

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
COUNTY EXECUTIVE OF MANDERA**

**FOR THE YEAR ENDED  
30 JUNE 2017**



**MANDERA COUNTY GOVERNMENT  
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)**

**MANDERA COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**MANDERA COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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**I. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

**(b) Key Management**

The *Mandera County Government* day-to-day management is under the following key organs:

- The Office of the Governor
- The Office of the Deputy Governor
- The CEC's. and
- The Office of the County Sec.

**(c) Fiduciary Management**

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

No.	Designation	Name
1.	Accounting Officer	<b>Alinoor Mohamed Ali.</b>
2.	CEC Finance	<b>Ibrahim Barrow Hassan</b>

**(d) Fiduciary Oversight Arrangements**

The main institution responsible for fiduciary oversight is the County Assembly, Office of the Controller of Budget, Public Accounts Committee There is also an Internal Audit department headed by Director of Internal Audit Services which is also responsible for ensuring that internal controls are applied at all levels and stages of transactions and other development partner oversight mechanisms

**(e) Entity Headquarters**

P.O. Box 13-70300  
COUNTY GOVERNMENT HEADQUARTER  
MALKA PUNDA ROAD  
MANDERA, KENYA

**(f) Entity Contacts**

Telephone: (254) 725-421888/0722466499  
Website: [www.mandera.go.ke](http://www.mandera.go.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Mandera Branch
3. Equity Bank  
Mandera Branch
4. National Bank  
Mandera Branch

**(h) Independent Auditors**

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

**(i) Principal Legal Adviser**

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

## **II. FORWARD BY THE CEC**

2016/2017 was the fourth full financial year under the devolved governance structure after the County government came into office in March 2013. In this financial year, the County government started with a budget estimate of Kshs 12,020,686,821. The county had a balanced budget funded by Kshs 9,663,203,837 being equitable share of the revenue allocated by Commission on Revenue Allocation (CRA), 1,783,413,954 being unspent funds brought forward for on-going projects from financial year 2015/2016, Kshs 265,643,516 being the local revenue collection in the county and Kshs 49,787,798 being Donor Grants. 40% of the budget was allocated to Recurrent Expenditure while 60% went to Development Expenditure. This compares well with 2015/2016 where 44% and 56% were allocated to Recurrent Expenditure and Development Expenditure respectively.

However, as the year progressed, we had challenges in meeting our local revenue collection target and only Kshs. 55,843,625 was raised while on Donor Grants, Kshs 7,310,000 was received from Danida. And Kshs 42,477,798 from World Bank Health Funds (Ministry of Health) accordingly by the end of the financial year, the budget had a deficit of Kshs 209,799,891. The reasons for the failure to meet our local revenue target includes insecurity, droughts, lowering of rates by the MCAs in the Finance Act 2016, Manual revenue collection, delays in the inflow of revenue from the devolved funds particularly in ministry of Roads and Public works and Ministry of Water, community conflict, several court case against Finance Act 2016 etc

The budget implementation started in earnest as early as July 2016. This was particularly the case for the on-going projects whose contracts were awarded in 2015/2016 financial year. Accordingly we had a much better absorption rate of 86% during the year under review compared to 82% in previous financial year. In addition to many projects that were initiated in 2015/2016 such as Road infrastructure, Construction of the County Headquarter, County Assembly, Rest House, Moi stadium etc, many more new projects were also initiated during the year under review. These includes, more than 21 boreholes contracted for drilling, construction of more than 13 new dams of varying sizes at the cost of Kshs 250m and Rehabilitation of many water infrastructure across the county.

Others were Ministry of Health Services which had an allocation of Kshs 1.9 billion. The bulk of this money was used to operationalize all the health facilities in the county, recruitment of more medical personnel who have been deployed to all health facilities in the county and their presence are being felt in a positive way. The county continued to receive its drugs and medicine supplies from KEMSA to all the health facilities and have improved in a significant way. There is a marked improvement in supply of medical equipment and non-pharmaceuticals as well. The service delivery was however hampered by the o-going strikes by the Nurses. Every effort is being made to resolve this issue. The on-going construction of ultra-modern accident and emergency department at Mander County referral Hospital and Elwak Sub-County referral Hospital at the cost of nearly Kshs 400m is expected to be completed in the next 6 months. This is expected to fundamentally change the range of services that will be offered at these two facilities in the coming years.

## **MANDERA COUNTY GOVERNMENT**

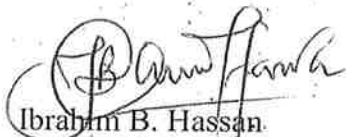
### **Reports and Financial Statements**

**For the year ended June 30, 2017**

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Similar progresses have been made in the Ministry of Agriculture and Livestock, Ministry of Roads and infrastructure; Ministry Education and Social services as well as Ministry of Public Services management and devolved units, Ministry of Trade, Co-operative Development and Investment. The on-going construction of the massive SME park at Elwak at the cost of Kshs 330m will be completed by March 2018 and this create a lot of business opportunities for our youth and women folks

These successes however, are not without challenges. These include the frequent terrorist attacks, tedious procurement processes, poor energy supply, poor infrastructure, difficulties in retaining high caliber staff in some of the key sectors like health and works etc. Despite all these challenges, the county government will continue to build on the progresses that have already been made in the year under review in our effort to enhance service delivery and reverse the negative impact of marginalization over the last fifty years in our county.



Ibrahim B. Hassan

**CEC MEMBER; FINANCE AND ECONOMIC PLANNING  
MANDERA COUNTY GOVERNMENT**



## **MANDERA COUNTY GOVERNMENT**

### **Reports and Financial Statements**

**For the year ended June 30, 2017**

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### **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 \_\_\_\_\_ 2017.



County Executive Committee member – Finance



# REPUBLIC OF KENYA

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## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MANDERA FOR THE YEAR ENDED 30 JUNE 2017

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#### REPORT ON THE FINANCIAL STATEMENTS

##### Qualified Opinion

I have audited the accompanying financial statements of Mandera County Executive set out on pages 8 to 25, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and a summary statement of comparison of budget and actual amounts: recurrent and development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters discussed in the Basis of Opinion section, the financial statements represents in all material respects the financial position of the County Executive of Mandera as at 30 June 2017, and of its financial performance and cash flows, in accordance with the International Public Sector Accounting Standards and comply with the Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, except for the matter described in the Qualified Opinion and Other Matter sections of my report, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

##### Basis for Qualified Opinion

##### 1. Budgetary Control and Performance

During the financial year under review, the County Executive of Mandera budget was of Kshs.12,020,686,821 comprising recurrent amount of Kshs.4,781,866,139 (39.8%) and Development budget of Kshs.7,238,820,682 (60.2%). Out of the Kshs.7,238,820 budgeted for development expenditure, Kshs.6,309,267,153 was allocated for ongoing projects out of which the County Executive spent Kshs.5,002,620,531.

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*Report of The Auditor-General on The Financial Statements of County Executive of Mandera for the Year Ended 30 June 2017*

The budget absorption for the year is as summarized below

<b>Votes</b>	<b>Budget Kshs.</b>	<b>Actual Kshs.</b>	<b>Under Absorption (Kshs.)</b>	<b>Under Absorption (%)</b>
Recurrent	4,781,866,139	4,377,529,398	404,336,741	8.5
Development	7,238,820,682	5,919,606,322	1,319,214,360	18.2
<b>Total</b>	<b>12,020,686,821</b>	<b>10,297,135,720</b>	<b>1,723,551,101</b>	

The County Executive did not utilize Kshs.1,723,551,101 from the amount budgeted however, the bank statement reflected a bank balance of Kshs.1,646,195,726 as at 30 June 2017. The difference of Kshs.77,355,375 has not been explained or reconciled. No explanation has been given for the underutilization of the budget and for not allocating funds to priority areas to enhance service delivery and avoid instance of idle funds.

## **2. Fixed Asset Register**

The summary of fixed assets register reflects a balance of Kshs16,482,306,740 as at 30 June 2017, which relates to purchase of fixed assets such land, buildings and other civil works, intangible assets, transport equipment such as motor vehicle, furniture and Information communication technology(ICT) equipment which were procured during the financial year under review. The balances and nature of the fixed assets disclosed were not supported with sufficient evidence since the county Government of Mandera did not have an updated fixed asset register as required by section 136 of the Public Finance Management Regulations, 2015.

Further assets inherited from the defunct local authorities have not been disclosed in the fixed asset register.

Under the circumstances, it has not been possible to ascertain the completeness and accuracy of the balances and nature of the fixed assets valued atKshs.16,482,306,740 disclosed in the financial statements as at 30 June 2017.

## **3. Unaccounted for Specialized Plant and Other Machineries**

a) Examination of payment vouchers and other related records revealed that County Executive of Mandera procured radiology equipment for Elwak and Takaba Hospitals at a cost of Kshs.8,349,995

However, Documentation to show the procurement was competitively sourced with a fair market price was not availed for audit review. There were no evidence for that the Goods supplied were inspected upon delivery and taken on charge in the stores ledger.

b) Examination of payment vouchers and other related records revealed that County Executive of Mandera procured oxygen plant for Takaba Hospital at a cost of Kshs.8,600,000

However, there were no documentation to show the procurement was competitively sourced and at the fair market price.

According to the company that was sub-contracted to do the delivery and installation, Nairobi Enterprise Ltd, the Oxygen plant was not installed due to lack of Plant house and three phase power as at the time of delivery, it was not clear why the management did not cater for such expectation when doing requisition, as procurement is to be done with proper analysis of end user needs.

Under the circumstances, where the constitutional requirement of fair competition and price and procurement regulations are not adhered to in the procurements process, the procuring entity( County Executive) may not have gotten value for money of the expenditure worth Kshs.16,949,999 and consequently delay on serving the county residents.

#### **4. Renovation and Rehabilitation Works/Services**

Examination of payments vouchers, supporting documents and other records held at the County Executive of Mandera revealed that the entity made final payment amounting to Kshs.18,199,970 for renovation of Mandera County Referral Hospital to M/s Zulfa construction Ltd. However, the payment was not supported with certificate of practical completion from the Ministry of Public Works as required.

Consequently, it has not been possible to ascertain that renovations worth Kshs.18,199,970 of Mandera County Referral Hospital was done according to specifications and that the County got value for money in the transaction.

#### **5. Unaccounted for Specialized Materials**

During the year under review, County Executive of Mandera awarded contracts amounting to Kshs.86,141,437 to suppliers for supply of pharmaceutical and non-pharmaceuticals goods, supply of sterilization machine and laboratory reagents. However, most of the supplies were directly delivered to sub-county health centers and dispensaries by the merchants and delivery notes signed by either nurses, clinical officers or community health workers. The supplies were not taken on charge in stores records and were not issued out vide counter requisition and issue vouchers (SII) as required. Further, there was no evidence to confirm that the items were requested from the user department nor were inspection and acceptance committee certificates made available for audit scrutiny.

Consequently, the propriety and value for money of the expenditure totaling Kshs.86,141,437 could not be confirmed as at 30 June 2017.

## **6. Constructions of Civil Works**

During the year under review, the County Executive of Mandera spent Kshs.85,585,715 on construction of civil works such as construction of Earth pans. However, the following anomalies were observed: -

- i. In some cases, there were no tender advertisement notice supporting the payment
- ii. Tender opening registers, Evaluation and tender opening minutes were not available for audit review
- iii. Inspection and acceptance certificates with the site handling reports were not used to support the payment and were not made available for review to confirm the projects completed effectively
- iv. Practical /interim certificates showing that the projects were complete were not made available for audit verification in supporting the payment vouchers

Consequently, the authenticity and validity of the payments of Kshs.85,585,715 for construction of civil works could not be ascertained as at 30 June 2017.

## **7.0 Unaccounted For Expenditure**

### **7.1 Unaccounted for General Supplies**

Examination of payments vouchers, supporting documents and other records held at the County Executive pertaining to procurement of general supplies totaling Kshs.11,754,000 from various suppliers revealed that the stores were received vide counter receipt vouchers but were not taken on charge in their respective stores ledgers and there was no documentary evidence available to confirm that they were subsequently issued to the users vide issue notes.

It was also noted that payments were made without inspection and acceptance certificate of the goods supplied upon delivery and inspection by inspection and acceptance committee.

Under the circumstances, the amount of Kshs.11,754,000 purported to have been used for general supplies could not be accounted for as at 30 June 2017.

### **7.2. Unaccounted for Prime Cost and Provisional Sums**

Evaluation of bill of quantities for projects funded by Mandera County Executive of Mandera for the year under review shows that prime costs and provisional sum on two (2) projects implemented did not specify the breakdown of works to be done. The following issues were also observed: -

Idow trading company Ltd made provisions for Project Management, Contingencies and Electrical installations works totaling Kshs1,000,000 and Salan Company Ltd did the same for Residence Miscellaneous Account, Contractor's Overhead and Profit,

Attendance Engineer's Supervisory Staff totaling Kshs.2,750,000. However, the following observations were made;

1. There was no full description on project management, Residence Miscellaneous Account and Attendance Engineer's supervisory staff in the bill of quantities after completion of works.
2. There was no clarification on what eventually comprise of contingencies figure in the bill of quantities after completion of works
3. Complete description of electrical works provisions was not provided.
4. In two instances provisional sums were added as a profit component (i.e. contractor's overhead and profit).
5. The prime and provisional sums were not accounted for.

As a result, the expenditure of Kshs.3,750,000 could not be confirmed as at 30 June 2017.

## **8. Pending Bills**

The County Executive of Mandera had accumulated pending bills amounting to Kshs.1,838,968,034 as at 30 June 2017 vide Annex 1 to the financial statements. However, audit review of the pending bills schedule provided did not indicate the age analysis and therefore it was not possible to ascertain how long the debts had been outstanding. Further, there were no supporting documents such as invoices, demand notices or suppliers' statements provided for audit verification nor approved budget for the bills

In addition, had the bills been paid and charged to the 2016/2017 accounts, the financial statements would have reflected a deficit of Kshs.123,141,992 and not a surplus of Kshs.1,715,826,042 as shown in the financial statements casting doubts on the authenticity of the pending bills.

Consequently, it has not possible to confirm the accuracy, completeness and validity of the pending bills (accounts payables) of Kshs.1,838,968,034 as at 30 June 2017.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County executive of Mandera 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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified Opinion.

## **Key Audit Matters**

Key audit matters are those matters that, in my professional judgment, were of most significance in the audit of the financial statements. Except for the matter described in the



Qualified Opinion and Other Matters sections of my report, there were no Key Audit Matters to report in the financial year under review

## Other Matter

### 1. Recurrent Expenditure

The actual expenditure on recurrent for the financial year 2016/2017 stood at Kshs.4,377,529,398 against a Recurrent Budget of Kshs.4,781,866,139 resulting into an under absorption of Kshs.404,336,740 of the budget as detailed below;

Departments/Sectors	2016-2017 Budget (a) Kshs.	2016-2017 Actual (b) Kshs.	Under absorption ( Budget- Actual) c=a- b Kshs.	% under Absorption D=c/a
County Assembly	700,168,112	572,844,685	127,323,427	18.2%
Agriculture Livestock and Fisheries	148,498,689	148,498,689	0	0%
Education, Culture and Sports	422,768,826	324,268,826	98,500,000	23%
Gender, Youth and Social Service	67,419,240	67,419,240	0	0%
Finance, Economic Planning, ICT and Special Program	762,300,470	722,996,469	39,304.001	5%
Health Services	1,074,458,125	1,021,139,659	53,318,466	5%
Trade, Investments Industrializations and Cooperative Development	39,117,869	39,117,869	0	0%
Lands, Housing and Physical Planning	60,511,812	60,511,812	0	0%
Office of the Governor and Deputy Governor	293,675,475	286,980,475	6,695,000	2%
County Public Service Board	63,735,024	63,735,024	0	0%
Public Service, Management and Devolved Unit	558,615,431	536,513,505	22,101,926	4%

Public Works Roads and Transport	125,667,635	121,167,635	4,500,000	3.4%
Water, Environment and Natural Resources	464,929,431	412,335,510	52,593,921	11%
<b>Total</b>	<b>4,781,866,139</b>	<b>4,377,529,398</b>	<b>404,336,741</b>	<b>8%</b>

From the above analysis, it's evident that the County Government underspent on most of the budget lines with Department of County Assembly leading with the highest amount of un- utilized fund amounting to Kshs.127,323,427. This is an indication that funds budgeted to improve the lives of the community were not put into proper use for service delivery hence resulting to idle funds.

The county executive did not give any explanation why the funds budgeted were not fully utilized.

## 2. Development Expenditure

### Development Expenditure by Departments/Sectors

Departments/Sectors	2016-2017 Budget (a) Kshs.	2016-2017 Actual (b) Kshs.	Under absorption( Budget- Actual) c=a-b Kshs.	% under Absorption D=c/a
County Assembly	155,924,818	71,906,463.45	84,018,354.55	53.9%
Agriculture Livestock and Fisheries	422,324,123	316,727,141.11	105,596,975	25%
Education, Culture and Sports	304,951,011	275,348,505.43	29,602,505.57	9.7%
Gender, Youth and Social Service	59,069,286	55,343,902.57	3,725,383.43	6.3%
Finance, Economic Planning, ICT and Special Program	294,569,131	258,752,201.26	35,816,929.74	12.2%
Health Services	830,271,779	783,346,692.41	46,925,026	6%
Trade, Investments Industrializations and	364,580,097	282,970,490.71	81,609,606.29	22.4%



Cooperative Development				
Lands, Housing and Physical Planning	139,796,155	106,339,700.25	33,456,454.75	23.9%
Office of the Governor and Deputy Governor	-			
County Public Service Board	-			
Public Service, Management and Devolved Unit	204,392,239	147,307,033.46	57,085,205.54	27.9%
Public Works Roads and Transport	2,444,697,665	1,789,175,869.20	655,521,795.8	26.8%
Water, Environment and Natural Resources	2,018,244,379	1,832,388,315.79	185,856,063.21	9.2%
<b>Grand Total</b>	<b>7,238,820,682</b>	<b>5,919,606,322</b>	<b>1,319,214,360</b>	<b>18.22%</b>

The county's overall development budget was Kshs.7,238,820,682 for Financial year 2016/2017. Out of this, an amount of Kshs.5,919,606,322 was spent within the financial year. This represented an absorption rate of 81.8% of the development budget. Overall the County Government did not utilize a total of Kshs.1,319,214,360 representing 18.2% of the County Government development's budget. This has led to idle funds not put into proper use for service delivery.

No explanation has been given for the under absorption of the funds for service delivery to the county residents.

### 3. Public Participation in the Budgeting Process

During the financial year under review, audit scrutiny of budget process revealed that the County Executive of Mandera placed an advertisement on daily nation on 20 February 2017 inviting members of the public to participate on budget hearing in all the six sub counties, However, no documentary evidence was made available to show that indeed the communities were involved during the budget process. Further as required by regulation all the departments in the county should be involved in submitting their budget proposal estimate to county executive committee before consolidated budget is taken to county assembly for approval. However, no documentary evidence was availed to show that the departments were involved in budget making process is all inclusive

In the view of the foregoing, it has not been possible to ascertain whether the public and the County Government departments had an opportunity to participate in the budget preparation process to reduce wastage.

#### 4. Revenue Under collection

During the financial year 2016/2017, Mandera county Government had a total receipts of Kshs.10,044,714,658. Out of which total local revenue collected for the year was Kshs.55,843,625 against the county budget of Kshs.265,643,523 as locally generated revenue. Further, this resulted to unexplained revenue shortfall of Kshs.200,799,898 and hence registered a decrease of Kshs.24,175,972(30%) compared to previous financial year's collection of Kshs.80,019,597.00.No explanation was provided for the cause of the decline in the collection of revenue.

#### 5. Stalled Construction

During the financial year 2013-2014, the County Executive of Mandera initiated six flagship projects. Physical verification of the different projects carried out between 6 and 7 December, 2017 revealed that out of the six projects, five projects initiated at contract sums amounting to Kshs.1,207,248,076 by the County Executive of Mandera had stalled and contractors were not on site. Further, project files availed for audit could not ascertain the payments on individual projects as at time of audit because they lacked statement on account.

A tabulated list of the projects and their status is as below:

	<b>Project Title/ Location/Site</b>	<b>Contractor</b>	<b>Contract Sum Kshs.</b>	<b>Commence ment date</b>	<b>End date</b>	<b>Status</b>
1	Construction of County Headquarters, Mandera. MCG/133/13-14	M/s Green County Construction Co, Box	290,230,790	09/06/2014	26/08/2016	Concrete works to first floor slab. Works have stalled since October 2015. Overall status: - 40% complete.
2	Construction of the Governor's Residence, Mandera. MCG/134/13-14	M/s Seo & Sons Ltd. Box	198,651,920	09/06/2014	26/08/2016	Works have stalled since October 2016. Overall status: - 70% complete.

4	Construction of County Rest House, Mandera. MCG/136/13-14	M/s Diwafa Investments Ltd, Box	293,717,521	09/06/2014	26/08/2016	Works have stalled since October 2016. Overall status: - 80% complete.
5	Construction of County Assembly, Mandera. MCG/137/13-14	M/s Bayan Construction Co. Box 45107 - 00100 Nbi.	229,681,680	09/06/2014	26/08/2016	Works have stalled as at time of audit. Overall status: - 70% complete.
6	Construction of Regional Livestock Market, Mandera.	M/s Lakole Bld. Constr.	194,966,165	Nov/2014	21/10/2016	Works have stalled since October 2016. Overall status: - 40% complete.

The above projects have stalled and therefore have been abandoned by the contactors since they are not on site. No claims for liquidated damages on the projects had been made as at the closure of the financial year. Failure to complete projects results in wastage of public funds and no value for money is achieved in such projects.

No explanation was given as to why these projects have stalled.

## 6. Unutilized or Idle Projects

During the financial years 2013-2014 and 2014-2015, the County Executive of Mandera implemented and paid for projects amounting to Kshs.93,226,984 as tabulated below;

Name of the projects	Description/Activity	Amount Kshs.
Ward Administration Office	Proposed construction of ward Administration office at Derkale	9,537,543
Ward Administration Office	Proposed construction of ward Administration office at Kiliwehiri	6,012,755
Ward Administration Office	Proposed construction of ward Administration office at Dandu	9,313,176

Ward Administration Office	Proposed construction of ward Administration office at Lagsure	8,515,398
Ward Administration Office	Proposed construction of ward Administration office at Lagsure	8,515,398
Sukela Tinja Dispensary	Proposed construction of sukela tinfa Dispensary	8,327,918
Wargadud Health Center	Proposed construction Health center	43,004,796
	<b>Total</b>	<b>93,226,984</b>

However, physical verification carried out on 6<sup>th</sup> and 7<sup>th</sup> December, 2017 established that the Administration Offices and health dispensaries had not been put into use almost two years since they were completed. Further, it was also observed that the projects were not labelled.

Under the circumstances, the county Executive and County residents have not gotten value for money from the Idle projects implemented at a cost of Kshs.93,226,984 as at 30 June 2017

#### **7. Delayed Construction of Accident and Emergency Centre at Mandera Referral and Elwak Hospitals**

During the year under review, the County Executive of Mandera advertised two tenders in relation to construction of accident and emergency centers at Elwak and Mandera Referral Hospitals at total cost of Kshs.393,134,730 as follows;

a) Tender for construction of accident and Emergency centre at Elwak Referral Hospital in Mandera North Sub-County, was advertised in the standard newspaper dated 5 April 2016, and addendum on 6 April 2016. Only one bidder was alleged to have submitted bid and thereafter evaluated and awarded the contract, however no tender opening minutes and register was availed for audit review.

Further, the project was expected to be completed on 3 March 2017 according to contract agreement dated 3 June 2016, and as at the time of audit on 7 December 2017 the project was still on going and there was no extension for the same.

b) Tender for construction of accident and Emergency centre at Mandera Referral Hospital in Mandera County, was advertised in the standard newspaper dated 15 May 2016. However, only one bidder was alleged to have submitted bid and thereafter evaluated and awarded the contract. It was noted that there were no tender opening minutes and register to confirm the same.

The contract agreement was entered on 3 June 2016 and was valid up to 3 March 2017, However, physical verification carried on 11 December 2017 revealed that the project was still on going and behind schedule there were no extension availed for audit review.

In view the anomalies and due to delays, the project may not be completed within the stipulated time and it may attract variations in case the cost of construction increases in the future than the contracted amount of Kshs.393.134,730 as at 30 June 2017

## **8. Substandard Construction Works**

During the financial year 2013-2014 County Executive of Mandera awarded a contract amounting to Kshs.55,622,024 for construction of diagnostic center at Takaba Sub-County and Theater block at Banissa Sub-County. The following observation were made:

### **a) Construction of Diagnostic Center at Takaba Sub-County-Kshs 34,490,815**

During the financial year 2013-2014, the County Government of Mandera awarded the tender to M/s Warda Holdings limited for construction of Medical Diagnostic center at Takaba Sub County at a contract sum of Kshs.34,490,815. However Physical verification done between 6 and 7 of December, 2017 revealed the following: -

- i. The contractor did not include the drainage system that is used to get rid of human waste and other waste thus making it difficult for the user department to use the facility
- ii. Plumbing works was not done as per the bill of quantity
- iii. The walls had cracks and the floors tiles were peeling off.
- iv. Due to poor workmanship the concrete roof slab roofing made the facility not fit for use, as it was leaking during the rainy season.

### **b) Construction of Theatre Block at Banissa Sub-County**

The County Government of Mandera awarded a tender to m/s Easy time Kenya ltd at a contract sum of Kshs.21,131,209. However, scrutiny of bill of quantity and physical verification done between 6 and 7 of December, 2017 revealed the following: -

- i. Plumbing works was not done as per the bill of quantity
- ii. Drainage system was not done as per the bill of quantity
- iii. The provision for roofing was not included the bill of quantity

Consequently, the substandard structures could not be utilized for the intended purposes hence there is no value for money for the funds of Kshs.55,622,024 that has been used on the projects as at 30 June 2017.

## **9. Lack of an Internal Audit and Audit Committee**

A review of the overall Internal control environment of County Executive of Mandera as at the time of Audit revealed that Internal Audit department of Mandera County executive was not functional. There were no Audit Committee constituted contrary to the public Finance Management Act, 2012 and section 167(1) of Public Finance Management Regulations, 2015 which requires County Governments to establish an audit committee.

If there is no Committee the Management can easily override controls in such instances, cases of fraud and errors may not be detected and corrected in a timely manner.

Consequently, the county Government of Mandera is operating without Audit Committee in contravention of the law.

## **10. Information Communication Technology (ICT) Environment**

A review of the County ICT environment revealed that there was no formal approved ICT Policy in place as at 30 June 2017 which includes data security policy and Disaster Recovery Plans.

Further, formally documented and approved processes to manage upgrades made to all financial / performance information systems were not provided for audit review.

Under the circumstances, the organization may fail to undertake adequate measures to safeguard its resources in the event of unforeseen disasters. Furthermore, it results to lack of a consistent approach towards the addressing of and handling ICT issues due to lack of ICT Policy.

Consequently, data integrity could not be confirmed.

## **11. Unresolved Prior Year Matters**

Issues previously reported in the financial year 2015/2016, remain unresolved as at the time of audit on 11 December 2017.

## **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with IPSAS 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 the entity's ability to continue sustaining services, disclosing, as applicable, matters related to sustainability of services and using going concern accounting assumption unless the Government either intends 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 the County Executives' financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County Executive's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the consolidated and separate financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



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

**Nairobi**

**26 October 2018**

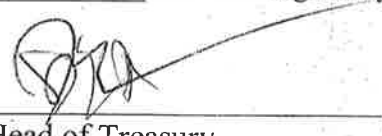
**MANDERA COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	FY 2016-2017 KShs	FY 2015-2016 KShs
<b>RECEIPTS</b>			
Proceeds from Domestic and Foreign Grants	1	49,787,798	28,306,168
Exchequer releases	2	9,663,318,677	8,955,703,809
Transfers from Other Government Entities	3	275,764,558	175,192,560
County Own Generated Receipts	4	55,843,625	80,019,597
Returned CRF issues	5	-	-
<b>TOTAL RECEIPTS</b>		<b>10,044,714,658</b>	<b>9,239,222,134</b>
<b>PAYMENTS</b>			
Compensation of Employees	6	1,514,045,660	1,656,178,687
Use of goods and services	7	1,882,088,341	1,446,629,050
Transfers to Other Government Units	8	572,844,685	603,979,363
Other grants and transfers	9	657,403,836	516,788,055
Acquisition of Assets	10	5,670,753,198	4,314,119,558
Other Payments	11	-	939,519,987
<b>TOTAL PAYMENTS</b>		<b>10,297,135,720</b>	<b>9,477,214,700</b>
<b>SURPLUS/ (DEFICIT) FOR THE YEAR</b>		<b>(252,421,062)</b>	<b>(237,992,566)</b>

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 \_\_\_\_\_ 2017 and signed by:

  
 Chief Officer

  
 Head of Treasury

**MANDERA COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**II. STATEMENT OF ASSETS**

	<b>Note</b>	<b>FY 2016-2017 KShs</b>	<b>FY 2015-2016 KShs</b>
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Bank Balances	<b>12</b>	1,715,826,042	1,938,536,683
Cash Balances		-	-
<b>Total Cash and cash equivalents</b>		<b>1,715,826,042</b>	<b>1,938,536,683</b>
Accounts receivables – Outstanding Imprests	<b>13</b>	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,715,826,042</b>	<b>1,938,536,683</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Deposits and retentions	<b>14</b>	69,630,315	39,919,895
<b>NET FINANCIAL ASSETS</b>		<b>1,646,195,726</b>	<b>1,898,616,788</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	<b>15</b>	1,898,616,789	2,146,171,354
Surplus/(Deficit) for the year		(252,421,062)	(237,992,566)
Prior year adjustments	<b>16</b>	-	(9,562,000)
<b>NET FINANCIAL POSITION</b>		<b>1,646,195,726</b>	<b>1,898,616,788</b>

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 \_\_\_\_\_ 2017 and signed by:

  
 Chief Officer

  
 Head of Treasury

**MANDERA COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

**III. STATEMENT OF CASH FLOWS**

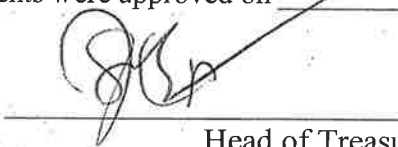
	Note	FY 2016-2017 KShs	FY 2015-2016 KShs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Receipts from Operating Activities			
Proceeds from Domestic and Foreign Grants	1	49,787,798	28,306,16
Exchequer Releases	2	9,663,318,677	8,955,703,8
Transfers from Other Government Entities	3	275,764,558	175,192,50
County Own Generated Receipts	4	55,843,625	80,019,59
Returned CRF issues	5	-	-
<b>Total Receipts from Operating Activities</b>		<b>10,044,714,658</b>	<b>9,239,222,1</b>
Payments for Operating Activities			
Compensation of Employees	6	(1,514,045,660)	(1,656,178,6
Use of goods and services	7	(1,882,088,341)	(1,446,629,0
Transfers to Other Government Units	8	(572,844,685)	(603,979,36
Other grants and transfers	9	(657,403,836)	(516,788,05
Other Payments	11	-	(939,519,98
<b>Total Payments for Operating Activities</b>		<b>(4,626,382,522)</b>	<b>(5,163,095,14</b>
Adjusted for:			
Decrease/(Increase) in Receivables	13	-	4,349,700
Increase/(Decrease) in payables	14	29,710,420	39,919,895
Prior year adjustments	16	-	(9,562,000)
<b>Total Adjustments</b>		<b>29,710,420</b>	<b>34,707,595</b>
<b>Net cash flow from operating activities</b>		<b>5,448,042,556</b>	<b>4,110,834,58</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	10	(5,670,753,198)	(4,314,119,558
<b>Net cash flows from Investing Activities</b>		<b>(5,670,753,198)</b>	<b>(4,314,119,558</b>

**MANDERA COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

NET INCREASE IN CASH AND CASH EQUIVALENT		(222,710,642)	(203,284,97
Cash and cash equivalent at BEGINNING of the year	15	1,938,536,683	2,141,821,6
Cash and cash equivalent at END of the year	12	1,715,826,042	1,938,536,6

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 \_\_\_\_\_ 2017 and signed by:

  
Chief Officer

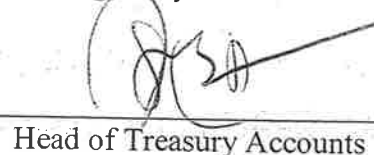
  
Head of Treasury

IV. 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 %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	89,091,798	-	89,091,798	49,787,798	39,304,000	56%
Exchequer releases	9,647,581,418	-	9,647,581,418	9,663,318,677	- 15,737,259	100%
Transfers from Other Government Entities	219,333,716	-	219,333,716	275,764,558	- 56,430,842	126%
County Own Generated Receipts	265,643,523	-	265,643,523	55,843,625	209,799,898	21%
Returned CRF issues	-	-	-	-	-	
<b>TOTAL RECEIPTS</b>	<b>10,221,650,456</b>	<b>-</b>	<b>10,221,650,456</b>	<b>10,044,714,658</b>	<b>176,935,798</b>	<b>98%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,534,045,660	-	1,534,045,660	1,514,045,660	20,000,000	99%
Use of goods and services	1,904,593,179	251,392,496	2,155,985,675	1,882,088,341	273,897,335	87%
Transfers to Other Government Units	700,168,112	-	700,168,112	572,844,685	127,323,427	82%
Other grants and transfers	575,600,000	89,607,503	665,207,503	657,403,836	7,803,668	99%
Acquisition of Assets	7,306,279,871	(341,000,000)	6,965,279,871	5,670,753,198	1,294,526,673	81%
Other Payments	-	-	-	-	-	
<b>TOTAL PAYMENTS</b>	<b>12,020,686,822</b>	<b>(0)</b>	<b>12,020,686,822</b>	<b>10,297,135,720</b>	<b>1,723,551,102</b>	<b>86%</b>

The entity financial statements were approved on \_\_\_\_\_ 2017 and signed by:

  
Chief Officer

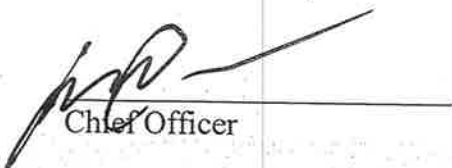
  
Head of Treasury Accounts

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

**MANDERA COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year-ended June 30, 2017**

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 %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	89,091,798	-	89,091,798	49,787,798	39,304,000	56%
Exchequer releases	3,764,167,947	455,600,000	4,219,767,947	4,235,505,206	(15,737,259)	100%
Transfers from Other Government Entities	70,856,888	-	70,856,888	127,287,730	(56,430,842)	180%
County Own Generated Receipts	265,643,523	-	265,643,523	55,843,625	209,799,898	0%
Returned CRF issues						
<b>TOTAL RECEIPTS</b>	<b>4,189,760,156</b>	<b>455,600,000</b>	<b>4,645,360,156</b>	<b>4,468,424,359</b>	<b>176,935,798</b>	<b>96%</b>
<b>PAYMENTS</b>						
Compensation of Employees	1,534,045,660	-	1,534,045,660	1,514,045,660	20,000,000	99%
Use of goods and services	1,545,315,738	251,392,496	1,796,708,234	1,571,907,140	224,801,094	87%
Transfers to Other Government Units	700,168,112	-	700,168,112	572,844,685	127,323,427	82%
Other grants and transfers	461,000,000	204,207,503	665,207,503	657,403,836	7,803,668	99%
Acquisition of Assets	85,736,629	-	85,736,629	61,328,077	24,408,552	72%
Other Payments						
<b>TOTAL PAYMENTS</b>	<b>4,326,266,139</b>	<b>455,600,000</b>	<b>4,781,866,139</b>	<b>4,377,529,398</b>	<b>404,336,740</b>	<b>92%</b>

The entity financial statements were approved on \_\_\_\_\_ 2017 and signed by:

  
 Chief Officer

  
 Head of Treasury Accounts

**VI. SUMMARY STATEMENT OF**

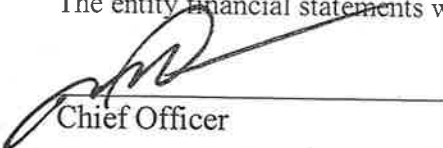
**APPROPRIATION: DEVELOPMENT**

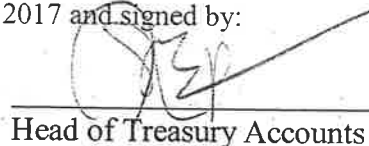


**MANDERA COUNTY GOVERNMENT**  
**Reports and Financial Statements**  
**For the year ended June 30, 2017**

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 %
<b>RECEIPTS</b>						
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	5,883,413,471	(455,600,000)	5,427,813,471	5,427,813,471	-	100%
Transfers from Other Government Entities	148,476,828	-	148,476,828	148,476,828	-	100%
County Own Generated Receipts					-	
Returned CRF issues						
<b>TOTAL RECEIPTS</b>	<b>6,031,890,299</b>	<b>(455,600,000)</b>	<b>5,576,290,299</b>	<b>5,576,290,299</b>	<b>-</b>	<b>100%</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-			
Use of goods and services	359,277,441	-	359,277,441	310,181,200	49,096,241	86%
Transfers to Other Government Units	-	-	-		-	
Other grants and transfers	114,600,000	(114,600,000)	-	-	-	
Acquisition of Assets	7,220,543,242	(341,000,000)	6,879,543,242	5,609,425,121	1,270,118,121	82%
Other Payments					-	
<b>TOTAL PAYMENTS</b>	<b>7,694,420,683</b>	<b>(455,600,000)</b>	<b>7,238,820,683</b>	<b>5,919,606,322</b>	<b>1,319,214,361</b>	<b>82%</b>

The entity financial statements were approved on \_\_\_\_\_ 2017 and signed by:

  
 Chief Officer

  
 Head of Treasury Accounts

## **VII. 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 Mandera County Executive. 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.

#### **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)**

**County Own Generated Receipts**

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

**b) Recognition of payments**

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

**Compensation of employees**

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

**Use of goods and services**

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

**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 *Mandera County Government* 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 *Mandera County Government* 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**

## **MANDERA COUNTY GOVERNMENT**

### **Reports and Financial Statements**

**For the year ended June 30, 2017**

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 2017, this amounted to Kshs 69,630,315 compared to Kshs 39,919,895.00 in prior period as indicated on note 14. There were no other restrictions on cash during the year

#### **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**6. Accounts Receivable**

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

**7. Accounts Payable**

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

**8. Non current assets**

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

**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 *Mandera County Government* 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 in June for the period 1<sup>st</sup> July 2016 to 30 June 2017 as required by law. There was one of supplementary budgets passed in the year.

## **MANDERA COUNTY GOVERNMENT**

### **Reports and Financial Statements**

**For the year ended June 30, 2017**

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A high-level assessment of the *Mandera County Government'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.

**MANDERA COUNTY GOVERNMENT**  
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**VIII. NOTES TO THE FINANCIAL STATEMENTS**

**1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

<b>Name of Donor</b>	<b>FY 2016-2017 Kshs</b>	<b>FY 2015-2016 Kshs</b>
<b>Grants Received from Multilateral Donors</b>		
HSSF DANIDA	7,310,000	14,620,000
World Bank Health Funds (Ministry of Health)	42,477,798	13,686,168
<b>Total</b>	<b>49,787,798</b>	<b>28,306,168</b>

**2 EXCHEQUER RELEASES**

<b>Description</b>	<b>FY 2016-2017 Kshs</b>	<b>FY 2015-2016 Kshs</b>
Total Exchequer Releases for quarter 1	1,642,764,175	716,456,305
Total Exchequer Releases for quarter 2	1,594,447,582	2,283,704,472
Total Exchequer Releases for quarter 3	2,415,829,669	2,238,925,951
Total Exchequer Releases for quarter 4	4,010,277,251	3,716,617,081
<b>Total</b>	<b>9,663,318,677</b>	<b>8,955,703,809</b>

**3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

<b>Description</b>	<b>FY 2016-2017 Kshs</b>	<b>FY 2015-2016 Kshs</b>
Fuel Levy Fund (State Department of Infrastructure)	148,476,828	113,767,224
Maternal Health Care (Ministry of Health)	56,905,000	37,515,000
User Fees foregone (Ministry of Health)	15,521,730	23,910,336
MOH-ALLOWANCES -Doctors, Nurses, Clinical Officers and Other Health Officers Allowances (Ministry of Health)	54,861,000	
<b>Total</b>	<b>275,764,558</b>	<b>175,192,560</b>

**MANDERA COUNTY GOVERNMENT**  
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**4 COUNTY OWN GENERATED RECEIPTS**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Rents	9,342,550	5,331,737
Receipts from Administrative Fees and Charges - Collected as AIA	15,054,925	-
Business permits	6,229,600	7,559,135
Cesses	4,116,185	16,820,742
Poll rates	-	6,471,717
Plot rents	-	18,126,370
Administrative services fees	1,104,630	5,221,800
Other miscellaneous revenues	12,273,288	2,568,946
Market/trade centre fee	-	3,059,774
Vehicle parking fees	-	312,720
Public health services	207,792	724,500
Public health facilities operations	7,514,655	9,179,746
Slaughter houses administration	-	4,642,410
<b>Total</b>	<b>55,843,625</b>	<b>80,019,597</b>

**5 RETURNED CRF ISSUES**

	<b>2016 - 2017</b>	<b>2015 - 2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Revenue Fund Account		
Recurrent account		
Development account		
Deposit account	-	-
<b>Total</b>	<b>-</b>	<b>-</b>



**MANDERA COUNTY GOVERNMENT**  
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**6 COMPENSATION OF EMPLOYEES**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Basic salaries of permanent employees	685,052,197	945,928,539
Basic wages of temporary employees	94,381,800	180,550,721
Personal allowances paid as part of salary	635,171,895	369,699,427
Pension and other social security contributions	38,933,170	160,000,000
Government pension and retirement benefits(gratuity)	29,046,398	-
Compulsory national social security schemes	31,460,200	-
Other personnel payments	-	-
<b>Total</b>	<b>1,514,045,660</b>	<b>1,656,178,687</b>

**7 USE OF GOODS AND SERVICES**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	10,341,912	40,630,060
Communication, supplies and services	5,126,000	14,700,000
Domestic travel and subsistence	13,666,098	63,748,672
Foreign travel and subsistence	5,274,045	15,758,245
Printing, advertising and information supplies & services	12,074,861	112,239,674
Rentals of produced assets	118,132,024	179,643,839
Training expenses	29,002,773	55,681,374
Hospitality supplies and services	24,837,210	90,074,704
Insurance costs	125,611,981	92,698,095
Specialised materials and services	556,782,843	187,475,706
Office and general supplies and services	14,170,672	26,179,775
Other operating expenses	771,597,790	415,300,847
Routine maintenance – vehicles and other transport equipment	15,106,520	98,601,624
Routine maintenance – other assets	163,375,135	9,804,678
Fuel Oil and Lubricants	16,988,477	44,091,757
<b>Total</b>	<b>1,882,088,341</b>	<b>1,446,629,050</b>

**8 TRANSFER TO OTHER GOVERNMENT UNITS**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Mandera County Assembly	572,844,685	603,979,363
<b>Total</b>	<b>572,844,685</b>	<b>603,979,363</b>

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**9 OTHER GRANTS AND TRANSFERS**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Scholarships and other educational benefits	53,000,000	100,000,000
Emergency relief and refugee assistance	545,995,665	383,141,360
Drought Contingency	58,408,171	
Subsidies to small businesses, cooperatives, and self-employed(others)	-	33,646,695
<b>Total</b>	<b>657,403,836</b>	<b>516,788,055</b>

**10 ACQUISITION OF ASSETS**

**Non Financial Assets**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of Buildings	1,693,896,951	1,267,291,324
Refurbishment of Buildings	-	
Construction of Roads	1,461,247,133	1,300,536,168
Construction and Civil Works	1,996,169,175	1,306,643,894
Overhaul and Refurbishment of Construction and Civil Works	186,346,407	99,406,693
Purchase of Vehicles and Other Transport Equipment	16,595,698	64,864,724
Overhaul of Vehicles and Other Transport Equipment	-	
Purchase of Office Furniture and General Equipment	41,770,161	37,846,879
Purchase of Specialised Plant, Equipment and Machinery	60,312,881	26,223,948
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	214,414,794	211,305,928
Rehabilitation of Civil Works	-	-
Acquisition of Land	-	-
<b>Total</b>	<b>5,670,753,198</b>	<b>4,314,119,558</b>

**11 OTHER PAYMENTS**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Civil Contingency Reserves	-	-
Other expenses	-	939,519,987
<b>Total</b>	<b>-</b>	<b>939,519,987</b>

**MANDERA COUNTY GOVERNMENT**  
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**12 BANK A COUNTS**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
<b>Name of Bank, Account No. &amp; currency</b>	<b>Kshs</b>	<b>Kshs</b>
Central Bank of Kenya, Development Account no.1000170848 Kshs.	-	-
Central Bank of Kenya, Recurrent Account no.1000170913 Kshs.	-	-
Mandera County Operation-s Imprest Kenya Commercial Bank 1140951920 Kshs.	-	-
Mandera County Special Purpose Account-Central Bank of Kenya.1000275316 Kshs.	-	13,686,168
Mandera County Road Maintainance Levy Account, Central Bank of Kenya. 1000297964 Kshs.	-	85,894,254
Mandera County - Revenue Collection Equity Bank 1000260858505 Kshs.	-	-
Mandera County - Revenue Collection Kenya Commercial Bank 1140759469 Kshs.	-	-
Mandera County - Revenue Fund Central Bank of Kenya, 1000171472 Kshs.	1,646,195,726	1,799,036,367
Mandera County Revenue, National Bank of Kenya 01042097914300 Kshs.	-	-
Mandera County Retention Account National Bank of Kenya, 01001100414500 Kshs.	69,630,315	39,919,895
<b>Total</b>	<b>1,715,826,042</b>	<b>1,938,536,683</b>

**13 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

<b>Description</b>	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**14 ACCOUNTS PAYABLE**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	-	-

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Retention funds	69,630,315	39,919,895
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<b>Total</b>	<b>69,630,315</b>	<b>39,919,895</b>
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**15 FUND BALANCE BROUGHT FORWARD**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	1,938,536,683	2,141,821,654
Accounts Receivables	-	4,349,700
Accounts Payables	(39,919,895)	
<b>Total</b>	<b>1,898,616,789</b>	<b>2,146,171,354</b>

**16 PRIOR YEAR ADJUSTEMENT ITEM**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
Bank Account	-	(9,562,000)
<b>Total</b>	<b>-</b>	<b>(9,562,000)</b>

**17 OTHER IMPORTANT DISCLOSURES**

**17.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>FY 2016-2017</b>	<b>FY 2015-2016</b>
	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	115,482,908	-
Construction of civil works	930,522,400	943,677,841
Supply of goods	553,141,418	513,183,285
Supply of services	239,821,308	194,322,619
<b>Total</b>	<b>1,838,968,034</b>	<b>1,651,183,745</b>

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**X. PROGRESS ON FOLLOWS UP OF AUDITOR RECOMMENDATIONS**

Reference No. on the external audit report	Issues/Observation from Auditor	Management Comments	Focal point person to resolve( Name and designation)	Status(Resolved/Not resolved)	Time frame: Put a date when you expect the issue to be resolved)
1	Fixed asset register	The entity is in the process of updating its asset register	OAG	Unresolved	30 <sup>th</sup> December 2017
2	Pending bills	Recommendation effected	OAG	Unresolved	30 <sup>th</sup> December 2017
3	Accounts receivables	Recommendation effected	OAG	Unresolved	30 <sup>th</sup> December 2017
4	Stalled construction of County Executive headquarters and governor's residence	Recommendation effected	OAG	Unresolved	30 <sup>th</sup> December 2017
5	Delayed construction of projects	Recommendation effected	OAG	Unresolved	30 <sup>th</sup> December 2017
6	Award of contracts for capital projects	Adequate supporting of expenditure done	OAG	Unresolved	30 <sup>th</sup> December 2017
7	Unutilized projects	Recommendation effected.	OAG	Unresolved	30 <sup>th</sup> December 2017
8	Construction of six -bed maternity block at Libahiya Health	Adequate supporting of expenditure done	OAG	Unresolved	30 <sup>th</sup> December 2017
9	Construction of 6 bed maternity at shafsahfey health center	Adequate supporting of expenditure done	OAG	Unresolved	30 <sup>th</sup> December 2017
10	Construction of new market stalls in Sala	Adequate supporting of	OAG	Unresolved	30 <sup>th</sup> December

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	Lafey Sub county	expenditure done			2017
11	Supply, delivery and transportation of relief food	Adequate supporting of expenditure done	OAG	Unresolved	30 <sup>th</sup> December 2017
12	Purchase of motor vehicles	Adequate supporting of expenditure done	OAG	Unresolved	30 <sup>th</sup> December 2017
13	Unaccounted and unsupported purchase of goods	Adequate supporting of expenditure done	OAG	Unresolved	30 <sup>th</sup> December 2017
14	Idle theatre equipment	Recommendation effected	OAG	Unresolved	30 <sup>th</sup> December 2017
15	Unaccounted for fuel payments	Adequate supporting of expenditure done	OAG	Unresolved	30 <sup>th</sup> December 2017
16	Unsupported subsistence allowances	Adequate supporting of expenditure done	OAG	Unresolved	30 <sup>th</sup> December 2017
17	Under collection of revenue	Recommendation effected	OAG	Unresolved	30 <sup>th</sup> December 2017
18	Payroll system queries	Recommendation effected	OAG	Unresolved	30 <sup>th</sup> December 2017
19	Failure to establish internal audit committee	Recommendation effected	OAG	Unresolved	30 <sup>th</sup> December 2017

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

Supplier of Goods or Services	Original Amount	Outstanding Balance
		FY 2016/17
	a	b
<b>Construction of buildings</b>		
Full Works Consultant	4,500,000	4,500,000
Garse Agrovvet Suppliers	400,000	400,000
Libiin Logistic	3,992,000	3,992,000
Guba Investment	3,980,000	3,980,000
Sambuor Suppliers	800,000	800,000
Af-Ad Construction Co	800,000	800,000
Hareri Enterprises Ltd	800,000	800,000
Sharus Construction Co	1,050,000	1,050,000
Bashash Const. Co Ltd	1,300,000	1,300,000
Raqo Construction Co Ltd	1,050,000	1,050,000
Garse Agrovvet Suppliers	1,100,000	1,100,000
Maasa Buildings	1,600,000	1,600,000
Maasa Buildings	700,000	700,000
Pinnie Construction	1,096,200	1,096,200
County Builders	3,750,000	3,750,000
Darur Bridgeways	3,750,000	3,750,000
Derrow Construction Co	2,635,520	2,635,520
Arabia Investment Ltd	1,150,600	1,150,600
Hassaf General Supplies	3,750,000	3,750,000
Risa Ltd	3,967,400	3,967,400
Najah Constructionco Ltd	3,749,970	3,749,970
Abo Engineering	2,850,000	2,850,000
Maadis Countyh Contractors	3,750,000	3,750,000
Bokol Brothers	3,750,000	3,750,000
Qobole Construction	3,750,000	3,750,000
Alzaad Company Limited	2,486,762	2,486,762
Hashim Construction Co	3,750,000	3,750,000
Erbkuki Community	3,750,000	3,750,000
Bashash Construction Co Ltd	3,750,000	3,750,000



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Kobi Adi Construction	3,750,000	3,750,000
Sukela Tinja Contractors & Suppliers Ltd	2,500,000	2,500,000
Shukran Enetrpise	1,350,000	1,350,000
Gurdis Const. Co. Ltd	3,800,000	3,800,000
Fahima Co. Ltd	1,900,000	1,900,000
Hardintu Enterprises Co. Ltd	2,000,000	2,000,000
Barrows Const. Co. Ltd	1,996,592	1,996,592
Resilience Enterprise Ltd	2,952,000	2,952,000
Khalid Holdings Ltd	2,000,000	2,000,000
Juniors General Suppliers Ltd	3,950,000	3,950,000
Sabena Const. Co. Ltd	1,979,964	1,979,964
Amin Const. Co. Ltd	4,150,000	4,150,000
Harmamo Const. Co. Ltd	1,765,900	1,765,900
Caano Const. Co. Ltd	1,900,000	1,900,000
Abshi & Sons Suppliers Ltd	2,150,000	2,150,000
Sabena Const. Co. Ltd	1,980,000	1,980,000
Deymo Construction Consultancy Ltd	1,600,000	1,600,000
<b>Sub-Total</b>	<b>115,482,908</b>	<b>115,482,908</b>
<b>Construction Of Civil Works</b>		
Doveland Investment Co Ltd	3,333,840	3,333,840
Amstrad Engineering	2,266,744	2,266,744
Sakina Suppliers	1,567,000	1,567,000
Mahir Investment Co Ltd	4,460,940	4,460,940
Gurdis Const. Co. Ltd	4,094,000	4,094,000
Takaba Const. & Supplies Ltd	2,500,000	2,500,000
Mandera Clay Product	1,498,000	1,498,000
Super Gold Investment Ltd	3,952,725	3,952,725
Sambur Suppliers & Const. Co. Ltd	3,950,000	3,950,000
Sambur Suppliers & Const. Co. Ltd	3,973,725	3,973,725
Gingo Const. Co. Ltd	3,828,825	3,828,825
Warfa Building & Const. Ltd	4,000,000	4,000,000
Mosham Building & Const.	4,150,000	4,150,000
Tabarak Construction Co. Ltd	2,748,900	2,748,900
Nyat Alio Const. Co. Ltd	3,989,000	3,989,000
Ahmed A. Mahat & Sons Co.Ltd	3,050,000	3,050,000
Cesways Limited	2,053,370	2,053,370
Marrille Const. Co. Ltd	3,869,250	3,869,250



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Deymo Const. And Consultancy Ltd	759,920	759,920
Habbi Const. Co. Ltd	4,140,950	4,140,950
Zeymo Investment Ltd	3,975,825	3,975,825
Tawakal Constr. Co. Ltd	3,975,825	3,975,825
Billow Const. Co. Ltd	1,512,814	1,512,814
Billow Const. Co. Ltd	3,900,000	3,900,000
Tawakal Const. Co. Ltd	3,995,040	3,995,040
Amma Constructors	392,725	392,725
Warfa Building & Const. Ltd	3,999,000	3,999,000
Nonetime General Supplies	4,329,950	4,329,950
Runi Agencies Ltd	4,140,000	4,140,000
Esa Suppliers Const. Co. Ltd	3,806,000	3,806,000
Tarama Const. Co. Ltd	3,950,000	3,950,000
Kenman Contractors Ltd	2,053,370	2,053,370
Shuria Construction Co	3,989,000	3,989,000
Bulsho Const. Co. Ltd	2,835,000	2,835,000
Elite Construction & Building	4,331,800	4,331,800
Jazeera Construction Co. Ltd	1,630,970	1,630,970
Bashash Construction Company	1,890,000	1,890,000
Daryeel Suppliers Ltd	1,008,832	1,008,832
Abnoda Construction Co. Ltd	750,000	750,000
Jam And Saf Construction	3,978,450	3,978,450
Afrokenya Construction Co. Ltd	480,000	480,000
Jiran Company Ltd	4,140,950	4,140,950
Ramkay Neterprises	4,059,000	4,059,000
Maawi Enterprises	3,984,120	3,984,120
Horyaal Construction Co. Ltd	3,980,000	3,980,000
Sarma Construction Company	4,140,950	4,140,950
Hullov Enterprises	3,952,725	3,952,725
Ramkay Neterprises	4,300,000	4,300,000
Northern Dykes Ltd	4,000,000	4,000,000
Northern Dykes Ltd	4,400,000	4,400,000
Horyaal Construction Co. Ltd	4,294,950	4,294,950
Amin Construction Ltd.	4,400,000	4,400,000
Sharur Construction And Suppliers Co. Ltd	2,525,000	2,525,000
Al Mumtamayiz Suppliers Co. Ltd	2,590,000	2,590,000
Jamia Trading	1,606,000	1,606,000
Ilhan Construction Co. Ltd	4,500,000	4,500,000

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Nyat Alio Construction Ltd	3,487,000	3,487,000
Jabana Africa Ltd	3,470,000	3,470,000
Amstrad Engineering	2,498,000	2,498,000
Al Rahma Logistic	3,960,000	3,960,000
Junior General Suppliers	2,900,000	2,900,000
Elite Construction & Building	3,984,750	3,984,750
Jamia Trading Agency	4,233,000	4,233,000
Khalafow Company Ltd	3,482,400	3,482,400
Hullow Enterprise	4,520,000	4,520,000
Afaad Construction & General	1,975,000	1,975,000
Warejiow General Merchant	2,725,000	2,725,000
Sabra Construction & General	3,980,181	3,980,181
Takbir General Trading Co.	2,496,000	2,496,000
Barrows Construction Company	3,240,666	3,240,666
Gaab Construction Company Ltd	8,384,120	8,384,120
Takaba Esker	7,967,838	7,967,838
Takbir General Trading Company	3,040,940	3,040,940
Sharus Construction & Supplies Co. Ltd	1,000,000	1,000,000
Al-Huda Contractors Ltd	3,961,000	3,961,000
Urile General Construction Co. Ltd	3,375,600	3,375,600
Al-Naim Construction & General Supplies	3,842,435	3,842,435
Temas Logistic & Construction	2,001,615	2,001,615
Koshae Construction Co. Ltd	1,700,000	1,700,000
Zakir Suppliers	3,375,600	3,375,600
Samburs Suppliers And Sonstruction Ltd	3,957,618	3,957,618
Jabana Africa Ltd	2,203,420	2,203,420
Mashtech Engineering & Suppliers	8,103,180	8,103,180
Gither Co.Ltd	1,400,000	1,400,000
Sakena Suppliers	1,499,996	1,499,996
Masho Hills Co, Ltd	5,020,944	5,020,944
Habbi Construction Company	2,744,000	2,744,000
Samia Energy	1,000,000	1,000,000
Hamid Trading Co Ltd	1,000,000	1,000,000
Ahqab Co. Ltd	2,999,605	2,999,605
Resileince Enterprise Ltd	2,999,644	2,999,644
Runran Investment	2,999,721	2,999,721
Juniors General Suppliers	2,999,425	2,999,425
Harera Engineering Supplies Ltd	99,488	99,488

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Abnoda Construction Co. Ltd	48,000	48,000
Rural Water & Sanitation Services	2,990,074	2,990,074
Frontline Company Limited	1,600,000	1,600,000
Equipment And Part Matt	3,000,000	3,000,000
Ramkay Enterprises	3,300,000	3,300,000
Northern Digital Construction	1,300,000	1,300,000
Jiraw Construction Limited	2,999,900	2,999,900
Dalik Agencies (K)Ltd	2,578,800	2,578,800
Junior General Suppliers	2,999,876	2,999,876
Nurki Construction Co. Ltd	2,998,020	2,998,020
Skyward Investment Ltd	3,048,781	3,048,781
Al- Aslah Company Ltd	3,435,000	3,435,000
Daye Investment Co. Ltd	3,054,192	3,054,192
Habathey & Sons Co. Ltd	2,992,892	2,992,892
Sharus Construction & Suppliers Ltd	1,100,000	1,100,000
Sabra Construction General Suppliers Ltd	650,000	650,000
Starplus General Suppliers & Contractors	3,981,915	3,981,915
Mashtech Engineering	2,991,203	2,991,203
Harmamo Construction Co. Ltd	649,600	649,600
Af-Ad Construction & Gen (K) Co. Ltd	3,574,266	3,574,266
Marklands General Contractors	3,656,790	3,656,790
Jabana Africa Ltd.	1,650,000	1,650,000
Qalanqalesa Construction	351,316	351,316
Native Construction,	2,960,000	2,960,000
Hunein Construction Co. Ltd	3,987,750	3,987,750
Mata Arba Bee Group	3,800,000	3,800,000
Ogonicho Bee Keeping Group	3,857,400	3,857,400
Marrile Const. Co. Ltd	3,675,000	3,675,000
Caano Co. Ltd	3,750,000	3,750,000
Libiin Logistics Ltd	25,696,200	25,696,200
Thabiti Const. Co. Ltd	2,000,000	2,000,000
Modan Const. & Gen. Supplies	2,800,000	2,800,000
Shukran Enterprises Ltd	3,260,528	3,260,528
Tabarak Construction Co. Ltd	2,549,272	2,549,272
Kamjo Africa Limited	4,000,000	4,000,000
Everest Global Dealers	2,400,000	2,400,000
Sabra Constr. & Gen. Supplies Ltd	2,569,200	2,569,200

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Bahrain Distributors Ltd	2,998,900	2,998,900
Amanta Const. Co. Ltd	2,832,728	2,832,728
Haigurach Const. Co. Ltd	3,100,000	3,100,000
Thabiti Const. Co., Ltd	2,575,000	2,575,000
Clockwise International Ltd	3,000,000	3,000,000
Bishmo Gen. Merchants Ltd	3,550,000	3,550,000
Bikola Systems & Eng. Solutions	1,863,656	1,863,656
Call Wireless Ltd	3,550,000	3,550,000
Guul Investment Ltd.	1,160,000	1,160,000
Mude Const. Co. Ltd	2,500,000	2,500,000
Takbir General Trading Co. Ltd	2,200,000	2,200,000
Mashtec Supplies	4,000,000	4,000,000
Thabiti Const. Co. Ltd	2,400,000	2,400,000
Maykorebi Enterprises Ltd	2,050,000	2,050,000
Salma Investment Company	970,000	970,000
Amstrad Engineering Co. Ltd	1,800,000	1,800,000
Hardawa Enterprise	1,500,000	1,500,000
Fast Face Construction Co. Ltd	850,000	850,000
Kimba Company Limited	3,998,000	3,998,000
Hareri General Trading Co. Ltd	1,430,000	1,430,000
Fairoz Construction Ltd	2,820,000	2,820,000
Goodwill General Supplies	3,004,530	3,004,530
Bashash Const. Co. Ltd	1,280,000	1,280,000
Derow Const. Co. Ltd	1,200,000	1,200,000
Elgate Engineering Supplies Co. Ltd	2,800,000	2,800,000
Bakal Const. Co. Ltd	2,500,000	2,500,000
Milad Interiors Ltd	1,600,000	1,600,000
Enfasher Limited	780,000	780,000
Esa Suppliers Construction Co. Ltd	1,040,000	1,040,000
Amin Const. Ltd	1,040,000	1,040,000
Bakal Construction Limited	2,550,000	2,550,000
Component Investment Co. Ltd	1,500,000	1,500,000
Runi Agencies Ltd	8,000,000	8,000,000
Jam And Saf Const. Co. Ltd	800,000	800,000
Wabe Const. Ltd	3,400,000	3,400,000
Lul Firm Limited	1,200,000	1,200,000
Guba Investment	2,400,000	2,400,000
Birkan Limited	780,000	780,000
Puma International Trading & Logistics	1,200,000	1,200,000

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Libiin Logistics Ltd	1,934,745	1,934,745
Al-Ihsana Company Ltd	4,000,000	4,000,000
Fullworks Consult Ltd	850,000	850,000
Sabena Construction Co.Ltd	850,000	850,000
Takaba Esker Supplies	3,500,000	3,500,000
Goodwill General Supplies Limited	3,989,200	3,989,200
Erebkuki Commun Ity Shg	780,000	780,000
Sadeti Logistics & Eng. Ltd	1,496,400	1,496,400
Al-Habib Const. Co. Ltd	3,800,000	3,800,000
Light General Contractors	3,850,000	3,850,000
Haigurach Const. Co. Ltd	1,950,000	1,950,000
Darur Bridgeways Const. Co. Ltd	799,657	799,657
Bohol Sadeen East Africa Ltd	4,019,516	4,019,516
Abshi And Sons	859,000	859,000
Al-Hamdu Hardware	3,999,738	3,999,738
Ibse General Const. Co. Ltd	3,995,968	3,995,968
Camp Enterprises	1,389,100	1,389,100
Gagaba Investment Ltd	3,877,961	3,877,961
Casritech Contractors & Co. Ltd	3,852,244	3,852,244
Doll Contractors & Suppliers	3,700,000	3,700,000
Mustaqim Limited	1,574,143	1,574,143
Helleshit Building Const. Co. Ltd	2,250,000	2,250,000
Helleshit Building Const. Co. Ltd	3,860,000	3,860,000
Bahrain Distributors Ltd	2,464,600	2,464,600
Libahiya Enterprise Ltd	1,885,000	1,885,000
Dadachtune Investment	3,873,240	3,873,240
Zeytal Co. Ltd	3,840,000	3,840,000
Casritech Contractors & Co. Ltd	4,000,000	4,000,000
Banyoley Construction Co .Ltd	2,000,000	2,000,000
Gagaba Investments Ltd	3,544,960	3,544,960
Fastface Const. Co. Ltd	4,000,000	4,000,000
Ahqab Company Ltd	1,850,500	1,850,500
Esa Suppliers & Const. Co. Ltd	2,981,200	2,981,200
Banyole Construction	3,417,500	3,417,500
Ibsuadro General Const. & Suppliers Ltd.	4,000,000	4,000,000
Better Solution Co. Ltd	3,500,000	3,500,000
Haigurach Const. Co. Ltd	3,400,000	3,400,000
Derrow Constr Co Ltd	2,650,000	2,650,000



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Peak East Africa Investment Limited	2,160,000	2,160,000
Elmarat Ltd	3,989,240	3,989,240
Habbi Construction Co Ltd	6,974,766	6,974,766
Nonetime General Supplies Ltd	3,076,320	3,076,320
Bissa Construction And Supplies	2,995,000	2,995,000
Salma Investment Company	850,000	850,000
Fasttrack Construction	3,210,000	3,210,000
Egu General Constr	3,599,770	3,599,770
Nabi Amin Co. Ltd	4,000,000	4,000,000
Amas Trading Co Ltd	2,600,000	2,600,000
Starpop Mineral Water Ltd	20,177,610	20,177,610
Egu General Constr	2,941,180	2,941,180
Gurumesa Constr Ltd	3,800,000	3,800,000
Naaj And Naaz Co	3,996,884	3,996,884
Amiin Construction Co	3,881,128	3,881,128
Nep Rural Company Ltd	3,824,520	3,824,520
Takbir General Trading Co	4,000,000	4,000,000
Sarma Construction	4,000,000	4,000,000
Fantashi Friehters	3,250,000	3,250,000
Adale Investment Co Ltd	3,785,776	3,785,776
Tifow And Adams	2,238,448	2,238,448
Nomad K Limited	22,500,000	22,500,000
Ibse Construction	3,248,000	3,248,000
Sabra Construction Ltd	3,300,000	3,300,000
Qaswar Tech Limited	3,300,000	3,300,000
Amstrad Engeering	3,294,400	3,294,400
Northern Services Ltd	425,000	425,000
Arges Awara	3,951,981	3,951,981
Darur Bridgeways Constr	3,833,776	3,833,776
Koshac Construction Co	3,899,440	3,899,440
Alpha Royal Construction	3,027,600	3,027,600
Banyole Construction	3,951,980	3,951,980
Bahati Rural Contractors	3,800,000	3,800,000
Takrim Express Logistic	3,886,000	3,886,000
Qaswar Tech Ltd	3,027,600	3,027,600
Garsele Investment	3,500,000	3,500,000
Causeway Engineering	2,714,400	2,714,400
Wayam Construction Co. Ltd	2,000,000	2,000,000
Naza Road And Bridges And Contr	3,294,400	3,294,400

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Smartways Holdings Ltd	729,855	729,855
Qaswar Tech Limited	413,758	413,758
Sabra Construction Limited	195,344	195,344
Jazeera Construction Co Ltd	3,998,397	3,998,397
Raqo Construction Company	3,750,000	3,750,000
County Builders	3,994,035	3,994,035
Road Masters Building	3,828,760	3,828,760
Kob Adhi Construction Company	3,300,000	3,300,000
Afro Kenya Construction	3,785,776	3,785,776
Darur Bridge Ways	3,294,400	3,294,400
Qaswar Tech Limited	3,640,000	3,640,000
Asal Frontiers	3,820,388	3,820,388
Esa Suppliers & Constr Co Ltd	3,985,776	3,985,776
Amanta Constr Co Ltd	3,973,480	3,973,480
Saroland Company Limited	3,201,600	3,201,600
Guhad Constructioun Co	3,178,400	3,178,400
Hashim Construction Co	2,900,000	2,900,000
Khalankhala Investment Ltd	143,760	143,760
Super Mandera	3,900,000	3,900,000
Kriss Cross Trading	149,640	149,640
Bashashgeneral	3,770,000	3,770,000
Wells Constr Co Ltd	3,951,981	3,951,981
Super Mandera	3,953,512	3,953,512
Fahima Construction	3,953,512	3,953,512
Bashashgeneral	3,950,000	3,950,000
County Builders	3,967,200	3,967,200
Erebkuki Self Group	3,100,000	3,100,000
Zakir Supplies Limited	3,480,000	3,480,000
Banyole Construction	2,400,000	2,400,000
Anqarres Constr Co	1,750,000	1,750,000
Maykorebi Enterprise	3,980,000	3,980,000
Nanesa Trading Company	3,900,000	3,900,000
Guba Investment	3,460,000	3,460,000
Anisa Agencies Ltd	3,985,500	3,985,500
Sarman General Suppliers Co. Ltd	3,990,000	3,990,000
Takaba Auto Service Station	3,980,000	3,980,000
County Builders	3,822,000	3,822,000
Tano Tano Technologies Ltd	4,000,000	4,000,000
Abey Umär Constr	3,489,900	3,489,900

**MANDERA COUNTY GOVERNMENT**  
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County Builders	3,923,500	3,923,500
Esa Suppliers	3,998,800	3,998,800
Suleim Agency	1,561,775	1,561,775
Hashim Construction	3,989,000	3,989,000
<b>Sub-Total</b>	<b>930,522,400</b>	<b>930,522,400</b>
<b>Supply Of Goods</b>		
Taneem Consolidated Ltd	2,750,000	2,750,000
Bulsho Construction Co. Ltd	2,450,000	2,450,000
Gurumesa Construction Co. Ltd	2,295,000	2,295,000
Orge Agencies	2,900,000	2,900,000
Abshi And Sons Company	4,568,550	4,568,550
Spring Oil Ltd	2,825,000	2,825,000
Ahmed A. Mahat & Sons	2,000,000	2,000,000
Elwak Services	3,820,000	3,820,000
Absafa Investment	1,900,000	1,900,000
Asmi Investment Limited	1,499,880	1,499,880
Ahqab Company Ltd	1,980,000	1,980,000
North Service Co. Ltd	2,650,000	2,650,000
Jabana Africa Ltd	2,410,000	2,410,000
Admo Construction Co. Ltd	2,700,000	2,700,000
Equipment And Parts Matt	1,680,000	1,680,000
Kornesh Guest House	1,040,000	1,040,000
Bayan Investment Ltd	1,300,000	1,300,000
Masamu General Trading Co. Ltd	1,016,990	1,016,990
Namima Const. Ltd	390,000	390,000
Elmarat Limited	1,950,000	1,950,000
Elmarat Ltd	2,215,000	2,215,000
Burati Construction Co. Ltd	2,800,000	2,800,000
Muktar Dugow	412,000	412,000
Crystal Communications	1,300,000	1,300,000
Samia Energy	1,560,000	1,560,000
Superstar General	1,400,000	1,400,000
Elmasha General Supplies	1,485,000	1,485,000
Gedfa Construction	2,580,000	2,580,000
Tabarak Construction	840,000	840,000
Burale Maintainance	840,000	840,000
Hjay Building & Const. Co. Ltd	2,500,000	2,500,000
Nomad K Limited	1,900,000	1,900,000
Derow Construction Co	1,603,500	1,603,500



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Derow Construction Co	3,500,000	3,500,000
Suleim Agencies Ltd	2,400,000	2,400,000
Skyward Investment Ltd	960,000	960,000
Dinar Construction Co	1,300,000	1,300,000
Tabarak Construction Ltd	2,484,000	2,484,000
Macalim Garage	3,999,055	3,999,055
Macalim Garage	420,000	420,000
Samia Energy	2,600,000	2,600,000
Hamsa Haji Omar	2,090,000	2,090,000
Admo Construction Co. Ltd	2,400,000	2,400,000
Helleshit Building Contractors Ltd	258,094	258,094
Ugas General Co. Ltd	2,650,000	2,650,000
Al-Hamdu Harware	2,000,000	2,000,000
Nature Convergence Solutions Ltd	2,750,000	2,750,000
Bissa Construction&Suppliers	980,000	980,000
Fairuz Construction Ltd	2,675,000	2,675,000
Didow Trading Co	2,500,000	2,500,000
Cordoba Restaurant	2,000,000	2,000,000
Liibin Logistic	1,200,000	1,200,000
Abdimulin Yunis Sheikh	2,490,000	2,490,000
Kaltuma Catering	1,890,000	1,890,000
Bohol Sadeen East Africa Ltd	2,000,000	2,000,000
Sek Optimal Consultancy	2,580,000	2,580,000
Northlink Technologies	2,500,000	2,500,000
Imran Construction Co	1,300,000	1,300,000
Sadeti Logistic	1,300,000	1,300,000
Sadeti Logistic	1,302,000	1,302,000
Goal Oriented Consultancy Ltd	1,300,000	1,300,000
Sarma Construction	2,500,000	2,500,000
Bissa Construction And Supplies Co Ltd	2,500,000	2,500,000
Abumusab Suppliers	93,470	93,470
Mustaqim Ltd	2,698,000	2,698,000
Kisasa Construction Ad General Supplies	1,354,600	1,354,600
Shuria Construction Company	1,950,000	1,950,000
Spring Oil Ltd	864,000	864,000
Olad Ibrahim Omar	346,950	346,950
Nakel Energy	2,625,980	2,625,980
Hamsa Investment	1,950,000	1,950,000

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Didow Trading Company	1,394,100	1,394,100
Takaba Auto Service	2,450,000	2,450,000
Caano Construction Company	2,550,000	2,550,000
Caano Construction Company	2,700,000	2,700,000
Merille Construction	2,400,000	2,400,000
Takaba Auto Service	391,700	391,700
Hamsa Investment	1,597,711	1,597,711
Mubarak Station Ltd	1,980,000	1,980,000
Didow Trading Company	1,550,000	1,550,000
Samia Energy	1,950,000	1,950,000
Falcon Global Logistic	2,410,000	2,410,000
Mohamed Osman Service	1,300,000	1,300,000
Banisa Service Station	716,225	716,225
Habathey And Sons Co.	980,000	980,000
Najah Construction Co. Ltd	995,000	995,000
Guba Investment Ltd	1,400,000	1,400,000
Samburs Suppliers& Construction Ltd	2,450,000	2,450,000
Caano Construction Co. Ltd	495,000	495,000
Suleim Agency Co. Ltd	780,000	780,000
Rehan Petroleum Co. Ltd	1,560,000	1,560,000
Marille Construction Company	2,887,310	2,887,310
Gamas Energy	995,000	995,000
Esa Suppliers Construction Co. Ltd	1,330,000	1,330,000
Raqo Contractors Ltd	2,875,176	2,875,176
Juniors General Supplies	2,390,000	2,390,000
Havila Construction Co. Ltd	2,500,000	2,500,000
Tawin Construction Co. Ltd	2,500,000	2,500,000
Libehiya Entreprises Ltd	1,072,450	1,072,450
Yusra Engineering Ltd	1,945,320	1,945,320
Samia Energy	2,000,000	2,000,000
Kamjo Africa	1,716,000	1,716,000
Esa Suppliers Construction Co. Ltd	1,950,000	1,950,000
Exact General Suppliers Ltd	2,675,000	2,675,000
Horyaal Enterprises	364,600	364,600
Kamjo Africa	2,070,000	2,070,000
Naaj & Naaz Company Ltd	650,000	650,000
Pastrol Technology Energy	1,950,000	1,950,000
Awagas Ltd	1,550,000	1,550,000
Al-Hamdu Hardware	600,000	600,000

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Garse Sala Investment	2,300,000	2,300,000
Elwak Service	1,732,000	1,732,000
Elwak Service	98,320	98,320
Rhamu Service Station	2,150,000	2,150,000
Didow'S Trading Company	975,000	975,000
Al- Habib Construction Co. Ltd	2,000,000	2,000,000
Elwak Youth For Peace	1,200,000	1,200,000
Elwak Service	795,000	795,000
Falcon Global Logistics	1,200,000	1,200,000
Al Hamdu Hardware	1,600,000	1,600,000
Kukub Investment Ltd	1,590,000	1,590,000
Faqee Construction Ltd	1,400,000	1,400,000
Takaba Auto Service	1,600,000	1,600,000
Takaba Esker	4,000,260	4,000,260
Caano Construction Co. Ltd	1,505,000	1,505,000
Hogla Construction Co. Ltd	1,490,000	1,490,000
Amma Contractors	3,794,000	3,794,000
Sweet Mum Enterprises	1,750,250	1,750,250
Kamjo Africa Ltd	4,000,260	4,000,260
Emni Investment Ltd	1,999,654	1,999,654
Al Hamdu Hardware	1,250,360	1,250,360
Zonal (E.A) Company Ltd	999,920	999,920
Caano Construction Company	2,020,000	2,020,000
Shuria Construction Company	1,897,000	1,897,000
Sunrays Holding Ltd	2,201,875	2,201,875
Samia Energy	1,350,060	1,350,060
Sumak Contractors Ltd	1,000,000	1,000,000
Northlink General Suppliers & Contractors Ltd	2,000,000	2,000,000
Peak E.African	2,376,000	2,376,000
Samia Energy	3,904,560	3,904,560
Takaba Auto Services	1,752,250	1,752,250
Gurumesa Construction Co. Ltd	854,500	854,500
Abdirahman Abdikadir Abdirahman	87,000	87,000
Takaba Auto Services	948,500	948,500
Takaba Auto Services	2,771,600	2,771,600
Gurumesa Construction Co. Ltd	1,950,000	1,950,000
Hamsa Investment	2,600,000	2,600,000
Rural Water And Sanitation Services	2,600,000	2,600,000
Hamsa Investment	2,500,000	2,500,000

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Jabana Africa	2,086,100	2,086,100
Hydro Pump And Services (Africa) Ltd	2,400,000	2,400,000
Jabana Africa	999,833	999,833
Alhamdu Hardware Ltd	90,000	90,000
Merille Service Station	4,050,000	4,050,000
Caano Construction Company	2,500,000	2,500,000
Mubarak Station	2,750,000	2,750,000
Elwak Services	3,500,000	3,500,000
Esa Suppliers & Construction Co. Ltd	1,750,000	1,750,000
Shantoley Shop	1,499,950	1,499,950
Argessawara Construction	1,500,000	1,500,000
Elwak Services	1,499,880	1,499,880
Samia Energy	1,973,000	1,973,000
Caano Construction Company	2,198,200	2,198,200
Tanas Contractors	2,202,500	2,202,500
Esa Supplies	2,853,800	2,853,800
Esa Supplies	1,525,000	1,525,000
East Pole Co.Ltd	2,500,000	2,500,000
Rural Power Solution	2,719,000	2,719,000
Al-Ahzad Investment	2,600,000	2,600,000
Elgate Engineering	1,850,000	1,850,000
Rural Young Developers	2,770,000	2,770,000
Madhab General Suppliers	420,000	420,000
Amma Contractors	1,973,920	1,973,920
Samia Energy	2,700,000	2,700,000
Amin Construction Co Ltd	3,450,000	3,450,000
Sabra Construction Limited	2,800,000	2,800,000
Libiin Logistics Limited	3,070,000	3,070,000
Kukub Investment Ltd	2,200,000	2,200,000
Kukub Investment Ltd	1,598,400	1,598,400
Zulfrash Africa Company Ltd	1,223,370	1,223,370
Skyward Investment Ltd	2,467,000	2,467,000
Namis Auto Service	1,500,000	1,500,000
Al-Naim Construction Co. Ltd	17,000,000	17,000,000
Nasrullah Construction Co. Ltd	3,545,000	3,545,000
Esa Suppliers	3,898,000	3,898,000
Abu Yasir Investment Co. Ltd	2,200,000	2,200,000
Fast Face Construction Co. Ltd	2,048,000	2,048,000
Skyward Investment Ltd	2,800,000	2,800,000

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Digital Textbook Centre	2,796,500	2,796,500
Naaj & Naaz Company Ltd	2,000,000	2,000,000
Abuyasir Investment Co. Ltd	2,000,000	2,000,000
Namis Auto Service Ltd	3,300,000	3,300,000
Juniors General Suppliers	4,978,807	4,978,807
Nasrullah Construction Co. Ltd	2,375,100	2,375,100
Nasrullah Construction Co. Ltd	4,625,445	4,625,445
Garbaqoley Construction Co.	1,998,700	1,998,700
Adan Abdi Ali	856,000	856,000
Al-Naim Construction & General Suppliers	1,650,000	1,650,000
Madina Investment	450,000	450,000
Bulsho Construction Co. Ltd	1,975,000	1,975,000
Nutriscope Limited	1,854,650	1,854,650
Sister Scale Limited	1,530,000	1,530,000
Ghaneema Enterprise Limited	1,700,000	1,700,000
Tamran Suppliers Limited	2,000,000	2,000,000
Haji Hassan Haji Kassim	3,343,500	3,343,500
Northgate Investment Ltd	3,653,500	3,653,500
Samia Energy	815,200	815,200
Blue Light Pharmacy Ltd	851,092	851,092
Bahrain Distributors Ltd	2,766,000	2,766,000
Libiin Logistics Ltd	1,565,000	1,565,000
Doveland Investment Ltd	3,428,000	3,428,000
Zonal Civil Engineering Co Ltd	4,000,000	4,000,000
Hareri Enterprises Ltd	1,594,200	1,594,200
Smartways Holdings Ltd	636,000	636,000
Hamdi Contractors	3,647,000	3,647,000
Esut Construction	3,850,000	3,850,000
Olive Construction & Supplies Ltd	3,725,000	3,725,000
Takaba Const. And Suppliers Co. Ltd	3,889,600	3,889,600
Masamu General Trading Co. Ltd	3,120,000	3,120,000
Ahqab Const. Company	3,510,000	3,510,000
Tulu Limited	3,785,600	3,785,600
Light General Contractors Co. Ltd	3,850,000	3,850,000
Alfurqan Bookshop	3,860,000	3,860,000
Beyruha Limited	2,000,000	2,000,000
Ukurows Trading Co Ltd	3,428,000	3,428,000
Mohamed Kosman Service Station	276,000	276,000



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Al-Habib Const. Co. Ltd	420,000	420,000
Zulfrash Africa Co. Ltd	2,100,000	2,100,000
Hardawa Enterprises	3,500,000	3,500,000
Zulfrash Africa Co. Ltd	2,500,000	2,500,000
Ukurows Trading Co Ltd	2,500,000	2,500,000
Koshae Const. Co. Ltd	4,000,000	4,000,000
Abshi & Sons Suppliers Ltd	3,868,800	3,868,800
Penta Friends Holding	3,159,000	3,159,000
Duntow Bookshop And Printers Ltd	950,000	950,000
Rayan Investment Ltd	2,475,600	2,475,600
Beyruha Limited	3,821,670	3,821,670
Samia Energy Ltd	3,042,000	3,042,000
Sarma Const. Co. Ltd	2,459,150	2,459,150
Alfurqan Bookshop And Stationaries	2,691,000	2,691,000
Rayan Investment Ltd	1,980,000	1,980,000
Masamu General Trading Co. Ltd	2,436,650	2,436,650
Masamu General Trading Co. Ltd	2,558,000	2,558,000
Bokola General Trading	1,998,296	1,998,296
Bashash Construction Co.Ltd	3,500,000	3,500,000
Bahrain Distributors Ltd	2,400,000	2,400,000
Lafey Chemist Limited	3,930,000	3,930,000
Kukub Investment Limited	3,950,000	3,950,000
Eltul Trading Co. Ltd	2,450,000	2,450,000
Goodwill General Supplies Limited	2,500,000	2,500,000
Abshi & Sons Const. Supplies	3,950,000	3,950,000
Abluun General Merchants Ltd	2,520,375	2,520,375
Samia Energy	4,500,000	4,500,000
<b>Sub-Total</b>	<b>553,141,418</b>	<b>553,141,418</b>
<b>Supply Of Services</b>		
Garsele Construction Co. Ltd	2,500,000	2,500,000
Azhar General Supplies	3,500,000	3,500,000
Southern Printing And Design Ltd	3,500,000	3,500,000
Mulki Co. Ltd	2,492,185	2,492,185
Worklinks Investments Ltd	2,442,000	2,442,000
Aladku Ltd	3,200,000	3,200,000
Puma International Supplies	2,380,000	2,380,000
Bikola System And Ehngineering Solution	1,458,000	1,458,000
Southern Printing & Design	3,120,000	3,120,000
Zamconn Company Ltd	678,600	678,600

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Starpop Mineral Water Ltd	489,520	489,520
Ibse Construction	1,800,000	1,800,000
Qaswar Tech Limited	999,900	999,900
Microbit System Limited	3,223,000	3,223,000
Khadija Ibrahim	110,000	110,000
Fowz Enterprise Limited	1,998,500	1,998,500
Daryel Supplies	3,400,000	3,400,000
Jirena Construction	2,000,000	2,000,000
Mass General Supplies	2,000,000	2,000,000
Bulla Mpya Nursing Home	1,920,000	1,920,000
Meli Construction Ltd	3,450,000	3,450,000
Northern Star Construction	2,200,000	2,200,000
Topgear Investments Co	2,032,000	2,032,000
Sarma Construction	1,920,000	1,920,000
Libin Logistic	3,450,000	3,450,000
Bisho General Merchant	2,886,310	2,886,310
Didow Trading Co	4,000,000	4,000,000
Didow Trading Co	2,500,000	2,500,000
Bahrain Distrubitors	2,876,800	2,876,800
Daryeel Supplies	3,236,400	3,236,400
Azhar General	571,600	571,600
Khalafow Co Ltd	300,000	300,000
Qaswar Tech Limited	11,767,736	11,767,736
Namima Construction	3,400,000	3,400,000
Bissa Construction	788,452	788,452
Hardimtu Enetrpise	1,072,565	1,072,565
Hunain Construction	3,000,000	3,000,000
Bissa Constryction	1,920,000	1,920,000
Platinum International	1,920,000	1,920,000
Eastpole Construction	140,000	140,000
Eastpole Construction	590,000	590,000
Amin Construction Co Ltd	1,872,000	1,872,000
Mustaqim Limited	960,000	960,000
Garsele Investment	270,000	270,000
Elwak Service	3,986,000	3,986,000
Highland Energy	3,997,640	3,997,640
Clockwise International Limited	1,685,000	1,685,000
Muadis County Construction	3,846,560	3,846,560
Zeymo Trading Co Ltd	100,000	100,000

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Hardawa Enterprose	100,000	100,000
Sadeti Logiostic	2,950,000	2,950,000
Ahmed A Mahat	100,000	100,000
Yuhaismo Limited	652,000	652,000
Atom Technologies	750,000	750,000
Rural Concern	450,000	450,000
Garat Adan	380,000	380,000
Mohamed Mohamud And Sons	3,526,400	3,526,400
Ali Shina Spare Parts	806,000	806,000
Abdikadir O. Bukulu	120,000	120,000
Ahmed Hassan Tifow	420,000	420,000
Kawsar Motors	519,000	519,000
Kawsar Motors	829,900	829,900
Horyal Construction Company	500,000	500,000
Grand Youth Enterprise	800,000	800,000
Gabrar Construction Co. Ltd	1,298,483	1,298,483
Amstrad Engineering	1,393,250	1,393,250
Deymo Construction & Consultancy	1,000,000	1,000,000
Libin Logistic Ltd	900,000	900,000
Mohamed Mohamud & Sons	1,264,500	1,264,500
Rural Concern	450,000	450,000
Alinoor Abdullahi	210,000	210,000
Alio Mohamed Ibrahim	45,000	45,000
Ukurows Trading Ltd	2,448,500	2,448,500
Rural Concern	450,000	450,000
Ukurows Trading Ltd	1,848,500	1,848,500
Rural Concern	450,000	450,000
Kawsar Motors	825,700	825,700
Risala General Contactors	5,346,000	5,346,000
Irebuki Commounity Self Help Group	997,000	997,000
Feisal Hassan Ali	108,500	108,500
Feisal Hassan Ali	108,500	108,500
Ukurows Trading Ltd	270,000	270,000
Abdikadir O. Bukulo	225,000	225,000
Abdikadir O. Bukulo	225,000	225,000
Kawsar Motor	621,296	621,296
Ali Mohamed Warabow	999,900	999,900
Kawsar Motor	1,752,888	1,752,888
Rural Concern	410,000	410,000



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Rural Concern	450,000	450,000
Rural Concern	450,000	450,000
Ali Noor Abdullahi	400,000	400,000
Caano Construction Company	225,000	225,000
G&M Garage	780,000	780,000
Notale Supplies	1,500,000	1,500,000
Libiin Logistics Limited	1,500,000	1,500,000
Ahqab Compay	1,342,300	1,342,300
Mubarak Supplies	1,500,000	1,500,000
Hamd Contractors	1,586,600	1,586,600
Northlink General Supplies	1,350,000	1,350,000
Eymole Construction Co.	1,212,400	1,212,400
Frontlink Company Limited	1,342,300	1,342,300
Hamd Trading Co.Ltd	1,000,000	1,000,000
Apex Construction & Logistics	866,000	866,000
Saroland Company Limited	1,428,000	1,428,000
Takbir General Trading Co Ltd	1,255,700	1,255,700
Libin Logistics Company Ltd	4,194,600	4,194,600
Oikos Veritas Services	1,218,000	1,218,000
Call Wireless Ltd	3,998,000	3,998,000
Oikos Verital Ltd	1,126,650	1,126,650
Rios Gate Co. Ltd	100,000	100,000
Abdirahman Sheikh Issack	546,000	546,000
Elmarat Limited	600,000	600,000
Elmarat Limited	371,200	371,200
Abshi And Sons Supplies Ltd	2,500,000	2,500,000
Jazeera Const. Co. Ltd	2,500,000	2,500,000
Takaba Const. Co. Ltd	2,100,000	2,100,000
Runi Agencies Ltd	2,998,900	2,998,900
Alrahma Logistics Eng. Ltd	910,000	910,000
United Mandera Construction Co. Ltd	1,315,672	1,315,672
Gubba Investment Ltd	857,500	857,500
Multilevel Consultant	4,500,000	4,500,000
Bissa Co And Supplies	613,000	613,000
Elmarat Limited	1,280,640	1,280,640
Elmarat Limited	1,984,180	1,984,180
Mwalimu Toyota	284,741	284,741
Mwalimu Toyota	203,136	203,136
Shuria Construction Co	3,993,184	3,993,184

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Macalim Garage	6,587,360	6,587,360
Macalim Garage	3,897,600	3,897,600
Macalim Garage	1,879,200	1,879,200
Macalim Garage	1,941,840	1,941,840
Mwalimu Toyota	490,796	490,796
Tawakal Motors Garage	452,400	452,400
Mwalimu Toyota	503,672	503,672
Manelta Garage	80,000	80,000
Macalim Garage	253,400	253,400
Macalim Garage	496,500	496,500
Fortunelink Consulting	1,998,500	1,998,500
Macalim Garage	1,568,700	1,568,700
Macalim Garage	581,000	581,000
Macalim Garage	325,380	325,380
Macalim Garage	280,952	280,952
Macalim Garage	252,184	252,184
Macalim Garage	246,036	246,036
Multilevel Consultant	4,900,000	4,900,000
Kensoft Technologies Ltd	1,900,000	1,900,000
Fortunelink Construction	4,300,000	4,300,000
<b>Sub-Total</b>	<b>239,821,308</b>	<b>239,821,308</b>
<b>Grand Total</b>	<b>1,838,968,034</b>	<b>1,838,968,034</b>

**MANDERA COUNTY GOVERNMENT**  
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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Historical Cost C/f	Additions During the year	Historical Cos b/f
	(Kshs)	Kshs	(Kshs)
	2016/17	2016/17	2015/16
Land	24,141,291	-	24,141,291
Buildings and structures	4,698,519,842	1,693,896,951	3,004,622,891
Transport equipment	549,445,636	16,595,698	532,849,938
Other Infrustructures and civil works	9,620,791,510	3,643,762,715	5,977,028,795
Office equipment, furniture and fittings	178,267,743	41,770,161	136,497,582
ICT Equipment, Software and Other ICT Assets	-	-	-
Other Assets, Machinery and Equipment	570,101,884	60,312,881	509,789,003
Heritage and cultural assets	-	-	-
Intangible assets	841,038,835	214,414,794	626,624,041
<b>Total</b>	<b>16,482,306,740</b>	<b>5,670,753,198</b>	<b>10,811,553,541</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government.