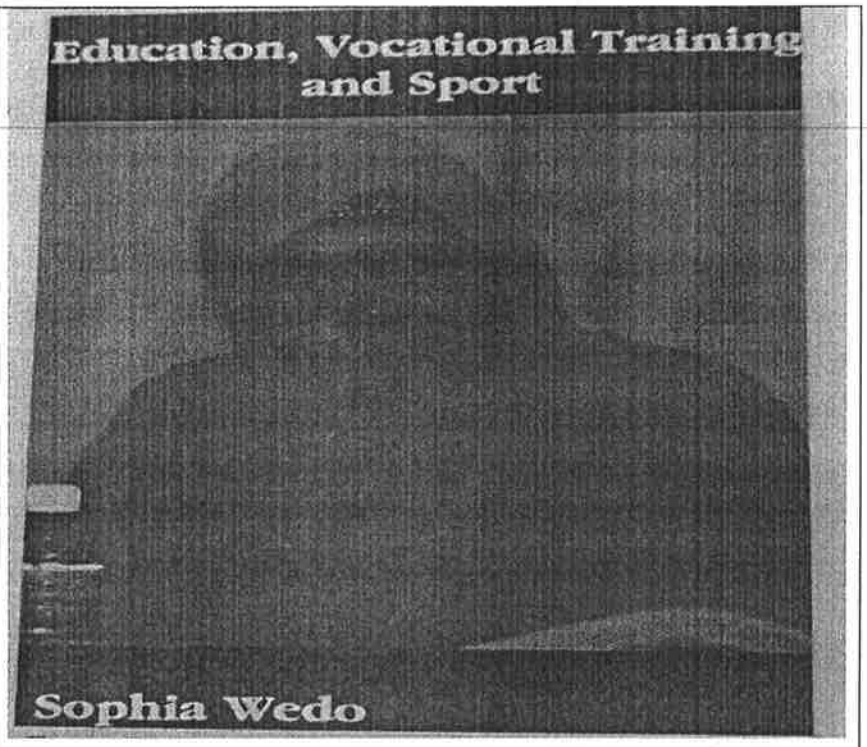


Mr. Yusuf Adow-CEC Member For Roads And Public Works

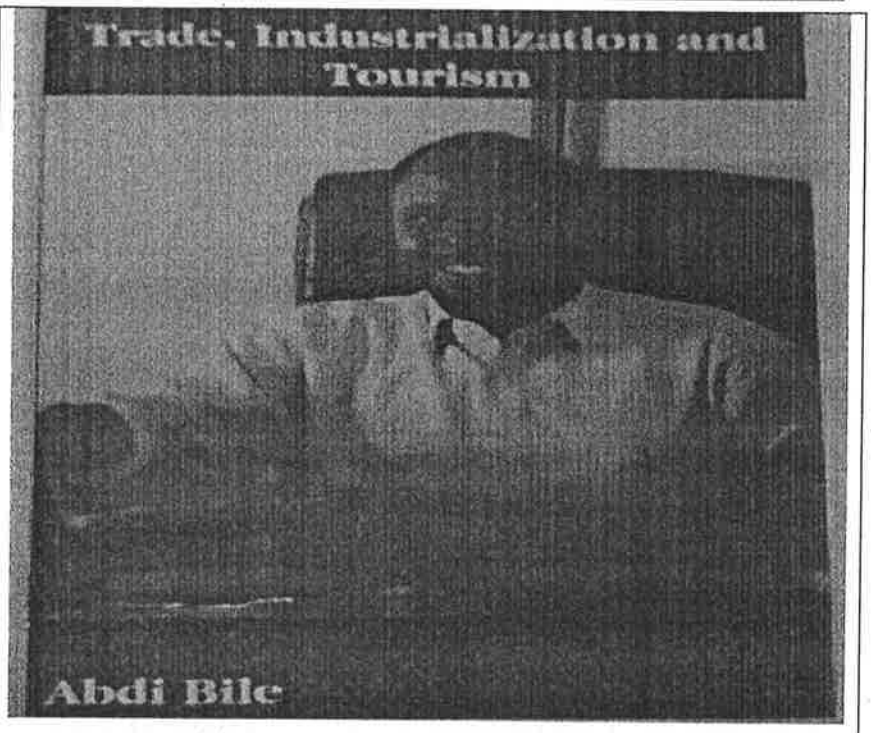
Mr. Yusuf worked as CEC roads and public works from 2013-2017. Mr. Ysuf holds bachelor degree from Mt.Kenya University.

Tana river county has a total of 1,108 km of classified road network. Out of this 55% of the road is in good condition. Most of the roads are intercepted by seasonal rivers. Some of our recent achievements include improvement of roads through tarmacking of major roads in the county headquarters(hola-laza road).the bitumen road in Hola stabilized low volume road using g-technology which has the same load bearing capacity as bitumen. We are also carrying out spot improvement of roads through gravelling, bush clearing and road construction.



Mrs. Sophia Wedo-CEC Member For Education, Vocational Training And Sports. Mrs Wedo bring in a wealth of knowledge from the education sector as she is career teacher with a bachelor degree in education from university of Nairobi. 'it's a privileged to work with this esteemed docket which I connect with too well'' says wedo.in this docket .in this docket county has put appropriate measures to ensure early childhood education, villages polytechnics home crafts centers are doing well. The core functions of this department focuses on the young and youthful citizens. This specifically includes their welfare which includes:-their education, employment, personal health and self reliance.	

Mr. Abdi Bile -CEC Member For Trade, Industrialization and Tourism. Mr Abdi Bile holds a master degree in education management from Kampala university. To achieve our goals we need to diversify trade heritage and industry and promote tourism by preservation of national heritage and culture.in the tourism sector the county has great potential. Its home to one of the world's 25 most endangered primates the crested mangabey monkey, and the elusive and exclusive arboreal diurnal red colombus monkey. Its also a stronghold of 260 species of birds and 57 species of mammal including zebras, gazelles, hippos, lion, giraffes and crocodiles at the tana primates reserve locally known as Mchelelo game reserves. On cooperatives we have a vibrant cooperative movement ranging from agri-marketing, livestock, ranching and saccos. Currently we embark on sensitization meetings to create cooperative awareness in the county resulting information of four marketing cooperatives. Those in the pipeline include: Tana river mango marketing cooperative and tanariver beekeepers marketing cooperative.



II. COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

Our total expenditure for the year amounted to KShs 4,833,740,948.60. KShs. 2,501,514,048.00 was spent on development expenditure while KShs. 2,332,226,900.60 was spent on recurrent expenditure representing a ratio of 52% and 48% respectively. Some of the development projects in FY 2016/2017 included the following:

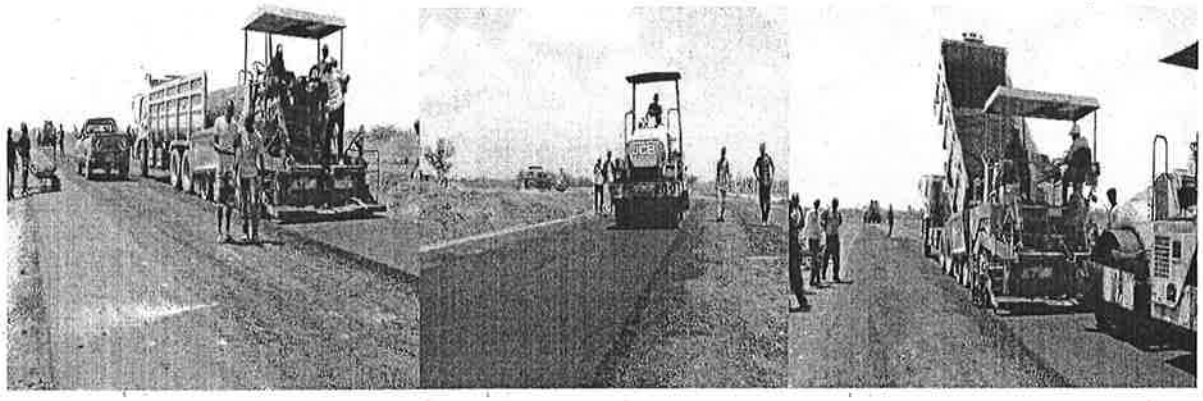
Figure 2: County Government Flagship projects completed in FY 2016/2017

The County Government has constructed over 15 km into bitumen standards over the past one year. Additionally, the County government has put in place street lights and flood lights in Hola, Garsen Madogo, Bura and Bangale within Tana River County to boost security. County government of Tana River constructed modern market in Garsen at a cost of ksh.267 million. This will help resident of Tana River County to prosper in business. Tana river county government also constructed modern food store and modern ECD Centers in various part of tana river county to ensure the improvement of early childhood education unlike before.in addition tana river county government bought modern equipment for hospitals so that people of tana river aces health services within tana river.

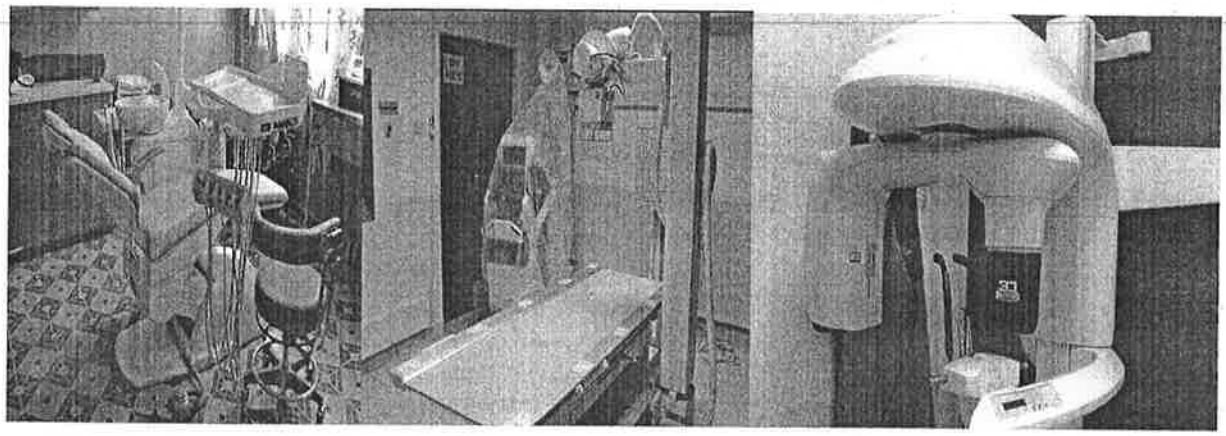
See the attached photos of some flagships projects.

- Hola-Laza township road tarmacking
- Food store at Hola and modern ECD's
- Modern market in Garsen
- Street lights and floodlights

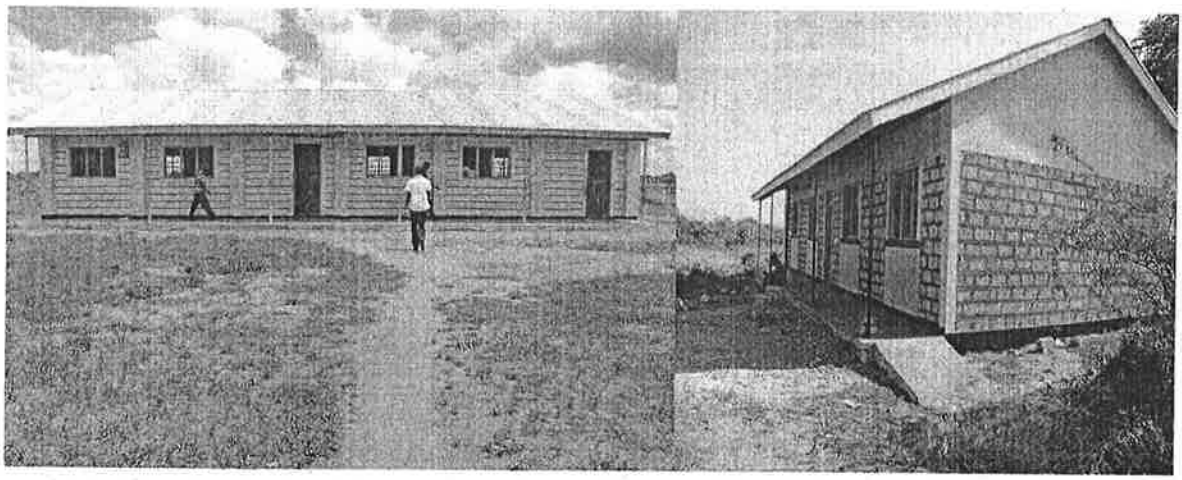
Construction of 15km tarmac road (Hola-Laza road)



Modern equipment at Hola level 4 hospital

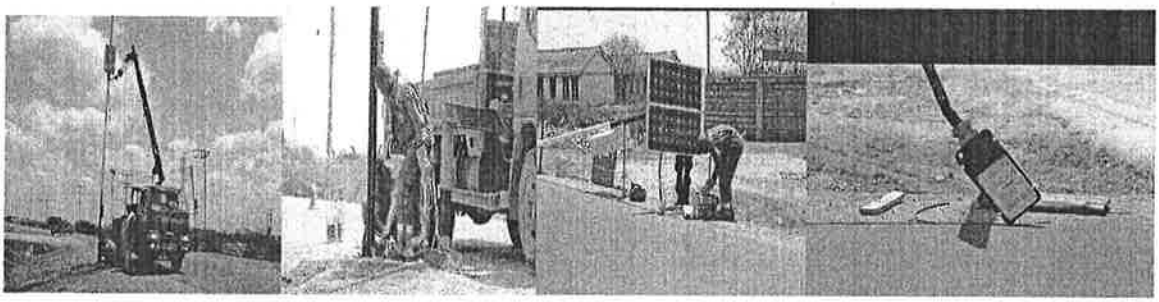


Modern ECD Centre at Umoja



Modern market constructed at Garsen

Installation of street lights at different parts of Tana River



c) Cash flows

In the FY 2016/2017, we have not had many liquidity disruptions. This was as a result of proper planning by the County and timely disbursements by the National Treasury. The cash and cash equivalents khs. 17,104,952.30 as at the 30th June 2017.

d) Accounts receivables

Imprest management is a critical area of focus in Tana River County. Our aim is to adhere to the PFM Regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff and the Honorable Members of County Assembly to account for their imprests on time. Going into FY 2017/2018, we will place more emphasis on complying with the PFM regulations with regards to imprests.as at 30th June 2017 kshs.8, 684,750.

e) Pending bills

Tana River county government has got the pending bills of kshs.1.7 billion as at 30th June 2017. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

f) Fixed assets

Tana River County government has made significant investments in fixed assets since coming into office in 2013.Additionally; we inherited some assets from the defunct county council. We are in the process of keeping proper asset register will among other things incorporate physical verification of all assets, Valuation of assets, tagging of assets and maintenance of an asset register.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each
Department during the year:

Department	Key activities
Health services	• Implementations of the doctors and the nurses CBA • Renovation of the existing health facilities • Construction of modern maternity

Roads and public works	• Bitumen road laza-hola road • Refurbishment of access roads • Construction of Odha bridge
Land, housing and physical planning	• Construction of land offices • Refurbishment of county houses
Education, sports and youth affairs	• Construction of new class in various parts of the county
Water and environment	• Constructions of water dams in various parts of tana river county • Construction of boreholes in some parts of the Tana River County.
Trade and tourism	• Construction of modern market in Garsen

Despite the notable achievements, we have experience several challenges during the year. These include:

1.) Poor own revenue collection – the actual revenue collected during the year was 43% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;
2) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and lead to payments being made outside IFMIS;
3) Political processes – there were delays in approving the budget for FY 2016/2017 due to disagreements between the MCAs. This delayed some development projects scheduled for FY 2016/2017;
4) Poor weather conditions especially during rainy season made the work difficult e.g. construction of bridge due to flood.
4) Staff turnover – staff turnover was high in expert and specialization positions due to the inability by the County to offer huge compensation packages compared to the private sector.

Conclusion

FY 2016/2017 was a good year in general. Good progress was made and the momentum has been created to enable Tana River County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of
Other departments who we have worked hand in hand to ensure that Tana River County achieves its Mission.

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

CEC Member Finance and Planning
Tana River County Government

III. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2017, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 27/2/2018

County Executive Committee member – Finance

REPUBLIC OF KENYA

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

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF TANA RIVER FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of County Executive of Tana River set out on pages 24 to 94, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation – recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way.

Basis for Disclaimer of Opinion

1. Presentation of the Financial Statements

The financial statements for the year ended 30 June 2017 availed for audit review contained the following anomalies:

1.1 Annex 4 – summary of fixed assets register reflects nil balance. However, the statement of receipts and payments reflect acquisition of assets of Kshs.2,065,564,937 and in the comparative year, it was Kshs.1,725,313,447. This is contrary to Section 21 (f) of International Public Sector Accounting Standard 1 which prescribes that a complete set of financial statements 'comprises notes which comprise significant accounting policies and other explanatory notes' and the annual financial reporting template for County Government entities issued by the Public Sector Accounting Standards Board vide Circular No.AG 4/16/1/VOL.IV/76 of 13 July 2017. Further, the Fixed Assets Register availed for audit review had not been updated as at year end.

1.2 The statement of assets reflects prior year adjustment of Kshs.59,710,228.50 which is reflected in the current year column instead of year 2015/2016, contrary to Section 47 of International Public Sector Accounting Standard which requires an entity to correct material prior period errors retrospectively by restating the comparative amounts. Further, journal entries were not availed in support of this adjustment.

Consequently, the financial statements do not comply with the presentation requirements of International Public Sector Accounting Standard (IPSAS) Number 1 as prescribed by the Public Sector Accounting Standards Board and IPSAS Number 3. Further, the accuracy and completeness of the financial statements and validity of the adjustment of Kshs.59,710,228.50 for the year ended 30 June 2017 could not be confirmed.

2. Inaccuracies in the Financial Statements

The financial statements for the year ended 30 June 2017 contained the following inaccuracies:

2.1 Variances in Opening Balances and Casting Errors

2.1.1 The statement of cash flows reflects net cash flows from operating activities amounting to Kshs.1,759,112,361 while the re-casted figure is Kshs.1,758,340,971, resulting to a variance of Kshs.771,390 and which the management has not explained nor reconciled.

2.1.2 The statement of cash flows reflects adjustments opening balance of Kshs.140,830,047 while the audited figure for year 2015/2016 is Kshs.122,000,000, again resulting to a variance of Kshs.18,830,047 which has not been explained nor reconciled.

2.2 Variances Between Financial Statements and Supporting Schedules

The financial statements availed for audit review contained variances between financial statements and supporting schedules amounting to Kshs.1,136,783,930 as detailed below:

Particulars	Financial statement Figure Kshs	Supporting Schedule Figure Kshs	Variance Kshs
Transfers from Other Government Entities	35,154,000	34,083,538	1,070,462
County Own Generated Receipts	25,861,357	0	25,861,357
Use of Goods and Services	821,611,259	442,351,564	379,259,695
Other payments	349,996,230	339,636,636	10,359,594
Acquisition of Assets	2,065,564,937	1,345,332,115	720,232,822
Grant Total	**3,298,187,783**	**2,161,403,853**	**1,136,783,930**

Consequently, the accuracy and completeness of the financial statements for the year ended 30 June 2017 could not be confirmed.

3. County Own Generated Receipts

The statement of receipts and payments for the year ended 30 June 2017 reflects county own generated receipts of Kshs.25,861,357 as detailed in note 9 to the financial statements. The following observations were made:

3.1 Failure to Appoint Receiver of Revenue

The County Executive did not avail for audit review an appointment letter for Receiver of Revenue contrary to Section 157(1) of the Public Finance Management Act, 2012 which states that 'the County Chief Executive Committee member for finance shall, in writing, designate persons to be responsible for collecting, receiving and accounting for County Government revenue'. The management is therefore in breach of the Law and accountability for revenue collected may be compromised.

3.2 Un-surrendered Receipt Books

Review of the counterfoil receipt books register maintained by the County Executive revealed that one hundred and eighty-four (184) miscellaneous receipt books, six (6) single business permits, eleven (11) stickers for matatus and seven (7) stickers for Lorries/canters issued to various revenue collection staff and agents between the months of March 2016 and May 2017 had not been surrendered by the time of audit in October 2017. Further, the counterfoil receipt books register indicated that 119 out of the 184 receipt books were issued before the completed ones were surrendered. Consequently, amount of revenue collected through these receipt books could not be ascertained.

3.3 Single Business Permits

Note 9 to the financial statements for the year ended 30 June 2017 reflects single business revenue of Kshs.4,198,420. However, the list of businesses from which this revenue was received were not availed for audit review. Further, the counterfoil receipt books register indicated that 1,210 boda boda stickers valued at Kshs.2,000 each, all amounting to Kshs.2,420,000 were issued to revenue collectors in Galole, Bura, Garsen and Madogo between 1 October 2016 and 2 May 2017. The stickers were to remain in use for one year but by the time of audit in October 2017, about five (5) months after their expiry, the same had not been surrendered. The collection control sheets, cash book and bank deposit slips indicating amounts collected, recorded and banked were not availed for audit review.

Consequently, the accuracy and completeness of single business figure of Kshs.4,198,420 for the year ended 30 June 2017 could not be confirmed.

3.4 Plot Rents

Note 9 to the financial statements for the year ended 30 June 2017 reflects plot rents collections of Kshs.2,246,100. However, details of the plots and receipts issued to the

plot rent payers, collection control sheets used in accounting for the revenue and bank deposit slips confirming that all revenue was banked, were not availed for audit review. Consequently, the accuracy and completeness of plot rents collections of Kshs.2,246,100 for the year ended 30 June 2017 could not be confirmed.

3.5 Rents

Note 9 to the financial statements for the year ended 30 June 2017 reflects rents of Kshs.16,200. Available records indicated that County Executive of Tana River owns houses which it rents out to staff who pay for the same through check-off system. However, a register indicating details of tenants occupying the houses, monthly rental payments, and bank statements showing remitted deductions to the County Revenue Fund Account were not availed for audit review.

Consequently, the accuracy and completeness of rent receipts of Kshs.16,200 for the year ended 30 June 2017 could not be confirmed.

3.6 Revenue Spent at Source

The statement of receipts and payments for the year ended 30 June 2017 reflects County own generated receipts of Kshs.25,861,357, out of which Kshs.2,454,862 was spent before banking contrary to the provisions of Section 63(4) of the Public Finance Management (County Governments) Regulations, 2015 which provides that all public monies collected by a collector or receiver of revenue shall be paid into the designated bank accounts of the County Government and shall not be used between receipt and payment into the bank.

Consequently, the spending of revenue amounting to Kshs.2,454,862 at source is irregular and the accuracy and completeness of county own generated revenue of Kshs.25,861,357 for the year ended 30 June 2017 could not be confirmed.

4. Unsupported Expenditure

The financial statements availed for audit for the year ended for the year ended 30 June 2017 contained expenditure totaling Kshs.1,857,775,736 out of which supporting payment vouchers as detailed below were not availed for audit review:

Item/Component	Note	Amount (Kshs)	Observations
Basic Salaries for Permanent Employees	11	213,786,412	• The salaries were paid outside Integrated Payroll and Personnel Database(IPPD) and includes Kshs.2,117,400 on domestic travel and subsistence allowances paid to staff attending Devolution Conference in Nakuru County of which invitation letter, list of participants, dates and venue of the conference were not availed for audit verification.

			• Expenditure charged to hardship allowance vote without supporting re-allocation authority. • Further, expenditure includes air time allowances of Kshs.2,508,500 for County Executive Committee Members and staff was not supported with a signed register/schedule of beneficiaries. • Schedules in support of salary deductions of Kshs.68,606,430 were not availed for audit verification. • The expenditure of Kshs.213,786,412 also includes casual wages of Kshs.71,093,315 of which requisitions for additional temporary staff and advertisements of the posts were not availed for audit review.
Domestic Travel and Subsistence Allowances	12	227,156,151	• Note 12 to the financial statements reflects domestic travel and subsistence allowances of Kshs.244,169,353, out of which Kshs.227,156,151 was not supported with details of journeys travelled nor purpose of the same indicated in the supporting schedule. • Further, included in this amount is Kshs.7,749,300 on travel costs, subsistence allowances and hire of conference facilities whose supporting requests for travel, approval of travel, work tickets, signed attendance lists, quotations, Local Service Orders, Local Purchase Orders, boarding passes, nor reports produced availed for audit review. • In addition, included in the total amount spent is Kshs.12,426,013 in respect of hire of air transport services from firms which are not registered service providers of the County Executive. Included in this amount is Kshs.7,266,136 on foreign travel expenses, and Kshs.7,000,000 on insurance expenses which are not chargeable under this item, hence misallocated.
Hospitality Supplies and Services	12	4,408,155	• This amount was paid to a hotel for accommodation and hire of conference facilities for staff attending a workshop/seminar. However, purchase requisition, quotations and signed attendance register were not availed for audit verification.

Routine Maintenance – Other Assets	12	303,617,424	• The expenditure is in respect to repair of residential houses. However, the supporting schedule does not indicate their identification numbers/names, locations and percentages of completion. • Further, purchase requisitions, quotations, minutes of tender evaluation and award committee, Engineer's certificates of completion and report of the inspection and acceptance committee were not availed for audit verification for expenditure amounting to Kshs.303,617,424.45.
Office and General Supplies	12	6,398,440	• The expenditure of Kshs.6,398,440 was not supported with purchase requisitions, quotations, tender evaluation and award minutes, Local Service/Purchase Orders, delivery notes, Counter Receipt Vouchers (S.13), Stores ledger Cards(S.3), Counter Receipt and Issue Voucher(S.11) and report of the inspection and acceptance committee. • Further, the suppliers were not in the list of the County Executive's list of registered suppliers.
Routine Maintenance - Motor Vehicles and Other Transport Equipment	12	3,609,372	• The expenditure was incurred on repair of motor vehicles but not supported with purchase requisitions, quotations, tender evaluation and award minutes, Local Service Order, report of the inspection and acceptance committee nor repair services recorded in the respective log books.
Rental of Produced Assets	12	4,092,578	• The expenditure was incurred on hire of motor vehicles and rent for Governor's Liaison Office in Nairobi. However, quotations indicating how the services were procured and office lease agreement were not availed for audit review. • Further, the management has not justified the decision to hire vehicles for staff yet the County Executive has a fleet of motor vehicles that can the same purpose.
Utility Supplies and Services	12	1,609,400	• Note 12 to financial statements for the year ended 30 June 2017 reflects utility supplies and services figure of Kshs.26,007,668. However, included in this amount is Kshs.669,700 for air tickets, Kshs.135,000 for domestic travel and subsistence allowances all amounting to Kshs.804,700 which are misallocated.
Purchase of Specialized	12	24,683,739	• Note 12 to financial statements for the year ended 30 June 2017 reflects purchase of

Materials and Services			specialized materials and services of Kshs.24,683,739 for which detailed description of items purchased were not indicated in the supporting schedule. • Further, the expenditure includes Kshs.7,717,116, out of which kshs.4,760,716 was spent on lab equipment and Kshs.2,956,400 on food and ration. However, the supporting purchase requisitions, quotations, tender evaluation and award minutes, Local Purchase Orders, delivery notes, Counter Receipt Vouchers (S.13), Stores ledger Cards(S.3), Counter Receipt and Issue Voucher(S.11) and report of the inspection and acceptance committee were not availed for audit verification..
Overhaul and Refurbishment of Construction and Civil Works	17	269,377,756	• The schedule supporting this expenditure lacked details of work done, their locations and percentages of completion. • Further, the figure includes Kshs.11,720,000 which was not entered in the vote book of the County Executive nor supported with Local Service Orders, dated invoices, quotations and report of the inspection and acceptance committee confirming work done.
Construction Civil Works	17	258,993,478	• The expenditure was not supported with details of work done, their locations and percentages of completion
Purchase of Vehicles and Other Transport Equipment	17	132,601,129	• A detailed schedule showing registration numbers of vehicles purchased and make was not availed for audit review.
Purchase of Specialized Plant, Machinery and Equipment	17	45,918,920	• A detailed schedule showing names of the machinery, suppliers, locations and registration numbers was not availed for audit review.
Purchase of Certified Seeds, Breeding Stock and Live Animals	17	30,649,048	• A detailed schedule showing suppliers and specific items supplied not availed for audit review. Further, out of that amount payment vouchers for Kshs.30,649,048 were not availed for audit verification
Research Studies, Project Preparation, Design and Supervision	17	162,441,166	• Details of work done and where not indicated in the schedule availed for audit verification.
Other Payments		164,886,966	• The statement of receipts and payments for the year ended 30 June 2017 reflects other payments figure of Kshs.349,996,230.30

			indicated as payments to Kenya Revenue Authority agency notices for unpaid taxes deducted at source of which the internet banking statements showing payments of Kshs.164,886,965.90 to the Authority were not availed for audit verification.
Total		**1,857,775,736**	

Consequently, the propriety, accuracy, and completeness of the expenditure of Kshs.1,857,775,736 for the year ended 30 June 2017 could not be confirmed.

5. Acquisition of Assets

The statement of receipts and payments reflects Kshs.2,065,564,937 on acquisition of assets as detailed in note 17 to the financial statements for the year ended 30 June 2017. The following observations were made:

5.1 Construction of Buildings

5.1.1 Unsupported Expenditure on Construction of Buildings

Note 17 to the financial statements for the year ended 30 June 2017 reflects construction of buildings figure of Kshs.620,009,067. However, details of buildings constructed, their locations and percentages of completion were not availed for audit verification. Further, an amount of Kshs.66,412,667 is in respect of projects whose files were not availed for audit review as detailed below:

S/No	Project Name	Tender Ref. Number	Contract Sum (Kshs)	Paid In 2016/2017 (Kshs)
1	Construction of Guriri dispensary.	TRCG/124/2015-2016	9,661,083	4,629,447
2	Theatre block at Garsen	TRCG/137/2015-2016	10,485,675	6,513,910
3	Renovation of Hola Mortuary	TRCG/123/2015-2016	5,112,062	4,183,077
4	Repair works Galili dispensary	TRCG/002/2016-2017	5,223,365	4,570,084
5	Kitchen repair and renovation at Hola Referral hospital	TRCG/285/2015-2016	9,928,660	7,873,455
6	Chain link fence at Pumwani dispensary	TRCG/260/2014-15	5,972,934	5,643,765
7	Construction of New male ward at Hola referral hospital	TRCG/233/2015-2016	8,429,151	8,429,151
8	Construction of New Female ward at Hola referral hospital	TRCG234/2015-2016	21,436,146	7,399,558
9	Construction of Kitchen /store at Shelli primary	TRCG/278/2016-17	5,702,826	5,702,826

10	Construction of new female ward at Hola referral hospital	TRCG / 234/2015-16	11,467,394	11,467,394
	Total		**93,419,296**	**66,412,667**

Consequently, the existence of the buildings and propriety of Kshs.620,009,067.35 expended on the construction of buildings could not be ascertained.

5.1.2 Construction of Market and Bus Park at Garsen Township

Included in the construction of buildings balance of Kshs.620,009,067 and as disclosed under note 17 to the financial statements for the year ended 30 June 2017 is Kshs.80,932,484.60 paid to a construction company to construct a market and bus park at Garsen township at a contract sum of Kshs.262,157,912. Cumulatively, a total of Kshs.177,955,568 had been paid to the contractor as at 30 June 2017. Contract documents availed for audit review indicated that the construction work was to commence on 7th September 2015 when it was signed with an expected duration of eighteen (18) months. However, by December 2017, ten (10) months after the expected completion date of February 2017, the project was still incomplete with electrical wiring and drainage works not done nor the project put to the intended use. Further, total payments to 30 June 2017 and percentage of completion as at the same date could not be ascertained since certificates of completion were not availed for audit review.

Consequently, the propriety and value for money totaling Kshs.177,955,568 spent on construction of market and bus park at Garsen Township could not be confirmed.

5.2 Construction of Roads

Note 17 to the financial statements for the year ended 30 June 2017 reflects a figure of Kshs.201,776,731 in respect of construction of roads. However, details of roads constructed, their locations and percentages of completion were not indicated in the supporting schedule availed for audit verification. Further, the following observations were made:

5.2.1 Gravelling of Kibusu Dalu-Dibe Road

Included in the construction of roads figure of Kshs.201,776,731 is Kshs.6,195,792 paid to a construction company for gravelling and bush clearing of 4.1 Km Kibusu Dalu-Dibe Road at a contract sum of Kshs.9,048,475. However, the contract agreement and engineer's certificates were not availed for audit review. During site visit, no work was going on. Further, tender advertisement for the contract was not availed for audit verification contrary to the Public Procurement and Disposal (Amendment) Regulations, 2013 Threshold Matrix for Class A Procuring Entities which sets a minimum of Kshs.6,000,000 for use of open tender method of procurement.

Consequently, the propriety and value for Kshs.6,195,792 on gravelling and bush clearing could not be confirmed.

5.2.2 Construction of Didaame Drift-Kibusu Footbridge

Included in the construction of roads figure of Kshs.201,776,731 is an amount of Kshs.3,654,116 for construction of Didaame Drift-Kibusu Footbridge whose contract sum was Kshs.4,824,644, indicating that 76% of the contract sum had been paid as at 30 June 2017. During audit visit in December 2017, the works had not been completed. Consequently, value for money for Kshs.3,654,116 on construction of footbridge could not be confirmed.

5.2.3 Light Grading of Tarasaa-Ngao Road

Included in the construction of roads figure of Kshs.201,776,731 is Kshs.10,001,920 for light grading of 5.5 km of Tarasaa-Ngao Road. However, chainage scope was not specified nor tender advertisement of the contract availed for audit verification, contrary to the Public Procurement and Disposal (Amendment) Regulations, 2013 Threshold Matrix for Class A Procuring Entities which sets a minimum of Kshs.6,000,000 for use of open tender method of procurement.

Consequently, the propriety and value for money for Kshs.3,654,116 on light grading of the road could not be confirmed.

5.2.4 Unsupported Expenditure on Roads

Included in the construction of roads figure of Kshs.201,776,731 is a total of Kshs.17,405,430 spent on various roads whose total contract value amounted to Kshs.26,569,916 which was not supported as detailed below:

	Project No.	Project Name	Contract Sum (Kshs.)	Amount Paid in 2016/2017 (Kshs.)	Observations
1	TRCG/ RAR/54/2015-2016	Motiboka-Chifiri Road	5,739,216	4,466,584	Project file not availed for audit verification
2	TRCG/RAR/ 140/2015-2016	Boji-Bububu Road	8,843,898	6,967,472	Copy of Newspaper advertisement not availed for audit verification, contrary to the Public Procurement and Disposal (Amendment) Regulations, 2013 Threshold Matrix for Class A Procuring Entities which sets a minimum of Kshs.6,000,000 for use of open tender method of procurement.
3	TRCG/237/2015-2016	Renovation of walk way at Hola Referral Hospital	11,986,802	5,971,374	Project file not availed for audit verification
	Total		**26,569,916**	**17,405,430**	

Consequently, the propriety, value for money and completeness of Kshs.17,405,430 on construction of the three roads could not be confirmed.

5.2.5 Design and Building of a Steel Bridge Over River Tana

Included in the construction and civil works figure of figure of Kshs.258,993,478 under note 17 to the financial statements is Kshs.107,270,491 paid to a construction company to design and build a steel bridge over River Tana at Bura Kofira at a contract sum of Kshs.207,049,525.20. Records availed for audit review indicated that a total of Kshs.139,730,471 had been paid to the contractor as at 30 June 2017. The construction work entailed design and construction of a plate girder steel bridge with concrete supports and concrete top slab. However, it is not clear and the management has not explained how the expenditure of Kshs.107,270,491 was paid out as the same was not traceable to the bank statements available.

Further, a copy of the letter to unsuccessful bidders were not availed for audit verification, contrary to Section 87(3) of the Public Procurement and Asset Disposal Act,2015 which requires unsuccessful tenderers are notified in writing. It was also noted that the Project's Bill of Quantities and the contract agreement were not signed by a representative of the County Executive, nor rubber stamped, and does not indicate expected start and completion dates nor site handing over/taking over minutes availed for audit review. In addition, in April, 2017, there was a variation of scope, which involved change from one-way carriage bridge of 4.5 meters to two-way carriage of 9 meters and load capacity of 45 tons to 1,080 tons, for a price of Kshs.38,500,000. However, Engineer's site instructions were not availed in support of this variation. During site visit in December 2017, the contractor was not on site and the project had stalled with only concrete bases erected and a total of Kshs.139,730,471 had been paid.

In the circumstances, the propriety and value for money for a total of Kshs.139,730,471 spent on design and building of a steel bridge over River Tana could not be confirmed.

5.2.6 Proposed Upgrading of Hola Township Roads to Tarmac

Note 17 to the financial statements for the year ended 30 June 2017 reflects construction of roads of Kshs.201,776,731, out of which Kshs.115,878,229 is in respect of the proposed upgrading of fifteen(15) Km of roads within Hola township to bitumen standard and whose contract sum was Kshs.439, 825,626, all of which had been paid as at year end. However, out of the total amount paid, an amount of Kshs.90,684,166 was not supported with Engineer's certificates. In addition, records availed for audit review indicated that the contract was later varied by Kshs.109,043,270.62 or 25% to Kshs.548,868,896 as a result of additional five(5) km. Certificates availed for audit review indicated that as at 30 June 2017, the value of certified work was Kshs.476,591,704.44. However, no supporting approval of the Accounting Officer on variation was availed for audit review, contrary to Section 139(1)(a) of the Public Procurement and Asset Disposal Act, 2015 which provides that a variation to a contract shall be approved in writing by the tender awarding authority within the procuring entity.

- Further, certificate Nos.5 and 6 for Kshs.84,477,162 are both dated 26th February 2017 yet certificates Nos.7, 8 and 9 for Kshs.91,989,376 were for unclear reasons issued earlier on 23 May 2016, 30 June 2016 and 22 November 2016 respectively. However, it is not clear and the management has not explained how the expenditure of Kshs.115,878,228.97 was paid out as the same was not traceable to the bank statements available.

Consequently, the propriety and value for money for Kshs.115,878,229 spent on the proposed Upgrading of Hola Township Roads to Tarmac could not be confirmed.

5.2.7 Supply and Installation of Solar Powered Street Lights and Flood Lights in Various Townships in Tana River

Note 17 to the financial statements for the year ended 30 June 2017 reflects construction of roads of Kshs.201,776,731, out of which Kshs.28,312,588.96 was paid to three(3) construction companies for supply and installation of solar powered street lights and flood lights in various townships in Tana River County at a combined contract sum of Kshs.169,499,919. Cumulatively, a total of Kshs.102,875,608.99 had been spent on these projects as at 30 June 2017 as summarized below:

S/No	Project Tender Ref. No.	Contract Sum (Kshs.)	Amounts Paid to 30 June 2016 (Kshs.)	Amount Paid in 2016/2017 (Kshs.)	Balance (Kshs.)
1	TRCG/173 – Hola Township Street Lighting	32,902,077.60	18,528,502.20	8,033,100.0	6,340,475.40
2	TRCG/174 – Urban Centers Street Lighting	35,467,997.60	20,203,089.35	4,702,971.30	10,561,936.95
3	TRCG/175 – Installation of Electri Flood Lights	64,431,040.00	31,621,252.00	0	32,809,788.00
4	TRCG/175B – Installation of Solar Flood Lights	36,698,804.00	10,088,277.72	15,576,517.66	11,034,008.62
	Total	**169,499,919.20**	**80,441,121.27**	**28,312,588.96**	**60,746,208.97**

However, the actual sites where these lights were installed were not specified nor assets register showing their serial numbers, quantities and locations availed for audit review. Further, the project file for contract No.TRCG/175B was reportedly burnt during terrorist attack, hence not availed for audit review.

Consequently, the propriety and value for money for Kshs.28,312,588.96 spent on supply and installation of solar powered street lights and flood lights for the year ended 30 June 2017 could not be confirmed.

5.2.8 Purchase of Certified Seeds, Breeding Stock and Live Animals

Note 17 to the financial statements for the year ended 30 June 2017 reflects purchase of certified seeds, breeding stock and live animals all totaling Kshs.109,391,845, out of which payment vouchers for Kshs.30,649,048 were not availed for audit verification. In addition, the firms paid the amount were not included in the County Executive list of suppliers availed for audit. Further, the criteria for identifying the farmers and livestock keepers to receive the seeds, breeding stock and live animals were not availed for audit. In addition, included in the purchase of certified seeds, breeding stock and live animals figure is Kshs.23,745,630 relating to construction of buildings which is a misallocated expenditure.

Consequently, the propriety, accuracy and completeness for Kshs.109,391,845 spent on purchase of certified seeds, breeding stock and live animals could not be confirmed.

5.2.9 Purchase of Furniture and Office Equipment

Note 17 to the financial statements for the year ended 2017 reflects nil balance for purchase of office furniture and general equipment. However, payment vouchers availed for audit review indicated that Kshs.2,782,113 was spent on purchase of furniture and office equipment. The amount was paid to a company for supply of furniture and office equipment of which purchase requisition, quotations, invoices and delivery notes were not availed for audit review.

Consequently, the propriety and completeness of nil balance spent on purchase of furniture and office equipment could not be confirmed.

5.2.10 Purchase of Motor Vehicle and Other Transport Equipment

Note 17 to the financial statements for the year ended 2017 reflects purchase of motor vehicles and other transport equipment of Kshs.132,601,129. However, the supporting schedule does not indicate the details of vehicles purchased. Further, out of that amount, Kshs.7,079,480 was paid to a motor vehicle dealer for supply of one Avant-Garde vehicle whose log book and inspection and acceptance committee report were not availed for audit verification.

Consequently, the propriety, accuracy and validity of purchase of vehicles and other transport equipment of Kshs.132,601,129 could not be confirmed.

5.2.11 Purchase of Specialized Plant, Equipment and Machinery

Note 17 to the financial statements for the year ended 30 June 2017 reflects purchase of specialized plant, equipment and machinery of Kshs.45,918,920, out of which Kshs.37,855,862.05 was paid to a supplier for supply and delivery of ultrasound of Kshs.616,250 and non-pharmaceutical equipment of Kshs.37,239,612.05 whose contract sum was Kshs.49,010,357. However, the tender evaluation report availed for audit review, indicated the lowest evaluated bid as Kshs.40,732,650. Had the tender been awarded to the lowest evaluated bidder, the County Executive would have saved Kshs.8,277,707.

Further, records availed for audit review indicated that the ultra sound machine costing Kshs.616,250 was delivered on 9 August 2016 to the department of health but transferred to Ngao Hospital. However, it was found not in use during our site audit inspection on 24 November 2017.

Consequently, the propriety, accuracy and validity of purchase of specialized plant, equipment and machinery of Kshs.45,918,920 could not be confirmed.

5.2.12 Rehabilitation and Renovation of Plant, Machinery and Equipment

Note 17 to the financial statements for the year ended 2017 reflects rehabilitation and renovation of plant, machinery and equipment figure of Kshs.6,006,862 of which purchase requisition, quotations, tender evaluation and award minutes, local service orders and inspection and acceptance committee report were not availed for audit verification.

Consequently, the propriety of rehabilitation and renovation of plant, machinery and equipment figure of Kshs.6,006,862 could not be confirmed.

5.3 Construction and Civil Works

Note 17 to the financial statements for the year ended 30 June 2017 reflects construction and civil works figure of Kshs.258,993,478, out of which civil works worth Kshs.37,732,906 had anomalies as detailed below:

S/No.	Particulars	Amount Paid (Kshs)	Observations
1	Rehabilitation of Dalu water Pan(Earth & Civil Works	4,048,198	• The management did not avail report of the inspection and acceptance committee for audit review nor scope of work specified. • Further, the quotations were opened on 2.11.2016, six days after the closing date of 26.10.16 for unclear reasons.
2	Water Trucking as per LSO No.1259828 of 9.12.2016 and schedule	4,424,693	• The management did not avail water trucking delivery schedule indicating names of beneficiaries, volume of water delivered and water drawing points and inspection & acceptance committee report for audit review.
3	Rehabilitation of Mbalambala Borehole as per LSO No.0141480 of 1.10.2016 and Invoice No.020 of 13.4.2016.	4,842,000	• The inspection and acceptance committee report was not availed for audit review. • Further, the supplier quoted Kshs.3,813,267 for the work, hence was overpaid by Kshs.1,028,733.

4	Payment for water trucking services to needy areas in Tana North as per LSO No.1259817 of 16.1.2017 and Invoice No.004 of 11.2.2017	4,900,000	• The management did not avail water trucking delivery schedule indicating names of beneficiaries, volume of water delivered and water drawing points and inspection & acceptance committee report for audit review.
5	Payment for water trucking services to needy areas in Tana North as per LSO No.1259819 of 16.1.2017 and Invoice No.011 of 10.3.2017.	4,719,000	• The management did not avail water trucking delivery schedule indicating names of beneficiaries, volume of water delivered and water drawing points and inspection & acceptance committee report for audit review.
6	Payment for water trucking services to needy areas in Tana North as per LSO No.1259818 of 16.1.2017 and Invoice No.002 of 16.3.2017	4,989,600	• The management did not avail water trucking delivery schedule indicating names of beneficiaries, volume of water delivered and water drawing points and inspection & acceptance committee report for audit review.
7	Rehabilitation of Chifiri Waterpan as per Lso No1259801 of 1.1.2017 and Invoice No.07 of 7.3.2017	4,819,980	• The management did not avail report of the inspection and acceptance committee for audit review.
8	Rehabilitation of Hakoka Waterpan as per Lso No1259802 of 1.1.2017 and Invoice of 7.3.2018	4,989,435	• The management did not avail report of the inspection and acceptance committee for audit review nor scope of work specified. • Further, records availed for audit verification indicated that the amount quoted was Kshs.4,942,195. As such, the contractor was overpaid by Kshs.47,240
	Total	**37,732,906**	

Further, the contracts were awarded through use of quotations method, contrary to the Kenya Gazette Notice No 106 of 2013 threshold matrix for class A procurement entities which sets a minimum of Kshs.4million for use of open tender method of procurement. Consequently, the propriety and value for money for Kshs.37,732,906 on construction and civil works could not be confirmed.

5.4 Acquisition of Strategic Stocks

Note 17 to the financial statements for the year ended 30 June 2017 reflects acquisition of strategic stocks and commodities of Kshs.259,047,982 of which payment vouchers availed for audit review totaled to Kshs.260,396,918, resulting to unreconciled nor explained variance of Kshs.1,348,936.

Further, the expenditure includes Kshs.110,396,918 for water trucking and Kshs.150,000,000 for purchase of relief food for the needy, all amounting to Kshs.Kshs.260,396,918. However, payments for water trucking were not supported with Local Service Orders to indicate quantities to be supplied, points of delivery and the estimated cost. In addition, distribution lists for relief food of Kshs.160,000,000 signed by beneficiaries or their representatives were not availed for audit verification.

Consequently, the propriety and accuracy of the acquisition of strategic stocks figure of Kshs.259,047,982 and on acquisition of assets amounting to Kshs.2,065,564,937 could not be confirmed.

6.0 Use of Goods and Services

6.1 Purchase of Specialized Materials and Supplies

Note 12 to the financial statements for the year ended 30 June 2017 reflects purchase of specialized materials and supplies figure of Kshs.24,683,739, out of which Kshs.12,000,000 was paid to a firm for supply and delivery of 1,200 bags of CAN fertilizer at Kshs.5,000 and 1,200 bags of DAP fertilizer at Kshs.5,000. However, minutes of public participation in the exercise prior to procurement, purchase requisition by the relevant department, advertisement of the tender, tender evaluation and award minutes, quotations, contract agreement and inspection and acceptance committee report were not availed for audit review.

Consequently, the propriety and value for money for Kshs.12,000,000 spent on purchase of specialized materials and supplies could not be confirmed.

7.0 Cash and Cash Equivalents

7.1.1 Bank Reconciliation Statements

The statement of assets as at 30 June 2017 reflects bank balance of Kshs.17,104,952 for which the supporting bank reconciliation statements were not availed for audit verification, contrary to Section 90(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires Accounting Officers to ensure that bank reconciliations are prepared for each bank account held.

7.1.2 Cash Books

The statement of assets reflects bank balance of Kshs.17,104,952.30 as at 30 June 2017 and as detailed in Note 21A to the financial statements. However, no cash book records were availed in support of the balance. Further, variances between the financial statements and bank confirmation certificate balances amounted to Kshs.86,232,177.30 as detailed below:

S/No	Name of Bank Account	Balance as per Financial Statements (Kshs.)	Bank Certificate Balance (Kshs.)	Variance (Kshs.)
1	Road Maintenance Levy Fund	22,000.30	21,922,885.30	21,900,885.00
2	Development	42,882.90	21,802,009.60	21,759,126.70
3	Recurrent	1,736.00	42,573,901.60	42,572,165.60
	Total	**66,619.20**	**86,298,796.50**	**86,232,177.30**

The variance has not been reconciled nor explained.

Further, the bank balance is net of debit balance Kshs.1,928.55 in Equity bank (K) Ltd current account No.1210272816347, contrary to the requirements of International Public Sector Accounting Standard No.1 on presentation which prohibits the netting of liabilities against assets. Further, whereas the supporting Note 21A reflects Kshs.17,104,952.30, the re-casted figure is Kshs.17,171,453, resulting to a variance of Kshs.66,500.70 and which the management has not explained nor reconciled.

In addition, included in the bank balance of Kshs.17,104,952.30 is Maintenance Fuel Levy Fund of Kshs.21,922,883 in account number 1000297751 at Central Bank of Kenya. However, contrary to Section 197 of the Public Finance (County Governments) Regulations, 2015 which requires establishment of a County Public Fund to be initiated through a proposal by the County Executive Committee Member(CECM) of Finance justifying its creation and certify in writing that the functions of the proposed Fund cannot be delivered through normal budgetary appropriations, evidence of compliance with these regulations was not availed for audit review. Further, the management did not submit the Fund's financial statements for audit, contrary to Section 47 of the Public Audit Act, 2015 which requires the accounting officer to submit the financial statements to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

Consequently, the existence, accuracy and completeness of bank balance of Kshs.17,104,952.30 as at 30 June 2017 could not be confirmed. Further, the management is in breach of the Law.

7.1.3 Cash Balance

The statement of assets as at 30 June 2017 reflects a nil cash balance of which the supporting Board of Survey Report was not availed for audit review.

Consequently, the accuracy and completeness of the nil cash balance as at 30 June 2017 could not be confirmed.

7.2 Retention Money

Note 21A to the financial statements for the year ended 30 June 2017 reflects nil balance under retention money. However, Note 17 on acquisition of assets includes construction of buildings, construction of roads, construction and civil works and overhaul and refurbishment of construction and civil works amounting to Kshs.1,350,157,032.60 on which retention money was not deducted, contrary to Section 6.11 of the County Financial Accounting and Reporting Manual which requires county governments to have fee retention clauses of between 5 - 10% included in the service delivery contracts and which is to be released after the projects are inspected and approved.

Consequently, the accuracy and completeness of the bank balance of Kshs.17,104,952.30 as at 30 June 2017 could not be confirmed.

7.3 Outstanding Imprests

The statement of assets as at 30 June 2017, reflects outstanding imprests balance of Kshs.8,684,750 all of which were more than seven(7) months overdue as at end of the financial year under review. This is contrary to Section 93(5) of the Public Finance Management (County Governments) Regulations, 2015 which states that 'a holder of a temporary imprest shall account or surrender the imprest within seven days of return to duty station'. Further, excluded from this figure are imprests of Kshs.6,611,750 held by four(4) officers who have since left the service of Tana River County Executive.

Consequently, the accuracy, completeness and validity of outstanding imprests balance of Kshs.8,684,750 could not be confirmed.

8. Pending bills

8.1 Support Documents

Annex 1 to the financial statements for the year ended 30 June 2017 reflects pending bills balance of Kshs.1,715,820,603 which are mainly due to contractors. However, project files containing tender documents showing how the contractors were identified and awarded the contracts, project plans/architectural drawings, bills of quantities, certificates of completion, inspection and acceptance committee reports and invoices were not availed for audit review.

8.2 Over Commitment of Funds

The financial statements for the year 2015/2016 reflected nil pending bills. Current year pending bills balance is Kshs.1,715,820,603.45 as at 30/06/2017 and total expenses of Kshs.4,833,740,948.20, commitments amounted to Kshs.6,549,561,551.65. Therefore, with receipts of Kshs.4,586,227,211, over commitments totaled Kshs.1,963,334,340.65 against available cash balance of Kshs.17,104,952.30. Therefore, the management

over committed funds by Kshs.1,963,334,340.65 without indicating how the same will be settled.

Further, by incurring these debts, the management contravened Section 44(2)(a) of the Public Procurement and Asset Disposal Act, 2015 which provides that the accounting officer shall ensure that procurement of works, goods and services of the public entity are within the approved budget of the entity.
In addition, the pending bills balance includes Kshs.5,200,000 owed to a construction company for construction of a perimeter fence round Kenya Wildlife Service offices and Staff quarters at Garsen. However, this is a National Government project, hence it is not clear and the management has not explained the justification of its involvement.

In the circumstances, the propriety and validity of the pending bills balance of Kshs.1,715,820,603.45 could not be confirmed.

9. Budgetary Control and Performance Analysis

9.1 Budget Absorption

During the year under review, Tana River County Executive had an approved budget of Kshs.4,309,911,279 as per the approved budget estimates. However, the summary statement of appropriation - recurrent and development combined for the year ended 30 June 2017 reflects total budget of Kshs.4,585,211,855, resulting to a variance of Kshs.275,300,576 which has neither been explained nor reconciled. Further, actual expenditure for the year was Kshs.4,833,740,949 or 112% of the approved budget, resulting to over expenditure of Kshs.523,829,670 or 12% as shown below:

Vote	Final Budget (Kshs.)	Actual Expenditure (Kshs.)	Over Expenditure (Kshs.)	%
Recurrent	2,227,555,695	2,332,226,901	104,671,206	
Development	2,357,656,160	2,501,514,048	143,857,888	
Total Reported	**4,585,211,855**	**4,833,740,949**	**248,529,094**	
Total Approved	**4,309,911,279**	**4,833,740,949**	**523,829,670**	**12**
Variance	**275,300,575**	**-**	**275,300,576**	**-**

There was no evidence that the excess expenditure of Kshs.523,829,670 was approved by the respective County Assembly, contrary to Section 131 of the Public Finance Management Act, 2012 which states that 'the County Assembly shall consider the County Government budget estimates with a view to approving them'. It is not clear and the management has not explained the source of the excess funding of Kshs.523,829,670.

9.2 Recurrent Budget

During the year under review, Tana River County Executive had a recurrent budget of Kshs.2,618,516,172 as per approved budget estimates. However, the summary statement of appropriation – recurrent reflects Kshs.2,227,555,695, resulting to a variance of Kshs.390,960,477 which has not been explained or reconciled.

Further, recurrent expenditure totaled Kshs.2,332,226,901 or 89% of the approved budget of Kshs.2,618,516,172, resulting to net under expenditure of Kshs.286,289,271 or 11% as detailed below:

Item	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Over Expenditure (Kshs.)	Under Expenditure (Kshs.)	%
Compensation of Employees	1,164,331,683	1,083,184,734	-	81,146,949	7
Use of Goods and Services					
Utilities, Supplies and Services	22,262,383	26,007,668	3,745,285	-	17
Communication Supplies and Services	11,188,098	2,054,740	-	9,133,358	81
Domestic Travel and Subsistence Allowance	202,350,999	244,169,353	41,818,354	-	21
Foreign Travel and Subsistence Allowance	3,374,210	10,820,625	7,446,415	-	221
Printing, advertising and information supplies & services	10,053,367	352,120	-	9,701,247	287
Rentals of Produced Assets	20,868,443	4,092,578	-	16,775,865	221
Training Expenses	36,707,716	5,988,330	-	30,719,386	96
Hospitality Supplies & Services	38,561,337	23,003,569	-	15,557,768	84
Insurance Costs	14,894,423	7,407,500	-	7,486,923	50
Specialized Materials and Services	167,686,119	24,683,739	-	143,002,380	85
Office and General Supplies and Services	35,536,894	19,585,627	-	15,951,267	45
Other Operating expenses	203,491,958	69,865,551	-	133,626,407	66
Routine Maintenance-Vehicles and other transport equipment	15,086,414	15,509,995	423,581	-	3
Routine Maintenance - Other Assets	19, 868,532	368, 069,864	348,201,332	-	18
Sub Total	**801,930,893**	**821,611,259**	**401,634,967**	**381,954,601**	
Transfers to Other Government Units	-	427,430,908	427,430,908	-	100
Other Grants and Other payments	602,074,612	-	-	602,074,612	100
Social Security Benefits	50,178,984	-	-	50,178,984	100
Grand Total	**2,618,516,172**	**2,332,226,901**	**829,065,875**	**1,115,355,146**	**11**

The table above indicates that the County Executive underspent by between 17% and 221% on utilities, supplies and services, foreign travel and subsistence allowances, printing, advertising and information supplies and services and rental of produced assets alone. At the same time, no expenditure was incurred on other grants and other payments and on social security while underspending on eight (8) items while transfers to other government units had no budget. This situation may have impacted negatively on service delivery to the residents of Tana River County.

Due to the unexplained/unreconciled variance of Kshs.390,960,477.00, the accuracy of the budget figures reflected in these financial statements could not be confirmed.

The net over expenditure was also not supported by a supplementary budget, an indication of a budget which may not be realistic.

9.3 Development Budget

During the year under review, the County Executive had a development budget of Kshs.1,691,395,107 as per approved budget estimates. However, the summary statement of appropriation – development reflects a figure of Kshs.2,357,656,160, resulting to a variance of Kshs.666,261,053 which has neither been explained nor reconciled. Further, the actual expenditure totaled to Kshs.2,501,514,047 or 148% of the approved budget, resulting to net over expenditure of Kshs.810,118,940 or 48% as detailed below:

Item	Approved Budget (Kshs.)	Actual Expenditure (Kshs.)	Over Expenditure (Kshs.)	Under Expenditure (Kshs.)	%
Transfers to Other Government Units	-	85,952,881	85,952,881	-	100
Acquisition of Assets					
Construction of Buildings	480,381,672	620,009,067	139,627,395	-	29
Refurbishment of Buildings	49,126,043	-	-	49,126,043	100
Construction of Roads	541,759,450	201, 776,731	-	339,982,719	63
Construction and Civil Works	258,261,323	258,993,478	732,155	-	0
Overhaul of Construction and Refurbishment of Construction and Civil Works	107,795,699	269,377,756	161,582,057	-	150
Purchase of Motor Vehicles and Other Transport Equipment	17,536,799	132,601,129	115,064,330	-	656
Purchase of Office Furniture and General Equipment	26,885,665	–	-	26,885,665	100
Purchase of ICT Equipment	27,013,000	–	-	27,013,000	100
Purchase of Specialized Plant, Machinery and Equipment	96,302,894	45,918,920	-	50,383,974	

Rehabilitation and Renovation of Plant, Machinery and Equipment	-	6,006,862	6,006,862	-	100
Purchase of Certified Seeds and Services	10,270,106	109,391,845	99,121,739	-	965
Research, Studies, Project Preparation, Design and Supervision	76,062,456	162,441,166	86,378,710	-	113
Acquisition of Strategic Stocks and Commodities	-	259,047,982	259,047,982	-	100
Sub-total	**1,691,395,107**	**2,151,813517**	**953,514,111**	**493,391,401**	
Other Payments	-	349,996,230	349,996,230	-	100
Total	**1,691,395,107**	**2,501,514,047**	**1,303,510,341**	**493,391,401**	

The under expenditure of Kshs493,391,401 or 48% in some items may have greatly curtailed delivery of goods and services to the residents of Tana River County as a result of non-implemented planned projects. Further, the budget for acquisition of assets includes budget for transfers to other Government units of Kshs.98,086,800, hence its accuracy and completeness could not be confirmed.

9.4 The Office of the Governor

The Office of the Governor was allocated a budget of Kshs.376,777,552 comprising of recurrent expenditure budget of Kshs.369,283,988 and development expenditure budget of Kshs.7,493,564, against total expenditure of Kshs.349,418,316 or 93% absorption rate as summarized below:

Vote	Approved Estimate (Kshs)	Actual Expenditure (Kshs.)	% Absorption
Recurrent Expenditure	369,283,988	343,947,854	93
Development Expenditure	7,493,564	5,470,462	73
Total Expenditure	**376,777,552**	**349,418,316**	93

9.4.1 Governor's Recurrent Budget

The Office of the Governor had a recurrent budgetary allocation of Kshs.369,283,988. However, expenditure, Payments Plus Commitments as per Vote Book, during the year amounted to Kshs.343,947,854, resulting to 93% budget absorption rate or net under absorption of Kshs.27,359,236 or 7% as detailed below:

Item	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Under-Absorption (Kshs)	Over-Absorption (Kshs)	% Under	% Over
Compensation of Employees	199,334,224	208,490,794	-	9,156,570	-	5
Utilities Supplies & Services	1,316,068	1,305,417	10,651	-	1	-

Communication Supplies & Services	3,302,050	230,880	3,071,170	-	93	-
Domestic Travel & Subsistence	43,862,851	44,132,524	-	269,673	-	1
Printing & Publishing Services	3,234,920	1,925,920	1,309,000	-	40	-
Rents and Rates	19,308,443	13,423,823	5,884,620	-	30	-
Training Expenses	12,981,540	11,723,850	1,257,690	-	10	-
Hospitality Supplies and Services	15,290,555	16,601,024	-	1,310,469	-	9
Insurance Expenses	6,870,022	13,846,094	-	6,976,072		102
Other Operating Expenses	42,142,046	18,434,856	23,707,190	-		56
Routine Maintenance-Motor Vehicles and Other Transport Equipment	9,082,500	2,033,665	7,048,835	-	78	-
Routine Maintenance-Other Assets	1,397,944	1,397,944	-	-	-	-
Gratuity and Pensions- Civil Servants	11,160,915	10,398,063	762,852	-	7	-
Total	**369,284,078**	**343,944,854**	**43,052,008**	**17,712,784**	**7**	**-**

From the table above, it is clear that the Office of the Governor overspent mainly on insurance and other operating expenses, an indication that activities budgeted for were not undertaken, but approved supplementary budget to cover the same was not availed for audit review. Further, the situation may have curtailed service delivery to the residents of Tana River County. No satisfactory reason has been given for the failure to utilize all the budgetary allocations.

9.4.2 Governor's Development Budget

During the year under review, Tana River County Executive allocated Kshs.7,493,564 for development against expenditure (Payments Plus Commitments as per Vote Book) of Kshs.5,470,462 or 73% budget absorption rate or 27% under absorption rate as detailed below:

Item	Approved Estimate(Kshs)	Total Payment Plus Commitment	Under Absorption	Under Absorption (%)
Purchase of Motor Vehicles	3,681,600	3,681,600	-	-

Construction of Buildings-Non Residential	2,976,764	1,371,262	1,605,502	54
Construction of Buildings-Others	417,600	417,600	-	-
Construction of Roads-Others		-		
Purchase of Motor Vehicles-Others	417,600	-	417,600	0
Total	**7,493,564**	**5,470,462**	**2,023,102**	**27**

The table above indicates that the office of the Governor did not utilize funds allocated for purchase of motor vehicles – others while underspending on construction of buildings non-residential. This means that the Office of the Governor failed to implement some of the projects as planned, hence intended objectives of service delivery to the residents of Tana River County could not be achieved.

9.5 Revenue Budget

During the year under review, the County Executive had a revenue budget of Kshs.60,000,000 against actual collections of Kshs.25,861,357 or 43%, resulting to under collection of Kshs.34,138,643 or 57% as detailed below:

Revenue Item	Revenue Budget (Kshs.)	Actual Collection (Kshs.)	Under Collection (Kshs.)	Over Collection (Kshs.)	%
House Rents	-	16,200	-	16,200	100
Single Business Permits	6,500,000	4,198,420	2,301,580	-	35
Cess	20,630,000	13,687,371	6,942,629	-	34
Poll Rates	-	11,600	-	11,600	100
Plot rents	6,200,000	2,246,100	3,953,900	-	64
Other Local Levies	1,000,000	189,050	810,950	-	81
Other Miscellaneous Receipts	14,970,000	8,000	14,962,000	-	100
Vehicle Parking Fees	700,000	337,940	362,060	-	52
Water Supply Administration	-	23,500	-	23,500	100
Other Health & Sanitation Receipts	10,000,000	5,143,176	4,856,824	-	49
TOTAL	**60,000,000**	**25,861,357**	**34,189,943**	**51,300**	

From the table above, it is apparent that the County Executive did not have a budget for revenue from administrative fees and charges, slaughter houses and housing.

Further, over the last financial year, the County Executive failed to realize revenue from four (4) sources, while collections from three (3) main revenue sources decreased by between 15.5% and 73.6% as detailed below:

Revenue Item	2016 - 2017	2015 – 2016	Decrease	Decrease (%)
	Kshs	Kshs	Kshs	
Plot rents	2,246,100	2,657,800	411,700	15.5
Other receipts from financial assets loan	-	632,178	632,178	100
Vehicle parking fees	337,940	1,278,500	940,560	73.6
Receipts from Administrative Fees and Charges	-	1,345,620	1,345,620	100
Slaughter houses administration	-	1,488,097	1,488,097	100
Housing	-	1,854,300	1,854,300	100
Business permits	4,198,420	8,432,789	4,234,369	50.2
TOTAL	**6,782,460**	**17,689,284**	**10,906,824**	**61.7**

It was also noted that the revenue was based on amounts banked in County Revenue Fund Account and not from summaries of daily revenue collections. Failure to meet revenue targets means programs were not implemented as planned, thus impacting negatively on service delivery to the residents of Tana River County. Further, collection actual revenue collected could not be confirmed since revenue collection control sheets were not availed for audit review.

10. Audit Committee

Section 155(5) of the Public Finance Management Act, 2012 provides that 'a County Government shall establish an internal audit committee'. This requirement is further emphasized in Section 167 of the Public Finance Management (County Governments) Regulations, 2015. However, as at the time of audit in October 2017, the County Executive had not established this Committee.

Consequently, the County Executive is in breach of the Law.

11. Recruitment of staff

During the year under review, the County Executive recruited two hundred and sixty-four (264) staff. The following anomalies were observed during the audit:

11.1 Appointment of Community Health Assistant III

During the year under review, the County Executive recruited twenty-five (25) Community Health Assistants III. However, it was observed that six (6) candidates who ranked 1st, 4th, 6th, 7th, 8th, 9th and 11th in the interviews were not considered for

appointment and no satisfactory explanations or justifications were given for the decision.

11.2 Appointment of Assistant Public Health Officer III

During the year under review, three (3) officers were recruited as Assistant Public Health Officers III. The three officers (3) ranked positions 1, 3 and 5 in the interview for the position, but no satisfactory explanation was given for leaving out the second ranked candidate.

11.3 Appointment of Medical Laboratory Technicians III and Medical Laboratory Technologists III

Human resource records availed for audit review indicated that the County Executive shortlisted, interviewed and ranked twenty-four (24) applicants for positions of Medical Laboratory Technician III and Medical Laboratory Technologist III using the same criteria, yet the two positions had different job specifications. Whereas the requirement for appointment to the position of Medical Laboratory Technician III, Job Group "G" was at least a certificate in Laboratory Science, Laboratory Technology or Medical Laboratory Technology from a recognized institution, the requirement for appointment as Medical Laboratory Technologist III, which falls in Job Group "H", was at least a Diploma in Applied Sciences, Food Science and Technology or Medical Laboratory Technology from a recognized institution.

Further, the records indicated that three (3) candidates were appointed as Medical Laboratory Technician III while seven (7) were appointed as Medical Laboratory Technologist III but those who ranked 4th, 6th, 8th and 10th were dropped for reasons which appeared unsatisfactory.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

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 such 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.

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

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

Those charged with governance are responsible for overseeing Tana River County Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

My responsibility is to conduct an audit of Tana River County Executive's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. However, because of the matter described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of County Executive of Tana River in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.

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

Nairobi

16 July 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Exchequer releases	1	4,299,401,839	3,993,859,971
Proceeds from Domestic and Foreign Grants	2	225,810,015	0
Transfers from Other Government Entities	3	35,154,000	0
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0
Proceeds from Sale of Assets	6	0	0
Reimbursements and Refunds	7	0	0
Returns of Equity Holdings	8	0	0
County Own Generated Receipts	9	25,861,357	26,122,064
Returned CRF issues	10	0	0
TOTAL RECEIPTS		**4,586,227,211**	**4,019,982,035**
PAYMENTS			
Compensation of Employees	11	1,083,184,734	968,685,067
Use of goods and services	12	821,611,259	815,664,108
Subsidies	13	0	0
Transfers to Other Government Units	14	513,383,788	416,190,328
Other grants and transfers	15	0	155,433,949
Social Security Benefits	16	0	7,865,027
Acquisition of Assets	17	2,065,564,937	1,725,313,448
Finance Costs, including Loan Interest	18	0	0
Repayment of principal on Domestic and Foreign borrowing	19	0	0
Other Payments	20	349,996,230	0
TOTAL PAYMENTS		**4,833,740,948**	**4,089,151,926**
SURPLUS/DEFICIT		**(247,513,737)**	**(69,169,892)**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/02/2018 and signed by:

Chief Officer
Name:

Head of Treasury
Name:
ICPAK Member Number:

VI. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	17,104,952	323,557,528
Cash Balances	21B	0	0
Total Cash and cash equivalent		**17,104,952**	**323,557,528**
Accounts receivables – Outstanding Imprests	22	8,684,750	9,265,040
TOTAL FINANCIAL ASSETS		**25,789,702**	**332,822,568**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	191,100	0
NET FINANCIAL ASSETS		**25,598,602**	**332,822,568**
REPRESENTED BY			
Fund balance b/fwd	24	332,822,568	523,992,460
Prior year adjustments	25	(59,710,229)	(122,000,000)
Surplus/Deficit for the year		(247,513,737)	(69,169,892)
NET FINANCIAL POSITION		**25,598,602**	**332,822,568**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/12 2018 and signed by:

Chief Officer
Name:

Head of Treasury
Name:
ICPAK Member Number:

VII. STATEMENT OF CASH FLOWS

		2016-2017 Kshs	2015 - 2016 Kshs
Receipts from operating income			
Exchequer Releases	1	4,299,401,839	3,993,859,971
Proceeds from Domestic and Foreign Grants	2	225,810,015	0
Transfers from Other Government Entities	3	35,154,000	0
Reimbursements and Refunds	7	0	0
Returns of Equity Holdings	8	0	0
County Own Generated Receipts	9	25,861,357	26,122,064
Returned CRF issues	10	0	0
Payments for operating expenses			
Compensation of Employees	11	(1,083,184,734)	(968,685,067)
Use of goods and services	12	(821,611,259)	(815,664,108)
Subsidies	13	0	0
Transfers to Other Government Units	14	(513,383,788)	(416,190,328)
Other grants and transfers	15	0	(155,433,949)
Social Security Benefits	16	0	(7,865,027)
Finance Costs, including Loan Interest	18	0	0
Other Payments	20	(349,996,230)	0
Adjusted for:			
Adjustments during the year	25	(59,710,229)	140,830,047
Net cash flow from operating activities		**1,759,112,361**	**1,552,973,603**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	0	0
Acquisition of Assets	17	(2,065,564,937)	(1,725,313,448)
Net cash flows from Investing Activities		**(2,065,564,937)**	**(1,725,313,448)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	0	0
Proceeds from Foreign Borrowings	5	0	0
Repayment of principal on Domestic and Foreign borrowing	19	0	0
Net cash flow from financing activities		**0**	**0**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(306,452,576)**	**(172,339,845)**
Cash and cash equivalent at BEGINNING of the year	21	**323,557,528**	**523,992,460**
Cash and cash equivalent at END of the year	24	**17,104,952**	**323,557,528**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27/2 2019 and signed by:

Chief Officer
Name:

Head of Treasury
Name:
ICPAK Member Number

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,299,401,839		4,299,401,839	4,299,401,839	0	100
Proceeds from Domestic and Foreign Grants	225,810,016		225,810,016	225,810,015	1	100
Transfers from Other Government Entities				35,154,000	(35,154,000)	0
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated receipts	60,000,000		60,000,000	25,861,357	34,138,643	43
Return issues to CRF						
TOTAL	**4,585,211,855**		**4,585,211,855**	**4,586,227,211**		
PAYMENTS						
Compensation of Employees	1,035,823,854	-	1,035,823,854	1,083,184,734	(47,360,880)	105
Use of goods and services	749,288,967	-	749,288,967	821,611,259	(72,322,292)	110
Subsidies	-	-	-		-	
Transfers to Other Government Units	540,529,674	-	540,529,674	513,383,788	27,145,886	95
Other grants and transfers	-	-	-		-	
Social Security Benefits	-	-	-		-	

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Acquisition of Assets	2,259,569,360	-	2,259,569,360	2,065,564,937	194,004,423	91
Finance Costs, including Loan Interest		-	-		-	
Repayment of principal on Domestic and Foreign borrowing		-	-		-	
Other Payments				349,996,230	(349,996,230)	0
TOTAL	**4,585,211,855**	-	**4,585,211,855**	**4,833,740,948**		
SURPLUS/(DEFICIT)	-	-	-	**(247,513,737)**		

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

(a) More revenue sources need to identified and automation of revenue collection process.

The entity financial statements were approved on 27/2/2018 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,106,706,901	-	2,106,706,901	2,106,706,901	-	100
Proceeds from Domestic and Foreign Grants	159,749,735	-	159,749,735	159,749,735	1	100
Transfers from Other Government Entities	-	-	-	35,154,000.00	(35,154,000.00)	0
Proceeds from Domestic Borrowings	-	-	-		-	
Proceeds from Foreign Borrowings	-	-	-		-	
Proceeds from Sale of Assets	-	-	-		-	
Reimbursements and Refunds	-	-	-		-	
Returns of Equity Holdings	-	-	-		-	
County Own Generated receipts	60,000,000	-	60,000,000	25,861,357	34,138,643	43
Return CRF issues			-		-	
TOTAL	**2,326,456,636**	-	**2,326,456,636**	**2,327,471,992**	(1,015,356)	100
PAYMENTS						
Compensation of Employees	1,035,823,854	-	1,035,823,854	1,083,184,734	(47,360,880)	105
Use of goods and services	749,288,967	-	749,288,967	821,611,259	(72,322,292)	110

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Subsidies	-		-		-	
Transfers to Other Government Units	442,442,874		442,442,874	427,430,908	15,011,966	97
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	**2,227,555,695**	**-**	**2,227,555,695**	**2,332,226,901**	(104,671,206)	
SURPLUS/(DEFICIT)	**98,900,941**	**-**	**98,900,941**	**(4,754,907)**		

The entity financial statements were approved on 27/2/2018 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number:

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,192,694,938	-	2,192,694,938	2,192,694,938	-	100
Proceeds from Domestic and Foreign Grants	66,060,281	-	66,060,281	66,060,281	-	100
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated receipts	-	-	-	-	-	
		-	-	-	-	
TOTAL	**2,258,755,219**		**2,258,755,219**	**2,258,755,219**	-	100
					-	
PAYMENTS					-	
Compensation of Employees	-	-	-		-	

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Use of goods and services	-	-	-		-	
Subsidies	-	-	-		-	
Transfers to Other Government Units	98,086,800	-	98,086,800	85,952,881	12,133,919	88
Other grants and transfers	-	-	-		-	
Social Security Benefits	-	-	-		-	
Acquisition of Assets	2,259,569,360	-	2,259,569,360	2,065,564,937	194,004,423	91
Finance Costs, including Loan Interest	-	-	-		-	
Repayment of principal on Domestic and Foreign borrowing	-	-	-		-	
Other Payments			-	349,996,230	(349,996,230)	0
TOTALS	**2,357,656,160**		**2,357,656,160**	**2,501,514,048**	(143,857,888)	106
SURPLUS/(DEFICIT)	**(98,900,941)**		**(98,900,941)**	**(242,758,829)**		

The entity financial statements were approved on 27/2/2018 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	20xx		20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					
Programme 2					
Sub-programme 1					
Sub-programme 2					
Sub-programme 3					

XII. 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 receivables and payables are disclosed in the Statement of Assets and Liabilities.

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 Tana River County Government. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

External Assistance

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

Donations and grants

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

SIGNIFICANT ACCOUNTING POLICIES (Continued

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.

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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2016, this amounted to Kshs 0 compared to Kshs 0 in prior period as indicated on note 0.

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.

SIGNIFICANT ACCOUNTING POLICIES (Continued

8. Noncurrent assets

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

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 14th July 2016 for the period 1st July 2016 to 30 June 2017 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to 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 the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National 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.

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHQUER RELEASES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,074,850,460	318,765,598
Total Exchequer Releases for quarter 2	752,395,322	1,020,710,343
Total Exchequer Releases for quarter 3	1,418,802,608	1,359,398,790
Total Exchequer Releases for quarter 4	1,053,353,449	1,294,985,240
Total	**4,299,401,839**	**3,993,859,971**

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 – 2016
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)				
DANIDA	4/05/2017		4,645,000	0
WORLD BANK			24,174,105	0
Grants Received from other levels of government				
ROAD MAINTENANCE LEVY FUND	28/09/2016		16,515,070	0
ROAD MAINTENANCE LEVY FUND	20/12/2016		16,515,070	0
ROAD MAINTENANCE LEVY FUND	10/03/2017		33,030,140	0
SPECIAL PURPOSE GRANT	07/03/2017		100,000,000	0
COMPENSATION FOR USER FEES FOREGONE	31/10/2016		2,849,925	0
COMPENSATION FOR USER FEES FOREGONE	11/05/2017		2,849,925	0
FREE MATERNAL HEALTHCARE	31/08/2016		3,685,000	0
FREE MATERNAL HEALTHCARE	28/11/2016		3,660,000	0
FREE MATERNAL HEALTHCARE	15/02/2017		2,207,500	0

	FREE MATERNAL HEALTHCARE	12/04/2017		4,545,000	0
	FREE MATERNAL HEALTHCARE	30/06/2017		7,007,500	0
	FREE MATERNAL HEALTHCARE			4,125,780	0
	Total			**225,810,015**	**0**

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers from Central government entities		
MINISTRY OF HEALTH	35,154,000	0
Transfers from Counties		
(insert name of budget agency)	0	0
TOTAL	**35,154,000**	**0**

4 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Borrowing within General Government	0	0
Borrowing from Monetary Authorities (Central Bank)	0	0
Other Domestic Depository Corporations (Commercial Banks)	0	0
Borrowing from Other Domestic Financial Institutions	0	0
Borrowing from Other Domestic Creditors	0	0
Domestic Currency and Domestic Deposits	0	0
Total	**0**	**0**

5 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	0	0
Foreign Borrowing - Direct Payments	0	0
Foreign Currency and Foreign Deposits	0	0
Total	**0**	**0**

6 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	0	0
Receipts from the Sale Plant Machinery and Equipment	0	0
Receipts from Sale of Certified Seeds and Breeding Stock	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Receipts from the Sale of Inventories, Stocks and Commodities	0	0
Disposal and Sales of Non-Produced Assets	0	0
Receipts from the Sale of Strategic Reserves Stocks	0	0
Total	**0**	**0**

7 REIMBURSEMENTS AND REFUNDS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Refund from World Food Programme (WFP)	0	0
Reimbursement of Audit Fees	0	0
Reimbursement on Messing Charges (UNICEF)	0	0
Reimbursement from World Bank – ECD	0	0
Reimbursement from Individuals and Private Organisations	0	0
Reimbursement from Local Government Authorities	0	0
Reimbursement from Statutory Organisations	0	0
Reimbursement within Central Government	0	0
Reimbursement Using Bonds	0	0
Total	**0**	**0**

8 RETURNS OF EQUITY HOLDINGS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	0	0
Returns of Equity Holdings in International Organisations	0	0
	0	0
Total	**0**	**0**

9 COUNTY OWN GENERATED RECEIPTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Interest Received	0	0
Profits and Dividends	0	0
Rents	16,200	0
Other Property Income	0	0
Sales of Market Establishments	0	0
Receipts from Administrative Fees and Charges	0	1,345,620
Receipts from Administrative Fees and Charges - Collected as AIA	0	0
Receipts from Incidental Sales by Non-Market Establishments	0	0
Receipts from Sales by Non-Market Establishments	0	0
Receipts from Sale of Incidental Goods	0	0
Fines Penalties and Forfeitures	0	0
Receipts from Voluntary transfers other than grants	0	0
Business permits	4,198,420	8,432,789
Cesses	13,687,371	8,432,780
Poll rates	11,600	0
Plot rents	2,246,100	2,657,800
Other local levies	189,050	0
Administrative services fees	0	0
Various fees	0	0
Council's natural resources	0	0
Exploitation	0	0
Sales of council assets	0	0
Lease / rental of council's	0	0
Infrastructure assets	0	0
Other miscellaneous receipts	0	0
Other miscellaneous receipts	8,000	0
Insurance claims recovery	0	0
Medium term loans (1-3 yr repayment)	0	0

Long term loans (over 3 yrs. payment)	0	0
Transfers from reserve funds	0	0
Donations	0	0
Fund raising events	0	0
Other receipts from financial assets loan	0	0
Market/trade Centre fee	0	0
Vehicle parking fees	337,940	1,278,500
Housing	0	1,854,300
Social premises use charges	0	0
School fees	0	0
Other education-related	0	0
Other education receipts	0	0
Public health services	0	0
Public health facilities operations	0	0
Environment & conservancy	0	0
Administration	0	0
Slaughter houses administration	0	1,488,097
Water supply administration	23,500	0
Sewerage administration	0	0
Other health & sanitation	5,143,176	0
Technical services fees	0	0
External services fees	0	0
	25,861,357	**26,122,064**

10 RETURNED CRF ISSUES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Recurrent account	0	0
Development account	0	0
Deposit account	0	0
Total	**0**	**0**

11 COMPENSATION OF EMPLOYEES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Basic salaries of permanent employees	894,540,288	860,308,380
Basic wages of temporary employees	93,683,056	37,627,322
Personal allowances paid as part of salary	-	49,234,633
Personal allowances paid as reimbursements	-	84,200
Personal allowances provided in kind	-	-
Pension and other social security contributions	41,987,453	21,430,533
Compulsory national social security schemes	4,618,190	-
Compulsory national health insurance schemes	22,597,210	-
Social benefit schemes outside government	-	-
Other personnel payments	25,758,538	-
Total	**1,083,184,734**	**968,685,068**

12 USE OF GOODS AND SERVICES

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	26,007,668	66,808,315
Communication, supplies and services	2,054,740	5,000,041
Domestic travel and subsistence	244,169,353	274,107,696
Foreign travel and subsistence	10,820,625	14,272,262
Printing, advertising and information supplies & services	352,120	52,777,928
Rentals of produced assets	4,092,578	10,028,852
Training expenses	5,988,330	26,350,833

Hospitality supplies and services	23,003,569	35,122,440
Insurance costs	7,407,500	63,428,100
Specialized materials and services	24,683,739	85,522,521
Office and general supplies and services	19,585,627	54,404,206
Other operating expenses	69,865,551	37,010,568
Routine maintenance – vehicles and other transport equipment	15,509,995	71,394,266
Routine maintenance – other assets	368,069,864	19,436,080
Total	**821,611,259**	**815,664,108**

13 SUBSIDIES

Description	**2016 - 2017**	**2015 – 2016**
	Kshs	**Kshs**
Subsidies to Public Corporations		
See list attached	0	0
(insert name)	0	0
Subsidies to Private Enterprises		
See list attached	0	0
(insert name)	0	0
TOTAL	**0**	**0**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 – 2016
	Kshs	Kshs
Transfers to Central government entities		
See attached list	0	400,000
Transfers to Other Counties		
COUNTY ASSEMBLY	513,383,788	414,590,328
HOLA DISTRICT HOSPITAL	0	1,200,000
TOTAL	**513,383,788**	**416,190,328**

15 OTHER GRANTS AND OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Scholarships and other educational benefits	0	75,000,000
Emergency relief and refugee assistance	0	5,960,500
Subsidies to small businesses, cooperatives, and self employed	0	0
Transfer to Assembly: Recurrent		34,838,010
Transfer to Assembly: Development		23,864,311
Funds paid to Assembly at the start of the year		15,771,129
Total	**0**	**155,433,949**

16 SOCIAL SECURITY BENEFITS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Government pension and retirement benefits	0	7,865,027
Social security benefits in cash and in kind	0	0
Employer Social Benefits in cash and in kind	0	0
Total	**0**	**7,865,027**

17 ACQUISITION OF ASSETS

Non Financial Assets	2016 – 2017	2015 – 2016
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	620,009,067	304,222,832
Refurbishment of Buildings	-	70,735,811
Construction of Roads	201,776,731	437,867,706
Construction and Civil Works	258,993,478	133,923,137
Overhaul and Refurbishment of Construction and Civil Works	269,377,756	414,129,927
Purchase of Vehicles and Other Transport Equipment	132,601,129	13,628,090
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	107,487,269
Purchase of ICT Equipment	-	-
Purchase of Specialized Plant, Equipment and Machinery	45,918,920	13,901,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	6,006,862	16,344,909
Purchase of Certified Seeds, Breeding Stock and Live Animals	109,391,845	-
Research, Studies, Project Preparation, Design & Supervision	162,441,166	97,410,720
Rehabilitation of Civil Works	-	7,881,180

Acquisition of Strategic Stocks and commodities	259,047,982	107,780,866
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	**2,065,564,937**	**1,725,313,447**

18 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Exchange Rate Losses	0	0
Interest Payments on Foreign Borrowings	0	0
Interest Payments on Guaranteed Debt Taken over by Govt	0	0
Interest on Domestic Borrowings (Non-Govt)	0	0
Interest on Borrowings from Other Government Units	0	0
Total	**0**	**0**

19 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Repayments on Borrowings from Domestic	0	0
Principal Repayments on Guaranteed Debt Taken over by Government	0	0
Repayments on Borrowings from Other Domestic Creditors	0	0
Repayment of Principal from Foreign Lending & On – Lending	0	0
Total	**0**	**0**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 OTHER PAYMENTS

	2016 - 2017	2015 – 2016
	Kshs	Kshs
Budget Reserves	0	0
Civil Contingency Reserves	0	0
Other payments(K.R.A Agency notices)	349,996,230	0
	349,996,230	**0**

21A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2016 – 2017	2015 – 2016
				Kshs	Kshs
KCB,1140769545	0	Standing imprest a/c		0	9
KCB,1140754033	0	Revenue collection a/c		0	339,260
KCB,1149939133	0	Planning a/c		0	10,655
KCB,1156319552		Supervision a/c			127,338
EQUITY,1210272816316				0	
EQUITY,1210272816347				(1,928.55)	
EQUITY,1210272816398				68,429.73	
CBK,1000297751		Road maintenance levy fund a/c		22,000	
CBK,1000268298		Health conditional grant a/c		79,890	
CBK,1000170708		Development a/c		42,783	
CBK,1000170735		Recurrent a/c		1,736	27,980
CBK,1000171332		Revenue Fund a/c		16,767,443	323,052,287
CBK,1000267496		Deposit a/c		191,100	
Total				**17,104,952**	**323,557,528**

21B: CASH IN HAND

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	**0**	**0**

Cash in hand should also be analysed as follows:

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other Locations (*specify)*	0	0
Total	**0**	**0**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 – 2017	2015 – 2016
	Kshs	Kshs
Government Imprests	8,684,750	9,265,040
Clearance accounts	0	0
Total	**8,684,750**	**9,265,040**

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Mohamed Ijema	17/09/2016	473,000	0	473,000
Abdulkadir Sirad	1/8/2016	2,147,550	0	2,147,550
Mohamed Maalim Edin	2/11/2016	2,956,400	0	2,956,400
Khalif Abdi Adhan	17/08/2016	768,000	0	768,000
Mohamed .E. Hargamso	14/09/2016	739,800	0	739,800
Asha Ajuu Saidi	15/09/2016	100,000	0	100,000
Mohamed Salim Dame	5/8/2016	1,500,000	0	1,500,000
Total		**8,684,750**	**-**	**8,684,750**

23. ACCOUNTS PAYABLE

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Deposits	191,100	0
Total	**191,100**	**0**

24. FUND BALANCE BROUGHT FORWARD

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Bank accounts	323,557,528	495,897,373
Cash in hand	0	0
Accounts Receivables	9,265,040	28,095,087
Accounts Payables	-	-
Total	**332,822,568**	**523,992,460**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

25: PRIOR YEAR ADJUSTMENTS

Description of the error	2016 – 2017	2015 – 2016
	Kshs	Kshs
Adjustments on bank account balances	(8,509,968)	(122,000,000)
Adjustments on cash in hand	0	0
Adjustments on payables	(41,935,220)	0
Adjustments on receivables	(9,265,040)	
Others (*specify*)	0	0
	(59,710,229)	**(122,000,000)**

OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Construction of buildings	286,811,162	-
Construction of civil works	1,167,947,223	-
Supply of goods	174,000,055	-
Supply of services	87,062,163	-
	1,715,820,603	-

26.2: PENDING STAFF PAYABLES (See Annex 2)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (*specify*)	-	-
	-	-

26.3: OTHER PENDING PAYABLES (See Annex 3)

	2016 – 2017	2015 – 2016
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others (*specify*)	-	-

27 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 Government:

- Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments;
- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2016/2017	2015/2016
	Kshs	Kshs
Key Management compensation	0	0
	======	======
Transfers to the County Assembly	-	-
Transfers to other County Government entities	-	-
Transfers to County Ministries and Departments	-	-
Transfers from other County Government Entities	-	-
	======	======

28 ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and resolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established	Location	Accounting Officer responsible
Corporation	-	-	-
Fund	-	-	-
Board	-	-	-
Project	-	-	-
Scheme	-	-	-

XIV. 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)*

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.

CEC, County Treasury

Sign.....

Date.....21/2/2018.....

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

PENDING BILLS AS AT 30TH JUNE 2017				
Supplier of Goods or Services	**Original Amount**	**Amount Paid Todate**	**Outstanding balance 2017**	**Comments**
Supply of services				
QUFSA COMPANY LIMITED	7,200,000.00	-	7,200,000.00	GABBAGE COLLECTION AT BURA
GASUGAN CONSTRUCTION CO. LTD	6,400,000.00	-	6,400,000.00	GABBAGE COLLECTION AT MORORO
IBKO CO. LTD	8,000,000.00	-	8,000,000.00	GABBAGE COLLECTION AT BANGALE
BOJI GUBA COMPANY LTD	7,200,000.00	-	7,200,000.00	GABBAGE COLLECTION AT MADOGO
MEDINA MBARE	3,000,000.00	-	3,000,000.00	GARBAGE COLLECTION AT GARSEN
KONE Dertu	4,685,800.00	-	4,685,800.00	WATER TRUCKING
Resolution insurance	6,300,000.00	-	6,300,000.00	Provision of medical insurance
Health relief	3,000,000.00	-	3,000,000.00	Civic education training
Tropicana hotels	3,600,000.00	-	3,600,000.00	Accomodation for civic educators
Nothern resouces development agencies	4,800,000.00	-	4,800,000.00	Customisation of human resourse manual and other operation manual
Kenyan alliance insurance company	3,859,550.00	-	3,859,550.00	Cover for vehicle
Partmel agencies	3,900,000.00	-	3,900,000.00	Printing materials for 4th dev. Conference
Airtel networks	1,600,000.00	-	1,600,000.00	Internet and voice provision services
Skyward technologies ltd	6,829,629.34	4,559,133.11	2,270,496.23	Provision of network services, lan at cpsb and county hqs prefurb offices

Telcom kenya	1,430,267.00	-	1,430,267.00	Provision of telephone, internet and data services
Microsoft email services	240,000.00	-	240,000.00	Provision of email services
Safaricom	891,000.00	-	891,000.00	Wifi connection
Mwenyeji liners	3,600,000.00	-	3,600,000.00	Car hire
KILIMAMBOGO MOTORS GARAGE	263,500.00	-	263,500.00	Services departmental motors
GALEITON LIMITED	5,994,550.00	-	5,994,550.00	Installation of ict network system at hola hospital
WACHU GENERAL CONTRACTORS	1,064,000.00	-	1,064,000.00	Hire of lorry to transport medical equipments to various health facilities in Tana river
AJAB HARDWARE	3,680,000.00	-	3,680,000.00	Hire of motor vehicle for CeC member of health
MEDINA MBARE	3,800,000.00		3,800,000.00	Gabbage collection at Hola
HELLA PETROLEUM LTD	283,000.00		283,000.00	Supply of fuel and lubricants
Sub-Total	**91,621,296.34**	**4,559,133.11**	**87,062,163.23**	
Supply of goods				
NAYUESTER GEN SUPPLIES	3,471,425.00	-	3,471,425.00	Supply and delivery of vocational training materials
SILVER STAR ENT	2,999,633.00	-	2,999,633.00	Supply of technical tools and equipments
APPHIA GOLDEN ENT	3,497,400.00	-	3,497,400.00	Supply and delivery of furniture at youth polytechnics
Dt dobie	10,281,000.00	-	10,281,000.00	Supply of mercedes benz model e200 1991cc auto petrol
Ritchmak agencies	1,300,000.00	-	1,300,000.00	Supply of office stationery
Sul contractors	510,000.00	-	510,000.00	Two portable dias with complete amenities

bakalcha Holdings and construction LTD	5,000,000.00	-	5,000,000.00	Dias in different towns
Bantuk AGENCIES	3,600,000.00	-	3,600,000.00	Press equipment
Palmera consult	653,633.00	-	653,633.00	Supply and delivery of poe switch and routers
Moa contractors	4,380,000.00	-	4,380,000.00	Laptop supplies
REGIONAL COMPANY LTD	30,000,000.00	-	30,000,000.00	Supply of collapsible tanks
APPHIA GOLDEN ENTERPRISES	2,484,720.00	-	2,484,720.00	Supply and delivery of furniture at youth polytechnics
SHORO CONTRACTORS AND SUPPLIES	10,327,920.00	-	10,327,920.00	Supply and delivery of ecde feeding items
YUHAISMO LIMITED	3,025,700.00		3,025,700.00	Supply and delivery for 745 desks
TABRA ENTERPRISES	4,865,144.00	-	4,865,144.00	Supply and delivery of ecde learning materials
MADIBA COMPANY LTD	745,800.00	-	745,800.00	Being payment of supply and delivery of stationaries in education department
PHARMATRADE PHARMACY LIMITED	3,831,100.00	-	3,831,100.00	Supply and delivery of laboratory reagents
GRENAS ENTERPRISES LIMITED	3,401,200.00	-	3,401,200.00	Supply and delivery of laboratory reagents
GOBUDHIDHA CONTRACTORS LIMITED	3,586,000.00	-	3,586,000.00	Supply and delivery of tires, batteries, tubes
ELMART PHARMA LIMITED	4,987,279.00	-	4,987,279.00	Supply and delivery of laboratory reagents
EARTHLINK SOLAR LTD	4,897,670.00	-	4,897,670.00	Supply and delivery of non pharmaceuticals
ELMART PHARMA LIMITED	5,324,889.00	-	5,324,889.00	Supply and delivery of pharmaceuticals

ELMART PHARMA LIMITED	5,100,210.00		5,100,210.00	Supply and delivery of pharmaceuticals
EMPARA GENERAL SERVICES CONTRACTORS LTD	4,944,900.00	-	4,944,900.00	Supply and delivery of ICT equipments to department of health
MICHMAX ENTERPRISES LIMITED	2,400,000.00	-	2,400,000.00	Supply and delivery of camping tents
TANA CONSOLIDATED CO. LTD	2,726,000.00	-	2,726,000.00	Supply of office furniture at Hola hospital
TANA POINT CHEMIST	9,598,000.00	-	9,598,000.00	Supply and delivery of pharmaceuticals
M/s Brevo Pumping Enterprise Limited	5,252,500.00		5,252,500.00	Supply of assorted farm tools
North Coast Construction Ltd	5,700,000.00		5,700,000.00	Supply of water pump engines
M/s Tana Paint Construction Limited	5,700,000.00		5,700,000.00	Supply of water pump engines
Wakadigo Enterprises	2,052,000.00		2,052,000.00	Supply of computers, printers
GHERAENTERPRISES	2,390,000.00		2,390,000.00	Supply of emergency fittings for Hola water supply
RICHMARK AGENCIES	1,340,032.00		1,340,032.00	Supply of office furniture
TANA SMARTCOM AGENCIES	450,200.00		450,200.00	Supply of office stationaries
MICHI EAST AFRICA	3,800,000.00		3,800,000.00	Supply of collecting uniform
M/s Nyaro services	3,968,000.00		3,968,000.00	Veterinary drugs.
M/S. ANASON CONTRACTORS AND SUPPLIES LIMITED	3,975,450.40	3,245,750.85	729,699.55	Construction of septic tank, soak pit, three doors vip latrines and fencing of tana/hola/hou/hg 4 cat. C

MOFORE COMPANY LTD	4,678,000.00		4,678,000.00	Supply and delivery of medical registers and other stationeries to department of health
Sub -Total	**177,245,805.40**	**3,245,750.85**	**174,000,054.55**	
Construction of civil work				
ABAKIYA COMPANY LTD	4,495,242.00	-	4,495,242.00	PROPOSED CONSTRUCTION OF FENCE AT DIDA ECDE CENTRE
KURUSO CONSTRUCTION COMPANY LTD	3,689,646.00	-	3,689,646.00	PROPOSED CONSTRUCTION OF FENCE AT TULA ECD CENTRE
M/s Hud Hud Construction Co. Ltd Ltd	2,963,800.00		2,963,800.00	PROPOSED CONSTRUCTION OF FENCE AT SUB COUNTY OFFICE BURA
SIYABA MERCHANTSLTD	765,020.00	-	765,020.00	PROPOSED CONSTRUCTION OF VACINATION CRUSH AT SABUKIA
DADHOLE CONSTRUCTION CO. LTD	4,905,303.60	2,971,742.95	1,933,560.65	PROPOSED REHABILITATION OF SLAUGHTER HOUSE,SEPTIC TANK BURA
DADHOLE CONSTRUCTION CO. LTD	3,162,531.20	-	3,162,531.20	PROPOSED FENSING WORKS AT BURA SLAUGHTER WORKS
ISAK AND SONS CO. LTD	768,616.00	-	768,616.00	PROPOSED CONSTRUCTION OF VACINATION CRUSH AT WALESOREA
ABATANA CO. LTD	4,566,537.20	-	4,566,537.20	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE AT MADOGO CEMETRY
FURROW GENERAL CONTRACTORS	3,966,450.00	-	3,966,450.00	PROPOSED CONSTRUCTION OF 3.6KM PIPELINE AND 1.NO: WATER KIOSK IN CHARDENDE

ZUMAR GENERAL CONSTRUCTIONS2997200	2,997,200.00	-	2,997,200.00	REHABILITATION OF CHARDENDE WATER PAN
BILLSUMAR GENERAL CONTRACTORS LIMITED	4,470,619.00	-	4,470,619.00	CONSTRUCTION OF PIPELINE EXTENSION WORKS FROM BOJI TO ADELE AND FROM BULA BARAKA TO MORORO SECONARY SCHOOL INCLUDING AWATER BOWSER LOADING POINT TO MADOGO
ELDADA COMPANY LTD	4,869,080.00	-	4,869,080.00	REHABILITATION OF MATANGALA WATER PAN
JAMAL CONSTUCTIONS CO. LTD	2,449,920.00	-	2,449,920.00	CONSTRUCTION OF SOLAR POWERED SHALLOW WELL
IKLAS INVESTMENT CO. LTD.	6,813,460.00	-	6,813,460.00	DRILLING &TEST PUMPING OFK I NO. BORE HOLE
ABASANGA CONTRACTOR AND SUPPLIES LIMITED	4,989,435.00	-	4,989,435.00	REHABILITATION OF SUBUKIA WATER PAN
ARAWELLO COMPANY LIMITED	2,868,216.00	-	2,868,216.00	REHABILITATION OF HALO WATER PAN
GOBU DHIDHA	10,251,998.00	7,297,000.00	2,954,998.00	CONSTRUCTION OF GODHIA WATER PAN
CABSONS MERCHANTS LTD	10,115,889.00	2,213,764.00	7,902,125.00	CONSTRUCTION OF HAMARES WATER PAN
NEW-LOOK CONSTRACTION CO.	10,994,200.00	4,397,680.00	6,596,520.00	REHABILITATION OF 2 NO. BOREHOLE AT MADOGO
SANTUR CONSTRUTION LTD	76,213,044.00	56,263,680.00	19,949,364.00	CHARDENDE WATER PIPELINE
GOODWISH GENERAL CONSTRUCTION LTD	3,500,000.00		3,500,000.00	REHABILITATION OF LEBILE WATER PAN
HODHON CONSTRACTIN AND GENERAL SUPLIERS	3,531,040.00	-	3,531,040.00	REHABILITATION OF BILBIL SHULE WATER PAN

BANGALE KARAF CO. LTD	4,062,378.00	-	4,062,378.00	PROPOSED 4 DOOR COMPARTMENT TOILET & SEPTIC TANK AT KAMAGURU HEALTH CENTRE
TANA CONSOLIDATED CO.LTD	5,324,655.20		5,324,655.20	PROPOSED FENCING WORKS AT MADOGO HEALTH CENTRE
M/s Farburo Constr. & Suppliers Ltd	4,555,726.00	3,076,497.09	1,479,228.91	PROPOSED RENOVATION &FENCING AT METI DISPENSARY
MARZIQ COMPANY LIMITED	5,201,509.00	1,599,124.00	3,602,385.00	PROPOSED FENCING WORKS AT BILBIL DISPENSARY
AL AHLI CONTRACTORS AND SUPPLIERS	4,905,303.60		4,905,303.60	PROPOSED FENCING WORKS & 4 DOOR TOILET AT WADESA DISPENSARY
JUHUDI MERCHANT LTD	3,891,463.60	500,000.00	3,391,463.60	PROPOSED SEPTIC TANK AND SOAK PIT & 4 DOOR PIT LATRINEAT HOSINGO DISPENSARY
Furgan Construction & Gen Supply Ltd	4,230,044.40	1,642,282.40	2,587,762.00	Proposed Reovation works ,water reticulation ,4 door compartment toilet & septic tank
Meti Construction Company Ltd	2,797,166.00	1,579,310.58	1,217,855.42	PROPOSED RENOVATION WORK &PLACENTA PIT AT BURA HEALTH CENTER
M/s Farburo Constr. & Suppliers Ltd	4,555,726.00	3,076,497.09	1,479,228.91	Proposed fencing works & renovation
RONEI COMPANY LTD	4,855,713.60	-	4,855,713.60	PROPOSED FENCING WORKS AT ASAKO DISPENSARY
Buraki Contractors Company Ltd	1,362,626.40		1,362,626.40	Proposed 4 door compartment toilet Bura Market
M/s ADAMS CONST CO.LTD	12,132,741.00	11,831,367.50	301,373.50	CHARDENDE-KABBA RD

M/s FARBURO CONST & SUPPLIES LTD	11,499,718.00	11,018,477.70	481,240.30	CHARDENDE-WALESOREA RD
M/s BETTERWORKS CO.LTD	8,443,756.00	8,090,819.10	352,936.90	ELTUTU-BANGALE
M/s RONEI CO.LTD	6,839,800.00	6,553,567.99	286,232.01	MBALAMBALA-ELRAR
M/S HARERI ENTERPRISE LTD	8,810,130.00	8,460,401.00	349,729.00	WADESA-MATAGALA
M/S DELTA CONSTRUCTION LTD	14,981,600.00	14,356,405.80	625,194.20	MATAGALA FOOTBRIDGE
M/S DAMUSCUS CO.LTD	1,955,499.00	1,873,665.30	81,833.70	SALA-HAMARESA RD
M/S BARMUS CONST & SUPP CO.LTD	1,990,212.00	1,906,925.60	83,286.40	ELNEKA SANGA-LAKOLE RD
M/S WORERA CONST CO.LTD	2,045,874.60	1,960,258.80	85,615.80	WALESOREA-LUGUJO RD
BAGDAD CONST CO.LTD	1,988,263.20	1,905,058.30	83,204.90	VILLAGE 4(MAIN CANAL)-WADESA DAM
M/S EL-DERA CONST AGENCY LTD	1,988,994.00	1,905,758.60	83,235.40	BANGALE-KABBA RD
M/S IKLAS INVESTMENT LTD	1,992,648.00	1,909,259.60	83,388.40	YAKIRID-YUKA RD
M/S BARAKABSU CO.LTD	1,999,956.00	1,916,261.80	83,694.20	SABUKIE-DAKAJI RD
M/S DAMUSCUS CO.LTD	1,976,692.20	1,893,971.60	82,720.60	HOSINGO-WALESTOKOCHA RD
M/s FARBURO CONST & SUPPLIES LTD	1,989,359.40	1,989,359.40	-	GELMAD-HIRIMANI RD
M/S HIDA CONT & SUPP CO.LTD	1,994,840.40	1,911,360.30	83,480.10	KURITI-MITIBOKA RD
KOSAYE CONTRACTORS LTD	1,948,312.80	1,866,779.80	81,533.00	MANYATTA-CHIFIRI RD
M/S KIRI MINING & CONST CO.LTD	3,000,000.00	2,874,430.90	125,569.10	SALA-DHIDHA RD
M/S NUUR IYO IMRAN CO. LTD	2,001,174.00	1,917,428.90	83,745.10	BILA DAM- EL RAQEY RD
M/S MAALIMINS CONT LTD	1,981,686.00	1,898,756.40	82,929.60	MARAMTU-DHIDHA
M/S HIRIMAN GEN CONT &	1,993,622.40	1,910,193.30	83,429.10	HALLO-AGRO BRIDGE RD
M/S DELTA IMAGE INVEST LTD	1,988,945.28	1,905,711.90	83,233.38	MADOGO-KONORAMADHAN RD

M/S NAGELE CONST CO.LTD	1,948,678.20	1,867,129.90	81,548.30	MATAGALA-NANIGHI RD
M/s Maeli Holdings Ltd	3,948,648.20		3,948,648.20	BURA TOWNSHIP ROAD
M/S KIRI MINING & CONST CO.LTD	1,976,363.34	1,893,656.40	82,706.94	BOJI-KURUSO RD
M/S TANA COUNTY CONTRACTORS CO.LTD	2,000,600.00	1,916,878.90	83,721.10	VILLAGE 9-MAIN CANAL RD
M/S ZUMAR GEN CO.LTD	5,850,900.00	4,926,349.50	924,550.50	CHARDENDE-JAJABO RD
M/S TANA COUNTY CONTRACTORS CO.LTD	1,999,956.00	1,916,261.80	83,694.20	BURA-VILLAGE 8 RD
M/S Dadhole construction Co. Ltd	5,475,543.00	5,176,402.43	299,140.57	POSTA-MAGIRI JNC ACCESS RD
M/s Al Ahli Contractors & Suppliers Ltd	5,977,944.00	5,727,778.95	250,165.05	WADESA-BILBIL ACCESS ROAD
M/s Ithaja Contractors & Suppliers Co. Ltd	5,949,321.00	4,800,000.00	1,149,321.00	CHARDENDE-COMORDUKUB ACCESS RD
M/s Dinar Suppliers & Construction Co. Ltd	5,895,120.00	1,217,852.77	4,677,267.23	B8 ONMIRTI-BULA RIQ ACCESS RD
M/S yassin gen Contractors & Suppliers Co. Ltd	5,949,321.00	2,895,509.70	3,053,811.30	BILBIL-YETHI ACCESS ROAD
M/Siklas Investment Co. Ltd	3,634,999.00	-	3,634,999.00	BILBIL-NIB DRIFT ACCESS RD
KIGHARA Enterprises Co. Ltd	950,000.00	-	950,000.00	SUPPLY OF 1NO BOREHOLE PUMP TO GARSEN WATER SUPPLY
NORTH COAST CONSTRUCTION CO.	4,995,790.00	-	4,995,790.00	REHABILITATION OF GARSEN HEALTH CENTRE RETICULATION WATER SYSTEM
Ajab Ltd	262,157,912.00	177,955,568.00	84,202,344.00	Garsen Market

Muslih Telecommunication Ltd.	5,000,000.00	-	5,000,000.00	Supply and installation of solar powered flood lights in various township within Tana River County
Al Karim General Contractors	5,200,000.00	-	5,200,000.00	KWS fence and staff quarters at Garsen
M/s Bilges construction co. ltd	2,244,368	2,243,370	997.6	Tulu cattle vaccination crush.
Biadeco Holdings.	15,070,094	9,343,882	5,726,212.00	Mandingo Auction yard
M/s Amfasa contractors.	1,047,364	903,641	143,722.90	Assa cattle vaccination crush
M/s Amfasa contractors.	1,047,360	903,641	143,718.90	Kone cattle vaccination crush,
Omar Galgalo suppliers and hardware	5,556,980	5,320,668	236,312.30	Proposed Fencing at Assa Kone Dispensary
Aldudus Contractors Ltd	773,700	-	773,700.00	DEMOLITION OF THREE NON OCCUPIED STAFF BUILDING AT GARSEN HEALTH CENTRE
Omar Galgalo suppliers and hardware			-	Proposed fencing at Garsen Sub county Hospital
Alkarim General Contractors	2,861,199	2,471,401	389,798.41	Proposed renovation & fencing at Garsen Sub county Hospital staff hse 1& 2
Omar Galgalo suppliers and hardware	6,171,548	5,054,498	1,117,050.19	Proposed Fencing at Garsen Sub county hospital
Saraar Co. Ltd Box 13 Garsen	5,850,938	5,618,938	232,000.00	Proposed Fencing at Shirikisho Dispensary
Maz Engineering Ltd	207,000,000	-	207,000,000.00	Dibe Steel bridge
Good luck Construction Co. Ltd	5,811,638	-	5,811,638.28	ANAZA- SHIRIKISHO FOOTBRIDGE Road
Shifaa Investment Co. Ltd Box81355 Msa	5,046,580	3,637,809	1,408,771.42	Proposed Mandingo - Mandingo Dispensary - Lailoni Road

PWANI MERCHANTS AND RATION STORE			-	JCT C112- BANDI
TUNASCO CO LTD	210,000,000	-	210,000,000.00	Bura Kofira Steel Bridge
Al baqra Co Ltd	2,333,143	1,916,154	416,988.94	Proposed Road opening of Ongorati- Bilisa Road
Infal Golden Co. ltd	2,325,750	2,215,696	110,054.49	Proposed B8 Libhalo youth farm access road
Ibmag and company Ltd	2,595,964	2,132,003	463,961.43	Proposed Opening of Egati Wadha- Kolikona Road
Teysir Construction & supplier Ltd	2,702,243	2,219,287	482,956.09	Rehabilitation of Hamesa Chira road
Sugoh Company Ltd	2,382,663	1,956,824	425,839.49	Proposed opening Kajisteni -Tulu - Auction Yard
Sugoh Company Ltd	2,463,144	2,022,921	440,223.29	Proposed Road opening Chira - Bilaisa Korlabe Road
Riyada Suppliers Co. Ltd	2,266,640	1,861,537	405,103.28	Bush Clearing of Garsen Barrier - Chira-Wadha road
Al- Jazira Contractors & suppliers Ltd	8,741,586	8,371,720	369,866.00	Proposed road opening B8 - Sera
Darah Company Ltd	2,523,000	2,072,079	450,921.00	Proposed rehabilitation opening Assa Access road
Guwagal Transport Construction ltd	4,482,698	528,380	3,954,318.20	Spot improvement of Mapunga - Zamzam road
Walkon Ltd	2,350,314	2,279,805	70,509.43	Proposed Road opening of Onidho Alango Dakacha
Sangole construction Ltd	4,674,788	4,674,788	-	Proposed repairs to Odha dispensary
			-	

Pwani Merchants and Ration Stores Box 61 Garsen	5,618,086	3,698,933	1,919,153.26	Proposed road opening JCT Road- Slaughter house
Tula Suppliers & const Ltd	2,433,494	1,998,570	434,924.19	Proposed B8-Bula Tawakal Barrow Pit Minjila
Teysir Construction & Gen Suppliers	2,327,900	1,802,089	525,810.11	Proposed B8 Minjila Idsowe Murrum Road
Baati Contractors & suppliers Co. Ltd	5,763,414	-	5,763,413.60	Proposed Road opening Dumi- River Access Road
Emotel Kenya Ltd	5,852,423	1,340,897	4,511,525.90	Proposed opening of Bubesa- Kinyadu Road
Tandel Enterprises Ltd	5,856,449	1,339,754	4,516,694.62	Proposed Opening of JCT (Ngumu-Masalani)
Maisha Developers Ltd	5,888,624	1,311,364	4,577,259.98	Proposed Opening of Mikameni- Bubesa Road
Imarisha Ltd	5,963,572	1,403,393	4,560,178.80	Proposed Opening of Peponi-Mikameni Road
Saman Suppliers and Contractors Box 115 Garsen	4,824,644	3,654,116	1,170,528.00	Proposed Construction of Didaade Drift - Kibusu Footbridge Road
Pwani Merchants and Ration Stores Box 61 Garsen	4,672,828	3,757,240	915,588.00	Road Opening of Kibusu JCT - Didaade Road
Kalme General Contractors and Suppliers Ltd Box 122 Garsen	9,048,476	6,195,792	2,852,683.60	Road Refurbishment of Kibusu - dalu - Dibe
Daya Gen. Construction and Co. Ltd Box 13 Garsen	3,438,820	2,824,220	614,600.14	Proposed Construction of Tarasaa -adimaya Egekumbi Road
Walkon Ltd Box 63 Garsen	2,588,250.00	2,125,667.00	462,583.00	Rehabilitation of Minjila Field Shirikisho Road
Walkon Ltd Box 63 Garsen	1,996,128.00	1,639,371.74	356,756.26	B8 - Minjila County Deputy Commissioner Office Road
BORSO CONTRACTORS CO. LTD	4,200,000.00	-	4,200,000.00	SUB COUNTY ACCESS ROAD

All well Kenta Ltd	1,675,573.60	1,675,573.60	-	GOLBANTI RIVER ACCESS ROAD
WANTE CO LTD	3,128,740.40	-	3,128,740.40	MNAZINI ROAD
RENOOR CONTRACTORS LTD	6,709,370.40	5,204,340.00	1,505,030.40	GARSEN-MALAKOTENI-MARKA ROAD
GALAN MARO GEN CONSTRUCTION & CO. LTD	3,258,927.00	-	3,258,927.00	EGEKUMBI - SERIRE (B8)ROAD
HARGESA COMPANY LTD	2,506,122.00	-	2,506,122.00	BANDI - KORLABE
PWANI MERCHANTS AND RATION STORE	4,672,828.00	3,757,240.00	915,588.00	KIBUSU JCT - DIDAADE
MITECHARAKA CONTRACTORS CO. LTD	5,933,450.46	4,506,020.00	1,427,430.46	JCT HURARA MITICHARAKA
GALECHA GEN CONTRACTORS & SUPPLIERS LTD	2,559,342.00		2,559,342.00	DANISA A - ABAMIYO ROAD
JABIE ENTERPRISES	6,050,223.60	4,800,196.00	1,250,027.60	SOBESA-DIBE MANGUTO (GSN ASSA)
TANDEL ENTERPRISES LTD	5,797,100.00	-	5,797,100.00	JCT MASALANI - PEPONI ROAD
TAWASUL INVESTMENT CO. LTD	1,926,412.00	-	1,926,412.00	OPENING KIPAO-KIKO GOBU WARIO
KAWTHAR ENTERPRISES CO. LTD	2,095,772.00	-	2,095,772.00	KIPAO - UZUVINI - BURAKRASH
AL-MULKY ENTERPRISES CO. LTD	2,608,004.80	-	2,608,004.80	OPENING OF NGUMU - KAMPOLE ROAD
HARGALLO TWO ENTERPRISES	2,551,072.00	-	2,551,072.00	DUMI - PEPONI ROAD
BAATI CONTRACTORS & SUPPLIERS	2,303,528.00	-	2,303,528.00	ONWARDE MALKA-ONWARDEI PRI RD

COG	1,600,000.00	-	1,600,000.00	Liaison office nairobi
TALAAL ENTERPRISES LIMITED	4,815,445.00	-	4,815,445.00	Rehabilitation of gafuru water pan
KIGHARA ENTERPRISES CO. LTD	3,962,984.00	-	3,962,984.00	Pipeline extension to wenje secondary school
DAIMA GENERAL CONTRACTORS LTD	5,687,723.60	-	5,687,723.60	Proposed construction of chain link fence at majengo dispensary
METI CONSTRUCTION CO.LTD	4,896,075.00	-	0	Proposed rehabilitation of haroresa water pan
Barre holdings	8,755,000.00	8,234,897.00	520,103.00	Governors security residence
DASHOWILLS CONTRACTORS & SUPPLIES CO.	3,401,000.00	-	3,401,000.00	Rehabilitation of kalkacha juu waterpan
MAISHA DEVELOPERS LIMITED	5,311,843.00	-	5,311,843.00	Proposed construction of chainlink fence at Lenda dispensary
Robkom Contactors Ltd, P.O. Box 33-70101, Hola	32,902,077.60	26,561,602.20	6,340,475.40	Proposed supply & installation of solar powered streetlights in Hola township.
Robkom Contactors Ltd, P.O. Box 33-70101, Hola	35,467,997.60	24,906,060.65	10,561,936.95	Proposed supply & installation of solar powered streetlights in various townships in the county
Maz Engineering & Construction Ltd., P.O. Box 9940, Mombasa	64,431,040.00	31,621,252.00	32,809,788.00	Proposed supply & installation of flood lights in various townships in the county.
Muslih telecommunication ltd	5,000,000.00	-	5,000,000.00	Supply and installaton of solar powered flood lights in various townships within Tana river county
Wynberg contractors	2,900,000.00	-	2,900,000.00	Soak pit tank and toilet at Hola refferal
Robkom	1,190,000.00	-	1,190,000.00	Repair of clmb office

GALANAMARO GENERAL CONTRACTORS CO. LIMITED	1,972,000.00	-	1,972,000.00	Additional works for Hola water supply
ROSARO CONSTRUCTION COMPANY	4,750,000.00	-	4,750,000.00	Supply & laying of six inch pipeline extention
TRANSDELTA INTERNATIONAL LTD	2,147,534.00	-	2,147,534.00	Proposed renovation works and fencing at Umoja ecde centre
KONGOA CONTRACTORS LTD	4,400,112.00	2,288,429.00	2,111,683.00	Proposed construction of chain link fence at Chewani dispensary
RAJISU SAANII INVESTMENT LTD	4,149,122.80	4,091,122.80	58,000.00	Proposed general renovation works to hola referral hospital
RIMAD AND COMPANY LIMITED	3,854,236.00	-	3,854,236.00	Proposed construction of perimeter fence at hola hospital
GUDIFTU CONTRACTORS LIMITED	1,393,668.00	1,086,223.90	307,444.10	Proposed sluice room at hola referal hospital
DECKMARK CONTRACTORS AND SUPPLIERS LIMITED	5,701,066.00	-	5,701,066.00	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/mg 29, 30 and 31 cat d with servant quarter
KALSON COMPANY LIMITED	2,455,640.00	-	2,455,640.00	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/mg 36 cat d with servant quarter
DECKMARK CONTRACTORS AND SUPPLIERS LIMITED	5,660,227.00	-	5,660,227.00	Proposed construction of soak pit, maintenance of septic tank and replacement of new sewage lines of tana/hola/hou/lg 58 to 72 cat f

GURMU COMPANY LIMITED	3,072,746.00	-	3,072,746.00	Proposed electrification, plumbing, refurbishment and maintenance of galole/hola/hou/lg 33 a & b cat f
ILCHOYA INVESTMENTS COMPANY LIMITED	2,002,096.00	-	2,002,096.00	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/mg 35 cat c with servant quarter
HIDA CONTRACTORS AND SUPPLIERS CO LTD	2,413,579.00	-	2,413,579.00	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/mg 34 cat c with servant quarter
KARAYU CONSTRUCTION COMPANY LTD	1,953,683.00	-	1,953,683.00	Proposed fencing/separation of hola hospital from staff quarters
GALECHA CONSTRUCTION COMPANY LIMITED	3,945,526.00	-	3,945,526.00	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/hg 6 cat c and hg 8 cat c.with servant quarter
ADIDANSA CONSTRUCTION LTD	16,529,478.00	10,039,302.15	6,490,175.85	Proposed construction of car park at hola referral hospital
ALGUSRA GENERAL CONTRACTORS LIMITED	3,219,401.37	-	3,219,401.37	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/hg 7 cat c. & 37 cat d. With a servant quarter

WACHU CONSTRUCTION COMPANY LTD	2,650,300.50	1,535,818.97	1,114,481.53	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/lg 52 a and b cat f. At cooperative
ABSAKA BUILDERS	4,198,167.60	-	4,198,167.60	Proposed construction of semi-permanent store and roofing to x-ray unit (reimbursement of over deduction)
ABSAKA BUILDERS	250,994.15	-	250,994.15	Proposed construction of store and renovation of cec health office (reimbursement of over deduction)
TANA WIDE COMPANY LIMITED	2,157,005.17	-	2,157,005.17	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/mg 37cat c with a servant quarter
MOTILE SIMU LIMITED	2,810,717.24	-	2,810,717.24	Proposed electrification, plumbing, refurbishment and maintenance of tana/hola/hou/mg 38 cat c with a servant quarter
RABOJA ENTERPRISES LTD	4,762,449.60	-	4,762,449.60	Proposed renovations of administration blocks at hola referral hospital
DAYAH CONTRACTORS COMPANY LIMITED	7,669,862.00		7,669,862.00	Proposed fencing to makere health centre
SANGA ODHA GENERAL CONTRACTORS LTD	4,102,218.20		4,102,218.20	Proposed fencing work at rhoka dispensary

TORTORE & SONS CO. LTD	2,774,140.00		2,774,140.00	Fencing of wachakone dumping site
GANTAAL ENTERPRISES	5,738,299.60	4,081,247.10	1,657,052.50	Fencing of county public park
SILVER STAR ENTERPRISES	3,158,680.00		3,158,680.00	Repair and mantainance of administration block at youth polytechnic
M/s Barre Holdings Ltd P.O.Box 12272-00100, Nairobi	8,755,000.00	8,372,408.80	382,591.20	Renovation of 1no. Governor security residence
			-	Renovation of 5no classrooms and 1no office block at wachakone
ZUBAKI GENERAL HARDWARE LTD	4,180,150.89		4,180,150.89	Renovation
M/S. ABSAKA BUILDING CONTRACTORS LIMITED	4,689,458.99		4,689,458.99	Renovation of 4no houses and construction of 2no toilets at mapenzi estate
M/S. KOTICHA COMPANY LIMITED	3,250,667.34		3,250,667.34	Electrification, plumbing, refurbishment and maintenance of tana/hola/hou/hg6 and 8cat.c with servant quarters county referral hospital
M/S. GRAND ROYAL CONSTRUCTION LIMITED	4,568,450.90		4,568,450.90	Renovation of 2no houses and construction of septic and soakpit sewerline at mapenzi estate
DECKMARK CONTRACTORS AND SUPPLIERS LIMITED	3,110,250.80		3,110,250.80	Construction of septic and soakpit, sewerline at mapenzi estate
M/S. TANAYUH ENTERPRISES LIMITED	4,820,470.50		4,820,470.50	Renovation of 2no houses and construction of septic and soakpit at mapenzi estate

M/S ROCK MOVERS CONTRATORS LTD	2,567,345.00	2,373,917.58	193,427.42	Replacement of new sewage lines, construction of septic tank and soak pit of hola/hou/trcc/rhm/p1/6,7,8 and 9 at hola mapenzi estate
M/S. FURROW GENERAL CONTRACTORS LIMITED	3,910,630.70	3,910,630.70	-	Maintenance of 1no house and replacement of sewarage lines at mapenzi estate
	11,025,266.00	7,873,455.90	3,151,810.10	Renovation of laundry at hola referal hospital
M/s Dadecha Construction Limited			-	Renovation of kitchen at hola referal hospital
M/S Galecha Construction Company LTD	4,187,130.55	3,305,393.57	881,736.98	Electrification, plumbing, refurbishment and maintenance of tana/hola/hou/hg6 and 8cat.c with servant quarters
M/S. WACHU CONSTRUCTION COMPANY LIMITED	2,650,300.50	1,535,818.97	1,114,481.53	Replacement of new sewage lines, electrification, plumbing, refurbishment and maintenance of hola/hou/lg 52 a and b cat.f at hola mapenzi estate
M/S Wynberge Contractors and Suppliers	2,963,823.20	2,851,303.20	112,520.00	Proposed construction of septic tank and soak pit at subcounty offices
Waligalle Co. Ltd Box 98 Garsen	5,795,000.40	-	5,795,000.40	Refferal hospital bush clearing of compound
Weyama Compay Limited,P o box 26121-00100 Nairobbi	11,986,802.00	5,971,373.75	6,015,428.25	Proposed renovation of walk way at hola refferal hospital

M/s Amfasa Merchants Co. Ltd	2,900,870.60		2,900,870.60	Proposed construction of 10 bodaboda shades in tana river county
M/S. NEYRUS COMPANY LIMITED	1,150,000.00	647,519.67	502,480.33	Repair and renovation of tana/hola/hou/lg 54 a and b cat. F
M/S. ROWYNS COMPANY LIMITED P.O. BOX 60-70101, HOLA	3,700,738.88	0	3,700,738.88	Electrification, plumbing, refurbishment and maintenance of tana/hola/hou/lg 61,62 and 63 cat.f
M/S. DECKMARK CONTRACTORS AND SUPPLIERS LIMITED	3,560,731.12	2,871,316.86	689,414.26	Electrification, plumbing, refurbishment and maintenance of tana/hola/hou/mg 33 cat. D, lg54 a and b cat. F with a of tana/hola/hou/mg 33 cat. D, lg54 a and b cat. F with a servant quarter
M/S. ANANGWE CONTRACTORS AND SUPPLIERS LIMITED	3,244,342.50	2,501,551.08	742,791.42	Electrification, plumbing, refurbishment and maintenance of tana/hola/hou/lg 56 a and b cat. F
M/S. ANASON CONTRACTORS AND SUPPLIES LIMITED	3,955,420.85	2,501,351.76	1,454,069.09	Electrification, plumbing, refurbishment and maintenance of tana/hola/hou/hg 3 cat. C, replacement of new sewage lines
M/S. HARRETI GENERAL MERCHANT LIMITED	2,988,650.25	2,341,157.58	647,492.67	Electrification, refurbishment and maintenance of dcio and police offices

M/S. ANANGWE CONTRACTORS AND SUPPLIERS LIMITED	3,900,680.56	3,207,636.63	693,043.93	Electrification, plumbing, refurbishment and maintenance of tana/hola/hou/hg 4 cat. C, servant quarter, gate house and main gate
SIAB MERCHANTS LTD	1,157,680.00		1,157,680.00	Roofing and painting of renal unit at district hospital
ROKOLE CONTRACTORS CO. LTD	4,350,000.00		4,350,000.00	Rehabilittion of titila water pan
JUHUDI MERCHANT LTD	4,819,980.00		4,819,980.00	Rehabilitation of chifiri water pan
SAWARE CONTRACTORS LTD	4,946,008.00		4,946,008.00	Proposed construction of fence at chifiri dispensary
BILISUMMA COMPANY LIMITED	5,556,980.00		5,556,980.00	Proposed construction of fence at daba for proposed dispensary site
JUHUDI MERCHANT LTD	3,003,692.40		3,003,692.40	Proposed renovation works at wayu duka dispensary
M/s Maarti General contractors and suppliers ltd	852,484.00	649,484.00	203,000.00	Construction of vaccination crush at motiboka
Didim Enterprises P.O.Box 136-80201,Garsen.	3,901,295.58	-	3,901,295.58	Rehabilitation of kasarani-catholic roads
M/S Khalil and Company Limited P.O.Box 221, Malindi	2,810,574.58	1,438,729.97	1,371,844.61	Rehabilitation of lands(hola)-prison-cdf road
Furrow General Construction Limited P.O.Box 132, Bura Tana	5,760,805.05	-	5,760,805.05	Rehabilitation of mapenzi estate- hola mission road
M/S Qadim Merchants Limited P.O.Box 658 Nairobi.	3,409,931.07	1,709,902.92	1,700,028.15	Rehabilitation of hola hospital-benchmark-heller jnc roads
M/s Somson Contractors & Suppliers	1,996,911.00	1,913,344.25	83,566.75	Bula-grave yards road

M/s Ramadhwan contractors & suppliers Ltd	1,992,648.00	1,898,756.39	93,891.61	Haroresa-hadamakona road
Abalafa Investment Ltd, Box 2854	1,752,702.00	1,679,354.91	73,347.09	Kalaule-umoja road
M/s Ansa Contractors & Suppliers Ltd P.O.Box 65 Hola	1,981,686.00	1,898,756.39	82,929.61	Dayate-kiarikungu road
Ashir Investment co. Box 60, Hola	2,664,984.00	2,398,485.60	266,498.40	B8-kalkacha juu
Dicent Construction Ltd, P.O.Box 10, Hola	1,993,561.00	1,993,561.00	-	Bodha-lawcourts road
Dalab Merchants Ltd	5,917,944.00	4,658,330.09	1,259,613.91	Makere-kumbi road
m/s Wamoo iidow Company Ltd	15,817,578.05	14,675,911.37	1,141,666.68	Kumbi box culvert bridge
Disita Construction Co.	2,199,708.00		2,199,708.00	Gafuru-mitile road
Hanun Construction Co. Ltd Box 123, Hola	2,032,476.00	1,266,252.43	766,223.57	Wenje-bula-vukoni road
Gamo Construction Co. Ltd	2,010,309.00	1,266,252.43	744,056.57	Hara-wenje
Kashab Gen Contractors & Suppliers Ltd, Box 123, Hola	1,981,077.00	1,898,172.88	82,904.12	Wenje-bula road
M/s Khalil Company Ltd P.o.Box 19-70101 Hola	5,800,150.00	4,401,844.65	1,398,305.35	Hara-makere
Galanmaro General Contractors	5,861,625.00		5,861,625.00	Majengo-mkomani road
Qadim Merchants Ltd	8,843,898.00	6,967,472.38	1,876,425.62	Boji-bububu road
Mirga Investment Co. Ltd, Box 137, Voi	5,121,690.00		5,121,690.00	Majengo-masalani road
Sabalu General Co. Ltd	8,149,000.00	5,368,480.11	2,780,519.89	Chamari-ingili road
Anaco Enterprises Co.Ltd	9,289,094.40		9,289,094.40	Bodha box culvert

M/s Kawthar Enterprises Co. Ltd P.O box 146-70101 Garsen	5,800,600.00	4,464,686.10	1,335,913.90	B8-mikinduni ext
Saigayo Enterprises Co.Ltd box 1680-80100	5,999,999.00	-	5,999,999.00	Jnc gonso-slaughter slab road
Kighara Enterprises Limited Box 10, Hola	5,864,670.00	-	5,864,670.00	Jnc gonso-river tana road
Saigayo Enterprises Co.Ltd box 1680-80100	5,999,999.00	-	5,999,999.00	Jnc gorfo kayo-bodha box culvert road
Bilsan Co. Ltd, Box 36-80201 Garsen	2,013,670.68		2,013,670.68	Mikinduni-airstrip road
M/s Chufana Investment Ltd P.O.Box 146,Hola	5,739,216.00	4,466,583.69	1,272,632.31	Motiboka-chifiri
Bultuma Youth Co. Ltd, Box, 29 Hola	1,999,590.00	1,897,463.54	102,126.46	Daba-fodima road
Gudiftu Contractors Ltd	2,076,690.00	1,989,784.66	86,905.34	Daba-charaka road
Butulaah Enterprises Ltd Box 1056679-00101 nrb	58,608,454.80	-	58,608,454.80	Gururi-wayu road
Bilisuma Company	3,408,160.00	-	3,408,160.00	Malkandende-kitole yaka road
Maati General Contractors & Suppliers	2,109,576.00		2,109,576.00	Gururi -ingili road
m/s dalaga co. ltd	5,948,648.00	2,874,254.35	3,074,393.65	Gururi -kisimani road
Siab Merchants Ltd	1,937,350.80		1,937,350.80	Koticha-bururi road
M/s Shilila const. co ltd	5,906,987.00	3,600,038.83	2,306,948.17	Waldena-dirbudimtu
m/s Adequate Machinery Con Co. Ltd	54,135,349.80	43,238,510.12	10,896,839.68	Kalkacha-wayu
Sub -Total	**1,963,719,504.52**	**790,876,206.10**	**1,167,947,223.42**	
Construction of buildings				
LAMAHARUN INVESTMENT CO. LTD	3,812,314.00	-	3,812,314.00	PROPOSED CONSTR. OF 2NO. CLASSROOMS GALE ECDE CENTRE

HALWA CONTRACTORS CO. LTD	797,221.60	-	797,221.60	PROPOSED CONST. OF 2NO. ECDE TOILETS AT SALA
GIRO COMPANY CONSTR. LTD	830,860.00	-	830,860.00	PROPOSED CONSTRUCTION OF 2NO ECDE TOILETS AT BARA
TANAS CONSTRUCTION CO. LTD	4,631,211.80	-	4,631,211.80	PROPOSED CONSTRUCTION OF 2NO. CLASSROOMS & 2NO. DOOR TOILET AT MORORO ECDE CENTRE
RESPECT CONTRACTORS LTD	4,574,135.20	-	4,574,135.20	PROPOSED CONSTRUCTION OF 2NO. CLASSROOM AND 1NO. 2 DOOR TOILET AT HATATA ECDE CENTRE
TALL TOWERS BUILDER LTD	817,510.00	-	817,510.00	PROPOSED CONSTRUCTION OF 2NO. ECDE TOILETS AT ADELE
FREED CONTRACTORS AND SUPPLIES CO. LTD	2,730,547.20	-	2,730,547.20	PROPOSED RENOVATION WORKS AT BULARIG MODEL ECDE CENTRE
Siyaba Merchants	**818,635.00**		818,635.00	PROPOSED CONSTRUCTION OF 2NO. ECDE TOILETS AT GALE
ELMI CONSTRUCTION COMPANY LTD	4,576,014.40	-	4,576,014.40	PROPOSED CONSTRUCTION OF 2NO. CLASSROOMS & 2NO. DOOR TOILET AT BULTO BANTA ECDE CENTRE
DAHAL CONSTRUCTION AND SUPPL. LTD	812,427.20	-	812,427.20	PROPOSED CONSTRUCTION OF 2NO. ECDE TOILETS AT MATAWARSESA
BURADIMA GENERAL CONTRACTORS LTD	1,808,010.00		1,808,010.00	PROPOSED RENOVATION OF 1NO ECDE CLASSROOM&2 NO.DOOR TOILET AT ASAKO

LAZA TRANSPORTERS	4,606,520.80	-	4,606,520.80	PROPOSED CONSTRUCTION OF 2 NO ECD CLASSROOM AND 1 NO. 2 DOOR TOILET AT DIDA ECDE
MIRGA CO. LTD	818,055.10	-	818,055.10	PROPOSED CONSTRUCTION OF 2NO. TOILETS AT SINGWAYA PRIMARY
FARERGAMSA CONSTRUCTION LTD	4,426,268.15	-	4,426,268.15	PROPOSED CONSTRUCTION OF 2NO. ECDE CLASSROOMS AND NO 2.TOILETS AT MARAMTU
BURKITI CONSTRUCTON LTD	4,576,014.40	-	4,576,014.40	PROPOSED CONSTRUCTION OF 2NO. ECD CLASSROOMS AND 1 NO 2 DOOR TOILETS AT MULANJO
FARBURO CONSTRUCTION & SUPPLIERS LTD	820,100.00		820,100.00	PROPOSED CONSTRUCTION OF 2 DOOR TOILETS AT WEKOYE
ROCK MOVERS CONTRACTORS LTD	4,419,739.20	-	4,419,739.20	PROPOSED CONSTRUCTION OF 2NO ECDE CLASSROOMS AND 2DOOR TOILETS AT GODIA
BURADIMA GENERAL CONTRACTORS LTD	1,808,010.00	-	1,808,010.00	PROPOSED RENOVATION OF 2NO ECDE CLASSROOMS S AT MBALAMBALA
HARIBADASO CONSTRUCTION AGENCY	4,227,785.40	3,034,776.44	1,193,008.96	PROPOSED REPAIRS TO DOMITORIES AT MADOGO SECONDARY SCH
DADHOLE CONSTRUCTION CO. LTD	807,267.00	-	807,267.00	PROPOSED CONSTRUCTION OF 2NO. ECDE TOILETS AT FAHARI
KURUSO CONSTRUCTION COMPANY LTD	4,594,864.40	-	4,594,864.40	PROPOSED CONSTRUCTION OF 2NO. ECD CLASSROOMS AND 1 NO 2 DOOR TOILETS AT KULULICHA

INTERMIDIARY CONSTRUCTION CO. LTD	1,018,906.94	-	1,018,906.94	PROPOSED ERECTION AND COMPLETITION OF 2NO CLASSROOMS AT WADESA
HORADEE CONTRACTORS COMPANY LTD	851,068.88	-	851,068.88	PROPOSED CONSTRUCTION OF 2NO TOILETS AT BULA SUKELA PRIMARY
MUNAWAR CONSTRUCTION CO LTD	758,570.00	-	758,570.00	PROPOSED CONSTRUCTION OF 2NO. TOILETS AT WADESA ECD CENTRE
BILBIL COMPANY LTD	783,783.61	-	783,783.61	PROPOSED CONSTRUCTION OF 2NO. ECDE TOILETS AT BULARIG
AL AHLI CONSTRUCTION & SUPPLIES LTD	849,618.80	-	849,618.80	PROPOSED CONSTRUCTION OF 2NO. TOILETS AT WEKOYE ECD CENTRE
FARBURO CONSTRUCTION & SUPPLIERS LTD	5,311,986.80	1,906,146.80	3,405,840.00	PROPOSED CONSTRUCTION OFECD CENTRE AT DUKA NOTU
DELTA IMAGE INVST LTD	753,826.00		753,826.00	PROPOSED CONSTRACTION OF 2NO.DOOR ECD TOILET AT ISCOSATA---MADOGO
M/s Chifiri Contractors Limited	846,046.00		846,046.00	PROPOSED CONST. OF 2NO. DOOR TOILETS AT SUBCOUNTY OFFICE BURA
GAWAYE CONSTRUCTION LTD	5,595,225.20	2,722,125.15	2,873,100.05	PROPOSED CONSTRUCTION OF TWIN STAFF HOUSE AT MADOGO DISPENSARY
BURADIMA GENERAL CONTRACTORS LTD	9,318,535.20	3,076,497.09	6,242,038.11	PROPOSED CONSTRUCTION OF NEW DISPENSARY AT KONO RAMADA DISPENSARY

DAHAL CONSTR & SUPPLIES LTD	5,401,018.00	-	5,401,018.00	PROPOSED RENOVATION WORKS & FENCING AT KORATI DISPENSARY
HORDOFA CONSTRUCTION COMPANY LIMITED	5,652,622.00	-	5,652,622.00	PROPOSED RENOVATION WORKS & FENCING AT MARAMTU DISPENSARY
FALAH CONTRACTORS AND SUPPLIES LTD	4,883,530.40	-	4,883,530.40	PROPOSED RENOVATION WORKS AT BANGALE HEALTH CENTRE
FURKAN CONST. & GEN. SUPPLIES	4,230,044.40	1,642,282.42	2,587,761.98	PROPOSED RENOVATION OF CHARDENDE DISPENSARY 4 DOOR TOILETS
FARBURO CONSTRUCTION & SUPPLIERS LTD	9,362,726.40	5,241,897.70	4,120,828.70	PROPOSED CONSTRUCTION OF NEW DISPENSARY ATMATAGALA DISPENSARY
BURAKI CONTRACTORS COMPANY LIMITED	1,362,626.40	-	1,362,626.40	PROPOSED CONSTRUCTION OF 4NO. DOOR PIT TOILET AT BURA MARKET
AL JAZIRA CONTRACTORS & SUPPLIERS LTD	9,599,951.20		9,599,951.20	PROPOSED ERECTION & COMPLETION OF WADESA DISPENSARY
abajebano ent. and supply ltd			-	Shelli primary kitchen and store renovation
Mahadh Abdullahi Con Co Ltd	818,008	574,945	243,062.98	Proposed Construction of 2 No. ECD toilets at Tana Salt
ALKARIM GEN CONTRACTORS LTD	4,562,850	480,809	4,082,040.88	PROPOSED CONSTRUCTION OF 2NO. CLASSROOM BLOCK AND 1NO 2 COMPARTMENT PIT LATRINE AT GALMA ECDE

AL MUHDWAR CONSTR. CO. LTD	820,932	773,082	47,850.00	PROPOSED 2 DOOR VIP PIT LATRINE AT KILELENGWANI
AL BURAQ CONSTR. CO. LTD	4,553,278	4,552,397	881.6	PROPOSED 2NO. ECD CLASSROOMS AND TOILETS TARA KOSHORO
JABIE ENTERPRISES LTD	802,429	767,269	35,160.00	PROPOSED CONSTR. OF 2NO. ECD TOILETS AT ODHOLE
GOODLUCK CONSTR. CO. LTD	812,777	812,533	244	PROPOSED 2 DOOR VIP PIT LATRINE AT ONGONYO ECD
BURFUL CONTR.COMPANY. LTD	822,034	772,850	49,184.00	PROPOSED 2 DOOR VIP PIT LATRINES AT ABAGANDA ECD
CHIFIRI CONTRACTORS LTD			-	PROPOSED CONSTRUCTION OF 2NO. ECDE TOILETS AT TUMAINI
DADHOLE CONSTRUCTION CO. LTD			-	PROPOSED CONSTRUCTION OF 2NO. ECDE TOILETS AT FAHARI
GALMA INV. LTD	818,635	780,855	37,780.00	PROPOSED CONSTRUCTION OF 2NO. TOILETS AT GAMBA PRIMARY SCHOOL TANA DELTA
AL-BURAQ CONST. CO. LTD	799,233	690,255	108,977.94	PROPOSED 2 DOOR VIP LATRINES AT FURAHA ECD
LEGACY CO. LTD	820,932	820,236	695.9	PROPOSED 2 DOOR VIP LATRINES AT MADERTE ECD
GADENI INV. CO. LTD	4,441,640	1,583,168	2,858,472.00	PROPOSED 2 NO. ECDE CLASSROOM AT KULESA and toilet block
North Coast Const. Co. Ltd Box 67 Hola	3,518,198	3,071,388	446,810.45	Proposed 2NO. ECDE Classroom at Tana Salt
Falihadha Company Ltd	16,032,203	8,965,256	7,066,947.70	Proposed Maternity Block at Assa Dispensary

Duragora Gen. Merchants	4,412,141	4,221,415	190,726.16	Repair works to Garsen MOH Sub county medical of health
Aldudus Contractors Ltd	5,311,826	5,195,826	116,000.00	Repair works to MCH Dept at Garsen health center
Sugwol Co. Ltd	3,404,739	3,337,204	67,535.20	VIPs Pit Latrine Garsen Health Center
Tana Paints Construction Co.	4,739,690	3,687,733	1,051,957.70	Proposed Renovation works to Garsen sub county Hos. staff house hse 5,6,& 7
ZAMLINCK SUPPLIERS	10,474,498	-	10,474,498.00	PROPOSED COMPLETION TO STAFF HOUSE AT IDSOWE DISPENSARY
SANGA BUYA JIBO CONTRACTORS CO. LTD	9,793,816	5,529,850	4,263,965.87	PROPOSED DISPENSARY BLOCK AT DANISA
Tana Paints Construction Ltd.	4,739,690	4,552,756	186,934.00	Repairs to Garsen Sub county Hospital
Delta tana Contractors	10,335,000		10,335,000.05	Construction of New Sera Dispensary
Scale Up Ventures Ltd	15,760,978	15,660,978	100,000.00	Proposed Construction of Kau Dispensary
Hilani construction Co. Ltd	9,064,762	7,986,542	1,078,220.00	Proposed Dispensary at Onkolde
Nzovuni merchants ltd Box 74 Garsen	5,756,256	2,708,783	3,047,473.80	Proposed Twin Staff House at Semikaro Health Center
MZEE WA KAZI	700,000.00	-	700,000.00	Office renovation (Garsen)
DIRIYE CONSTR. CO. LTD	396,974.00	-	396,974.00	Proposed contr. Of ecde model at gafuru
HANUN CONSTR. CO. LTD	832,218.80	-	832,218.80	Proposed construction of 2 no ecde toilet at hara
GANTAAL ENT LTD	863,322.99	-	863,322.99	Proposed consruction of 2no. Ecde toilet at maweni

SURAT INVESTMENT CO. LTD	3,942,120.80	3,623,236.80	318,884.00	Proposed construction of 2no. Ecde classroom at majengo
IKLAS INVESTMENTS LTD	6,842,752.00	3,641,515.15	3,201,236.85	Proposed construction of twin staff house at haroresa
Horumud Contractors Ltd	14,602,903.60	5,537,317.30	4,896,075.00	Proposed contruction of maternity block at wenje dispensary
SHABURA CONTRACTOR CO. LTD	1,504,357.60	-	1,504,357.60	Proposed construction of 4no. Toilet at hola polytechnic
GAFOAH CONSTRUCTION CO. LTD	102,194.00	-	102,194.00	Proposed erection and completion of 2no. Classroom at chanani ecde centre
ROBKOM CONTRACTORS LTD	849,885.60	795,655.60	54,230.00	Proposed construction of 2no. Ecde toilet at kone
ROBKOM CONTRACTORS LTD	4,576,014.40	4,459,654.00	116,360.40	Proposed construction of 2 no ecde classrooms and 2no doors toilet at kone primary sch.
REDO GENERAL SUPPLIES AND CONSTRUCTION LTD	4,408,742.40	-	4,408,742.40	Proposed construction of 2 no. Classrooms and 2no. Door toilet at hola polytechnic
TILTILA CONTRACTORS AND SUPPLIERS LTD	10,063,046.00	-	10,063,046.00	Proposed construction of mikinduni dispensary
Intermiddial Construction Ltd	864,326.40	810,596.40	53,730.00	Proposed 2n0. Ecde toilet at kelokelo
Baltic slavic consultant co.	20,000,000.00	-	20,000,000.00	Construction of county radio station
Shorro contractors and supplier ltd	5,167,162.00	4,946,112.40	221,049.60	Proposed construction of ablution block and fencing of galole sub-county

MARHABA CONSTR. CO. LTD	784,259.20	-	784,259.20	Proposed construction of 2no. Ecde toilets at charikungu
WAYAMA Co. LTD	5,359,245.20	-	5,359,245.20	Proposed consrt. Of ecde center at rafiki primary
NOTHERN RESOURCES DEVELOPMENT AGENCIES LTD	4,496,403.60	-	4,496,403.60	Proposed consrt. Of 2no. Ecde classroom at bula salama
FAHMO CONSTR. CO LTD	5,283,201.00	-	5,283,201.00	Proposed construction of ecde centre and 2no toilet at bula sec.
FALIHADHA CO. LTD	773,917.20	-	773,917.20	Proposed 2 door vip latrines at bahati ecd
MIRGA INVESTMENT CO. LTD	856,282.00	830,330.00	25,952.00	Proposed construction of 2no. Toilet, 2no classrooms and fencing at umoja ecde center
HIDIG CONSTRUCTION COMPANY LTD	37,605,202.80	30,165,090.50	7,440,112.30	Proposed construction of maternity wing at hola referral hospital
MIRGA INVESTMENT COMPANY LIMITED	9,928,660.40	5,026,906.60	4,901,753.80	Proposed construction of umoja dispensary
M/s Dagala Company Ltd	4,516,014.40	4,399,968.00	116,046.40	Construction of 2no. Ecde classroom and 2no door pit latrine at chewani
M/s Chufana Investment Limited	21,433,146.00	8,429,151.05	13,003,994.95	Construction of male ward at hola refferal hospital
M/S NEYRUS COMPANY LTD	3,000,000.00	2,470,642.38	529,357.62	Completion of public ablution block at hola stadium
M/s Hakoka Contractors & Co. Ltd P.o.Box 61, Hola	18,598,267.24	12,769,858.18	5,828,409.06	Construction of land office & physical planning at hola

M/s Havard construction Company P.O.Box 1025, Malindi	5,335,280.80	3,500,610.30	1,834,670.50	Proposed construction of stores at hola pblic works offices
WOLDAGETA ENTERPRISES LTD	4,776,236.00		4,776,236.00	Rehabilitation of saware borehole
HOREEN LTD,P. BOX 57 HOLA	840,199.00		840,199.00	Proposed construction of 2no. Ecde toilet at titila
AL-BARAKAT ENT. CO. LTD	3,843,750.00		3,843,750.00	Proposed constraction of 2.no classrooms at dayate
GUDIFTU CONTRACTORS LTD	758,442.80		758,442.80	Proposed consrt. Of 2no. Ecde classroom at bulito mulito primary
GUDIFTU CONTRACTORS LTD	817,370.80		817,370.80	Proposed constr. Of 2no. Toilets at bulito mulito primary
WOLDAGETA ENTERPRISES LTD	851,068.80	792268.8	58,800.00	Proposed construction of 2no. Ecde toilet at kitole dado
HAPATA AND SONS LIMITED	1,428,896.40		1,428,896.40	Proposed construction of 4no. Door toilet at chifiri dispensary
BULTUM INVESTMENT CONSTRUCTION CO. LTD	1,531,208.20		1,531,208.20	Proposed construction of twin staff house at chifiri
WONTE CONSTRUCTION COMPANY LTD	2,517,149.00		2,517,149.00	Proposed construction of chifiri dispensary
SHILILA CONSTRUCTION LTD	4,399,230.40	1,797,474.47	2,601,755.93	Proposed construction of ecde classroom & 2no.toilets at Koticha
HAJJ TULICHA CO. LTD	1,626,714.14		1,626,714.14	Proposed construction of 4no. Door pit latrine at Wayu Boru
GUDIFTU CONTRACTORS LTD	5,732,430.00	5,617,590.00	114,840.00	Construction of 2no staff house at Titila
Wayole enterprises	10,594,129.20		10,594,129.20	Construction of dispensary at Daba

Sabalu General Contractors	9,661,083.20	4,629,446.60	5,031,636.60	Construction of dispensary at Gururi
Sub-total	**490,373,953.02**	**199,393,279.47**	**286,811,162.25**	
Total	**2,722,960,559.28**	**998,074,369.53**	**1,715,820,603.45**	

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (*specify*)							
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 2017	Outstanding Balance 2016	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) 2015/2016	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs) 2016/2017
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 18 on acquisition of assets during the year.

ANNEX 5: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly								
2	fund								
3	project								
4	board								
5	corporation								
6									
7									
8									
9	**Total**								

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Report from IFMIS)