REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF THARAKA NITHI

FOR THE YEAR ENDED 30 JUNE 2017

KENYA NATIONAL AUDIT OFFICE
EMBU HUB
22 FEB 2019
2263
Tel: 068 - 30360
P. O. BOX 113, EMBU

COUNTY EXECUTIVE OF THARAKA NITHI COUNTY GOVERNMENT

REPORTS AND FINANCIAL STATEMENTS

FOR FINANCIAL YEAR ENDED JUNE 30, 2017

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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 *County Government of Tharaka Nithi's* day-to-day management is under the following key organs:

- The County Executive
- The County Assembly
- The County Public Services Board
- And The County Assembly Services Board.

(c) Fiduciary Management

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

No.	Designation	Name
1.	County Secretary	**-Dr.Fredrick Kamunde**
2.	Chief Officer-Finance	**- Mr.Humphrey Gitonga**
3.	Head of Accounting	**-Mr.Peter .M.Gakunu**
4.	Head of Supply Chain MGT	**- Mr.Nathan.K.Mwiti**

(d) Fiduciary Oversight Arrangements

- *County Assembly Budget Committee*
- *County Assembly Public County committee*
- *County Assembly Public Investment Committee*

(e) Entity Headquarters

County Headquarters ,
P.O. Box 10-60406
KATHWANA, KENYA

(f) Entity Contacts

Telephone: (254)
E-mail: tharakanithi2013@gmail.com

(g) Entity Bankers

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

2. Cooperative Bank of Kenya
   Chuka, Kenya

3. Equity Bank(K)ltd
   P.O. Box 75104-00200
   Nairobi, Kenya

(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 MEMBER FINANCE AND ECONOMIC PLANNING

Budget performance for the Period Ending 30th June 2017

The County Government of Tharaka Nithi budget for reporting period was approved in accordance with the law. It was funded by exchequer releases amounting to Kshs 3,385,474,466 .The Local collection amounted to Kshs. 96,200,532 .DANIDA financed our local health facilities to a tune of Kshs 6,165,000. .The county government also received ksh165,086,807 being transfers from national government entities in support of roads maintenance ,free maternal an health user fees forgone.

Physical Progress

The county government of Tharaka Nithi spent Ksh , 461,890,671 on roads construction. The county Government also used some Kshs 142,920,291 on construction of buildings and other civil works in support of water intake and projects dispensaries and bridges . It is during this year that construction of the new ultra- modern county headquarters achieved a major milestone. .

Value –for-money Achievements

The Government of Tharaka Nithi followed all the financial regulations and procedures in place when acquiring goods and services. It also adhered to prevailing circulars and publications.

Consequently, all payments made for services rendered and goods acquired can be proved to be above board. The living standard of the people has also gone up. For instance people are able to access clean water and use better roads.

Implementation Challenges of Strategic Objectives

There was a great improvement in the disbursement of exchequer by the National Treasury .Some projects belonging to previous year took long to be completed within that particular period thereby distorting the strategic objectives to some extent. This was generally caused by the rigorous process of procurement and other financial management processes. Some contractors were not able to conclude their work as scheduled due to bad weather conditions among other factors.

Recommended Way Forward

The county government will continue investing heavily on programs that will have direct impact positively on the lifes of our people and thereby uplift their standard of living. Necessary internal controls and measures shall be put in place to realize this. Wastage of resources in form of goods, human or otherwise should not be condoned.

CEC FINANCE AND ECONOMIC PLANING

TharakaNithi County Government

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the *County Government of Tharaka Nithi* 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's* for and as at the end of the financial year (period) 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 entity; (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 Accounting Officer in charge of the *County Government of Tharaka Nithi* 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 Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of *County Government's* transactions during the financial year ended June 30, 2017, and of the *County Government's* financial position as at that date. The Accounting Officer charge of the *County Government of Tharaka Nithi* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the *County Government* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *County Government of Tharaka Nithi* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity'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 Accounting Officer 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 of Finance and Economic Planning on 15th Feb 2018.

The CEC Member of Finance and Economic Planning

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF THARAKA NITHI FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Tharaka Nithi set out on pages 5 to 45, which comprise the statement of assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, together with 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of County Executive of Tharaka Nithi as at 30 June 2017, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 .

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, public money has not been applied lawfully and in an effective way.

Basis for Adverse Opinion

1.0 Accuracy, Completeness and Presentation of the Financial Statements

1.1 Presentation of Financial Statements

The International Public Sector Accounting Standards (Cash Basis) reporting template prescribed by the Public Sector Accounting Standards Board requires that a report on the follow up of previous year's audit recommendations be included as part of the annexures to the financial statements. However, the report on the follow up of previous year's audit recommendations at page 18 of the financial statements reflects only five (5) issues while the report of the Auditor-General on County Executive of Tharaka Nithi for the year ended 30 June 2016 had an Adverse Opinion with fifteen (15) issues and therefore action taken on ten (10) issues has not been shown. In addition, out of the five (5) issues reflected at page 18 only two audit issues reflect action taken while action taken on the remaining three issues has not been indicated.

Further, the paging of the financial statements for the year is not sequential as pages 8 to 11 have been omitted. In addition, the notes to the financial statements are not properly

presented as two items namely Transfers to other Government Entities and Acquisition of Assets both bear the same Note number 7.

In the circumstances, the presentation of the financial statements for the year ended 30 June 2017 did not comply with the International Public Sector Accounting Standards (Cash Basis) format/template as prescribed by the Public Sector Accounting Standards Board.

1.2 Accuracy and Completeness of the Financial Statements

Review of the financial statements as at 30 June 2017 and the respective supporting schedules/ledgers and cash books revealed unexplained and unreconciled differences as follows;

i. Note 5 to the financial statements reflects Kshs.1,740,124,638(2016: Kshs.1,426,351,863) in respect to compensation of employees as at 30 June 2017. However, the expenditure ledgers provided reflects Kshs.897,432,809 leaving an unsupported amount of Kshs.842,691,829. Further, the analysis of the cashbook revealed Kshs.1,596,558,574 for compensation of employees resulting to a further unexplained and unreconciled difference of Kshs.143,566,064.

ii. Note 6 to the financial statements indicates Kshs.100,347,461 in respect to domestic travel and subsistence. However, the expenditure ledgers provided reflects Kshs.37,708,541 resulting into an unsupported amount of Kshs.62,638,920. Further, analysis of the cashbook revealed Kshs.38,144,285 for domestic travel and subsistence resulting to unexplained and unreconciled difference of Kshs.62,203,176.

iii. Note 10 to the financial Statements reflects Kshs.20,802,831(2016: Kshs.5,015,029) in respect to social security benefits as at 30 June 2017. However, no schedules were provided to support the expenditure nor was the huge increase explained.

iv. An amount of Kshs.39,857,528 and Kshs.13,899,806 received during the financial year under review in respect to Road Maintenance Fuel Levy and loan from World Bank respectively had been omitted from the Kshs.162,752,269 receipts reflected in notes 2 and 4 respectively to the financial statements.

v. Understated Taxes on Goods and Services

Note 3 to the financial statements shows taxes on goods and services of Kshs.71,644,702 while the board of survey indicates an amount of Kshs.75,671,402 resulting into an unexplained difference of Kshs.4,026,900 as at 30 June 2017.Vi. Note 7 and Annex 4 to the financial statements in respect to Acquisition of Assets and summary to Fixed Asset Register respectively, reflect similar figures implying inaccuracy in annex 4 as it only reflects assets acquired during the year instead of the total accumulated assets of the County Executive. Further, fifteen (15) items in the financial statements reflected a balance of Kshs. 371,982,559 while supporting ledgers reflected a balance of Kshs.177,740,764 resulting in unexplained and unreconciled variance of Kshs.194,191,795 as follows;

No.	Item	Financial Statements (Kshs)	Ledger / Cash Book (Kshs)	Variance (Kshs)
1	Utilities Supplies	3,288,471	3,176,770	110,701
2	Communication Supplies	4,701,070	2,039,150	2,661,920
3	Hospitality Supplies	30,621,580	10,917,899	19,703,681

4	Insurance Costs	17,052,939	7,249,789	9,803,150
5	Office Supplies	5,360,632	1,996,904	3,363,728
6	Specialized Materials	90,098,037	65,796,878	24,301,159
7	Other Operating Expenses	53,666,146	45,737,210	7,928,936
8	Purchase Of Vehicles & Other Transport Equip.	8,782,660	3,837,160	4,945,500
9	Purchase of Household Furniture	3,588,506	-	3,588,506
10	Printing, Advertising & Info. Supplies & Services	32,164,200	25,744,488	6,419,712
11	Routine Maintenance of Other Assets	109,171,143	674,610	108,496,533
12	Routine Maintenance of Vehicles	4,515,152	3,531,430	983,722
13	Fuel, Oil And Lubricants	8,972,023	7,038,476	1,933,547
	Total	**371,982,559**	**177,740,764**	**194,191,795**

Vi. The huge increase in the rountine maintenance – other assests from Kshs.3,094,204 in 2015/2016 to Kshs.109,171,143 (ledger shows an expenditure of Kshs.674,610 only item (viii) above) an increase of Kshs.106,076,939 or 3428% has not been explained or supported.

Vii. During the year under review, the County Executive reflected nil balance on purchase of computers, printers and other ICT equipment while the ledgers reflected an expenditure of Kshs.11,409,120 in respect to the item and no reconciliation of the two records was made available for audit scrutiny as at 30 June 2017.

Viii. The variance between the budget and actual amount for fixed assets acquisition is shown as Kshs. 421,501,691 in the statement of appropriation: Recurrent and Development Combined. However, the variance the budget of Kshs.1,166,965,490 and actual of Kshs.793,637,253 is Kshs.373,328,237 resulting into an unreconciled amount of Kshs.48,173,454 as at 30 June 2017.

In the circumstances, the accuracy and completeness of the financial statements as at 30 June 2017 could not be ascertained.

2.0 Cash and Cash Equivalents

2.1 Cash and Bank Balances

The financial statements reflects a cash and cash equivalents balance of Kshs.540,995,221 as at 30 June 2017 comprising of cash at bank of Kshs.494,737,066, cash in hand of Kshs.16,080,404(2016: Kshs.1,555,341) and outstanding imprests of Kshs.30,177,751. However, Co-op Bank A/C No. 01141527727501 for education fund's cash book had been overdrawn by Kshs.3,370,483 hence understating the cash and cash equivalents by the same amount. Further, the overdrawn amount Kshs.3,370,483 has not been reflected in the statement of assets as a liability but has been offset from credit balances as at 30 June 2017.

In addition, the imprest Co-op Bank account number 01141527727500 reflects cash book balance of Kshs.76,815 while the financial statements reflects Kshs.2,178,295 resulting to an unreconciled balance of Kshs. 2,101,480. Meanwhile the holding of the huge cash amounts at the closer of the financial year has not been explained.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.540,995,221 as at 30 June 2017 could not be ascertained.

2.2 Outstanding Imprests

Included in the cash and cash equivalents balance of Kshs.540,995,221 was Kshs.30,177,751 in respect to outstanding imprests as at 30 June 2017. However, imprest register showing details of how the imprest of Kshs.102,629,461 (Note 9C) were issued and Kshs.72,451,710 surrendered were not provided for audit review. It was therefore not possible to determine the purpose for taking the imprests and how long the imprests had been outstanding including whether the Kshs.86,016,571 outstanding imprest as at 30 June 2016 had been surrendered.

Further, scrutiny of an imprest schedule provided for audit review revealed that eight (8) officers had more than one outstanding imprest in contravention of the National Treasury Circular No. 14/2013 of 19 November 2013. No measures have been put in place to have the imprests accounted for.

In addition, examination of surrendered imprests revealed that the Events Organizer in the Office of the Governor procured goods and services worth KShs.6,219,150 through direct cash using imprests. However, no competitive procurement was done contrary to threshold matrix of first schedule of the Public Procurement and Disposal Regulations 2006 which sets maximum ceiling under low value procurement at Kshs.30,000 per item.

In the circumstances, it has not been possible to ascertain that imprests of Kshs.102,629,461 were issued in line with the applicable imprests guidelines and together with the brought forward balance of Kshs.86,016,571 were accounted for or recovered in full as at 30 June 2017.

3.0 Fixed Assets

The financial statements reflected acquisition of assets worth Kshs.793,637,253 during the year under review. However, an updated register, ownership documents, motor vehicle insurance files and a list of vehicles impounded at the garages were not made available for audit review. Further, the summary of fixed assets register at annex 4 of the financial statements reflects assets worth Kshs. 793,637,253 procured during the year and not the total accumulated assets as at 30 June 2017.

In addition, an allocation schedule for motor vehicles, laptops and tablets/ipads and generators including asset loss/write-off/ lease reports and a list of the assets donated to the county executive of Tharaka Nithi were also not made available for audit review.

Out of the list of 138 motor vehicles and 36 motor bikes submitted for audit verification, only ownership documents of the following 13 motor vehicles were availed;

13CG015A	KAW 799Z	13CG006A	KCD 134G	KUL 933
13CG014A	13CG003A	13CG005A	KBY 672C	
KCC 208B	KAH 100Y	13CG001A	13CG018A	

Further, in public domain was a generator allegedly stolen and found at Sammerton Hotel which was said to have been donated by Ahadi-USAID but no documents have been availed audit scrutiny.

In view of the foregoing, it has not been possible to ascertain the accuracy, completeness, security and ownership of the assets worth Kshs.793,637,253 as at 30 June 2017.

4.0 Un Banked and Unreconciled Local Revenue

Note 3 to the financial statements reflects other receipts / local revenue totaling Kshs.96,737,107 as at 30 June 2017. Included in the Kshs. 96,737,107 local revenue was Kshs.71,644,702 collected in respect to taxes on goods and services / taxes on property. However, supporting documents reflect collections of Kshs.72,726,156 resulting into an unexplained and unreconciled financial statements understatement of Kshs.1,081,452.

Further, out of the Kshs.72,726,156 revenue collections, only Kshs.53,249,265 was banked resulting to unexplained net under banking of Kshs. 19,476,889 as follows;

Month	Collections (Kshs)	Bankings (Kshs)	Under banking (Kshs)
Jul-16	6,311,355	4,790,348	1,521,007
Aug-16	6,453,973	5,126,034	1,327,939
Sep-16	5,479,201	4,075,417	1,403,784
Oct-16	4,727,787	3,844,550	883,237
Nov-16	4,576,825	3,350,533	1,226,292
Dec-16	3,619,828	2,489,475	1,130,353
Jan-17	5,362,844	3,622,174	1,740,670
Feb-17	6,498,604	4,796,928	1,701,676
Mar-17	13,873,646	10,891,515	2,982,131
Apr-17	6,327,898	4,529,530	1,798,368
May-17	5,230,383	3,537,961	1,692,422
Jun-17	4,263,810	2,194,800	2,069,010
TOTAL	**72,726,154**	**53,249,265**	**19,476,889**

Under the circumstances, it has not been possible to ascertain the accuracy and completeness of the local revenue stated as Kshs.96,737,107 as at 30 June 2017.

5.0 Irregular Foreign Travel Expenditure

Note 6 to the financial statements reflects Kshs.25,868,564 in respect to foreign travel and subsistence as at 30 June 2017. However, scrutiny of foreign travel payments revealed anomalies on eight trips as follows;

5.1 Denmark Trip for Health Care Capacity Development Benchmarking and Training

The Personal Assistant to the Governor was paid Kshs.1,188,380 on 7 September 2016 vide imprest warrant number 2095466 to cater for the Governor's travel per diems while travelling to Denmark for Health Care Capacity Development Benchmarking and Training Trip. The activity budget showed that the funds were paid for 7days' per diems of Kshs.445,200, training fees of Kshs.458,180 and air ticket of Kshs.285,000.

However, records provided (copies of passport extract) did not have evidence that the Governor travelled to Denmark between 26 to 30 September 2016.

Further, there was no evidence that the training fees of Kshs.458,180 was paid to Equip Africa Institute who were the organizers of the seminar even though a tax invoice no.241 dated 18 August 2016 was attached as support document.

In addition, it was not clear how Sure Connections (K) Ltd, the firm that purportedly provided travel services was sourced. An Invoice number 00126 of Kshs.559,505 from the firm dated 19 November 2015 attached to the surrender voucher was not related to the trip.

In view of the foregoing, the propriety of the expenditure of Kshs.1,188,380 as at 30 June 2017 could not be confirmed.

5.2 Copenhagen-Denmark Conference for First Ladies

An amount of Kshs.1,751,460 was paid to chief of staff vide imprest warrant number 2513878 of 1-5-2016 for facilitation of First lady's travel to Copenhagen, Denmark Conference. The funds amounting to Kshs.1,200,000 were transferred from the Officer's private account number 0210193027594 in Equity bank, to Amelos Ventures account number 0100004403268 in CIC Stanbic bank, Chiromo branch. The purpose of the transfer was indicated as "purchases". It was not clear as to how the difference of Kshs.551,460 was spent and the relationship between the Amelos ventures and the first lady's travel to Denmark.

The invitation letter for the first ladies conference showed that the conference was to be held between 16-19 May 2016 hence only 4 days' per diems ought to have been paid. However,10 days' per diems was paid leading to an overpayment of 6 days per diem totaling to Kshs.300,876.

Further, the copies of passport extracts attached had no evidence that the first lady actually attended the conference during the stated period. In addition, no back to office report showing how the residents of Tharaka Nithi County benefited from the conference was made available for audit review.

In view of the foregoing, the Kshs.1,751,460 has not been accounted for and it was not a proper charge to public funds as at 30 June 2017.

5.3 UK Oxford -Tharaka Nithi County Knowledge Exchange Program.

An amount of Kshs.2,022,300 was paid to three (3) officers at Kshs.674,000 per person to attend UK Oxford -Tharaka Nithi County Knowledge Exchange Program. The invitation letter indicated that the conference period was 19 - 26 November 2016 including the travel dates to and from the conference venue in London. The officers were paid for 10 days' per diems each instead of 8 days resulting to overpayment of 2 days' per diems of Kshs.121,380 for each officer all totaling Kshs.364,140.

In addition, there was no evidence availed for audit review to confirm how the firm, BCD Travel (K) Ltd was procured to offer travel services.

Consequently, the propriety of the overpayment of Kshs. 364,140 including value for money for the Kshs. 2,022,300 total expenditure as at 30 June 2017 could not be confirmed.

5.4 Nguvu kazi/Juakali Conference in Kampala

The CEC for Trade and Industry- was paid Kshs.1,397,273.60 vide imprest warrant number 2719089 of 21 November 2016 for the purpose of attending Nguvu Kazi/Juakali Conference in Kampala from 5th to 11th December 2016.

An invitation letter ref: MSEA/12/03/VOL XII (29) from Micro and Small Enterprises Authority (MSEA) required the County to recruit 6 exhibiters to attend Nguvu Kazi / Juakali Conference

in Kampala. However, though the officer purported to have attended the exhibition, there was no evidence of an activity budget to show the planned activities and their costs.

Further, the supporting work tickets number M791171 for KCA 482F, showed that the vehicle consumed 350 litres of fuel while in Nairobi, Busia and Kampala city. However, no receipts were attached to confirm the purchase of fuelalthough a cash sale receipt no.1870 dated 3 December 2016 showed that vehicle, KCA 482F was fueled 391.6 litres of diesel costing Kshs.37,593.60 while in Kathwana which indeed was a falsification of the fuel taken and the place where it was taken.

In addition, there was no back to office report to enumerate the benefits that would accrue to the residents of Tharaka Nithi County out of the CEC attending the nguvu kazi/jua kali exhibition.

Further, out of a total imprest of Kshs.1,392,273.60 paid, only Kshs.606,293.60 was purportedly accounted for resulting to an unaccounted for expenditure of Kshs.785,980.

In consequence, the total expenditure of Kshs. 1,392,273.60 was not a proper charge to public fundsas at 30 June 2017.

5.5 UK Trip and Others

The Payroll manager was paid three imprests of Kshs.2,409,050; Kshs.468,500 and Kshs. 986,800 vide imprest numbers 2719055; 2719051 and 2719047 of 02/11/2016; 01/11/2016 and 26/10/2016 respectively all totaling Kshs.3,864,350 for a UK trip and two other unspecified trips.

The Kshs.2,409,050 imprest was analysed as foreign per diems for 10 days, local night outs for 4 days and seminar facilitation. However, the reservation confirmation letter showed that the whole trip period was from 19 to 26 November 2016 inclusive of travelling days to and from the UK hence only 8 days' per diems was payable. No explanation was given for the two days' overpayment. In addition, the 4 days night outs of Kshs.56,000 was irregularly paid for alleged visa processing in Nairobi. Further, no evidence of attendance of the seminar in form of attendance register, activity program, timetable or back to office report was availed for audit review.

The Kshs.468,500 and Kshs.986,800 imprests had no activity budgets, no invitation letters and no evidence of travel by the officer. The imprests remained unaccounted for as at 30 June 2017.

Consequently, the propriety and value for money of the expenditure of Kshs.3,864,350 paid to the payroll manager as at 30 June 2017 could not be confirmed.

5.6 The 6th International Public Service Sector Leadership Workshop in Dubai-UAE

An amount of Kshs. 871,200 was paid to one officer of Governor's office vide imprest warrant number 2719167 of 07/02/2017 on behalf of the Governor who accompanied members of the Public Service Board to the 6th International Public Service Sector Leadership workshop in Dubai-UAE.

However, no evidence of travel to Dubai was made available in form of air tickets, receipts, boarding passes and copies of stamped passport.

Further, the Governor's per-diem entitlement was US$656 in job group (S-T) cluster of SRC circular on payment of foreign per diems. However, the per diem was paid at an exaggerated rate of US$1,135.78 per day and no explanation has been given for the anomaly.

In addition, an amount of Kshs.18,200 and Kshs.50,000 paid as local night out and local travel in Dubai respectively has not been accounted for.

Consequently, the propriety of the expenditure of Kshs. 871,200 as at 30 June 2017 could not be ascertained.

5.7 Brazil Seminar

An amount of Kshs.745,700 was paid to CEC – Tourism, Water and Environment vide imprest warrant number 2719181 dated 21 February 2017 for a seminar in Brazil between 3-7 April 2017. However, the officer was paid 10 days' per diems instead of the 4 days' per diem resulting to overpayment of 6 days' per diem totaling to Kshs.298,620. No explanation has been adduced for the discrepancy.

Further, no evidence in form of copies of stamped passport, air tickets and boarding passes were made available for audit verification.

Further, included in Kshs.745,700 was an amount of Kshs.50,400 for 3 days' local night-outs while in Nairobi which had not been accounted for.
In the circumstances, the propriety of the expenditure of Kshs.745,700 as at 30 June 2017 could not be confirmed.

5.8 The 12th African Dairy Conference and Exhibition in Kigali, Rwanda

Chief of staff was paid Kshs.610,200 vide imprest warrant number 2513805 0f 27 June 2016 for 12th African Dairy Conference and Exhibition in Rwanda between 31st August to 2nd September 2016.

The conference attracted only 4 days' per diems inclusive of the travelling days. However, the officer was irregularly paid 12 days' per diems resulting into an overpayment of eight days per diem. Further, the officer's rate of foreign per diems was US$ 305 but was paid at rate of US$393 hence an overpayment of Kshs.106,740.

In addition, included in Kshs.610,200 was one day per diem of Kshs.16,800 paid for visa processing in Nairobi which has not been accounted for. No evidence of travel to Nairobi was availed for audit review.

Further, other officers namely chief officer - lands, chief officer - health and chief officer – Trade and cooperative development also travelled to the Rwanda Conference and were paid per diems totaling Kshs.1,830,600. However, the officers were paid per diems of 12 days instead of 4 days, hence an overpayment of Kshs.952,632 (101x8x393x3).

In view of the forgoing, the propriety of the Rwanda conference expenditure of Kshs.2,440,800 as at 30 June 2017 could not be confirmed.

6.0 Accounts Payables / Pending Bills and Accounts Receivables

Note 13.2 (See Annex 2) to the financial statements reflected payables / pending bills totaling to Ksh.666, 383,725 comprising of pending accounts payables and staff payables of Kshs.415, 847,617 and Kshs.250,534,108 respectively. However, annex 2 refers to accounts receivables of Kshs.35,011,525 which have not been supported.

Detailed creditors' ledgers reflecting the movement of payables accounts were not maintained. Further, the Kshs.415, 847,617 pending bills on civil works and buildings, supply of goods & services were not supported by contracts, local purchase orders or local service orders, invoices, payment vouchers and ledgers. In addition, an amount of Kshs.250,534,108 for staff payables had not been supported by schedules hence their validity, existence, accuracy and authenticity could not be confirmed.

Notably, the payables increased by Kshs.336,478,860 from Kshs. 329,904,865 as at 30 June 2016 to Kshs.666,383,725 as at 30 June 2017 raising doubts on the ability of the County Executive to pay its debts.

In view of the foregoing, it has not been possible to ascertain the validity, existence, accuracy and completeness of the payables / pending bills totaling Kshs. 666, 383,725 and accounts receivables of Kshs.35,011,525 as at 30 June 2017.

7.0 Unsupported Payments

7.1 Pre-Feasibility Studies

During the year under review, Tharaka Nithi County Executive paid Kshs.6,842,384 for Research, Pre-feasibility, Feasibility and Appraisal Studies as follows;

PV No.	Payee	Date Paid	Amount (Kshs)
10001994	Samima General Supplies and Services	10/05/2017	1,069,600
10001772	Murkan Africa Limited	21/06/2017	5,145,684
10001588	Chakamwe Investment	10/03/2017	395,000
42899	Ann Kangai	13/06/2017	108,600
42901	Denis Nabiswa Kwendo	15/06/2017	123,500
Total			**6,842,384**

However, there was no evidence of the services rendered or any document provided to support the payments made to the service providers.

7.2 Software

The County Executive paid Finken Holdings Limited Kshs.10,000,000 for purchase of software vide payment voucher number 0045 of 13th October 2016. However, no documents were made available to show that the software was supplied to the County Executive.

7.3 Repair of County Offices at Kathwana, Chuka and Chogoria

An amount of Kshs.3,045,000 was paid to Makaburu Ltd for repair of County offices at Kathwana, Chuka and Chogoria vide LSO No.1290018 of 21-2-2017. However, no documents were made available to show that the requisition was approved by the supplies chain management and amount involved was over and above the threshold for call for quotation. Further, physical verification done on 15 January 2018 revealed that no work was done.

In the circumstances, it has not been possible to ascertain the propriety and value for money of the expenditure of Kshs.19,887,384 as at 30 June 2017.

8.0 Irregular Contributions to the Council of Governors and Other County Associations

During the year under review, the County Executive made payments totaling Kshs.13,953,438 to the Council of Governors and other related associations.

However, Section 37 of the Inter-Governmental Relations Act 2012 states that all operational expenses of the Council of County Governors should be met by the National Government.

Under the circumstances, the propriety and legality of the expenditure of Kshs.13,953,438 on Council of Governors as at 30 June 2017 could not be confirmed.

9.0 Irregular Procurements

The County Executive of Tharaka Nithi procured goods and services and specialized materials worth Kshs.30,711,880 and Kshs.63,645,900 both totaling to Kshs.94,357,780 as follows;

Date	PV No.	Payee	Details	Amount Kshs
29/5/17	0225	Thoma Bookshop	Supply of office stationary	3,224,780
30/5/17	0231	Watatua General suppliers	Supply of revenue books	3,833,550
19/5/17	0167	Watatua General Suppliers	Supply of office stationaries	2,019,850
20/6/17	0085	Watatua General Suppliers	Supply of office stationaries	4,238,300
23/11/16	0070	Susu Gen.Office Supplies	Supply of promotion materials	4,350,000
30/8/16	0019	Allaken General Merchants	Supply of office stationary	3,613,000
15/8/17	0136	Delfan Investment	Sanitation services	2,700,000
7/10/16		Depea Enterprises	Supply of toners	2,480,000
2/2/17		Hardwell Enterprises	Supply of office stationaries	2,090,800
2/2/17		Hardwell Enterprises	Supply of office stationaries	2,161,600
Sub-Total (Goods and Services)				**30,711,880**
24/1/17	0121	Chawan Company Ltd	Supply of fish feed	2,121,000
3/4/17	0195	Dormin Holdings Ltd	Supply of seedlings bags	2,830,000
19/6/17	0260	Dakiga General Merchants	Supply of seedlings bags	2,540,000
30/5/17	0217	Barani Investment Ltd	Supply of fish food	2,912,500
30/5/17	0233	Imabara International Ltd	Supply of Lab reagents	5,465,000
21/4/17	0024	Dormin Holdings Ltd	Supply of polo T-shirts	2,400,000
21/6/16	0048	Dormin Holdings Ltd	Supply of polo T-shirts	3,160,000
30/6/17	0268	Doperks Enterprises	Supply of non-pharmaceuticals	2,200,000
30/6/17	0269	Maxwell Enterprises Ltd	Supply of T-shirts	2,400,000
27/5/16	0174	Maxwell Enterprises Ltd	Supply of revenue uniforms	4,400,000
2/11/16	0190	Doperks Enterprises	Supply of T-shirts & caps	4,400,000
24/9/16	0184	Watatua General Suppliers	Supply of uniforms	2,882,500
21/2/17	0077	Kimuvist Visioners Ltd	Supply of polo T-shirts	3,650,000
29/5/17	0219	Kimuvist Visioners Ltd	Supply of school games kits	3,100,000

30/5/17	0220	Dormin Holdings Ltd	Supply of polo T-shirts	3,100,000
30/5/17	0221	Depea Enterprises Ltd	Supply of non-pharmaceuticals	3,104,000
29/5/17	0229	Paramount Investment	Supply of uniforms	3,395,000
29/5/17		Doperks Enterprises	Fumigation services	2,918,400
19/5/17	0169	Kimuvist Visioners Ltd	Supply of T-shirts	3,785,000
18/5/17		Depea Enterprises	Supply of revenue uniforms	2,882,500
Sub-Total (Specialized Material)				**63,645,900**
Grand Total				**94,357,780**

However, even though all the expenditures exceeded the maximum threshold for request for quotations as set in the Public Procurement Regulations 2006, the Executive used quotations in the above Kshs.94,357,780 procurements.

In the circumstances, the County Executive was in breach of the Public Procurement Regulations 2006 and it was not possible to ascertain whether the County Executive got full value for money in the Kshs.94,357,780 expenditure as at 30 June 2017.

10.0 Irregular Reallocation of Funds

During the year under review, an amount Kshs. 94,745,945 was unlawfully reallocated as follows;

S/NO	Item	Amount Kshs	Remarks
1	Hospitality supplies & services	9,064,904	Reallocations done from other recurrent votes
2	Specialized materials & services	47,438,400	Reallocation from the development vote
3	General office supplies	36,117,641	Reallocation from the development vote
4	Purchase of vehicles & other transport equipment	2,125,000	Reallocation done to pay the council of governor's
	TOTAL	**94,745,945**	

Under the circumstances, the legality of the reallocations amounting to Kshs. 94,745,945 as at 30 June 2017 could not be ascertained.

11.0 Human Resource Management

11.1 Irregular Hiring of Casuals/Temporary Employees

Note 5 to the financial statements reflects that the County Executive spent Kshs. 1,740,124,638 on compensation of employees which included Kshs.87,008,860.80 in respect of wages on temporary/casual employees as follows;

Month	No of Casuals	Amount (Kshs)
Jul-16	574	6,983,742
Aug-16	591	6,375,866
Sep-16	540	5,874,001
Oct-16	480	5,260,637
Nov-16	599	5,556,670
Dec-16	652	15,622,437

Jan-17	541	6,593,822
Feb-17	608	6,445,285
Mar-17	606	6,688,285
Apr-17	638	7,215,404
May-17	643	6,832,005
Jun-16	660	7,597,952
TOTAL		**87,008,861**

However, Note 5 reflects that the wage bill on temporary employees increased by on unexplained Kshs.18,766,742.80 or 27.5% from Kshs.68,242,118 as at 30 June 2016 to Kshs. 87,008,860.80 as at 30 June 2017.

Further, the number of casual workers kept fluctuating between 574 as on 1 July 2016 to 660 as at 30 June 2017 despite the County Public Service Board stopping further recruitment of casual workers vide minutes no. MIN05/14/01/2015, of the board meeting held on 14th January, 2015.

In addition, documents in respect to the recruitment process showing, the work they were supposed to do, reason for their recruitment, terms and conditions of service were not provided for audit review. Further, muster rolls showing attendance of the casuals was not provided for audit review.

Although, it was alleged that most of the casuals were inherited from the former defunct local authorities, the list of the inherited casuals was not made available for verification including reasons as to why they have not been absorbed on permanent or contract basis.

In view of the foregoing, it has not been possible to ascertain the propriety of the Kshs.87,008,861 expenditure on casual wages as 30 June 2017.

11.2 Salaries Paid Outside the IPPD Payroll

Note 5 of notes to the financial statements reflects Kshs.1,740,124,638 in respect to compensation of employees as at 30 June 2017. Included in Kshs.1,740,124,638 was Kshs.524,534,555paid outside the IPPD payroll without justification or explanations. Further, the entry and exit in the manual payroll was not controlled by the Human Resources department hence was prone to abuse.

In addition, the County Executive did not have an approved staff establishment to guide the County on recruitment of staff.

Consequently, it has not been possible to ascertain the propriety of the Kshs.524,534,555 of salaries paid outside the IPPD payroll system as at 30 June 2017.

12.0 Un-Accounted for IFMIS Payments

Analysis of IFMIS ledger for development expenditures reflected payments totaling to Kshs.1,275,088,258as at 30 June 2017 as follows;

Docket	IFMIS Ledger Amount (Kshs)
Agriculture	19,014,431
Labour	11,371,495
Education	93,509,600
Trade	19,995,272
Finance	602,241,792

Water	39,571,967
Tourism	6,411,688
Roads	413,717,218
Health	55,947,895
Physical Planning	13,306,900
Total	**1,275,088,258**

However, a summary of the development cash book reflects that Kshs.895,783,982 had been spent resulting to unexplained and unreconciled difference of Kshs.379,304,276.

Further, scrutiny of IFMIS development Ledger revealed that fifty two (52) suppliers/contractors were paid Kshs.351,230,745 described as default value as follows;

NO	SUPPLIER / CONTRACTOR	AMOUNT (KSHS)
1	Allaken General Merchants	9,835,160
2	Barani Investments Limited	2,912,500
3	Cray Enterprises Limited	2,480,348
4	Dakiga General Merchants	25,789,052
5	Delfan Investment	5,403,914
6	Depea Enterprises	10,166,085
7	Dericks Enterprise	6,350,000
8	Doperks Enterprises	16,079,100
9	Dormin Holdings Limited	8,919,500
10	Duo Building Contractors Limited	7,360,142
11	Eastern Redbull Enterprise Limited	3,344,280
12	Frimut Legal Consultants	6,996,000
13	Glovima Logistics Limited	8,516,720
14	Hamrose General Supplies	2,800,000
15	Imabara International Limited	5,465,000
16	Jogat Supplies Limited	11,000,000
17	Joric Enterprises Limited	4,441,772
18	Julyka Investments	1,170,000
19	Kaikai Trading Company Limited	3,125,000
20	Kambigue Limited	1,600,000
21	Kiandele Construction Ltd	5,993,880
22	Kimuvist Visioners Limited	14,320,000
23	Kinsmin Logistics Ltd	9,855,200
24	Lizka Ltd	1,174,383
25	Makaburu Limited	9,003,000
26	Marcan Consulting Group Ltd	9,700,000
27	Maxwell Enterprises Limited	13,350,000
28	Melly and Lelly Contractors Ltd	11,753,931
29	Merchant Africa Limited	2,784,116
30	Mipam Construction Limited	4,254,876
31	Mitangu General Enterprises	2,400,000

32	Mopoa Contractors Limited	6,047,034
33	Moram Contractors	4,264,609
34	Moshimma Validity Limited	3,210,996
35	Mugiira Enterprises	2,550,000
36	Oxygen Cags Limited	2,357,000
37	Paramount Investment Limited	3,395,000
38	Penshawa Construction Company Limit	3,192,804
39	Poltem Logistics Limited	20,815,120
40	Prospect Africa Contractors Ltd	1,100,000
41	Renaissance Planning Limited	14,560,000
42	Sammerton Hotel Limited	2,002,922
43	Seven Eeleven Contractors	3,579,072
44	Sologracious Company Limited	2,200,000
45	Summer Contractors and General Supplies	2,263,345
46	Supp Merchants	8,172,115
47	Susu General Office Supplies	8,852,500
48	Thoma Bookshop	3,923,738
49	Waciama Company Limited	10,292,686
50	Watatua General Suppliers	16,863,000
51	Wekenya General Suppliers	2,994,845
52	Zacka Construction and Supplies	250,000
Total		**351,230,745**

Although, it was explained that the default value payments of Kshs.351,230,745 were payments posted in suspense account or below the line payments which had not been cleared as at 30 June 2017, no explanation was made available as to why the expenditures were not charged to the appropriate items.

In view of the foregoing, it has not been possible to ascertain the propriety of the Kshs.379,304,277 unexplained expenditure including why the suspense account figure of Kshs.351,230,745 had not been cleared as at 30 June 2017.

13.0 Unaccounted for Expenditure

During the financial year under review, Kshs.468,315,209 was spent on thirteen (13) expenditure items. However, included in this expenditure was Kshs.238,109,346 which was not supported appropriately as follows;

NO	ITEM	TOTAL EXPENDITURE (KSHS)	UNSUPPORTED EXPENDITURE (KSHS)
1	Other Operating Expenses	53,666,146	42,415,784
2	Purchase of Certified Seeds, Breeding Stock & Live Animals	717,770	717,770
3	Purchase of Vehicles & Other Transport	8,782,660	8,782,660

4	Purchase of Household Furniture And Institutional Equipment	3,588,506	5,298,000
5	Social Security Benefits	20,802,831	20,802,831
6	Rehabilitation of Civil Works	8,380,396	8,380,396
7	Rental of Produced Assets.	-	1,094,906
8	Printing, Advertising And Information Supplies and Services	32,164,200	5,868,100
9	Routine Maintenance of Other Assets	109,171,143	153,000
10	Routine Maintenance of Vehicles	4,515,153	460,613
11	Fuel, Oil and Lubricants	8,972,023	3,983,730
12	Construction and Civil Works	117,206,920	79,903,011
13	Domestic Travel & Subsistence	100,347,461	60,248,545
	Total	**468,315,209**	**238,109,346**

Under the circumstances, it has not been possible to confirm the propriety of the Kshs.238,109,346 expenditure as at 30 June 2017.

14.0 Wasteful Expenditure by County Public Service Board

An amount of Kshs.408,200 was paid out vide imprest warrant number 2513712 for facilitation of 13 officers constituting of CPSB members and board staff as farewell expenses to Nairobi to escort Demus Muthure Nyaga and Cosmas Samalle Mwaria who were travelling to China on 1st September 2016 for their scholarship. Each board member used own taxi to and from Nairobi (JKIA) and two (2) night outs were paid. However, the wasteful expenditure of Kshs.408,200 was totally unsupported. The payment details are as follows;

No	Names	Job Group	Transport (Kshs)	2 Days' Per diem (Kshs)	Total (Kshs)
1	Stephen Mitugo	S	10,000	33,600	43,600
2	Keneth N. Kanga	R	10,000	28,000	38,000
3	Elosy Murugi	R	10,000	28,000	38,000
4	Angelica Gitonga	R	10,000	28,000	38,000
5	Gilbert Igane	R	10,000	28,000	38,000
6	Charles Njagi	R	10,000	28,000	38,000
7	Anderson Ndwiga	R	10,000	28,000	38,000
8	Callen Ndwiga	N	4,000	22,400	26,400
9	Mecry Mutegi	K	4,000	22,400	26,400
10	Judith Muthoni	K	4,000	22,400	26,400
11	Demus Muthure	K	-	22,400	22,400
12	Cosmas Samalle	K	-	22,400	22,400
13	Nicholas Mwathi	H	-	12,600	12,600
Total			**82,000**	**326,200**	**408,200**

In the circumstances, an expenditure of Kshs.408,200 as at 30 June 2017 was not a proper charge to public funds and have no respective value for money.

15.0 Undelivered Water Projects Materials and Services

15.1 During the year under review, water materials worth Kshs.15,235,425 for six (6) water projects were paid for but only Kshs.4,223,000 worth materials were delivered resulting to undelivered materials of Kshs.11,013,425 as follows;

No.	Item	Materials paid for (Kshs)	Materials Delivered (Kshs)	Difference (Kshs)
1	Muthambi Gitije Water Project	6,000,000	4,223,000	1,777,000
2	Thigaa Kithitu Water Project	1,206,055	-	1,206,055
3	Chiakamakama, Mbacaca, Chiakariga & Mitaani Water Projects	3,968,370	-	3,968,370
4	Kakimiki Water Project	2,116,750	-	2,116,750
5	Kabutuko Water Project	1,505,000	-	1,505,000
6	Kinyingiri Water Project	440,250	-	440,250
	Total	**15,236,425**	**4,223,000**	**11,013,425**

15.2 Further, an amount of Kshs.3,300,000 was paid to Maxwell Enterprises on 29/5/2017 in respect of photocopying and binding of tender documents. No evidence was provided that the said services were offered.

In the circumstances, the propriety of the Kshs.11,013,425 and Kshs.3,300,000 undelivered materials and unsupported expenditure respectively both totaling to Kshs.14,313,425 as at 30 June 2017 could not be ascertained.

16.0 Irregularities in Construction of Roads

Note 7 to the financial statements reflects Kshs.461,890,671 in respect to construction of roads projects as at 30 June 2017. However, a breakdown of the specific roads was not availed and the BQ's did not also specify the roads to undergo bush clearing and grading including the technical specification and quantities of the works/services

Further, Mopoa Contractors Ltd was irregularly awarded works of bush clearing in three (3) markets namely Kathangachini, Mukothima, and Gathiini despite the fact that the company had quoted the highest price of Kshs.3,220,000. No valid reason was given for awarding the highest quoted company for the bush clearing works.

In addition, the County Executive paid Kshs.2,754,000 to Dakiga General Merchants Suppliers vide an undated invoice number 66 which did not have the company logo, rubber stamps, address or pin number for alleged supply of photo copying papers and binding of construction of roads' tender documents.

Under the circumstances, the propriety and value for money of Kshs.461,890,671 in respect of the construction of roads as at 30 June 2017 could not be confirmed.

17.0 Irregularities in Procurement and Unaccounted for Expenditure

17.1 Supply of Various Sports Equipment

An amount of Kshs.2,852,090 was paid to Makky Enterprises for supply of sports equipment vide payment voucher 22 of 02/06/2016. However, call for quotations method of procurement was used in spite of the amount being above the maximum threshold of Kshs.2,000,000. No explanation was given for the irregularity.

Further, no requisition from football clubs (end user) were made available for audit verification. In addition, records made available for audit review revealed that out of the 706 and 190 uniforms/playing kits and balls respectively procured during the year, only 264 and 54 uniforms and balls respectively were distributed. Distribution list of 78 volley balls, 4 rugby balls, 30 rugby kits,4 conversion kits,15 mouth pieces, 4 shoulder guards, 10 knee caps, 15 Referee uniforms, 8 goal nets and 7 volleyball nets procured during the year was not made available for audit review.

In addition, an amount of Kshs.1,053,000 was paid to Makky Enterprises for 462 printed football kits and 72 balls (adidas) delivered vide delivery note number 107 dated 09-11-2016. However, records availed for audit verification revealed that only 262 football kits and 54 balls were distributed to the football clubs leaving 198 football kits and 18 balls all costing Kshs.297,000 and Kshs.90,000 respectively not accounted for.

Consequently it was not possible to establish how the needs of the clubs including the number of balls, uniforms and other sports equipment needed per each club were identified.

17.2 Supply of ECDE Teaching and Learning Materials

An amount of Kshs.5,035,948 was paid to Mountain Top Publishers for supply of ECDE Teaching and learning materials to ECDE centers under the directorate of early childhood development and education in Tharaka Nithi County.

However, no requisition from the end user was availed and therefore it was not possible to establish how the needs were identified.

Further, call for quotations method of procurement was used in spite the amount being above maximum threshold of Kshs.2,000,000. No explanation was given for the irregularity.

17.3 Supply of Water Tanks to People Living with Disability

An amount of Kshs.1,200,000 was paid to Tangerine Auto Hardware in respect to supply of one thousand, seven hundred and sixty five (1765)- 50 litre plastic water tanks for people living with disability. However, the item was not budgeted for and there was no user request.

Further, the quotations did not indicate the quantity of the good (tanks) required while the capacity of the tanks was manually altered with some quotations indicating 150 litres while others showed 50 litres and yet others indicated 250 litres.

In addition, the Tangerine Auto Hardware quoted for 150 litres plastic drum at Kshs.1,000 each but the LPO no 2409163 issued indicated that the capacity of the water drums required was 50 litres at Kshs.680 per drum.

It was noted that a photocopy of the quadruplicate copy of the LPO was attached to payment voucher hence more than one payment could not be ruled out.

A distribution list attached to the payment was a photocopy and it showed that only 421 plastic drums of 50 litres were distributed to the alleged persons living with disability leaving 1,344 plastic drums unaccounted for. Further, no documentary evidence was availed to show that the recipients were actually people living with disability.

17.4 Supply of Games Equipment

An amount of Kshs.2,766,300 was paid to Doperks Enterprises in respect to supply of games equipment. However, call for quotations method of procurement was used in spite of the amount being above the maximum threshold of Kshs.2,000,000 and no requisitions from the end users was availed and therefore it was not possible to establish how the needs were identified. No explanation was given for the irregularity.

17.5 Supply of Materials for School Greening

An amount of Kshs.4,193,150 was paid to M/s Famishine Ltd vide payment voucher number 358 in respect to supply of materials for school greening. However, call for quotations method of procurement was used in spite the amount being above maximum threshold of Kshs.2,000,000. No explanation was given for the irregularity.

Further, none of the bidders who quoted were in the list of the Executive's list of registered suppliers as at 30 June 2017. In addition, the quotation sent out to Famishine Limited was received on 20 March 2016 yet the request for the items was made a month later, on 20/4/2016 contrary to Section 52 of the Public Finance Management County Government Regulations, 2015.

17.6 Drafting of Eleven Different Bills

The Executive paid Kshs.7,735,200 on behalf of the County Assembly to Frimut Legal Consultants on 9 August 2016 being cost of drafting 11 different bills. However, the request for proposals from the approved list of merchants for year under review including the evaluation minutes for the same and agreement/contract for provision of services were not availed for audit review. As a result, the identification, processing, awarding and provision of the legal services cannot be ascertained as at 30 June 2017.

17.7 Printing Wall Calendars, Table Calendars and Diaries

An amount of Kshs. 3,540,000 was paid to Dakiga General Merchants in respect to printing wall calendars, table calendars and diaries. However, the requisitions and quotations for the calendars did not contain details, specifications and quantities required by the user. Further, the quotations were purportedly opened on 29/8/2016 yet one of the merchants, Dormin Holdings Limited received the quote on 30/9/2016, one month after opening the quotations. In addition, call for quotations method of procurement was used despite the amount being above maximum threshold of Kshs. 2,000,000. No explanation was given for the irregularity.

17.8 Unauthorized Expenditure

During the year under review, Kshs.6,465,012 was spent and charged to the item rehabilitation and renovation of plant, equipment and machinery. However, the activities

carried out and paid for comprised of supply of school greening materials, tree nursery materials and water pipes which are all not related to the item thus rendering the expenditure unauthorized.

In view of forgoing, the County Executive has not received value for money of Kshs.34,840,700 expenditure as at 30 June 2017.

18.0 Irregular Cash Procurement

The County Executive through the office of the Governor spent Kshs.10,253,700 in cash using Imprest in disregard to the Legal Notice No. 106 of the Public Procurement and Disposal (Amendment) Regulations, 2013 that gives a maximum of services to be sourced by cash to Kshs.30,000 per item per year.

Further, the services were single sourced contrary to the Public Procurement and Assets Disposal Act,2015 Sections 103 (1) and 124(12)

Consequently, value for money for the expenditure amounting to Kshs.10,253,700 as at 30 June 2017 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Tharaka Nithi County Executive 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 adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters discussed in the Basis for Adverse Opinion and Other Matter sections of my report, I have determined that there are no Key Audit matters to communicate in my report.

Other Matter

1.0 Lawfulness and Effectiveness (VFM) in Use of Funds

1.1 Budgetary Control and Performance

1.1.1 Revenue

The Tharaka Nithi County Executive had an approved a budget of Kshs.3,970,613,979 comprising of both Recurrent and Development expenditure of Kshs.2,643,574,388 and Kshs.1,327,039,591 respectively. However, out of the total approved revenue budget of Kshs.3,970,613,979, only Kshs.3,849,413,639 was realized resulting to a shortfall of Kshs.121,200,340 as follows;

Receipt Item	Final Budget (Kshs)	Realized Revenue (Kshs)	Shortfall (Kshs)
RECEIPTS			
Balance brought forward	198,284,797	198,284,797	-
Proceeds from Domestic and Foreign Grants	6,165,000	6,165,000	-

Exchequer releases	3,385,474,466	3,385,474,466	-
Other Receipts	150,000,000	96,737,107	53,799,468
Transfer's from other Government Entities	230,689,716	162,752,269	67,937,447
TOTAL	**3,970,613,979**	**3,849,413,639**	**121,200,340**

1.1.2 Development Expenditure

Out of the budgeted development expenditure of Kshs.1,327,039,591 only a total of Kshs.1,245,375,321 was spent resulting in gross under expenditure of Kshs. 81,664,270 as follows;

Ministry / Docket	Budgeted Development Expenditure (Kshs)	Actual Development Expenditure (Kshs)	Under /Over Expenditure (Kshs)
Finance and Economic Planning	147,080,000	572,528,855	(425,448,855)
Education, Culture and Social Services	73,500,000	93,509,600	(20,009,600)
	220,580,000	**666,038,455**	**(445,458,455)**
Agriculture, Livestock, Fisheries and Irrigation	72,775,000	19,014,431	53,760,569
Health Services	107,300,000	55,947,895	51,352,105
Roads, Housing, Transport and Legal Affairs	568,884,591	413,717,218	155,167,373
Physical Planning, Energy, Lands and ICT	31,000,000	13,306,900	17,693,100
Public Service and Urban Development	71,000,000	11,371,495	59,628,505
Trade, Industry and Cooperative Development	88,000,000	19,995,272	68,004,728
Tourism, Environment and Natural Resources	19,500,000	6,411,688	13,088,312
Water Services and Irrigation	148,000,000	39,571,967	108,428,033
	1,106,459,591	**579,336,866**	**527,122,725**
Net Total	**1,327,039,591**	**1,245,375,321**	**81,664,270**

Further, the County Executive spent Kshs.666,038,455 for two dockets whose budgeted development expenditure was Kshs.220,580,000 resulting in unauthorized over expenditure (excess vote) of Kshs.445,458,455.

In the circumstances, the revenue shortfall of Kshs.121, 200,340 and the development under expenditure of Kshs.81,664,270 resulted in non-provision of planned and expected services to the county residents during the year ended 30 June 2017.

1.1.3 Recurrent Over-expenditure

The County Executive incurred recurrent over-expenditure of Kshs.575,048,842 as at 30 June 2017 as follows;

Item	Budget Amount (Kshs)	Actual Amount (Kshs.)	Over-expenditure (Kshs)
Transfers to other Agencies	41,670,165	385,100,000	343,429,835
Compensation of Employees	1,508,505,631	1,740,124,638	231,619,007
Total Overpayment			**575,048,842**

The excess vote of Kshs.575,048,842 has not been explained as at 30 June 2017.

2.0 Internal Control Effectiveness

2.1 Failure to Establish an Audit Committee

The County Executive of Tharaka Nithi did not have an audit committee in place, contrary to Sec.155 (5) of the Public Finance Management (PFM) Act 2012 that states that the County Government shall establish an internal audit committee whose composition and functions are set out in Section 167 (1) of the Public finance management (County Governments) regulations 2015. The County Executive was therefore in breach of the law.

In the circumstances, the internal control system was weak and unable to safeguard the assets and public funds of the County Executive.

2.2 Information, Communication and Technology (ICT) Environment

Further, a review of the ICT environment revealed that the County Executive had not put in place structures to govern and manage information systems as there was no formal approved ICT policy, data security policy data disaster recovery and formal tested emergency procedure.

Further, the County Executive had engaged Telkom Kenya as the service provider for internet services. However, the contract with the firm was not provided, and it was therefore not possible to get details of the terms of the contract. In addition, the County had one (1) data centre (Server Room) at Head Offices. The room was not a restricted area and therefore easily accessible to unauthorized persons. The server was exposed to over-heating and there was no air-conditioning system to control the temperatures. Also, there were no fire extinguishers within reach.

Review of the user access rights revealed that users had been granted more than one user accounts with conflicting roles, which included access to both complement and payroll. This violated the principle of segregation of duties and the explanation for multiple access rights was that officers were given so as to enable them edit employees' details. This action was subject to abuse and may lead to alteration of data for un-authorised benefit of the officers.

In the circumstances, the security and data integrity of the County Executive's ICT infrastructures and information for the year ended 30 June 2017 could be ascertained.

3.0 Un-Surrendered/ Unaccounted for Receipt Books

Scrutiny of County Executive Counter receipt book registers and revenue reports revealed that sixty-nine (69) revenue collection books issued between 24 June 2013 and 22 December 2016 had not been surrendered or collections accounted for. Further, 38 of 69 receipt books had partially been surrendered.

In the circumstances, the control of receipt books and security of revenue collections thereof could not be confirmed.

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

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

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

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

Those charged with governance are responsible for overseeing the County Executive's 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 Executive'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 financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive 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

16 July 2018

IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017	2015-2016
		Kshs	Kshs
RECEIPTS			
Exchequer releases	1	3,385,474,466	3,137,566,667
Transfer from Other Government Entities	2	162,752,269	76,140,857
Other Receipts	3	96,737,107	143,408,467
Proceeds from domestic and foreign grants	4	6,165,000	26,229,808
TOTAL RECEIPTS		**3,651,128,842**	**3,383,345,799**
PAYMENTS			
Compensation of Employees	5	1,740,124,638	1,426,351,864
Use of goods and services	6	528,245,410	558,140,999
Transfer to other Government Units	7	385,100,000	469,695,897
Acquisition of Assets	8	793,637,253	840,563,347
Social Security Benefits	10	20,802,831	5,015,029
Other grants and other Payments	11	2,500,000	11,714,561
		0	
TOTAL PAYMENTS		**3,470,410,132**	**3,281,645,307**
SURPLUS/DEFICIT		**180,718,710**	**71,864,102**

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 15th Feb 2018 and signed by:

Chief Officer

Head of Treasury Accounts

V. STATEMENT OF ASSETS

	Note	2016/2017	2015-2016
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	494,737,066.	267,416,219
Cash at hand	9B	16,080,404	1,555,341
Outstanding Imprests	9C	30,177,751	91,304,951
TOTAL FINANCIAL ASSETS		**540,995,221**	**360,276,511**
REPRESENTED BY			
Surplus/Deficit for the year	IV	180,718,710	71,864,102
Surplus/Deficit brought forward	**12**	360,276,511	288,412,409
NET FINANCIAL POSSITION		**540,995,221**	**360,276,511**

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 15th Feb 2018 ,and signed by:

Chief Officer

Head of Treasury Accounts

VI. STATEMENT OF CASHFLOW

		2016/2017	2015/2016
Receipts for operating income (a)		**3,651,128,842**	**3,383,345,799**
Exchequer releases	1	3,385,474,466	3,137,566,667
Transfer from Other Government Entities	2	162,752,269	76,140,857
Other Receipts	3	96,737,107	143,408,467
Proceeds from domestic and foreign grants	4	6,165,000	26,229,808
Payments for operating expenses (b)		**2,676,772,879**	**2,470,918,349**
Compensation of Employees	5	1,740,124,638	1,426,351,863
Use of goods and services	6	528,245,410	558,140,999
Transfers to Other Government Units	7	385,100,000	469,695,897
Social Security and Benefits	10	20,802,831	5,015,029
Other grants and payments	11	2,500,000	11,714,561
Net cash flow from operating activities (c=a-b)		**974,355,963**	**912,427,450**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	793,637,253	840,563,347
Net cash flows from Investing Activities		(793,637,253)	**(840,563,347)**
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT	IV	180,718,710	***1,864,102***
Cash and cash equivalent at BEGINNING of the year	12	**360,276,511**	**288,412,409**
Cash and cash equivalent at END of the year	14	**540,995,221**	**360,276,511**

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 15th Feb 2018 and signed by:

Chief Officer

Head of Treasury Accounts

II. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Balances brought forward		198,284,797	198,284,797	198,284,797	0	100
Proceeds from Domestic and Foreign Grants	6,165,000	0	6,165,000	6,165,000	0	100
Exchequer releases	3,385,474,466	0	3,385,474,466	3,385,474,466	0	100
Other Receipts	150,000,000	0	150,000,000	96,737,107	-53,799,468	64
Tranfers from other Government Entities	230,689,716	0	230,689,716	162,752,269	--67,937,447	72
TOTAL	**3,772,329,182**	**0**	**3,970,613,979**	**3,849,413,639**	**119,402,377**	
PAYMENTS						
Compensation of Employees	1,482,137,108	26,368,528	1,508,505,631	1,740,124,638	-209,618,073	114
Use of goods and services	1,126,470,642	-16,176,937	1,110,293,705	528,245,410	582,048,295	46
Subsidies	10,200,000	0	10,200,000	0	10,200,000	0
Transfers to Other Government Units	81,670,165	-40,000,000	41,670,165	385,100,000	-343,429,835	924
Other Payments	30,000,000	-24,850,000	5,150,000	0	5,150,000	0
Social Security Benefits	42,651,310	0	42,651,310	20,802,831	21,848,479	49
Other grants and transfers	29,305,000	14,800,000	44,105,000	2,500,000	41,605,000	6
Aquisition of assets	925,033,691	241,931,799	1,166,965,490	793,637,253	421,501,691	70
TOTALS	**3,727,467,916**	**202,073,390**	**3,929,541,301**	**3,470,410,132**	**457,690,594**	**88**

The entity financial statements were approved on 15th Feb 2018 and signed by:

Chief Officer

Head of Treasury Accounts

III. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Balances brought forward		198,284,797	198,284,797	198,284,797	0	100
Proceeds from Domestic and Foreign Grants	6,165,000	0	6,165,000	6,165,000	0	100
Exchequer releases	2,098,292,403	0	2,058,434,875	2,140,099,145	0	100
Other Receipts	150,000,000	0	150,000,000	96,737,107	-53,799,468	64
Tranfers from other Government Entities	230,689,716	0	230,689,716	162,752,269	-65,602,909	72
TOTAL	**2,485,147,119**	**198,284,797**	**2,643,574,388**	**2,605,836,281**	**-119,402,377**	
PAYMENTS						
Compensation of Employees	1,482,137,108	26,368,528	1,508,505,631	1,740,124,638	-209,618,073	114
Use of goods and services	1,126,470,642	-16,176,937	1,110,293,705	528,245,410	582,048,295	46
Subsidies	10,200,000	0	10,200,000	0	10,200,000	0
Transfers to Other Government Units	81,670,165	-40,000,000	41,670,165	385,100,000	-343,429,835	924
Other Payments	30,000,000	-24,850,000	5,150,000	0	5,150,000	0
Social Security Benefits	42,651,310	0	42,651,310	20,802,831	21,848,479	49
Other grants and transfers	29,305,000	14,800,000	44,105,000	2,500,000	41,605,000	6
TOTAL	2,802,434,225	-39,858,409	2,762,575,811	2,676,772,879	107,803,866	70

The entity financial statements were approved on 15th Feb 2018 and signed by:

Chief Officer

Head of Treasury Accounts

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	B	c=a+b	D	e=c-d	f=d/c %
RECEIPTS						
Bal b/f RML F	39,857,528	0	39,857,528	39,857,528	0	100
Proceeds from Domestic and Foreign Grants	133,682,063	0	133,682,063	52,017,793.00	(81,664,270)	39
Exchequer releases	1,153,500,000	0	1,153,500,000	1,153,500,000	0	100
	1,287,182,063	0	1,327,039,591	1,245,375,321	0	
PAYMENTS						
Aquisition of assets	1,153,500,000	241,931,799	1,166,965,490	793,637,253	349,886,728	70
TOTALS						

The entity financial statements were approved on 15th Feb 2018 signed by:

Chief Officer

Head of Treasury Accounts

X. SUMMARY STATEMENT OF PROVISIONINGS

- Details of General Accounts On Vote

	2016/2017	2015/2016
		Kshs
GAV Provisioning account balance	540,995,221	360,276,511
Total	**540,995,221**	**360,276,511**

- Details of Exchequer Account

	2016/2017	2015/2016
	Kshs	Kshs
Exchequer Provisioning account balance	540,995,221	
		360,276,511
Total	**540,995,221**	360,276,511

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Tharaka Nithi* ,The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *County Government of Tharaka Nithi.*

2. Recognition of revenue and expenses

The *County Government of Tharaka Nithi* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *County Government of Tharaka Nithi.* In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *County Government of Tharaka Nithi.*

3. In-kind contributions

In-kind contributions are donations that are made to the *County Government of Tharaka Nithi* 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 *County Government of Tharaka Nithi* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

5. 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 recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *County Government of Tharaka Nithi* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

6. RECEIVABLES

Receivables consist of unpaid receipts at the end of the financial year arising from contracted goods or services during the year or in past years. Receivables do not involve the receipts of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Government of Tharaka Nithi at the end of the year. When the receivables are finally received, such receipts are included in the statement of receipts and payments in the year in which the received.

7. 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 County Government of Tharaka Nithi's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County Government of Tharaka Nithi's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

8. SUBSEQUENT EVENTS

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2017.

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
01	Late submission of Financial statement	The county will comply with the deadlines set in the PFM Act 2012 in future submission to avoid breach of the law.	Head of accounts	Resolved	2015/2016 Financial statements submitted on time
2.0	Overbanking of revenue receipts	There was	Director Revenue	Resolved	
3.0	**Budgetary control and performance** 1.revenue short fall of kshs 807,833,124 2)under absorption of development expenditure	1.There was political interference on local revenue collection -Grants amounting to kshs 787,162,200 allocated the national treasury through the BPS 2014 was not forth- coming 2)Bureaucracy in the procurement process. -Delayed release of funds by the National Treasury hence implementation challenges -Projects to be financed through loans and Grants were not implemented as the funds were never received.	CEC Finance -Chief officer finance -Director budget	Resolved	
4.0	**Compensation of employees** **-ledgers or schedules not made available for audit review.** **-payment of commuter allowance to CECs with official vehicles** **-Approved staff establishment not provided for audit review.**				
5.0	**Acquisition of asset** -ledgers /analysis not provided for audit review -Summary for fixed assets register excludes assets acquired in the previous periods				

15th Feb 2018

C. O Finance

XII. NOTES TO THE FINANCIAL STATEMENTS

1. Exchquer Releases

	2016-2017		2015-2016
	Kshs		Kshs
Total Exchequer Releases for quarter 1	846,368,616		251,005,333
Total Exchequer Releases for quarter 2	863,295,989		1,082,460,501
Total Exchequer Releases for quarter 3	575,530,660		784,391,666
Total Exchequer Releases for quarter 4	1,100,279,201		1,019,709,167
Total	3,385,474,466		**3,137,566,667**

2. Transfers from National government entities

	2017-2016	2016- 2015
Description	**Ksh**	**Ksh**
Transfers from National government entities-RMLF	52,017,793.00	39,857,528
Ministry of Health - User Fees Forgone/Free maternal	110,734,476	36,283,329
TOTAL	**162,752,269**	**76,140,857**

3. Other Receipts

	2016/2017	2015/2016
	Kshs	Kshs
Receipts from Administrative Fees and Charges-cost sharing Chuka and Magutuni District Hospitals	16,928,685	31,700,075
Adm Fees and Charges-KibungaSub-District Hospital	2,032,390	953,690
Receipts from Administrative Fees and Charges-cost sharing-Marimanti District Hospital	6,131,330	9,034,519
Taxes on Goods and Services/ Taxes on Property	71,644,702	101,720,183
Total	**96,737,107**	**143,408,467**

4. PROCEEDS FROM FOREIGN GRANTS

	Grants Received from Bilateral Donors (Foreign Governments) DANIDA			6,165,000	12,330,000
	World Bank Health Funds			0	13,899,808
	Total			**6,165,000**	**26,229,808**

5. COMPENSATION OF EMPLOYEES

	2016/2017	2015/2016
	Kshs	Kshs
Basic salaries of permanent employees	1,033,988,984	858,396,931
Basic wages of temporary employees	8,7008,860	68,242,118
Personal allowances paid as part of salary	574,480,196	476,921,944
Personal allowances paid as reimbursements	17,193,671	0
Employer contributions social security fund	27,452,927	22,790,870
Total	**1,740,124,638**	**1,426,351,863**

6. USE OF GOODS AND SERVICES

	2016/2017	2015 – 2016
	Kshs	Kshs
Utilities, supplies and services	3,288,470.75	15,333,599
Communication, supplies and services	4,701,070	8,943,181
Domestic travel and subsistence	100,347,461	65,980,937
Foreign travel and subsistence	25,868,564.10	50,510,533
Printing, advertising and information supplies & services	32,164,200	40,225,857
Training expenses	20,935,768	59,685,136
Hospitality supplies and services	30,621,580	27,422,845
Insurance costs	17,052,939	11,944,184
Specialized materials and services	90,098,037	107,010,340
Office and general supplies and services	5,360,632	13,250,032
Other operating expenses	53,666,146	24,380,551
Routine maintenance – vehicles and other transport equipment	4,515,152.55	10,627,332
Fuel Oil and Lubricants	8,972,023	70,623,935
Routine maintenance – other assets	109,171,143	3,094,204
Rentals	0	657,023
Hospital expenditure-Kibunga Sub- District Hospital	0	2,314,390
Hospital expenditure-Magutuni District Hospital	3,974,325	3,458,150
Hospital expenditure-Chuka District Hospital	17,507,899	31,283,655
Hospital expenditure-Tharaka District Hospital	0	11,395,115
Total	**528,245,410**	**558,140,999**

7 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017 – 2016	2015 – 2016
	Kshs	Kshs
Transfers to Central government entities-District Treasury/Hospitals AIA		0
Devolved functions		0
Education Development Fund		149,360,587
Transfers to the County assembly TNC	385,100,000	320,335,310
TOTAL	**385,100,000**	**469,695,897**

7. ACQUISITION OF ASSETS

Non Financial Assets

	2017/ 2016	2015 – 2016
	Kshs	Kshs
Construction of Buildings	133,121,445	160,218,594
Refurbishment of Buildings	0	10,009,004
Construction of Roads	461,890,671	397,337,682
Construction and Civil Works	117,206,920	130,511,064
Purchase of Vehicles and Other Transport Equipment	8,782,660	12,078,996
Purchase of Household Furniture and Institutional Equipment	3,588,506	628,143
Purchase of Office Furniture and General Equipment	3,588,506	8,281,389
Purchase of ICT Equipment	0	14,434,592
Retiohabilitation of Civil Works	8,380,396	38,430,153
Purchase of Specialised Plant, Equipment and Machinery	27,999,220	17,750,790
Rehabilitation and renovation of plant,mach. and Eq.	9,195,675	0
Research, Studies, Project Preparation, Design & Supervision	19,165,484	16,506,240
Acquisin of Land	0	956,080
Purchase of certified seeds , breeding stock and live aniamals	717,770.	15,946,700
Rehabilitation and renovation of plant , machinery and equipment	0	15,000,000
	793,637,253	**840,563,347**

8. CASH AT BANK

Bank ,AccountName , Accont No.	Currency	2016/2017 Amount in bank	2015/2016 Amount in bank
Trans Nation Sacco, Tharaka Nithi County-revenue collection a/c no.	Ksh	**0**	-
Cooperative Bank of Kenya, Tharaka Nithi County-Salary a/c no.01100527727500		37,555.00	891.66
Equity Bank, Tharaka Nithi County-Revenue Collection a/c no.210260871230	**Ksh**	356,525	2,010,050
Cooperative Bank of Kenya, Tharaka Nithi County-Education Fund a/c no.01141527727501	**Ksh**	(3,370,483)	14,971,954.65
Cooperative Bank of Kenya, Tharaka Nithi County-Imprest a/c no.01141527727500	**Ksh**	2,178,295	10,090.30
Central Bank of Kenya, Tharaka Nithi County-Recurrent a/c no.1000171375	**Ksh**	*121,286,891.70*	99,133,726.95
Central Bank of Kenya, Tharaka Nithi County-Development a/c no.1000171359	**Ksh**	*75,276,014.85*	(47,081,025.55)
Central B ank of Kenya, Tharaka Nithi County-Revenue Fund a/c no1000171707	**Ksh**	*274,759,928.60*	157,902,531
KCB- Magutuni Hospital a/c 1129976870	**Ksh**	333,818.45	140,773.45
Coop Bank,Tharaka South District Hospital Management Board a/c no.01141058220502	**Ksh**	.80	0
KCB Chuka District Hospital a/c no.1103743147	**Ksh**	152,853	400,570.25
Cooperative Bank of Kenya, Tharaka Nithi County-Tourism a/c no 0114157727512	**Ksh**	**18,988.70**	3,428.70
Cooperative Bank of Kenya, Tharaka Nithi County-Office of the Governor 01141527727504	**Ksh**	**3,152.25**	729.50
Coop Bank,Kibung'a Sub District Hospital a/c no.01141057871700	**Ksh**	**76,632.00**	
Cooperative Bank of Kenya, Tharaka Nithi County-Education a/c 01141527727523	**Ksh**	**1,441**	4,981
Cooperative Bank of Kenya, Tharaka Nithi County-Trade a/c 01141527727507	**Ksh**	**3991.75**	2,882
Cooperative Bank of Kenya, Tharaka Nithi County-Health 01141527727508	**Ksh**	**2,313.75**	4,517.75
Cooperative Bank of Kenya, Tharaka Nithi County-Roads a/c 01141527727511	**Ksh**	**5,609.55**	5,201.55
Cooperative Bank of Kenya, Tharaka Nithi County-pyhsical planning 01141527727509	**Ksh**	**489.55**	11,061.50
Cooperative Bank of Kenya, Tharaka Nithi County-Agriculture a/c 01141527727506	**Ksh**	**3,551.75**	9,457.25
Coop Bank of Kenya, Tharaka Nithi County-Public service and urban dev .a/c 01141527727510	**Ksh**	**7,845.42**	26,869.40
Coop Bank of Kenya ,County-Public service Board .a/c 01141527727522	**Ksh**	**19,207**	0
Central Bank of Kenya, Tharaka Nithi County- RMLF a/c no.	**Ksh**	*10,067,963.30*	39,857,528
CBK Tharaka Nithi County- health special purpose	**Ksh**	*10,244,954.95*	
Coop Bank of Kenya Veterinary Service Development Fund ac no01141527727502	**Ksh**	*293,123*	
Total	**Ksh**	**494,737,066.**	**267,416,219**

9B. CASH IN HAND

	2017/ 2016	2015/ 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency		1,555,341
Cash in Hand – Held in foreign currency		0
Total	**16,080,404.60**	**1,555,341**

Cash in hand should also be analysed as follows:

	2017 – 2016	2015 – 2016
	Kshs	Kshs
County Headquaters 1	0	0
Marimati Level Four Hospital	0	151,421
Tharaka South Sub County	2,223,576	305,350
Tharaka North Sub County	4,137,643	459,280
Mwimbi Sub County	922,587.00	45,555
Muthambi Sub County	818,765.00	2,030
Igamba Ngombe Sub County	2,635,045.60	76,250
Chuka Sub County	1,708,935	71,325
Chogoria Town	2,272,145	18,560
Marimati Town	1,286,667	320,500
Chuka Urban	70,361	89,600
Chuka General Hospital	4,680	10,720
Kibunga Sub District Hospital	0	4,750
TOTAL	**16,080,404.60**	**1,555,341**

9C: OUTSTANDING IMPRESTS

DETAILS	**2017 – 2016**	2015 - 2016
Amount Taken/ISSUED	102,629,460.60	132,713,761
Amount Surrendered	72,451,709.60	(46,697,190)
Total balance	***30,177,751.00***	86,016,571

[See annex1)

10. SOCIAL SECURITY BENEFITS

	2017– 2016	2015/2016
	Kshs	*Kshs*
Employer contribution to NSSF	7,994,228	5,015,029
Government Pensions Benefits	12,808,603	0
Total	**20,802,831**	**5,015,029**

11. OTHER GRANTS AND OTHER PAYMENTS

	2016/2017	2015/2016
	Kshs	*Kshs*
Emergency Relief and Refugee Assistance	0	11,714,561
Other capital Grants and Transfers	2,500,000	0
Total	2,500,000	11,714,561

12.FUND BALANCES BROUGHT FOWARD

	2016/2017 KSHS	2015/2016 KSHS
Bank account	267,416,219	216,571,403
Cash in hand	1,555,341	1,697,581
Accounts Receivables	91,304,951	70,143,425
Accounts payables	*0*	0
TOTAL	**360,276,511**	**288,412,409**

13.0. OTHER IMPORTANT DISCLOSURES

ANNEX 1:OUTSTANDING IMPRESTS

NAME OF STAFF	ISSUE		SURRENDERED	BALANCE
/officer				30-06-2017
A	B	C	D	E
	WARRANT NO	Original Amount	Amount	
ARON MUTEGI	2719056	674,100.00	674,100.00	-
ARON MUTEGI	2719036	111,800.00	111,800.00	-
ANN KANGAI	2513728	253,000.00	253,000.00	-
ABRAHAM MWITI	2719137	600,000.00	600,000.00	-
ABRAHAM MWITI	2719147	180,000.00	180,000.00	-
AHMED M HEMED	271123	159,600.00	159,600.00	-
AHMED M HEMED	2210228	70,400.00	70,400.00	-
AHMED M HEMED	2719206	105,000.00	105,000.00	-
ALEX M MURATHA	2095463	719,600.00	719,600.00	-
ALEX M MURATHA	2513842	732,500.00	732,500.00	-
ALEX M MURATHA	2513844	613,400.00	613,400.00	-
ALEX M MURATHA	2630030	35,500.00	-	35,500.00
ALEX M MURATHA	2630029	155,500.00	155,500.00	-
ALEX M MURATHA	2630011	302,000.00	302,000.00	-
ALBERT MUGAMBI	2719181	745,700.00	745,700.00	-
BENJAMIN NJOKA		100,000.00	100,000.00	-
BENJAMIN NJOKA	2095470	474,300.00	474,300.00	-
BRIAN WITO	2719007	250,000.00	-	250,000.00
BRIAN WITO	2719126	250,000.00	-	250,000.00
BRIAN WITO	2719117	**300,000.00**	-	300,000.00
CHARLES MUTUA	2719133	200,000.00	200,000.00	-
CECILLY MUKAMI	2719031	43,900.00	43,900.00	-

COLLIN IGOKI	2719197	38,500.00	38,500.00	-
CALLEN G FRANCIS	2719205	163,000.00	163,000.00	-
CALLEN G FRANCIS	2513712	491,200.00	491,200.00	-
CHARLES NYAGA CHABARI	2005243	200,000.00	200,000.00	-
CHARLES NYAGA CHABARI	2719092	703,800.00	703,800.00	-
COLLINS MUTWIRI	2513812	235,000.00	235,000.00	-
COLLINS MUTWIRI	2719139	890,000.00	890,000.00	-
COLLINS MUTWIRI	2719142	300,000.00	300,000.00	-
COLLINS MUTWIRI	2095461	450,000.00	450,000.00	-
COLLINS MUTWIRI	2513767	750,000.00	750,000.00	-
COLLINS MUTWIRI	2719161	1,173,600.00	1,173,600.00	-
COLLINS MUTWIRI	2513834	500,000.00	500,000.00	-
CHARLES KATHENYA	2513843	70,000.00	70,000.00	-
CHARLES KATHENYA	2005231	300,000.00		300,000.00
CHARLES KATHARE MARANGU	2719144	200,000.00	200,000.00	-
CHARLES KATHARE MARANGU	2513831	500,000.00	500,000.00	-
CHARLES KATHARE MARANGU	2719144	200,000.00	200,000.00	-
CHARLES KATHARE MARANGU	2210223	250,000.00	250,000.00	-
CHARLES KATHARE MARANGU	2719158	120,000.00	120,000.00	-
CHARLES KATHARE MARANGU	2719163	840,000.00	840,000.00	-
CHARLES KATHARE MARANGU	2630021	450,000.00	450,000.00	-
CATHEERINE KAGENI	2513744	150,000.00	150,000.00	-
CATHEERINE KAGENI	2513743	150,000.00	150,000.00	-
CATHEERINE KAGENI	2719162	81,000.00	81,000.00	-
CATHEERINE KAGENI	2630031	100,000.00	100,000.00	-
CAROLINE M GEORGE	2719029	30,500.00		-

			30,500.00	
CAROLINE M GEORGE	2719224	13,600.00	13,600.00	-
DAVID MUTUGI		170,000.00	170,000.00	-
DENIS KWENDO	2497457	63,000.00	-	63,000.00
DENIS KWENDO	2210232	374,500.00	-	374,500.00
DENIS KWENDO	2719130	200,000.00	-	200,000.00
DENIS KWENDO	2513761	972,000.00	-	972,000.00
DENIS KWENDO	2095469	159,200.00	-	159,200.00
DENIS KWENDO	2719002	1,186,000.00	-	1,186,000.00
DR EDWARD MUNYI		833,000.00	-	833,000.00
DENIS MUCHANGI	2513724	1,306,920.00	1,306,920.00	-
DANIEL INOTI	2513718	600,000.00	600,000.00	-
DANIEL INOTI	2719072	299,000.00	299,000.00	-
DANIEL INOTI	2630023	432,000.00	432,000.00	-
DIANA KATHURE	2719060	43,400.00	43,400.00	-
DIANA KATHURE	2719061	30,500.00	30,500.00	-
DIANA NKATHA	2719156	168,900.00	168,900.00	-
DORIS NJUE	2513665	57,016.00	-	57,016.00
DOROTHY GAKII	2719017	350,000.00	350,000.00	-
DAVID KAMWARA	2719151	150,000.00	-	150,000.00
DIDACOUS KIMATHI	2630001	98,200.00	98,200.00	-
DOUGLAS KAUNDA	2719216	1,735,000.00	1,735,000.00	-
ESTON KITHUMBU	2719099	42,900.00	42,900.00	-
ESTON KITHUMBU	2719020	38,000.00	38,000.00	-
ESTON KITHUMBU	1453113	30,600.00	30,600.00	-
ESTON KITHUMBU	2095455	782,800.00	782,800.00	-
ERIC MURANGIRI	2719098	210,000.00	210,000.00	-
ERIC MURANGIRI	2719146	320,000.00	320,000.00	-
ERIC MURANGIRI	2630020	550,000.00	-	550,000.00
ERIC MURANGIRI	2630019	550,200.00	550,200.00	-

ERIC MURANGIRI	2630035	250,000.00	250,000.00	-
ELIJAH KAMETI		950,000.00	950,000.00	-
EMILLY KANGAI	2719027	30,500.00	30,500.00	-
ELOSY GIKUNDI	2719100	169,320.00	169,320.00	-
EVANS MUROMBI	2513871	460,000.00	460,000.00	-
EVANS MUROMBI		730,000.00	730,000.00	-
FAITH KENDI	2719128	150,000.00	150,000.00	-
FAITH KENDI	2095476	1,195,000.00	-	1,195,000.00
FAITH KAWIRA	2210243	50,620.00	-	50,620.00
FRIDA KAREGI	2210248	88,000.00	-	88,000.00
FRANKLINE CHABARI	2513848	30,000.00	-	30,000.00
FRANKLINE CHABARI	2210240	505,000.00	505,000.00	-
FRANCIS MWANGANGI	2513725	440,000.00	440,000.00	-
FRANCIS MWANGANGI	2719110	100,000.00	100,000.00	-
FRANK NJERU	2630039	300,000.00	-	300,000.00
FRANK NJERU	2005220	720,000.00	-	720,000.00
GEOFFREY KABURU	2513833	500,000.00	500,000.00	-
GEOFFREY KABURU	2095495	1,315,000.00	1,315,000.00	-
GEOFFREY KABURU	2630037	968,000.00	968,000.00	-
GEOFFREY KABURU	2513832	500,000.00	500,000.00	-
GEOFFREY KABURU	2513878	1,751,460.00	1,721,460.00	30,000.00
GEOFFREY KABURU	2210230	313,200.00	313,200.00	-
GEOFFREY KABURU	2210244	1,500,000.00	1,500,000.00	-
GEOFFREY KABURU	2719167	871,200.00	871,200.00	-
GEORGE MURITHI	2719118	697,750.00	697,750.00	-
HUMPHREY KINYUA	2719057	674,100.00	674,100.00	-
HILARY MUTUGI	2719178	250,000.00	250,000.00	-
JACKSON MUTIRIA	2719013	264,000.00		-

			264,000.00	
JACKSON MUTIRIA	2005230	550,000.00	550,000.00	-
JUDITH KANANA	2210236	811,900.00	811,900.00	-
JUDITH KANANA	2630010	109,500.00	109,500.00	-
JUDITH KANANA	2630009	462,000.00	462,000.00	-
JUDITH MUTHONI	2005250	500,000.00	500,000.00	-
JULIET MAKENA	2719219	13,600.00	13,600.00	-
JANE CIRINDI	2719001	700,000.00	700,000.00	-
JEREMY KINOTI	2497429	735,000.00	735,000.00	-
JUSTUS NTWIGA	2719154	999,000.00	999,000.00	-
JUSTUS NTWIGA	2719136	100,000.00	100,000.00	-
KENNETH KANGA	2005248	583,520.00	583,520.00	-
KENNETH KANGA	2095468	400,000.00	400,000.00	-
KENNETH KANGA	2513700	500,000.00	500,000.00	-
KENNETH MBURIA	2095482	432,700.00	432,700.00	-
KENNETH MBURIA	2095490	600,000.00	600,000.00	-
KENNETH MBURIA	2719085	115,500.00	115,500.00	-
KENNETH KANGA	2719026	800,000.00	800,000.00	-
LYDIA WANGUI	2095447	166,000.00	166,000.00	-
LYDIA WANGUI	2719132	200,000.00	200,000.00	-
LYDIA WANGUI	2719051	468,800.00	468,800.00	-
LYDIA WANGUI	2719047	986,800.00	986,800.00	-
LYDIA WANGUI	2719055	2,409,000.00	2,409,000.00	-
LOYFORD MATI	2210247	500,000.00	500,000.00	-
LAWRENCE MICHENI	2719127	150,000.00	-	150,000.00
LAWRENCE MICHENI	2719022	555,600.00	-	555,600.00
LAWRENCE MICHENI	2719028	181,400.00	-	181,400.00

LAWRENCE MICHENI	2630013	1,055,000.00	-	1,055,000.00
LEWIS MAWIRA NJERU		2,700,000.00	-	2,700,000.00
LEWIS MAWIRA NJERU	2513735	1,900,000.00	-	1,900,000.00
LEWIS MAWIRA NJERU	2095472	1,500,000.00	-	1,500,000.00
LEWIS MAWIRA NJERU	2513847	2,000,000.00	-	2,000,000.00
LEWIS MAWIRA	2630002	1,092,000.00	-	1,092,000.00
LEWIS MAWIRA	2210237	2,435,200.00	-	2,435,200.00
LEWIS MAWIRA	2719186	680,000.00	-	680,000.00
LEWIS MAWIRA	2719187	680,000.00	-	680,000.00
LEWIS MAWIRA	2719006	682,650.00	-	682,650.00
LISPER KATHURE	2210239	120,000.00	120,000.00	-
LUCY KARIMI	2719148	50,000.00	50,000.00	-
LUCY KARIMI	2095485	400,000.00	400,000.00	-
LUCY KARIMI	2095454	607,000.00	607,000.00	-
LUCY KARIMI	209453	610,200.00	610,200.00	-
LUCY KARIMI	2095484	737,410.00	737,410.00	-
MOSES MWATHI	2719106	350,000.00	350,000.00	-
MAGDALENE NJERU	2719114	200,000.00	200,000.00	-
MAGDALENE NJERU	1457772	136,200.00	136,200.00	-
MAGDALENE NJERU	2513850	67,200.00	67,200.00	-
MAGDALENE NJERU	2719043	142,600.00	142,600.00	-
MAGDALENE NJERU	2719145	100,000.00	100,000.00	-
MAGDALENE NJERU	2210241	541,065.00	-	541,065.00
MAGDALENE NJERU	2719159	205,800.00	-	205,800.00
MAGDALENE NJERU	2005235	700,000.00	-	700,000.00
MERCY KAINYU	2719160	50,000.00	50,000.00	-
MARK KAMAU	2513749	800,000.00	800,000.00	-
MARK KAMAU	2630033	120,000.00	120,000.00	-
MOHHAMED MUKUNDI	2513733	653,800.00	653,800.00	-
MARICIANO MUTIGA	2719192	78,500.00	78,500.00	-
MARICIANO MUTIGA	2513709	300,000.00	300,000.00	-

MARGARET KATHAMBI	2719034	30,500.00	30,500.00	-
MONICAH GACHANJA	2513703	91,000.00	91,000.00	-
MIKE MWIANDI	2005244	387,500.00	387,500.00	-
NAHASON MWANGI	2513858	300,000.00	-	300,000.00
NAHASON MWANGI	2719095	112,200.00	3 112,200.00	-
NAHASON MWANGI	2095464	66,000.00	66,000.00	-
NAHASON MWANGI	2497441	51,000.00	51,000.00	-
NAHASON MWANGI	2095465	299,600.00	299,600.00	-
NATHAN MWITI	2513841	1,378,000.00	-	1,378,000.00
NANCY KANANU	2630015	100,000.00	100,000.00	-
NAFTALY KINYUA	2095474	115,800.00	115,800.00	-
NICHOLUS MWATHI	2513736	79,266.00	79,266.00	-
NICHOLAS GITONGA BOORE	2497451	29,070.00	29,070.00	-
NICHOLUS BORE		250,000.00	250,000.00	-
NICHOLUS GITONGA	2719138	300,000.00	-	300,000.00
NICHOLUS GITONGA	2719140	600,000.00	-	600,000.00
NICHOLUS GITONGA	2719141	600,000.00	-	600,000.00
POLLY WANGECI	2095500	670,400.00	- 670,400.00	-
POLLY WANGECI	2719058	674,100.00	674,100.00	-
POLLY WANGECI	2513719	370,000.00	370,000.00	-
POLLY WANGECI	1411365	457,200.00	457,200.00	-
PROTUS KATHENYA	2719230	847,200.00	-	847,200.00
PROTUS KATHENYA	2095481	250,000.00	250,000.00	-
PROTUS KATHENYA	2305675	1,449,000.00	1,449,000.00	-
PROTUS KATHENYA	2719088	292,800.00	292,800.00	-
PURITY GAKII	2719157	168,900.00	168,900.00	-
PAULINE KWAMBOKA		30,500.00	30,500.00	-
ROSE MWENDE	2513841	150,000.00		-

			150,000.00	
SALOME WANJIKU	2497411	29,100.00	29,100.00	-
SALOME W KURU	2095456	150,000.00	150,000.00	-
SALOME W KURU	2095460	650,000.00	650,000.00	-
SALOME WANJIKU	2095491	395,000.00	395,000.00	-
STEPHEN MITUGO	2719155	500,000.00	500,000.00	-
STEPHEN MUNENE	2095498	450,000.00	450,000.00	-
STEPHEN MUNENE	2719183	380,000.00	380,000.00	-
STEPHEN MUNENE	2719119	550,000.00	550,000.00	-
STEPHEN MUNENE	2630038	540,000.00	540,000.00	-
SABASTIAN MWANGANGI	2210225	953,000.00	953,000.00	-
SABASTIAN MWANGANGI	2719153	100,000.00	100,000.00	-
SABASTIAN MWANGANGI	2513818	610,200.00	610,200.00	-
STERNELY MBAE	2719071	290,000.00	290,000.00	-
STERNELY MBAE	2513720	800,000.00	800,000.00	-
STERNELY MBAE	2719003	1,000,000.00	-	1,000,000.00
SAMUEL KIBARA	2095488	415,200.00	415,200.00	-
SAMUEL KIBAARA	2513714	302,940.00	302,940.00	-
SAMUEL GAICHURA	2513704	450,000.00	450,000.00	-
SAMUEL GAICHURA	2026334	1,372,000.00	1,372,000.00	-
SHARON KATHOMI	2513845	200,000.00	200,000.00	-
SHARON KATHOMI	2513731	693,080.00	693,080.00	-
SHENDRACK KINOTI	2719152	235,000.00	235,000.00	-
SHENDRACK KINOTI	2719134	300,000.00	300,000.00	-
TABITHA MBUNGU	2719089	1,392,273.60	1,392,273.60	-
TRICIA MUKAMI	2719012	43,900.00	43,900.00	-
		102,629,460.60	**72,451,709.60**	**30,177,751.00**

13.1. ANNEX 2: RECEVABLES

Name of station	Revenue Type	Outstanding Balance 2017
THARAKA NORTH	Plot rent	5,831,638.25
THARAKA NORTH	Market stalls	1,016,013.00
THARAKA SOUTH	Plot rent	6,935,194.25
MAARA	Plot rent	1,123,208.00
MAARA	Market stalls	621,773.00
CHOGORIA URBAN	Plot rent	804,981.00
CHOGORIA URBAN	Market stalls	447,237.00
MUTHAMBI SUB-COUNTY	Market stalls	269,448.91
MUTHAMBI SUB-COUNTY	Plot rent	1,362,819.05
CHUKA IGAMBA NGOMBE	Plot rent	3,046,597.00
CHUKA IGAMBA NGOMBE	Rent Arrears	
CHUKA URBAN	Plot rent	10,575,699.00
MARIMANTI	plot and stall rent	646,890.00
CHUKA SUB-COUNTY	Plot rent	1,041,451.00
CHUKA SUB-COUNTY	Market stalls	1,288,576.00
TOTAL		**35,011,525.46**

13.2: PENDING ACCOUNTS PAYABLE (See Annex 2)

	List Of Pending Bills	
	Roads-Certified Pending Bills June 2017	
NO	Contractors Name	AMOUNT
1	Jadesh Enterprises	1,180,243.00
2	Tucent Enterprises Ltd	2,116,072.00
3	Bridget Enterprises	4,632,460.00
4	Allamy Space Developpers	1,906,228.00
5	Gekman Building Contractors Ltd	973,170.40
6	Supp Merchants Ltd	475,136.00
7	Gekman Building Contractors Ltd	305,184.40
8	Mbumbu Investment	269,503.00
9	Supp Merchants Ltd	964,656.00
10	Fesi Investment	3,978,800.00
11	Fesi Investment	418,500.00
12	Darol Contractors	3,996,900.00
13	Maiguria Gen,Contractos	3,451,000.00
14	Kingdom Developers	8,437,840.00
15	Mopoa Contractors	6,585,204.00
16	Kenric Investment Ltd	6,060,536.00
17	Interdeveloper Cons. Ltd	7,232,600.00
18	Darol Contractors	4,018,576.00
19	Waciama(K) Company Ltd	7,958,780.00
20	Duo Building Contractors Co	3,976,480.00
21	Cray Enterprises	6,153,220.00
22	Cray Enterprises	8,514,980.00
23	Melly & Lelly Gen. Contractors Ltd	6,259,360.00
24	Mbiu Contractors	2,633,432.00
25	Recksars General Supplies	3,324,560.00
26	Archichem Co	1,848,460.00
27	The Standard Media Group	638,000.00
28	Oxygen Gags	2,035,800.00
29	Makaburu Ltd	870,000.00
30	Penshawa Construction Ltd Mitheru Ward	1,999,840.00
31	Adrew Kinyua	136,700.00
32	Gobrijo Construction	163,332.00
33	Ikabua Co Ltd	3,929,152.00
34	Kimusta Construction	3,945,392.00
35	Joric Enterprises Ltd	3,966,620.00
36	Glovima Logistics Ltb	2,673,568.00
37	Melly & Lelly Gen. Contractors Ltd	3,480,000.00
38	Gobrijo Construction	6,245,092.00

39	Makaburu Ltd	3,590,780.00
40	Gem International Ltd	706,440.00
41	Archichem Co	615,000.00
42	Gem International Ltd	847,750.00
43	Mumunya	1,890,800.00
44		**135,406,147**
	Agricukltture	
	Payee	**AMOUNT**
1	Mt.Kenya Trout	391,500
2	Kalro Ida Seed Production	2,300,000
3	Thuita Forest Network	80,000
4	Desert Garden	200,000
5	Aberdare Technologies	941,000
6	Walymak Enterprises	60,000
7	Samden Enterprises	650,000
8	El-Mart Investment	384,000
9	Tims Nkubu Auto Care Garage	479,212
10	Nelmak Enterprises	125,000
11	Kenswill Enterprises	61,000
12	Nelmak Enterprises	120,000
13	Survo General Works Ltd	108,000
14	Kenswill Enterprises	121,000
15	Kada Enterprise Ltd	120,400
16	Kada Enterprise Ltd	120,400
19	Belan Enterprises	140,000
18	Belan Enterprises	149,844
19	Magan Ventures	171,900
20	Gulf Energy Limited	360,400
21	Kenya School Of Govment Lower Kabete	167,620
22	Kenya School Of Govment Embu	116,400
23	Meat Training Institute Athi River	60,000
24	Permuart Automobile Gatrage	230,000
25	El-Mart Investment	298,000
26	Siscom	75,000
	TOTAL	**8,030,676**
	Health Services	
	Supplier	**AMOUNT**
1	Interline Investment	56,800
2	Interline Investment	158,450
3	Interline Investment	95,590
4	Interline Investment	51,560
	Interline Investment	133,000
	Interline Investment	267,200

	Interline Investment	365,000
	Freenet Enterprise	1,976,000
	Freenet Enterprise	695,160
	Freenet Enterprise	50,800
	Freenet Enterprise	41,500
	Brighthouse Enterprises	1,440,000
	Brighthouse Enterprises	44,864
	Brighthouse Enterprises	459,600
	Brighthouse Enterprises	69,000
	Brighthouse Enterprises	99,900
	Brighthouse Enterprises	104,400
	Crestwood Logistics	970,620
	Base General	410,546
	Wamaswami	47,429
	Vescom	393,432
	Cocopan Construction	242,405
	Light House Pharmacy	1,360,000
	Barkparm Ltd	220,000
	Total Hospital Solution	1,328,250
	Total Hospital Solution	1,533,600
	Cocopan Construction	52,071
	Joric Enterprises	50,381
	Cocopan Connsruction	79,375
	Nyastel Contractors Ltd	991,028
	Joric Enterprises	386,122
	Joric Enterprises	306,893
	Endaline Constructions	98,261
	Capiton Construction Ltd	1,959,300
	Capiton Construction Ltd	1,585,307
	Rwara Contractor	89,382
	Rivtoc Contractors	1,938,256
	Rwara Contractor	76,442
	Joric Enterprise Ltd	52,451
	Rwara Contractor	75,212
	Neggib Systems	1,526,940
	Young Man Contractor	179,978
	Simcal Limited	99,237
	Karocho Enterprises	388,623
	Makaburu Ltd	1,531,006
	Summit Contractor	179,589
	Summit Contractor	3,591,794
	Total Solutions	712,250
	Total Solutions	840,000
	Currens Company	28,331
	Young Man Contractor	636,022

	Brighton Pharmaceuticals	2,440,000
	Capiton Construction	1,601,552
	Sam Tech	1,777,800
	Sam Tech	723,000
	Jalbs K Ltd	582,000
	Patience Filling Station	50,000
	Jasho Prime	40,000
	Kemsa	39,345,307
	Nyati Entrprises	823,805
	Kathamba Investment	360,970
	Elmart Investment	202,500
	Kenswill Enterprises	190,000
	Kenswill Enterprises	150,000
	Kenswill Enterprises	16,950
	Mutindwa Enterprises	824,471
	El Mart Investment	514,600
	Humprey Kinyua	240,300
	Hill Side Grand Hotel	164,000
	Thoma Bookshop	206,800
	Thoma Bookshop	5,650
	Humprey Kinyua	72,300
	Jasho Prime	142,500
	Parmer	132,000
	Perimut	69,000
	J.G.Medical Clinic	696,000
	J.G.Medical Clinic	475,000
	J.G.Medical Clinic	740,000
	J.G.Medical Clinic	1,528,500
	Standard Group Limited	255,200
	Tylic Care Systems	1,299,500
	Mediflow Enterprises	153,700
	Mediflow Enterprises	126,800
	Mediflow Enterprises	1,219,100
	Tylic Care System	955,000
	Tylic Care System	540,000
	Crown	1,670,000
	Tylic Care System	633,900
	Isabella Karimi	62,500
	Humphrey Muthoka	91,500
	Jasho Prime Supermaket	142,500
	Humphrey Muthoka	73,200
	Sophkia Enterpries	161,800
	Mutindwa Chemist	416,500
	Vikan	99,870
	East End Chemist	115,900

	East End Chemist	274,000
	Eastend	70,000
	Tucent Enterprises	80,000
	Salesio Nyaga	98,250
	Above And Beyond	410,000
	Chuka Motors	112,100
	Makinya Auto Garage	74,000
	Hitech Auto Garage	161,600
	Makinya Auto Garage	13,000
	Gulf Energy	150,000
	Belan Enterprise	200,000
	Kathwana Filling Station	200,000
	Kathwana Filling Station	200,000
	Belan Enterprise	200,000
	Express Communication	472,000
	Medisel Ltd	307,000
	Survo General Works	200,000
		75,195,358
	Trade	
	Contractor	**AMOUNT**
	Supp Marchant	440,693
	Supp Marchant	537,573
	Duo Building Contractors Ltd	2,178,008
	Duo Building Contractors Ltd	227,074
	Marcan Construction Ltd	2,063,663
	Allamy Space Developers Ltd	444,308
	Close Beam Construction	623,897
	Waciama Company Ltd	2,515,467
	Supp Marchant	1,745,336
	Predokas Enterprises	1,438,632
	Mpofu Traders	861,553
		13,076,205
	Water And Irrigation	
	Contractor	**Amount**
	Jakwess Holdings Ltd	2,198,485
	Locque Consolidated Co. Ltd, Po Box 2844 Embu	2,811,050
	Lawmar Construction Company Ltd, Box 15605 Nairobi	3,692,052

	Rwigi K.M Construction Co Ltd Box 37-60400 Chuka	2,923,250
	Capital Base Co. Ltd Box 24-Magumoni	2,243,998
	Runa Building Contractors, Box 24 Moi's Bridge	3,979,357
	Mukau Investments	1,471,200
	Zacka Contractors	1,495,110
	Duo Building Contractors Ltd	3,992,410
	Njekaka Enterprises	999,900
	Jakwess Holdings Ltd	4,073,905
	Destiny Structures Ltd	9,984,400
	Mukau Construction & Building Contractors	70,000
	D.Muriuki Investment	943,750
	D.Muriuki Investment Box 465 Chuka	934,500
	Penshawa Construction Company	5,172,826
	Interplan Scopes	999,638
	Gikingo Civil Engineering	6,381,410
	Duo Building Contractors Ltd	7,472,996
	Tangerine Auto Hardware	8,990,050
	Melly And Lelly Contractors; 0721 6811645	3,235,500
	Tangerine Auto Hardware	700,000
	Tangerine Auto Hardware	10,267,950
	Nyaribo Gen. Contractors	524,426
	Tangerine Auto Hardware	500,000
	Supp Merchant	254,900
	Silver Spread Hard Ware	6,622,300
	Nyaribo Gen. Contractors	999,356
	Kimwere Investments	392,000
	Supp Merchant	1,687,350
	Melly And Lelly Contractors	999,132
	Tangerine Auto Hardware	6,264,620
	Nyaribo Gen. Contractors	558,867
	Tangerine Auto Hardware	10,150,000
	Duo Building Contractors Ltd	1,996,431
		115,983,119
	Tourism And Environment	
	Contractor	**AMOUNT**
	Kimwere Investment Box 1 Kathwana	141,370
	Kimwere Investment Box 1 Kathwana	392,000
	Kenswill Entreprises 24 Chuka	564,000
	Kenswill Entreprises 24 Chuka	184,000
	D.Muriuki Investment	150,000
	Tommon LTD	2,500,000
	Five In One Investment	984,200

	Prospect Africa	101,910
	Famous Irura	1,500,000
	Famous Irura	2,010,900
	Famous Irura	1,174,186
		9,702,566
	Finance And Economic Planning	
	Gekman Building Contr.	2,987,244
	Kathamba Investment P 0 Box 2475, Meru	550,000
	Kathamba Investment P 0 Box 2475, Meru	256,000
	Makinya Auto Spares P O Box. 760, Chuka	230,000
	Amreal Enterprises P O Box. 31003 Nrb	168,000
	Amreal Enterprises P O Box. 31003 Nrb	404,500
	Sammerton Hotel P O Box 42, Nrb	176,400
	Kathwana Energy Filling Station P O Box 10 – Kathwana	200,000
	Kathwana Energy Filling Station P O Box 10 – Kathwana	100,000
	Kathwana Energy Filling Station P O Box 10 – Kathwana	300,000
	Hillside Grand Hotel-P O Box 21 – Chuka	1,832,740
	Uap Insurance Co. Ltd	987,523
	Nation Media Group P O Box 49010, Nrb	3,090,688
	Adage Publishing & Info. Services P O Box 2023, Nrb	354,500
	Ecta (Kenya)Ltd P O Box 46129 , Nrb	5,190,000
	Morven Kester E. A Ltd	272,500
	Kimwere Investments	430,020
	Above & Beyond P O Box 66315 – Nrb	198,725
	Jatomy Enterprises P O Box 155, Chuka	438,480
	Cmc Motors Group Ltd P 0 Box 84 Meru	4,575,300
	Zack Contractors	110,000
	Nyakster Contractors Ltd	1,104,000
	Murkan Africa Lmt	5,145,684
	Nyaribo General Contractors	162,500
	Morven Kester E. A Ltd	35,250
	Pearmuart Auto Mobile Repair	364,000
	Diverse Energy	1,475,404
	Education	
	Endalien Construtcion Co	2,345,502
	Endalien Construtcion Co	23,431,181
	Kenswil Enterprises	200,000
	Kenswil Enterprises	40,700
	Imenti Auto Garage	176,700
	Lamak Enterprises	189,900
	Hitech Auito Garage	153,750
	Hitech Auito Garage	82,000

		26,619,732
	County Secretary	
	Payee	**AMOUNT**
	Survo General Works	100,000
	Dynamite Enterprises	101,500
	Mutindwa Enterprises	212,318
	Felimax Solutions	190,000
	Kevoline General Supplies Limited	90,538
		694,356
		415,847,617

	Pending Employee Emoluments	
	Description	
1	Union Of Kenya C. Servant	387,832.55
2	Mazingira Welfare	35,102.00
3	Kenya Civil Servant Welfare	600
4	National Nurses Association O Kenya	67,200.00
5	Association Of Medical Records Office	2,400.00
6	Association Of Public Health Office	66,000.00
7	Ardhi Social Welfare Association	150
8	Kenya Assoc.Of Livestock Technician	3,000.00
9	Society Of Radiography Kenya (Sork)	4,500.00
10	Kenya Clinical Officerassociation	16,200.00
11	Kenya Occupation Therapy Association	1,500.00
12	Kenya Plasters Association	300
13	Kenya Society Of Physiotherapy	2,400.00
14	Association Of Kenya Med Lab Sci Officers	9,000.00
15	Water Welfare Association	4,800.00
16	National Association Of Orthopaedic	1,800.00
17	Kenya Vet Asso. Nyeri	3,000.00
18	Mlwasa	3,150.00
19	Kenya Soc. Of Agricultural Profess	1,800.00
20	Kenya Soc. Of Agricultural Profess	900
21	Knda	600
22	Ohak	1,900.00
23	Amek	800
24	Kenya Progressive Nurses Ass.	45,144.00
25	Kenya Water Technician Ass.	900
26	Kenya County Government Workers Union	188,000.00
27	Kenya National Secretaries Association	2,400.00
28	Animal Production Society	1,800.00
29	Kenya Medical Pp & Dentist Union	33,000.00
30	Kenya National Union Of Nurses	227,650.95

31	Post Bank Saye	78,000.00
32	Knut - Union Dues	3,667.56
33	Paymaster - General (P.A.Y.E)	39,000,000.00
34	Tax Arrears	16,000,000.00
35	Lap- Trust	2,766,115.60
36	Lap – Fund	3,058,094.55
37	National Hospital Insurance Fund	8,862,150.00
38	National Security Securitiy Fund	2,184,600.00
39	Higher Education Loans Board	648,003.90
40	2633 Winas Sacc	132,803.80
41	3047 Mwito Sacco	195,649.30
42	6825 Solution Sacco	7,185.00
43	6826 Transnation Sacco Ltd	5,206,305.80
44	7014 Muguni Sacco	2,109,250.35
45	8648<8648-Kma	75,900.00
46	A) Total Saccoz Posting	-
47	1 Jubilee Insurance	19,764.75
48	Liberty Life Assurance Kenya	10,414.80
49	Pan Africa Insurance	1,136,961.25
50	Kenindia Assurance	4,693.70
51	Pioneer Assurance	47,049.80
52	British American Insurance	539,265.35
53	Cannon Assurance	11,156.40
54	Corporate Insurance	8,730.00
55	Capexlife Insurance	-
56	Madison Insurance	262,150.25
57	Cic Insurance Group	61,748.20
58	Uap Provincial Insurance	86,330.00
59	Insurance Co.Of East Africa	11,741.85
60	Oid Mutual Life Assurance	5,820.00
61	Prudential Life Assurance	16,153.35
62	Eglet Insurance Solutions Ltd	4,158.45
63	Credit Traders	10,223.80
64	African Retail Traders	2,054.50
65	Housing Finance Corporation	79,906.00
66	Family Bank	3,252,435.90
67	Platinum Credit Ltd	897,116.35
68	Barclays Bank Of Kenya	3,755,206.35
69	National Bank Of Kenya	10,118.00
70	Kenya Commercial Bank	13,726,787.00
71	Cooperative Bank Of Kenya	10,056,006.25
72	Cfc Stanbik Bank	136,773.00
73	Equity Bank Ltd	8,314,357.10
74	African Capital Ltd	31,900.00
75	Faulu Kenya Ltd	2,707,233.00

76	Emu-Inya Enterprises Ltd	94,291.00
77	Micro Africa Ltd	-
78	Letshego Kenya Ltd	102,279.00
79	Izwe Loans Kenya Ltd	160,147.00
80	Shirika Sacco	324,478.85
81	Harambee Sacco	458,899.55
82	Afya Sacco	7,379,461.35
83	Hazina Sacco	280,054.60
84	Ardhi Sacco	481,886.70
85	Ukulima Sacco	5,899,870.80
86	Elimu Sacco	450
87	Jamii Sacco	180,379.45
88	Ufundi Sacco	13,425.00
89	Mwalimu National Sacco	97,483.85
90	Embu Teachers Housing Sacco	67,182.90
91	Transcom Sacco	2,985.00
92	Ollin Sacco	17,370.00
93	Newfortis Sacco	9,880.00
94	Accounting Officer	420,193.70
95	Kcb	15,527,150.05
96	Stan Chart	143,926.90
97	Barclays	3,719,226.45
98	Co-Po Bank	21,257,993.60
99	National B	347,269.60
100	Equity	41,617,155.65
101	Post Bank	56,011.80
102	Family Bank	1,305,966.10
103	Ukulima	274,244.85
104	Nawiri	86,123.20
105	Afya	2,158,012.80
106	Meru South	6,818,993.25
107	Centenary	750,858.80
108	Ndosha	76,922.00
109	Thamani	84,964.00
110	Solution	359,465.20
111	Fosa H.Sacco	12,311.80
112	Consolidat	48,898.00
113	Trans National Sacco	13,250,084.05

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2017-2016	Historical Cost (Kshs) 2015-2016
Land	0	3,430,000
Buildings and structures	133,121445	170,227,598
Purchase Of Vehicles And Other Transport Equipment	8,782,660	12,078,996
Office equipment, furniture and fittings	3,588,506	8,281,389
ICT Equipment, Software and Other ICT Assets	0	14,434,592
Other specialised Machinery and Equipment	27,999,220	17,750,790
Construction of Roads	461,890,671	397,337,682
Construction and Civil Works	117,206,920	130,511,064
Rehabilitation of Civil Works	8,380,396	38,430,153
Purchase Of Household Furniture And Institutional Equipments	3,588,506	628,143
Purchase of Certified Seeds, Breeding Stock and Live Animals	717,770	15,946,700
Intangible assets-Research findings	19,165,484	16,506,240
Rehabilitation and renovation of plant, machinery and equipment	9,195,675	15,000,000
Total	793,637,253	840,563,347

14.6. Annex .6.Schedule of receipt of Danida funds in the CRF A/C for 2017/2016

4-May-17	**Exchequer issue**	**6,165,000.00**

14.6. Annex 6:Schedule of receipt of Excheque Releases(equitable share) in the CRF A/C for 2017/2016

DATE	DETAILS	AMOUNT
8-Aug-16	Exchequer issue	270,837,957.00
30-Aug-16	Exchequer issue	304,692,702.00
27-Sep-16	Exchequer issue	270,837,957.00
4-Nov-16	Exchequer issue	287,765,330.00
24-Nov-16	Exchequer issue	304,692,702.00
22-Dec-16	Exchequer issue	270,837,957.00
14-Feb-17	Exchequer issue	270,837,958.00
15-Mar-17	Exchequer issue	304,692,702.00
26-Apr-17	Exchequer issue	270,837,957.00
9-May-17	Exchequer issue	287,765,330.00
14-Jun-17	Exchequer issue	270,837,957.00
30-Jun-17	Exchequer issue	270,837,957.00
	TOTAL	3,385,474,466