REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF GARISSA

FOR THE YEAR ENDED 30 JUNE 2018

Revised Template of [June 2018]

COUNTY GOVERNMENT OF GARISSA

(COUNTY EXECUTIVE)

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2018

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

	Designation	Name
(i)	Governor	H.E Ali Bunow Korane
(ii)	Deputy Governor	H.E Abdi Dagane Muhumed
(iii)	County Secretary	Abdi Sheikh Muhumed
(iv)	C.E.C Finance And Economic Planning	CPA Roble Said Nuno
(v)	C.E.C Environment, Energy And Natural Resources	Habon Aden Maalim
(vi)	C.E.C Roads ,Transport And Public Works	Abdi Omar Farah
(vii)	C.E.C Gender, Social Services And Sports	Zeinab Abdi Digale
(viii)	C.E.C Education And Labour	Habiba Nasib Jelle
(ix)	C.E.C Agriculture, Livestock And Cooperatives	Issa Yarrow Kahin
(x)	C.E.C Health And Sanitation Services	Ahmednadhir Omar Sheikh
(xi)	C.E.C Water And Irrigation Services	Issa Dubow Oyow
(xii)	C.E.C Lands, Housing And Urban Devt	Mohamed Abdi Shale
(xiii)	C.E.C Trade, Enterprise Devt And Tourism	Adow Kalil Jubat

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

	Designation	Name
1.	Chief Officer-Finance	Ibrahim Malow Nur
2.	Head Of Budget	Abdirahman Noor Hassan
3.	Head Of Treasury(Accounts)	Absullahi Mohamed Dughow
4.	Chief Finance Officer	Abdi Sambur Abdullahi
5.	Director Of Finance	Abdi Sahal Ali
6.	Chief Officer- Special Programs	Mohamed Abdullahi Muhumed
7.	Chief Officer- Youth And Sports	Abdirahman Hassan Issack
8.	Chief Officer-Trade, Tourism And Enterprise Devt	Mahat Salah Sheikh
9.	Chief Officer- Revenue	Hassan Anshur Kassim
10.	Director -Urban Planning	Daud Abdi Biriye
11.	Chief Officer- Livestock Devt	Mulki Salat Onle
12.	Chief Officer- Agriculture And Cooperatives	Adan Harun Abdi
13.	Chief Officer – Culture, Women Affairs And Social Services	Nimo Mohamed Abdi Ogle
14.	Chief Officer - Lands	Abdille Issack Hassan
15.	Chief Officer - Environment And Energy	Aden Mohamed Dahiye
16.	Chief Officer – Health And Sanitation	Mohamed Gure Farah
17.	Chief Officer – Water	Mohamed Abdullahi Abdi
18.	Chief Officer- Education , Ecd And Vocational Training	Abdi Dekow Osman
19.	Chief Officer- Irrigation	Abdishukri Haji Abdi
20.	Chief Officer-Economic Planning And Statistics	Ahmed Abdi Noor
21.	Chief Officer-Natural Resource	Ahmed Muktar Shidiye
22.	Chief Officer-Roads And Transport	Isnino Rage Ali
23.	Chief Officer- County Affairs	Timira Bishar Ahmed
24.	Chief Officer- Partnership And Donor Coordination	Sirat Aden Ali
25.	Chief Officer-Public Service And Labour Relations	Abdullahi Burow Abdi
26.	Chief Officer- Intergovernmental Relations And Public Participation	Feisal Mohamed Yussuf
27.	Chief Officer- Housing And Public Works	Hussein Abdi Farah

d) Fiduciary Oversight Arrangements

The County Assembly Accounts and Investment Committee has the responsibility of examining the county government accounts particularly those reporting on appropriation granted by the county assembly to meet public expenditure. The Committee also follows up on the audit report from the auditor general.

The County has no audit committees, However there is Head of Internal Audit who reports on:

1) Adequacy and effectiveness of CGE's internal control system
2) Adequacy and effectiveness of the entity's risk management
3) Likely causes of any weaknesses observed, implications and agreed remedies

The Controller of Budget also monitors and controls on the budget limits

e) Entity Headquarters

County Government of Garissa
P.O. Box 563-70100
Provincial Headquarters
Lamu Road
Garissa,
KENYA

f) Entity Contacts

Telephone: (254) 0462102604
E-mail: garissacounty@gmail.com
Website: www.garissa.go.ke

g) Entity Bankers

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

2) Kenya Commercial Bank
   Garissa Branch
   P.O. Box 143
   Garissa, Kenya.

3) Equity Bank
   Garissa Branch
   P.O. Box 700
   Garissa, Kenya

4) First Community Bank
   Garissa Branch
   Garissa

5) Gulf African Bank
   Garissa Branch
   Garissa

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

2. FORWARD BY THE CEC

Section 166, 1 and 2 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

In view of the above it is my pleasure to forward the Garissa County Government financial statements for the period ending 31st March 2018. The statements are prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS).

The statements presented include: A statement of Receipts and Payments, a statement of Assets and Liabilities, Cash flow Statement, a statement of Comparative budget and actual amounts, a statement of Pending bills, a summary of significant accounting policies, a statement of outstanding imprest and Notes to the Financial Statements.

The county has witnessed tremendous growth in the sectors like health, water, infrastructure, agriculture and energy during the financial year under review which has transformed the lives of residents of Garissa County. However there were various challenges key among them being lack of audit committee, IFMIS connectivity problems as well as Internet Banking, Budget implementation in the various sectors, Shortage of trained personnel in all sectors and Lack of clarity in the roles and responsibilities of officers and sectors among others

CPA ROBLE SAID NUNO

CEC FINANCE AND ECONOMIC PLANNING

COUNTY GOVERNMENT OF GARISSA

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 29/09/ 2018.

County Executive Committee Member – Finance

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-Mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF GARISSA FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Garissa set out on pages 1 to 58, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation : recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Garissa as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Acquisition of Assets

1.1. Irregular Award and Payment for Rehabilitation and Civil Works

Included in acquisition of asset figure of Kshs.742,012,507, is Kshs.53,050,475.00 paid in respect of construction of civil works initiated and procured during the financial year 2017/2018. However, the contract agreement for the projects lacked the project completion dates. It was further observed that the Bill of Quantities (BQs) summary, supervision and monitoring cost and contingencies were not supported by recommendation of an evaluation committee neither was it approved by the accounting officer contrary to Section 139(2)(c) and (e) of Public Procurement and Asset Disposal Act, 2015.

In addition, the following anomalies were noted in respect of several projects;

i. There was no accounting officer's recommendation or any other reason for the use of restricted tendering as required by Section 102(a-d) of Public Procurement and Asset Disposal Act, 2015 for proposed extension of Kotile water supply to Alijarire and Hubi, Ijara Sub-County-CGG/WS/T/034/2017-2018 and for proposed equipping of Hagalbul water supply, under contract Fafi Sub-County- CGG/WS/T/020/2017-18

ii. For the proposed drilling and development of Dogob borehole, Balambala sub-county contract CGG/WS/T/004/2017-2018, there were no hydrological test survey and environmental impact assessment carried out. Further, the drilling was not supported with Water Resources Management Authority permit/licenses as guarantee on quality and quantity of water. In addition, a report on chemical analysis of water from relevant ministry was neither attached nor made available to confirm whether the water was fit for animal and human consumption.

iii. Finwork Developers Limited was contracted to supply and install submersible pumps. Although the items were received in stores, there was no evidence availed to confirm how they were subsequently issued to the user department. The designation of the inspection and acceptance committee was not indicated and it was not clear whether they had the capability to inspect the pumps for the right quality.

Under the circumstances, the propriety of the expenditure of Kshs.53,050,475 could not be ascertained.

1.2. Construction of Buildings

1.2.1. Construction of Modern Sub-County Offices at Garissa Township and Masalani Town

The County Executive awarded a tender for the construction of Sub-County Offices at Garissa Town and Ijara (Masalani Sub-County Headquarter) sub-county offices at a contract sum of Kshs.275,521,642 each. First payments of Ksh.27,548,276 were made to each of the two projects. However, the following anomalies were noted;

(i) According to bills of quantities (BQ), prime costs and provisional sums amounting to Kshs.64,090,000 for Garissa Township project was not supported by recommendation of an evaluation committee neither was it approved by the accounting officer contrary to Section 139(2)(c)&(e) of the Public Procurement and Asset Disposal Act, 2015.

(ii) Retention money of Ksh.2,754,827.585 for each of the two projects at Ijara(Masalani town) and Garissa town was not withheld to take care of defects liability period.

1.3. Construction of Warehouse at Garissa Referral Hospital

The County Executive awarded a tender No. CGG/HEALTH/T/001/2017-2018 for the construction of a warehouse at Garissa Referral Hospital at a contract sum of Kshs.13,989,990. Out of this sum, the first payment of Kshs.3,558,514 had been paid. Physical verification conducted on 31 November 2018 revealed that the construction was still on-going. However, the following anomalies were noted;

(i) According to BQs, prime costs and provisional sums amounting to Kshs.2,615,000 was not supported by recommendation of an evaluation committee neither was it approved by the accounting officer contrary to Section 139(2)(c)&(e) of the Public Procurement and Asset Disposal Act, 2015.

(ii) Certificate of interim payment was signed on behalf of the project manager without delegated authority.

In view of the foregoing, the propriety of Ksh.2,615,000 could not be ascertained.

1.4. Incomplete Works on Routine Maintenance of Balambala - Denyere Road

Included in acquisition of assets figure of Ksh.742,012,507 is Ksh.135,649,905 for the construction of the roads which included a contract with a local company for the proposed routine maintenance of Balambala-Danyere Road for a contract price of Kshs.26,075,533 with completion period being eight (8) weeks which ended 3 July 2018. However, physical verification conducted on 1 November 2018 revealed the following anomalies;

(i) Only 5 hunched 900mm diameter culverts had been installed out of the 80 Culverts as per the Bill of Quantities.

(ii) The contractor had been paid 30% of the contract sum amounting to Kshs.7,807,032, with the remainder of the works having stalled since the contractor was not on site by the time of inspection, four (4) months past the expected completion date raising uncertainty if the project will be completed.

(iii) The original copy of the engineer's progress report was not availed for audit confirmation.

Under the circumstances, the probity of the expenditure of Kshs.26,075,533 could not be ascertained.

1.5 . Incomplete Periodic Maintenance of Badah Farm Access Road

Included under construction of roads of Kshs.135,649,905 is a contract with a company on 6 April 2018 for the proposed periodic maintenance of Badah Farm Access Road at a contract price of Kshs.6,907,800 with a completion period of one (1) month commencing on 11 April 2018. A payment of Kshs.2,067,900 was made to the contractor on 26 June 2018 leaving a balance of Kshs.4,839,900. However, a physical verification conducted on 1 November 2018 revealed the following anomalies;

i. Road formation was not well done contrary to the availed project progress report.

ii. No back filling was done on seven (7) culverts, thus making the road inaccessible.

iii. Grading and gravelling was poorly done contrary to the project progress report that the grading works were done according to specifications.

iv. The remainder of the works of approximately 70% had stalled since the contractor was not on site at the time of inspection, seven (7) months past the expected completion date.

In the circumstances, the probity of the expenditure of Ksh.2,067,900 could not be ascertained.

1.6. Incomplete Works - Town Beautification

Included in the acquisition of assets figure of Kshs.742,012,507 is Kshs.305,007,519 in respect of rehabilitation of civil works. A construction company was awarded a contract to execute the road side beautification along Hass Petroleum Road to the Governor's office for a contract sum of Kshs.4,848,220. After completion of the works, the contractor was on 21 June 2018 paid Kshs.3,878,576 as the first payment on account. However, physical verification conducted on site on 31 October 2018 revealed the following anomalies;

i. As per the BQs, the contractor did not supply 900 7ft cedar posts amounting to Kshs.360,000.

ii. Supply and Installation of six (6) elevated water tanks at a cost of Kshs.180,000.00 was not done.

iii. Supply of inputs which included; ten (10) wheelbarrows; one hundred (100) jembes; fifty-six (56) watering cans; and ten (10) hosepipes all totaling to Kshs.335,000 were not availed for audit.

iv. There was no inspection and acceptance committee report and minutes as a proof that the contract was inspected before making payments to the contractor.

Under the circumstances, the probity of the expenditure of Kshs.3,878,576 could not be confirmed.

2. Use of Goods and Services

2.1. Unsupported Domestic Travel and Subsistence

Included in the use of goods and services of Kshs.1,374,347,489 is domestic travel and subsistence of Kshs.276,407,392 which in turn includes Kshs.21,694,000 incurred on accommodation allowances for officers who travelled for official trips within and outside the County. However, the following anomalies were noted;

i. Some of the expenditures were not supported with travel documents such as air tickets, bus tickets, work tickets or invitation letters to support the expenditure.

ii. In other instances, payment schedules supporting the expenditure lacked the date for which the events took place and job group of officers being paid, hence rate used could not be confirmed against Salaries and Remuneration Commission Circular.

iii. In other cases, the authorizing officers of the work tickets were not among the teams that spent some days outside the working stations while carrying out official duties.

Under the circumstances, the probity of the expenditure of Kshs.21,694,000 could not be ascertained.

2.2. (a) Unsupported Expenditure on Specialized Materials

Included in use of goods and services of expenditure of Kshs.1,374,347,489 is Kshs.189,765,647 in respect of specialized materials and services which in turn includes Kshs.20,387,931 for supply and delivery of survey equipment to the departments of Lands and Survey in the County. However, the following irregularities were noted;

i. According to evaluation minutes availed for audit verification, bidders were disqualified on basis of not providing manufacturer's warranty certificate, statement for catalogue and service manual and statement for training of staff before deployment. However, it could not be confirmed whether the same requirements were in the instructions to tenderers since bills of quantities of the bidders were not availed for audit review.

ii. Local purchase order was not issued and thus it was not possible to confirm that items supplied were of the right quality and quantity.

iii. The designation of the inspection and acceptance committee members were not indicated and thus not possible to ascertain their technical capabilities.

iv. Stores ledgers and issue notes were not made available for audit scrutiny.

Under the circumstances, the probity of the expenditure for Kshs.20,387,931 of could not be ascertained.

(b) Unaccounted for Accessories

Included under use of goods and services of Kshs.1,374,347,489 is Ksh.189,765,647 in respect of specialized materials and services which in turn include purchase of pumps, borehole accessories and other equipment totalling Kshs.7,804,393 from various suppliers. However, audit review of the expenditure revealed the following anomalies; -

i. Some of the items were received vide S.13 counter receipt voucher but not taken on charge in stores ledgers.

ii. There were no requests from the user departments,

iii. There was no documentary evidence to show that the items were issued out vide S11 (counter issue voucher).

iv. Some payments were not supported by inspection and acceptance report verifying whether the items bought met the required standards.

In the circumstances, the probity of the expenditure of Kshs.7,804,393 could not be confirmed.

2.3. Unsupported Hospitality Expenditure

Included under hospitality supplies and services of Kshs.107,810,546 is Kshs.6,645,000 in respect of hotel catering services but whose payment details were however not supported with attendance list of participants and contract agreements with the various engaged hotels.

Consequently, it has not been possible to ascertain the probity of the expenditure for Kshs.6,645,000.

2.4. Irregular and unsupported Routine Maintenance - Vehicle and Other Transport Equipment

Included in use of goods and services of Kshs.1,374,347,489 is routine maintenance-vehicles and other equipment figure of Ksh.57,201,735 which in turn included Ksh.2,497,297 incurred on motor vehicle expenses. However, the following anomalies were noted;

i. Spare parts and the repairs were directly procured without raising quotations or using any relevant procurement method.

ii. Log books and work tickets were not made available for audit to confirm ownership and whether repairs were carried out.

iii. There are no certificates of inspection issued by the public works mechanical department indicating the nature of repairs and estimated cost to ascertain whether or not it was economical to repair the motor vehicles,

iv. The vehicles were not re-inspected after the repairs to confirm the completeness of the repairs

In view of the anomalies the probity of the expenditure of Kshs.2,497,297 could not be ascertained.

2.5. Irregular Procurement of Office and General Supplies and Services

Included under use of goods and services of Kshs.374,347,489 is Kshs.35,833,321 in respect of office and general supplies and services which in turn included purchase of office furniture and general equipment of Kshs.4,616,905. However, the following anomalies were noted;

i. Restricted tendering mode of procurement was used but there was no plausible reason provided to justify the use of the restricted tendering contrary to Section 102(a-d) of Public Procurement and Asset Disposal Act, 2015. In addition, no records or information was made available to justify time and cost factor spelt out in the same section of the Act.

ii. There was no Inspection and Acceptance Committee minutes of meeting and report verifying the condition of the goods.

iii. The supplies were not taken on charge in the stock cards and there was no issue note to confirm point of use.

iv. Suppliers were awarded tenders despite having attached expired tax compliance certificates.

Under the circumstances, the probity of the expenditure of Ksh.4,616,905 could not be ascertained.

2.6. Unsupported Training Expenses

Included in use of goods and services figure of Kshs.1,374,347,489 is training expenses of Kshs.8,356,461 which additionally include Kshs.780,000 incurred on training. However, the expenditure for the same was not supported with invitation letters, training programmes and participants' attendance register. Further, in cases where officers were advanced imprest to attend the training, no evidence of payments from the consultancy firms that were offering the trainings was provided for audit.

Under the circumstances, the probity of the expenditure Kshs.780,000 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Garissa in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

1.1. Public Participation and Budget Approval

Scrutiny of documents on budget process revealed that there was no evidence to proof that members of the public were informed through advertisements as a way of informing them to participate in the budget hearing in all the County wards as required by the Constitution.

Further, it is a requirement that each and every department in the County should be involved in submitting their budget proposal estimate to County Executive Committee before consolidated budget is taken to County Assembly for approval. However, original documents like the minutes and list of attendants in the meetings were not availed to show that the departments were involved in budget making process.

In the circumstances, the budget for the year under review did not incorporate the views of all the departments as required by the Constitution on public finance.

1.2. Budget Performance

During the year under review, the approved budget for the County Executive was Kshs.7,705,340,266 (excluding Kshs.718,474,550 allocated to County Assembly) with Kshs.4,926,797,245 or 68% allocated to recurrent expenditure and Kshs.2,288,933,920 or 32% allocated to development expenditure as shown below:

Budget Absorption

Item	Budgeted Allocation Kshs.	Actual Expenditure Kshs.	Absorption Rate	% of Unspent Funds
Recurrent	4,926,797,245	4,303,389,246	87.3%	12.7%
Development	2,288,933,920	1,460,448,603	63.8%	26.2%
Total	**7,215,731,165**	**5,709,837,849**		

The approved recurrent budget for 2017/2018 financial year was Kshs.4,926,797,245 excluding Kshs.673,322,471 allocated to County Assembly. However, examination of the vote book control and expenditure returns as at 30 June 2018 revealed the County Executive's total recurrent expenditure was Kshs.4,303,389,246 resulting in under expenditure of Kshs.623,407,999 as detailed below:

Recurrent Expenditure

Department	Approved Budget (Kshs)	Actual Expenditure (Kshs)	Difference (Kshs)
Finance and Economic Planning	1,029,256,172	892,841,065	136,415,107
Agriculture, Livestock and Cooperatives	217,224,660	183,748,436	33,476,224
Roads and Transport	75,588,376	69,874,670	5,713,706
Education and Labour	503,581,361	424,146,426	79,434,935
Water and Irrigation Department	163,885,269	154,405,440	9,479,829
Energy, Environment and Natural Resources	55,625,358	39,671,066	15,954,292
Gender, Social Service, and Sports	59,400,559	50,060,981	9,339,578
Trade Enterprise, Development, and Tourism.	73,044,398	64,874,670	8,169,728
Department of Executive Services	370,655,961	291,389,094	79,266,867
Health and Sanitation	2,013,493,376	1,867,171,621	146,321,755
County Public Service Board	43,648,530	26,058,830	17,589,700
Land, Housing and Urban Development	321,393,225	239,146,947	82,246,278
Total	**4,926,797,245**	**4,303,389,246**	**623,407,999**

Similarly, the County development approved budget for 2017/2018 financial year was Kshs.2,288,933,920 excluding Kshs.80,000,000 allocated to County Assembly. However, examination of the vote book control and expenditure returns as at 30 June, 2018 revealed the County's total development expenditure was Kshs.1,460,448,603 resulting in under expenditure of Kshs.828,485,317 as analyzed below:

Development Expenditure

Department	Approved Budget Kshs.	Actual Expenditure Kshs.	Difference Kshs.
Finance, revenue and Economic Planning	349,500,000	83,267,837	266,232,163
Agriculture, Livestock and Corporative	180,796,067	52,816,379	127,979,688
Roads and Transport	459,721,808	394,177,115	65,544,693
Education and Labour	61,647,035	29,460,374	32,186,661
Water and Irrigation Department	446,491,246	362,186,696	84,304,550
Energy, Environment and Natural Resources	24,073,213	16,322,975	7,750,238
Gender, Social Service, and Sports	27,058,000	11,306,098	15,751,902
Trade Enterprise, Development, and Tourism.	108,827,010	2,471,562	106,355,448
Department of Executive Services	157,084,722	30,000,000	127,084,722
Health and Sanitation	246,284,819	37,006,517	209,278,302
County Public Service Board			
Land, Housing and Urban Development	227,450,000	130,523,772	96,926,228
Total	**2,288,933,920**	**1,460,448,603**	**828,485,317**

In addition, the following variances were also noted in relation to expenditure record.

i. The County reported in its financial statement as at 30 June, 2018 a total expenditure of Kshs.5,823,210,809 (excluding transfer to County Assembly). However, the total expenditure according to the vote book as at 30 June, 2018 was 5,709,837,849. A variance of Kshs.113,372,960 between the financial statement and the vote book was noted.

ii. Summary statement of appropriation of combined recurrent and development (Including transfers to County Assembly) reflected total budget of Kshs.7,442,486,933 while the approved supplementary budget had a budget of Kshs.7,969,053,636 resulting in an unreconciled and unexplained difference of Kshs.526,566,703.

In the circumstances, the figures reported in the statement of receipts and payments could not be confirmed as no satisfactory explanations were provided.

2. Revenue

During the financial year under review, the County Executive generated its revenue amounting to Kshs. 90,193,915 compared to own revenue of Kshs. 80,723,998 collected in the prior year thus registering an increase of Kshs.9,469,917 (11.7%). However, the revenue generated in the year under review fell short of the targeted amount of Kshs.250,000,000 by Kshs.159,806,085 thus resulting in an unexplained revenue shortfall. Details of revenue streams are as shown in table:

Own Generated Revenue in Comparison

Details	Amount Budgeted in FY 2017/2018 Kshs	Collected Revenue 2017/2018 Kshs	Shortfall Kshs.
County Own Generated Receipts	250,000,000	90,193,915	159,806,085
Total	**250,000,000**	**90,193,915**	**159,806,085**

Revenue Analysis and Comparison by Streams

	2017/2018 Kshs	2016/2017 Kshs	2015/2016 Kshs
Receipts			
Interest Received	-	-	-
Profits and Dividends	-	-	-
Rents	16,854,580	15,100,000	17,883,665
Other Property Income	-	-	-
Sales of Market Establishments	1,223,164	1,015,200	2,772,900
Receipts from Administrative Fees and Charges	7,172,284	6,425,641	7,976,220
Receipts from Administrative Fees and Charges - Collected as AIA	4,475,951	4,010,000	4,580,056
Fines, Penalties and Forfeitures	10,045,776	9,000,000	9,178,154
Other Receipts Not Classified Elsewhere	10,280,178	9,210,000	9,725,080
Business Permits	10,626,210	9,520,010	8,968,780
Cesses	9,655,266	8,650,142	9,460,890

	2017/2018	2016/2017	2015/2016
	Kshs	Kshs	Kshs
Administrative Services Fees	5,022,888	4,500,000	3,523,385
Market/Trade Centre Fee	4,464,790	4,000,000	10,838,785
Vehicle Parking Fees	-	-	-
Public Health Facilities Operations	3,571,832	3,200,000	10,341,552
Environment & Conservancy Administration	1,339,437	1,200,000	2,519,869
Slaughter Houses Administration	3,787,264	3,393,005	3,545,930
Technical Services Fees	1,674,296	1,500,000	3,000,000
Total	**90,193,915**	**80,723,998**	**104,315,265.75**

3. Pending Bills

Annex 1 to the financial statements reflect accumulated pending bills amounting to Kshs.1,247,910,635 as at 30 June 2018. The pending bills are composed of Kshs.1,026,393,010 and Kshs.221,517,625 for development and recurrent expenditure respectively. However, the pending bills schedule provided for audit review did not indicate the ageing analysis and therefore it was not possible to ascertain how long the debts had been outstanding. The County Executive did not maintain a permanent ledger for the pending bills and there was no proper movement schedule to show opening balance, additions, amount settled during the year and closing balance was also not provided for audit. The huge amount of outstanding pending bills implies that the County Executive irregularly entered into commitments without approved budgets or funds budgeted for goods, works and services were diverted to activities not budgeted.

Under the circumstances, the accuracy of the pending bills of 1,247,910,635 cannot be confirmed.

4. Failure to Maintain Fixed Assets Register

Annex 4 to the financial statements is the summary of fixed assets indicating total assets owned by the County Executive valued at Kshs.9,080,269,699 as at 30 June 2018. However, the Executive did not maintain a fixed asset register and it was also noted that valuation of the reported assets was not done. Further, it was also noted that assets inherited from 3 defunct local authorities were not included as part of the County Executive assets.

In the absence of detailed fixed asset register, it was not possible to ascertain the balances and the make-up of the fixed assets disclosed.

Consequently, the accuracy and completeness of the assets of Kshs.9,080,269,699 could not be confirmed

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-adherence to Ethnic Balance Requirement

As at 30 June 2018, the County Executive had 2,097 employees as per the IPPD data availed for audit. Analysis of the IPPD data indicated that employees from the dominant ethnic community were 1594 (76%) while the employees from the minority ethnic communities in the County were 503 (24%). Hence the Garissa County Public Service Board acted in contravention of the requirements of the National Cohesion and Integration Act, 2008 and County Governments Act, 2012.

The County Public Service Board did not ensure that recruitment at County level meets the thresholds set by the County Government Act, 2012 and the National Cohesion and Integration Act, 2008.

2. Compensation of Employees

The compensation of employees' figure of Kshs.3,159,371,416 is approximately 41.9% of the total revenue of Kshs.7,545,534,181 and thus exceeded the recommended ratio of 35% stipulated in Section 25(1) of the Public Finance Management (County Governments) Regulations, 2015. Consequently, the management is in breach of the law and the wage bill may not be sustainable unless adequate measures are put in place to contain the rising wage bill and increase collection of county own generated revenue.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. ICT Environment and Data Security

As reported in the 2016/2017 audit report, no effort has been put in place to have an approved ICT Policy in place which includes data security policy and Disaster Recovery Plans. In addition, formally documented and approved processes to manage upgrades made to all financial/ performance information systems were not availed during the audit.

2. Lack of Audit Committee

The County Executive has not established an audit committee contrary to Section 167 of the PFM Regulations, 2015 which requires each County Government to establish an audit committee which shall support the accounting officers with regard to their responsibilities for issues of risk, control and governance and associated assurance and also to follow up on the implementation of the recommendations of internal and external auditors.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the County Executive's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using 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.

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected

within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the 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 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

18 February 2019

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017/2018 Kshs	2016/2017 Kshs
RECEIPTS			
Exchequer releases	1	7,003,839,884	6,556,050,212
Proceeds from Domestic and Foreign Grants	2	192,459,530	17,940,000
Transfers from Other Government Entities	3	259,040,852	250,463,896
County Own Generated Receipts	4	90,193,915	80,723,998
Returned CRF issues	5	-	-
TOTAL RECEIPTS		**7,545,534,181**	**6,905,178,106**
PAYMENTS			
Compensation of Employees	6	3,159,371,416	2,593,381,863
Use of goods and services	7	1,374,347,489	1,056,175,449
Transfers to Other Government Units	8	956,014,714	701,274,121
Other grants and transfers	9	297,277,693	242,613,794
Social Security Benefits	10	12,691,540	-
Acquisition of Assets	11	742,012,507	2,565,199,764
TOTAL PAYMENTS		**6,541,715,359**	**7,158,644,992**
SURPLUS/DEFICIT		**1,003,818,822**	**(253,466,886)**

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 28/09/ 2018 and signed by:

IBRAHIM MALON

Chief Officer
Name:

Head of Treasury
Name:
ICPAK Member Number:

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017/2018 Kshs	2016/2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	**12A**	1,094,786,192	76,115,233
Cash Balances	**12B**	-	-
Total Cash and cash equivalents		**1,094,786,192**	**76,115,233**
Accounts receivables – Outstanding Imprests	**13**		7,497,300
TOTAL FINANCIAL ASSETS		**1,094,786,192**	**83,612,533**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	**14**	-	**142,464**
NET FINANCIAL ASSETS		**1,094,786,192**	**83,470,070**
REPRESENTED BY			
Fund balance b/fwd.	**15**	83,470,070	336,936,955
Prior year adjustments	**16**	7,497,300	-
Surplus/Deficit for the year		1,003,818,822	(253,466,886)
NET FINANCIAL POSITION		**1,094,786,192**	**83,470,070**

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 28/09/ 2018 and signed by:

Chief Officer
Name:

Head of Treasury
Name:
ICPAK Member Number:

5.3. STATEMENT OF CASH FLOWS

	Note	2017/2018 Kshs	2016/2017 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	7,003,839,884	6,556,050,212
Proceeds from Domestic and Foreign Grants	2	192,459,530	17,940,000
Transfers from Other Government Entities	3	259,040,852	250,463,896
County Own Generated Receipts	4	90,193,915	80,723,998
Returned CRF issues	5		-
Payments for operating expenses			
Compensation of Employees	6	(3,159,371,416)	(2,593,381,863)
Use of goods and services	7	(1,374,347,489)	(1,056,175,449)
Transfers to Other Government Units	8	(956,014,714)	(701,274,121)
Other grants and transfers	9	(297,277,693)	(242,613,794)
Social Security Benefits	10	(12,691,540)	-
Adjusted for:			
Changes in receivables		7,497,300	14,339,730
Changes in payables		(142,464)	(1,320,143)
Prior year adjustments	16	7,497,300	
Net cash flows from operating activities		**1,760,683,465**	**2,324,752,466**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(742,012,507)	(2,565,199,764)
Net cash flows from investing activities		**(742,012,507)**	**(2,565,199,764)**
CASHFLOW FROM FINANCING ACTIVITIES			

Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**1,018,670,958**	**- 240,447,299**
Cash and cash equivalent at BEGINNING of the year		**76,115,233**	**316,562,532**
Cash and cash equivalent at END of the year		**1,094,786,192**	**76,115,233**

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 28/09/ 2018 and signed by:

Chief Officer
Name: IBRAHIM MALAW

Head of Treasury
Name:
ICPAK Member Number

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	7,003,839,884	-	7,003,839,884	7,003,839,884	-	100%
Proceeds from Domestic and Foreign Grants	192,459,530	-	192,459,530	192,459,530	-	100%
Transfers from Other Government Entities	259,040,852	-	259,040,852	259,040,852	-	100%
County Own Generated Receipts	250,000,000	-	250,000,000	90,193,915	159,806,085	36%
Returned CRF issues	-	-	-	-	-	
TOTAL	**7,705,340,266**	-	**7,705,340,266**	**7,545,534,181**	**159,806,085**	**98%**
PAYMENTS				-		
Compensation of Employees	2,029,539,344	1,030,807,796	3,060,347,139	3,159,371,416	(99,024,277)	103%
Use of goods and services	1,156,711,208	476,093,013	1,632,804,221	1,374,347,489	258,456,732	84%
Transfers to Other Government Units	212,313,931	743,700,783	956,014,714	956,014,714		100%
Other grants and transfers	67,500,000	229,777,693	297,277,693	297,277,693		100%
Social Security Benefits	28,920,000	41,144,375	70,064,375	12,691,540	57,372,835	18%
Acquisition of Assets	1,353,737,037	72,047,248	1,425,784,285	742,012,507	683,771,779	52%
TOTAL	**4,848,721,520**	**2,593,570,907**	**7,442,292,427**	**6,541,715,359**	**900,577,069**	**88%**

(a) County generated revenues was at 36% due to under collections resulting from property rates and changes in revenue policy
(b) Compensation of employees was at 103% due to payment of deductions arrears not anticipated in the budget
(c) Use of goods and services was at 84% is a result of long procurement processes.
(d) Social Security benefits was at 18% due to half payment of gratuities to former county officers.

(e) Acquisition of Assets was at 52% due to late exchequer issues from the National Treasury and stringent procurement processes

The entity financial statements were approved on 28/09/ 2018 and signed by:

Chief Officer
Name: IBRAHIM MALOW

Head of Treasury Accounts
Name:
ICPAK Member Number

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	5,345,551,506	-	5,345,551,506	5,345,551,506		100%
Proceeds from Domestic and Foreign Grants	192,459,530	-	192,459,530	192,459,530		100%
Transfers from Other Government Entities	259,040,852	-	259,040,852	259,040,852		100%
County Own Generated Receipts	250,000,000	-	250,000,000	90,193,915	159,806,085	36%
Returned CRF issues	-	-	-	-	-	
TOTAL	**6,047,051,888**	-	**6,047,051,888**	**5,887,245,803**	**159,806,085**	**97%**
PAYMENTS				-		
Compensation of Employees	2,029,539,344	1,030,807,796	3,060,347,139	3,159,371,416	(99,024,277)	103%
Use of goods and services	967,025,759	319,256,529	1,286,282,288	1,131,855,368	154,426,920	88%
Transfers to Other Government Units	118,223,039	433,079,151	551,302,190	835,614,714	(284,312,524)	152%
Other grants and transfers	30,000,000	229,777,693	259,777,693	259,777,693	-	100%
Social Security Benefits	28,920,000	41,144,375	70,064,375	12,691,540	57,372,835	18%
Acquisition of Assets	16,725,000	98,809,820	115,534,820	72,733,550	42,801,270	63%
TOTAL	**3,190,433,141**	**2,152,875,364**	**5,343,308,505**	**5,472,044,281**	**(128,735,776)**	**102%**

(a) County generated revenues was at 36% due to under collections resulting from property rates and changes in revenue policy
(b) Compensation of employees was at 103% due to payment of deductions arrears not anticipated in the budget
(c) Use of goods and services was at 84% is a result of long procurement processes
(d) Social Security benefits was at 18% due to half payment of gratuities to former county officers.

The entity financial statements were approved on 28/09/ 2018 and signed by:

IBRAHIM MALON

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number:

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,658,288,378	440,695,544	2,098,983,922	757,051,900	1,341,932,022	36%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Transfers from Other Government Entities	-	-	-	-	-	
County Own Generated Receipts	-	-	-	-	-	
Returned CRF issues	-	-	-	-	-	
TOTAL	**1,658,288,378**	**440,695,544**	**2,098,983,922**	**757,051,900**	**1,341,932,022**	**36%**
PAYMENTS				-		
Compensation of Employees	-	-	-	-	-	
Use of goods and services	189,685,450	156,836,483	346,521,933	242,492,121	104,029,812	70%
Transfers to Other Government Units	94,090,892	310,621,631	404,712,522	120,400,000	284,312,523	30%
Other grants and transfers	37,500,000		37,500,000	37,500,000		100%
Social Security Benefits	-	-	-	-	-	
Acquisition of Assets	1,337,012,037	(26,762,572)	1,310,249,465	669,278,957	640,970,508	51%
TOTAL	**1,658,288,378**	**440,695,544**	**2,098,983,922**	**1,069,671,078**	**1,029,312,844**	**51%**

a) Acquisition of Assets was at 51% due to late exchequer issues from the National Treasury and stringent procurement processes

The entity financial statements were approved on 28/09/ 2018 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number:

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		**Default - Non Programmatic**	**0**	**107,371,435.00**	**-107,371,435.00**
	0	Default - Non Programmatic	0	107,371,435.00	-107,371,435.00
106000000		**General Administration Planning and Support Services**	**201,431,493.00**	**121,794,554.25**	**79,636,938.75**
	106060000		201,431,493.00	121,794,554.25	79,636,938.75
107000000		**General Administration Planning and Support Services**	**178,589,234.00**	**111,304,878.45**	**67,284,355.55**
	107020000	Agricultural Planning and Financial Management	26,708,000.00	10,445,800.00	16,262,200.00
	107060000		150,981,234.00	99,976,578.45	51,004,655.55
	107070000		900,000.00	882,500.00	17,500.00
110000000		**Irrigation and Drainage Infrastructure**	**200,000.00**	**0**	**200,000.00**
	110030000		200,000.00	0	200,000.00
111000000		**Fisheries Development and Management**	**18,300,000.00**	**2,179,412.00**	**16,120,588.00**
	111010000	Fisheries Policy, Strategy and capacity building	1,000,000.00	621,150.00	378,850.00
	111020000	Aquaculture Development	500,000.00	1,159,900.00	-659,900.00
	111030000	Management and Development of Capture Fisheries	16,800,000.00	398,362.00	16,401,638.00
202000000		**Road Transport**	**75,013,376.00**	**69,249,954.00**	**5,763,422.00**
	202010000	Construction of Roads and Bridges	75,013,376.00	69,249,954.00	5,763,422.00
203000000		**Rail Transport**	**459,721,808.00**	**394,177,115.00**	**65,544,693.00**
	203010000	Rail Transport	459,721,808.00	394,177,115.00	65,544,693.00
204000000		**Marine Transport**	**100,000.00**	**270,000.00**	**-170,000.00**
	204030000		100,000.00	270,000.00	-170,000.00

205000000		**Air Transport**	**475,000.00**	**475,000.00**	**0**
	205020000		475,000.00	475,000.00	0
301000000		**General Administration Planning and Support Services**	**177,743,915.00**	**67,346,232.00**	**110,397,683.00**
	301010000		177,743,915.00	67,346,232.00	110,397,683.00
302000000		**Industrial Development and Investments**	**1,385,200.00**	**472,560.00**	**912,640.00**
	302020000	Promotion of Industrial Property Rights and arbitration	1,385,200.00	472,560.00	912,640.00
304000000		**Cooperative Development and Management**	**2,142,213.00**	**1,630,840.00**	**511,373.00**
	304020000	Co-operative Advisory Services	2,142,213.00	1,630,840.00	511,373.00
305000000		**East African Affairs and Regional Integration**	**600,080.00**	**727,800.00**	**-127,720.00**
	305020000	East African Common Market	600,080.00	727,800.00	-127,720.00
401000000		**Preventive & Promotive Health Services**	**512,541,587.00**	**236,423,060.00**	**276,118,527.00**
	401040000	Government Chemist	207,806,818.00	147,915,974.00	59,890,844.00
	401050000	Radiation Protection	246,284,769.00	37,006,517.00	209,278,252.00
	401070000		58,450,000.00	51,500,569.00	6,949,431.00
402000000		**Curative Health Services**	**12,216,604.00**	**6,293,039.00**	**5,923,565.00**
	402030000	Specialized services (Spinal Injury)	2,375,645.00	769,999.00	1,605,646.00
	402040000	Forensic and Diagnostics	4,018,450.00	1,908,229.00	2,110,221.00
	402080000		5,822,509.00	3,614,811.00	2,207,698.00
403000000		**Health Research and Development**	**1,735,019,954.00**	**1,661,462,038.55**	**73,557,915.45**
	403020000	Research & Innovations	1,735,019,954.00	1,661,462,038.55	73,557,915.45
502000000		**Secondary Education**	**21,162,400.00**	**4,587,298.00**	**16,575,102.00**
	502010000	Secondary Bursary Management Services	21,162,400.00	4,587,298.00	16,575,102.00
503000000		**Quality Assurance and Standards**	**27,909,841.00**	**0**	**27,909,841.00**

	503010000	Curriculum Development	27,909,841.00	0	27,909,841.00
504000000		**University Education**	**529,839,755.00**	**456,050,902.05**	**73,788,852.95**
	504030000	Higher Education Support Services	372,548,135.00	343,632,889.70	28,915,245.30
	504040000		157,291,620.00	112,418,012.35	44,873,607.65
704000000		**State House Affairs**	**178,111,044.00**	**136,173,006.15**	**41,938,037.85**
	704010000	Coordination of State House Functions	139,639,000.00	116,983,603.15	22,655,396.85
	704020000	Administration of Statutory benefits for the retired Presidents	38,472,044.00	19,189,403.00	19,282,641.00
705000000		**Leadership and Coordination of MDAs**	**175,672,502.00**	**36,995,158.00**	**138,677,344.00**
	705010000	Coordination and Supervision	157,084,772.00	30,000,000.00	127,084,772.00
	705020000		13,081,430.00	3,747,228.00	9,334,202.00
	705030000		5,506,300.00	3,247,930.00	2,258,370.00
707000000		**National Statistical Information Services**	**1,248,857,799.00**	**1,097,358,253.50**	**151,499,545.50**
	707010000	Census and Surveys	825,348,201.00	682,139,748.95	143,208,452.05
	707050000		134,129,160.00	116,353,269.90	17,775,890.10
	707060000		289,380,438.00	298,865,234.65	-9,484,796.65
709000000		**General Administration Planning and Support Services**	**288,039,930.00**	**251,971,442.65**	**36,068,487.35**
	709010000	Human Resources and Support Services	20,186,188.00	14,633,480.00	5,552,708.00
	709020000	Financial Management Services	208,183,351.00	196,341,212.65	11,842,138.35
	709030000	Information Communications Services	4,936,261.00	3,372,600.00	1,563,661.00
	709040000		2,884,462.00	2,031,470.00	852,992.00
	709050000		48,876,693.00	33,863,880.00	15,012,813.00
	709060000		2,972,975.00	1,728,800.00	1,244,175.00
710000000		**Public Service Transformation**	**769,738,101.00**	**482,510,750.80**	**287,227,350.20**

	710030000	Management Consultancy Services	769,738,101.00	482,510,750.80	287,227,350.20
901000000		**Sports**	**48,299,959.00**	**42,181,681.00**	**6,118,278.00**
	901020000	Development and Management of Sports Facilities	48,299,959.00	42,181,681.00	6,118,278.00
903000000		**The Arts**	**1,800,000.00**	**0**	**1,800,000.00**
	903020000		1,800,000.00	0	1,800,000.00
905000000		**General Administration, Planning and Support Services**	**22,675,000.00**	**11,953,598.00**	**10,721,402.00**
	905010000	General Administration, Planning and Support Services	21,000,000.00	11,306,098.00	9,693,902.00
	905020000		1,675,000.00	647,500.00	1,027,500.00
1001000000		**General Administration, Planning and Support Services**	**1,900,000.00**	**1,203,900.00**	**696,100.00**
	1001060000		1,900,000.00	1,203,900.00	696,100.00
1002000000		**Environment Management and Protection**	**4,660,000.00**	**1,742,550.00**	**2,917,450.00**
	1002060000		4,660,000.00	1,742,550.00	2,917,450.00
1003000000		**Natural Resources Conservation and Management**	**2,100,000.00**	**1,646,800.00**	**453,200.00**
	1003010000	Forests Conservation and Management	2,100,000.00	1,646,800.00	453,200.00
1004000000		**Water Resources Management**	**71,038,571.00**	**51,103,141.00**	**19,935,430.00**
	1004010000	Water Resources conservation and Protection	71,038,571.00	51,103,141.00	19,935,430.00
1005000000		**Integrated Regional Development**	**609,876,515.00**	**508,362,135.90**	**101,514,379.10**
	1005060000		146,690,755.00	131,954,650.90	14,736,104.10
	1005070000		16,694,514.00	14,220,789.00	2,473,725.00
	1005080000		446,491,246.00	362,186,696.00	84,304,550.00
		Grand Total	**7,442,292,427**	**6,541,715,359**	**900,577,069**

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

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

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

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

2. Reporting entity

The financial statements are for the County Government of Garissa. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to 0 compared to KShs 142,463.85 in prior period as indicated on note 12A.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. Subsequent events

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

13. Errors

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

14. Related party transactions

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

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2017/2018	2016/2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,040,768,792	1,640,654,172
Total Exchequer Releases for quarter 2	1,235,479,170	1,671,792,804
Total Exchequer Releases for quarter 3	1,820,998,370	1,639,012,553
Total Exchequer Releases for quarter 4	2,906,593,552	1,604,590,683
Cumulative Amount	**7,003,839,884**	**6,556,050,212**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in	2017/2018	2016/2017
		foreign currency	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Danida		-	25,829,342	17,940,000
Transforming Health Services		-	82,870,950	
Kenya Devolution Support Programme(KDSP)		-	55,849,397	
Youth Polytechnics		-	27,909,841	
		-	-	-
		-		
TOTAL		**-**	**192,459,530**	**17,940,000**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2017/2018	2016/2017
	Kshs	Kshs
Transfers from Central government entities		
Kenya Roads Board Fuel Levy Fund (RMLF)	245,913,933	95,688,976
Ministry of Health User fees Forgone	13,126,919	13,126,920
Ministry of Health Maternity fees		56,235,000
Ministry of Health	-	85,413,000
	-	-
Total	**259,040,852**	**250,463,896**

4. COUNTY OWN GENERATED RECEIPTS

	2017/2018	2016/2017
	Kshs	Kshs
RECEIPTS		
Interest Received	-	-
Profits and Dividends	-	-
Rents	16,854,580	15,100,000
Other Property Income	-	-
Sales of Market Establishments	1,223,164	1,015,200
Receipts from Administrative Fees and Charges	7,172,284	6,425,641
Receipts from Administrative Fees and Charges - Collected as AIA	4,475,951	4,010,000
Fines, Penalties and Forfeitures	10,045,776	9,000,000
Other Receipts Not Classified Elsewhere	10,280,178	9,210,000
Business Permits	10,626,210	9,520,010
Cesses	9,655,266	8,650,142
Administrative Services Fees	5,022,888	4,500,000
Market/Trade Centre Fee	4,464,790	4,000,000
Vehicle Parking Fees	-	-
Public Health Facilities Operations	3,571,832	3,200,000
Environment & Conservancy Administration	1,339,437	1,200,000
Slaughter Houses Administration	3,787,264	3,393,005
Technical Services Fees	1,674,296	1,500,000
		-
	90,193,915	**80,723,998**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. RETURNED CRF ISSUES

	2017/2018	2016/2017
	Kshs	Kshs
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

6. COMPENSATION OF EMPLOYEES

	2017/2018	2016/2017
	Kshs	Kshs
Basic salaries of permanent employees	2,667,950,513	2,006,832,169
Basic wages of temporary employees	433,805,121	514,234,539
Compulsory national social security schemes	7,977,078	11,340,800
Compulsory national health insurance schemes	49,638,704	47,551,854
Social benefit schemes outside government	-	-
Other personnel payments		13,422,502
Total	**3,159,371,416**	**2,593,381,863**

7. USE OF GOODS AND SERVICES

	2017/2018	2016/2017
	Kshs	Kshs
Utilities, supplies and services	30,515,684	36,467,803
Communication, supplies and services	10,428,655	3,720,709
Domestic travel and subsistence	276,631,898	165,129,214
Foreign travel and subsistence	9,814,073	812,000
Printing, advertising and information supplies & services	20,667,770	27,384,671
Rentals of produced assets	119,879,925	230,978,281
Training expenses	8,356,461	11,708,822
Hospitality supplies and services	107,810,546	73,541,541
Insurance costs		50,000,000
Specialised materials and services	189,765,647	256,872,256
Office and general supplies and services	35,833,321	55,520,890
Other operating expenses	220,385,668	39,789,053
Routine maintenance – vehicles and other transport equipment	57,201,755	22,137,151
Fuel Oil and Lubricants	64,112,967	76,046,616

Routine maintenance – other assets	222,943,119	6,066,441
Total	**1,374,347,489**	**1,056,175,449**

8. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017/2018	2016/2017
	Kshs	Kshs
Transfers to County Assembly of Garissa	718,474,550	669,500,000
Transfers to GAWASCO	120,400,000	31,774,121
Transfers to Hospital Facilities (RBF AND HSSF)	117,140,164	-
	-	-
TOTAL	**956,014,714**	**701,274,121**

9. OTHER GRANTS AND OTHER PAYMENTS

Description	2017/2018	2016/2017
	Kshs	Kshs
Scholarships and other educational benefits	47,000,000	14,956,480
Emergency relief and refugee assistance	88,032,534	227,657,314
Emergency Donations	162,245,159	-
TOTAL	**297,277,693**	**242,613,794**

10. SOCIAL SECURITY BENEFITS

	2017/2018	2016/2017
	Kshs	Kshs
Government pension and retirement benefits (Gratuity)	12,691,540	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**12,691,540**	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. ACQUISITION OF ASSETS

	2017/2018	2016/2017
	Kshs	Kshs
Non-Financial Assets	-	-
Purchase of Buildings	-	-
Construction of Buildings	87,349,351	244,182,065
Refurbishment of Buildings	27,154,466	35,116,177
Construction of Roads	135,649,905	513,007,768
Construction and Civil Works	111,073,511	1,603,864,665
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	50,391,697	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	17,104,206	16,055,404
Purchase of ICT Equipment		147,464,030
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	8,281,852	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	5,509,655
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	305,007,519	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total	**742,012,507**	**2,565,199,764**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. CASH AND BANK BALANCES

12A. BANK BALANCES

	Amount in bank account currency	Indicate whether recurrent or development, deposits, receipts, etc	Ex. rate (if in foreign currency)	2017/2018	2016/2017
Name of Bank, Account No. & Currency			**Kshs**	**Kshs**	**Kshs**
Garissa County Revenue Fund (CRF) Account		Revenue	-	1,078,516,849.20	47,758,339.50
Garissa County Recurrent Account		Recurrent		70,648.25	1,020.05
Garissa County Development Account		Development		269,814.85	598,753.65
Garissa County Payroll Account-Equity bank		Recurrent		3,049,323.50	1,939,700.40
Garissa County Road Maintenance Levy Fund(R.M.L.F)		Recurrent		11,630,843.70	7,053,276.00
Garissa County Scholarship Account		Recurrent		-	43,520.00
Garissa County Special Purpose Account		Recurrent		1,167,269.95	18,472,365.00
Garissa County Referral Hospital (PGH) Account		Recurrent		60,374.20	10,032.00
Garissa County Department Of Health		Recurrent		21,068.00	95,763.00
Garissa County Deposit Account		Deposits		-	142,463.85
Total				**1,094,786,191.65**	**76,115,233.45**

12B. CASH IN HAND

	2017 – 2018	2016 – 2017
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2017 – 2018	2016 – 2017
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

13. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017 – 2018	2016 – 2017
	KShs	KShs
Government Imprests		7,497,300
Clearance accounts	-	-
Total		**7,497,300**

[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page.]

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Total				**Xxx**

14. ACCOUNTS PAYABLE

	2017 – 2018	2016 – 2017
	KShs	KShs
Deposits		142,464
Total	-	**142,464**

15. FUND BALANCE BROUGHT FORWARD

	2017/2018	2016/2017
	Kshs	Kshs
Bank accounts	76,115,233	316,562,532
Cash in hand	-	
Accounts Receivables	7,497,300	21,837,030
Accounts Payables	(142,464)	(1,462,607)
Total	**83,470,070**	**336,936,955**

16. PRIOR YEAR ADJUSTMENTS

	2017/2018	2016/2017
	Kshs	Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	7,497,300	-
Others (*specify*)	-	-
Total	**7,497,300**	-

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

2. PENDING STAFF PAYABLES (See Annex 2)

3. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

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

Related party transactions

	2017- 2018	2016 - 2017
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)		
Transfers to related parties		
Transfer to the County Assembly	718,474,550	669,500,000
Transfers to other County Government Entities		
Transfers to Development Projects		
Transfers to non reporting entities e.g schools and welfare		
Transfers to County Water Service Providers	120,400,000	
Expenses paid on behalf of County Water Service Providers		
Total Transfers to related parties	**838,874,550**	**669,500,000**
Transfers from related parties		
Transfers from the Exchequer		
Transfers from MDAs		

Transfers from SCs and SAGAs- National Government		
(Insert any other transfers received)		
Total Transfers from related parties		

4. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	**Issue / Observations from Auditor**	**Management comments**	**Focal Point person to resolve the issue *(Name and designation)***	**Status: *(Resolved / Not Resolved)***	**Timeframe: *(Put a date when you expect the issue to be resolved)***
1.	Presentation and Disclosure of the Financial Statements	All disclosures in the financial statement are taken care of in accordance with IPSAS (standards).	Head Of Accounts	Not Resolved	December 2017
2.	Summary Of Fixed Assets Register	Audit recommendations have been taken and the county is compiling asset data from county entities.	Head Of Supply Chain Management	Not Resolved	December 2017
3.	Procurement Of Market Stalls	All the market stalls were competed and handed over to the county government.	County Chief Officer-Finance	Not Resolved	December 2017
4.	Purchase Of 27 No Vehicles For Garissa County	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer-Finance	Not Resolved	December 2017

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)*
5.	Desilting And Deloging Of Balambala River Canal Stretch	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Special Programmes.	Not Resolved	December 2017
6.	Proposed Construction Of a Community Resource Centre at Garissa	Construction of all the community resource centres were completed and handed over to the county government of Garissa.	County Chief Officer – Lands, Housing and Public Works.	Not Resolved	December 2017
7.	Supply And Delivery Of Seven (7) No 51 Seater Buses For Secondary Schools.	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit	County Chief Officer – Education	Not Resolved	December 2017
8.	Award Of Consultancy Services	The County policies drafted were made available by the concerned departments.	County Chief Officer – Finance	Not Resolved	December 2017
9.	Unaccounted For Fuel	We take your advice to fully support all payments as	Head Of Supply Chain Management	Not Resolved	December 2017

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)*
		required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit. All documents pertaining to fuel were updated and are available.			
10.	Hire Of Transport Services	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit. All documents pertaining to fuel were updated and are available.	County Departmental Chief Officers.	Not Resolved	December 2017
11.	Unsupported Subsistence Allowance	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the	County Departmental Chief Officers.	Not Resolved	December 2017

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)*
		next system audit. All documents pertaining to fuel were updated and are available.			
12.	Repairs And Maintenance Of Motor Vehicle Expenses	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit. All documents pertaining to fuel were updated and are available.	County Departmental Chief Officers.	Not Resolved	December 2017
13.	Cashbook Audit	The cashbook for the hospital was balanced and checked by the senior accountant in charge. Bank Reconciliation statement also prepared.	Head Of Accounts	Not Resolved	December 2017
14.	Failure To Prepare Bank Reconciliation Statements.	Bank Reconciliation Statements for the Hospital Account was prepared	Head Of Accounts	Not Resolved	December 2017
15.	Irregular And Unaccounted For Procurement Of Non pharmaceuticals And Lab Reagents.	We take your advice to fully support all payments as required. We have	Chief Officer-Health	Not Resolved	December 2017

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)*
		warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit. All documents pertaining to fuel were updated and are available.			
16.	Irregular Procurement Of Goods And Services.	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit. All documents pertaining to fuel were updated and are available.	Chief Officer-Health	Not Resolved	December 2017
17.	Irregular Procurement Of Foodstuffs	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	Chief Officer-Health	Not Resolved	December 2017

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)*
		All documents pertaining to fuel were updated and are available.			

CEC, County Treasury

Sign……..

Date.....

ANNEXES

ANNEX 1– ANALYSIS OF PENDING ACCOUNTS PAYABLE (DEVELOPMENT)

PROJECT NAME	CONTRACT NO.	CONTRACT SUM	AMOUNT PAID	PENDING BALANCE
PROPOSED EXTENSION REFURBISHMENT TO ECONOMIC PLANNING OFFICES AT THE DIRECTORATE OF STASTITICS AND ECONOMIC PLANNING IN GARISSA TOWNSHIP SUB COUNTY	CCG/EP/T/002/2017/18	10,000,000.00	-	10,000,000.00
SINAYCONSTRUTION LTD	CCG/SP/Q/008/2017/18	850,000.00	-	850,000.00
WAMO KENYA AGENCY	CCG/SP/Q/009/2017/18	750,000.00	-	750,000.00
TUKALECONSTRU GEN SUPPLIES LTD	CCG/SP/Q/005/2017/18	1,500,000.00	-	1,500,000.00
SANABILCONSTRU&SUPP LTD	CCG/SP/Q/011/2017/18	500,000.00	-	500,000.00
SAHANE ENTER LTD	CCG/SP/Q/007/2017/18	1,000,000.00	-	1,000,000.00
ROLLS ROCKING CONSTRU CO.	CCG/SP/Q/006/2017/18	1,000,000.00	-	1,000,000.00
OLOWINVE LTD	CCG/SP/Q/015/2017/18	1,900,000.00	-	1,900,000.00
KEN COUNTY BUILDER &CONTRU CO LTD	CCG/SP/Q/003/2017/18	1,950,000.00	-	1,950,000.00
BASHIR BUILDING 7 CONSTRU LTD	CCG/SP/Q/010/2017/18	500,000.00	-	500,000.00
HILALENTERPRICE LTD	CCG/SP/Q/002/2017/18	525,700.00	-	525,700.00
NOMAD PAL HOT	CCG/SP/Q/016/2017/18	495,000.00	-	495,000.00
OLOWINVE LTD	CCG/SP/Q/004/2017/18	1,900,000.00	-	1,900,000.00

LANTERN RESORT	CCG/SP/Q/015/2017/18	180,000.00	-	180,000.00
EGHALCONSTRU&INVE LTD	CCG/SP/Q/002/2017/18	4,789,704.00	-	4,789,704.00
TAIFBILE INVEST & GEN SUPP LTD	CCG/SP/Q/001/2017/18	2,235,000.00	-	2,235,000.00
ASHADIINCONSRU&SUPP LTD	CGG/SP/014/2017/18	650,000.00	-	650,000.00
PROPOSED CONST OF 10 STALLS	CGG/GSS/T/001/2017/18	10,569,734.40	4,161,836.00	6,407,898.40
CONSTR OF 4 NO TOILETS	CGG/GSS/T/007/2017/18	812,000.00	-	812,000.00
RENOVATION OF GRS SUB COUNTY CULTURAL OFFICE	CGG/GSS/T/008/2017/18	986,000.00	954,448.00	31,552.00
PROPOSED RENOVATION OF CHILD PROTECTION UNIT	CGG/GSS/T/004/2017/18	2,261,120.00	2,190,500.00	70,620.00
PROPOSED PAVING WORKS AND ELEVATED WATER TANK AT GRS CHILD PRO UNIT	CGG/GSS/T/009/2017/18	1,392,000.00	-	1,392,000.00
REFURBISHMENT OF THE MAIN OFFICE	CGG/GSS/T/013/2017/18	1,498,720.00	-	1,498,720.00
SUPPLY & DELIVERY OF SANITARY PADS	CGG/GSS/T/002/2017/18	3,000,000.00	-	3,000,000.00
SUPPLY AND DELIVERY OF WHEELCHAIRS	CGG/GSS/T/012/2017/18	1,200,000.00	-	1,200,000.00
CONSTRUCTION OF 2NO ECD CLASSRM AT KARBUNA	CGG/ECD/T/005/2017/18	2,175,420.00	1,050,250.00	1,125,170.00
CONSTR OF 2NO ECD CLASSRM AT OHIO	CGG/ECD/T/003/2017/18	2,280,000.00	1,286,348.00	993,652.00
CONSTRUCTION OF 2NO ECD CLASSRM AT QORANHINDI	CGG/ECD/T/011/2017/18	2,303,936.32	1,151,968.20	1,151,968.12
CONSTRUCTION OF 2NO ECD CLASSRM AT WALMAREER	CGG/ECD/T/008/2017/18	2,300,000.00	-	2,300,000.00
CONSTRUCTION OF 2NO ECD CLASSRM AT AFWEIN	CGG/ECD/T/010/2017/18	2,183,422.00	-	2,183,422.00

CONSTRUCTION OF 2NO ECD CLASSRMATMUDEY	CGG/ECD/T/009/2017/18	2,070,000.00	1,248,830.00	821,170.00
CONSTRUCTION OF 2NO ECD CLASSRM AT HATHAMAJARI	CGG/ECD/T/007/2017/18	2,585,048.40	1,551,028.00	1,034,020.40
CONSTRUCTION OF ADMINISTRATION B AND TOILETS AT MKONO ECD TRAINING C.	CGG/ECD/T/002/2017/18	4,789,750.00	2,155,981.99	2,633,768.01
CONSTRUCTION OF 4NO LECTURE HALLS AT MKONO	CGG/ECD/T/001/2017/18	6,276,087.20	3,377,456.40	2,898,630.80
CONSTRUCTION OF 2 NO ECD C.ROOMS AT TWIN PIT LATRINE AT LAWALAN	CGG/ECD/T/019/2017/18	2,699,992.80	-	2,699,992.80
SUPPLY AND DELIVERY OF ENRICHED UJIMIXED FOR ECD PUPILS	CGG/ECD/T/016/2017/18	15,925,000.00	-	15,925,000.00
PROPOSED CONSTR OF NEW ADMN BLOCK DADAAB S. COUNTY	CGG/EENG/T/001/207/18	4,891,875.00	2,200,848.00	2,691,027.00
PROPOSED CONSTR OF NEW ADMN BLOCK BALAMBALA S. COUNTY	CGG/EENG/T/003/207/18	4,973,848.00	-	4,973,848.00
ROPOSEDCONSTR OF NEW ADMN BLOCK MASALANI COUNTY	CGG/EENG/T/004/207/18	4,651,200.00	1,860,480.00	2,790,720.00
PROPOSED CONSTR OF MODERN TREE NURSERY GARISSA	CGG/EENG/T/005/207/18	4,707,570.00	1,412,271.00	3,295,299.00
PROPOSED BEAUTIFICATION OF TOWN IN GARISSATSHIP	CGG/EENG/T/006/207/18	4,848,220.00	3,878,576.00	969,644.00
PROSED CONSTR OF 11NO J.KALI MARKET SHEDS	CGG/TTED/T/001/2017/18	8,827,010.00	2,500,000.00	6,327,010.00
AGAGUTHALEY WATER PLAN	CGG/WS/T/006/2017/18	17,730,703.00	8,746,023.00	8,984,680.00
DRILLING AND EQUIPING OF ABDISEMED BOREHOLE	CGG/WS/T/005/2017/18	18,102,700.00	5,430,810.00	12,671,890.00

ARGUMENTATION OF MASALANI WATER SUPPLY	CGG/WS/T/001/2017/18	23,963,280.00	11,981,640.00	11,981,640.00
DRIILING AND EQUIPPING OF DOGOB BOREHOLE	CGG/WS/T/004/2017/18	18,102,700.00	5,430,810.00	12,671,890.00
SANKURI WATER SUPPLY	CGG/WS/T/002/2017/18	16,105,338.24	8,023,807.05	8,081,531.19
AMUMA WATER SUPPLY	CGG/WS/T/010/2017/18	6,921,506.00	3,684,064.00	3,237,442.00
SHANTAABAQ BOREHOLE	CGG/WS/T/011/2017/18	8,090,500.00	-	8,090,500.00
KAMUTHE WATER SUPPLY	CGG/WS/T/014/2017/18	7,899,617.00	4,526,648.64	3,372,968.36
BURA WATER SUPPLY	CGG/WS/T/012/2017/18	8,456,774.20	5,629,141.53	2,827,632.67
HAGRBUL WATER SUPPLY	CGG/WS/T/020/2017/18	13,208,674.50	7,925,204.70	5,283,469.80
CONSULTANCY SERVICES FOR SURVIENG AND MAPPING	CGG/WS/T/018/2017/18	24,945,800.00	7,483,740.00	17,462,060.00
CONSULTANCY SERVICES FOR UNDERTAKING SOIL SURVEY AND WATER SOURCE MAPPING	CGG/WS/T/019/2017/18	29,965,816.00	8,989,744.80	20,976,071.20
CONSULTANCY SERVICE TO STUDY WATER USERS ASSOCIATION	CGG/WS/T/036/2017/18	3,402,280.00	1,020,448.00	2,381,832.00
CONSULTANCY SERVICE TO CARRY OUT WATER RESOURCE ASSESSMENT	CGG/WS/T/039/2017/18	3,500,000.00	2,303,000.00	1,197,000.00
KOTILE WATER SUPPLY	CGG/WS/T/034/2017/18	9,394,234.00	3,562,030.37	5,832,203.63
AUGEMENTATION OF BALAMBALA WATER SUPPLY	CGG/WS/T/035/2017/18	14,400,000.00		14,400,000.00

SUPPLY AND DELIVERY OF SURVEY EQUIPMENT	CGG/WS/T/017/2017/18	9,989,970.00		9,989,970.00
DRILLING OF WARABLE BOREHOLE	CGG/WS/T/007/2017/18	7,347,564.00		7,347,564.00
DESILTINGAFWEIN INLET CHANNEL	CGG/WS/T/2017/18	655,000.00		655,000.00
ROUTINE MAINTENANCE OF SANKURI-ABDISEMET ROAD	CGG/T/02/2017/18 RMLF	18,260,869.57	7,463,846.00	10,797,023.57
ROUTINE MAINTENANCE OF SAKA-OHIEBALAMBALA ROAD	CGG/T/01/2017/18 RMLF	9,679,040.00	4,408,000.00	5,271,040.00
ROUTINE MAINTENANCE OF BALAMBALADANYEREROADLAGDERA	CGG/T/03/2017/18 RMLF	26,075,553.00	7,807,032.00	18,268,521.00
ROUTINE MAINTENANCE OF SHEIKH HASSAN –SHANTAABAKDERTU ROAD	CGG/T/06/2017/18 RMLF	14,500,004.64	5,254,800.00	9,245,204.64
ROUTINE MAINTENANCE OF DAGALHEY –SHANTAABAK ROAD	CGG/T/08/2017/18 RMLF	9,378,823.00	6,978,560.00	2,400,263.00
ROUTINE MAINTENANCE OF BURA JUNCTION MANSABUBU ROAD	CGG/T/11/2017/18 RMLF	9,244,272.00	4,871,605.60	4,372,666.40
ROUTINE MAINTENANCE OF BURA-ALI EMIJGARASWEINO ROAD	CGG/T/10/2017/18 RMLF	29,644,989.70	8,687,538.35	20,957,451.35
ROUTINE MAINTENANCE OF GABABA –JUNCTION A10 ROAD	CGG/T/14/2017/18 RMLF	20,018,120.00	10,079,240.00	9,938,880.00
ROUTINE MAINTENANCE OF BURASAMBUL –BULLA RAHMA ROAD	CGG/T/23/2017/18 RMLF	6,073,736.80	-	6,073,736.80
IMPROVEMENT	CGG/ROADS/T/001/2017/18	95,125,800.00	45,013,800.00	50,112,000.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN TOWNSHIP WARD	CGG/PW/T/001/17-18	4,987,621.00	-	4,987,621.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN GALBET WARD	CGG/PW/T/002/17-18	4,892,653.00	-	4,892,653.00
PROPOSED CONSSTRUCTION OF ICT CENTRE IN IFTIN WARD	CGG/PW/T/003/17-18	4,990,905.00	-	4,990,905.00

PROPOSED CONSTRUCTION OF ICT CENTRE IN WABERI WARD	CGG/PW/T/004/17-18	4,996,705.00	-	4,996,705.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN SAKA WARD	CGG/PW/T/005/17-18	4,992,147.00	-	4,992,147.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN SANKURI WARD	CGG/PW/T/006/17-18	4,925,713.20	-	4,925,713.20
PROPOSED CONSTRUCTION OF ICT CENTRE IN DANYERE WARD	CGG/PW/T/007/17-18	4,941,602.24	-	4,941,602.24
PROPOSED CONSTRUCTION OF ICT CENTRE IN BALAMBALA WARD	CGG/PW/T/008/17-18	4,999,948.00	-	4,999,948.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN JARAJARA WARD	CGG/PW/T/009/17-18	4,993,336.00	-	4,993,336.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN BANANE WARD	CGG/PW/T/010/17-18	4,977,535.20	-	4,977,535.20
PROPOSED CONSTRUCTION OF ICT CENTRE IN MODOGASHE WARD	CGG/PW/T/011/17-18	4,977,535.20	-	4,977,535.20
PROPOSED CONSTRUCTION OF ICT CENTRE IN MAALIMIN WARD	CGG/PW/T/012/17-18	4,870,770.00	-	4,870,770.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN SABENA WARD	CGG/PW/T/013/17-18	4,991,422.00	-	4,991,422.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN BARAKI WARD	CGG/PW/T/014/17-18	4,999,745.00	-	4,999,745.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN GOREALE WARD	CGG/PW/T/015/17-18	4,977,032.00	-	4,977,032.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN DADAAB WARD	CGG/PW/T/016/17-18	4,995,192.00	-	4,995,192.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN LABISIGALEY WARD	CGG/PW/T/017/17-18	4,986,985.00	-	4,986,985.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN LIBOI WARD	CGG/PW/T/018/17-18	4,967,816.00	-	4,967,816.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN DERU WARD	CGG/PW/T/019/17-18	4,997,535.00	-	4,997,535.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN ABAKHAILEY WARD	CGG/PW/T/020/17-18	4,997,572.00	-	4,997,572.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN DAMAJALEY WARD	CGG/PW/T/021/17-18	4,977,156.00	-	4,977,156.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN IJARA WARD	CGG/PW/T/022/17-18	4,997,222.00	-	4,997,222.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN MASALANI WARD	CGG/PW/T/023/17-18	4,998,962.00	-	4,998,962.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN SANGAILU WARD	CGG/PW/T/024/17-18	4,999,890.00	-	4,999,890.00

PROPOSED CONSTRUCTION OF ICT CENTRE IN HULUGHO WARD	CGG/PW/T/025/17-18	4,999,600.00	-	4,999,600.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN ALINJUGUR WARD	CGG/PW/T/026/17-18	4,990,557.80	-	4,990,557.80
PROPOSED CONSTRUCTION OF ICT CENTRE IN FAFI WARD	CGG/PW/T/027/17-18	4,999,658.00	-	4,999,658.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN DEKAHARJA WARD	CGG/PW/T/028/17-18	4,986,864.00	-	4,986,864.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN BURA WARD	CGG/PW/T/029/17-18	5,000,097.00	-	5,000,097.00
PROPOSED CONSTRUCTION OF ICT CENTRE IN NANIGHI WARD	CGG/PW/T/030/17-18	4,999,462.00	-	4,999,462.00
RENOVATION AND REFURBISHMENT OF BALAMBALA SUB COUNTY OFFICES	CGG/ATC/T/013/17-18	2,845,265.00	-	2,845,265.00
PERIODIC MAINTENANCE OF BADHA FARM ACCESS ROAD	CGG/ATC/T/001/17-18	6,907,800.00	2,067,900.00	4,839,900.00
PERIODIC MAINTENANCE OF EGAN FARM ACCESS ROAD	CGG/ATC/T/005/17-18	5,003,080.00	3,118,800.00	1,884,280.00
PERIODIC MAINTENANCE OF MARAMTU FARM FARM ACCESS ROAD	CGG/ATC/T/003/17-18	4,241,656.00	1,786,530.00	2,455,126.00
COMPREHENSIVE FEASIBILITY STUDY ON FRUIT PROCESSING FACTORY	CGG/ATC/T/015/17-18	9,915,494.00	-	9,915,494.00
RENOVATION AND REFURBISHMENT OF FAFI SUB	CGG/ATC/T/007/17-18	2,848,264.00	2,278,611.20	569,652.80
RENOVATION AND REFURBISHMENT OF ATC DINNING/ KITCHEN AND MAKUTI SUB-COUNTY OFFICE	CGG/ATC/T/008/17-18	7,682,703.00	4,648,543.92	3,034,159.08
RENOVATION AND REFURBISHMENT OF AMS TOWNSHIP SUB-COUNTY OFFICE	CGG/ATC/T/009/17-18	3,259,170.80	-	3,259,170.80
PERIODIC MAINTENANCE OF DOLOLOMIDI FARM FARM ACCESS ROAD	CGG/ATC/T/002/17-18	4,029,840.00	1,785,174.00	2,244,666.00
PERIODIC MAINTENANCE OF QOLOTHE FARM ACCESS ROAD	CGG/ATC/T/004/17-18	5,205,384.00	-	5,205,384.00

RENOVATION AND REFURBISHMENT OF IJARA SUB –COUNTY AGRICULTURE OFFICE	CGG/ATC/T/006/17-18	2,949,126.00	2,949,126.00	-
RENOVATION AND REFURBISHMENT OF TOWNSHIP SUB COUNTY AGRICULTURE OFFICE	CGG/ATC/T/010/17-18	3,431,860.00	2,745,488.00	686,372.00
RENOVATION AND REFURBISHMENT OF ATC PRINCIPAL OFFICE	CGG/ATC/T/011/17-18	3,857,895.00	-	3,857,895.00
SUPPLY AND DELIVERY OF PUMP SETS	CGG/ATC/T/014/17-18	14,999,800.00	-	14,999,800.00
PROPOSED RENOVATION AND REFURBISHMENT OF BALAMBALA SUB-COUNTY OFFICES	CGG/ALCD &F/T/001/17-18	6,099,741.68	2,744,883.10	3,354,858.58
PROPOSED RENOVATION AND REFURBISHMENT OF LAGDERA SUB-COUNTY OFFICES.	CGG/ALCD &F/T/002/17-18	5,449,506.00	2,452,277.70	2,997,228.30
PROPOSED RENOVATION AND REFURBISHMENT OF FAFI SUB-COUNTY OFFICES	CGG/ALCD &F/T/003/17-18	6,636,660.00	2,654,664.00	3,981,996.00
PROPOSED RENOVATION AND REFURBISHMENT OF GARISSA TOWNSHIP SUB-COUNTY OFFICES.	CGG/ALCD &F/T/005/17-18	4,002,160.00	1,965,002.24	2,037,157.76
SUPPLY AND DELIVERY OF VETERINARY VACCINES	CGG/ALCD &F/T/007/17-18	14,527,200.00	9,577,200.00	4,950,000.00
SUPPLY AND DELIVERY OF VETERINARY DRUGS AND EQUIPMENT	CGG/ALCD &F/T/008/17-18	10,003,100.00	-	10,003,100.00
SUPPLY AND DELIVERY OF BREEDING ANIMALS AND FEEDS	CGG/ALCD &F/T/009/17-18	14,910,600.00	-	14,910,600.00
PROVISION OF ENVIRONMENTAL IMPACT ASSESSMENT FOR THE PROPOSED GARISSA SLAUGHTER HOUSE	CGG/ALCD &F/T/006/17-18	2,494,000.00	-	2,494,000.00
REPAIR OF MOTOR VEHICLE NO. GKA520 H	CGG/LD/Q/001/17-18	540,000.00	-	540,000.00
REPAIR OF MOTOR VEHICLE NO. GKA 342Z	CGG/LD/Q/002/17-18	228,000.00	-	228,000.00
MAINTENANCE OF COMPUTERS, SOFTWARE AND NETWORKS	CGG/LD/Q/003/17-18	435,000.00	-	435,000.00
PURCHASE OF ASSORTED STATIONERIES	CGG/LD/Q/004/17-18	659,500.00	-	659,500.00

REPAIR OF OFFICE FURNITURE AND EQUIPMENTS	CGG/LD/Q/005/17-18	500,000.00	-	500,000.00
PROVISION OF ENVIRONMENTAL IMPACT ASSESSMENT FOR THE PROPOSED GARISSA SLAUGHTER HOUSE	CGG/LD/Q/006/17-18	2,494,000.00	-	2,494,000.00
SUPPLIES AND ACCESSORIES FOR COMPUTERS	CGG/LD/Q/007/17-18	198,000.00	-	198,000.00
REPAIR AND RENOVATION OF CECM AND CO OFFICES IN PUBLIC WORKS	CCG/DUD/T/005/2017/18	3,962,084.00	-	3,962,084.00
PROPOSED CONSTRUCTION OF BURA SCA OFFICES		67,746,378.00	-	67,746,378.00
PROPOSED CONSTRUCTION OF MASALANI SCA OFFICES		89,338,394.12	30,000,000.00	59,338,394.12
PROPOSED CONSTRUCTION OF TOWNSHIP SCA OFFICES		275,521,642.38	30,000,000.00	245,521,642.38
			317,056,555.79	**1,026,393,010.60**

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE (RECURRENT)

DEPARTMENT OF URBAN PLANING /LANDS/HOUSING			
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	GARISSA WATER AND SEWERAGES	WATER BILL	1,021,969.00
2	MOHAMED DUBOW	ALLOWANCE	135,000.00
3	HUSSEIN ABDI KEINAN	SALARY AREARS	234,173.00
4	AHMED NOOR HUSSEIN	SALARY AREARS	235,860.00
5	ABDI ISMAIL HASSAN	SALARY AREARS	72,945.00
6	MOHAMUD MAALIM	SALARY AREARS	230,600.00
7	MOHAMED BASHIR OLOW	SALARY AREARS	275,222.00
8	HARETHA KASSIM HUSSEIN	SALARY AREARS	292,833.00
9	ABDULLAHI DAUD	SALARY AREARS	213,187.00
10	CATHERINE NDWIGA	SALARY AREARS	179,951.00
11	ABDI HASSAN MUSE	SALARY AREARS	199,499.00
12	IBNU BASHIR ELECTRICALS	SUPPLY OF ELECTRICAL MATERIALS	316,305.00
13	JAAFAR ORE	PER DIEM	52,500.00
14	COMPUTER PRIDE	TRAINING FEES	84,680.00
15	DAUD FARAH	REFUND	27,400.00
16	WARSAME ABDI HUSSEIN	PER DIEM	52,000.00
17	PETER MWANZIA	MEAL ALLOWANCE	158,000.00
18	ABDINASIR MOHAMED	PER DIEM	51,400.00
19	KHALIF A BARKADLE	AIRTIME ALLOWANCE	20,000.00
20	SHUKRI YARE	PER DIEM	37,800.00
21	SAHLAN KEINAN	REFUND	27,950.00
22	T.S.M THUKU	REFUND	182,000.00
23	FARAH M SHIDIYE	PER DIEM	80,400.00
24	CATHERINE NDWIGA	PER DIEM	52,300.00
25	JAAFAR ORE	PER DIEM	24,400.00
26	FAMO SYSTEM	SUPPLY OF NETWORKING EQUIPMENT	492,710.00
27	ABDIHAKIM ABASS	ALLOWANCE	550,000.00
28	SAFI WASTE DISPOSAL	HIRE OF EXCUVATOR	2,813,580.00

29	SAABSA GENERAL SUPPLIES	SUPPLY OF ELECTRICAL MATERIALS	556,000.00
30	UNITED NATION- KESCE	CONTRIBUTION	24,400,000.00
31	BUHARI BOOK CENTRE	SUPPLY OF OFFICE STATIONARY	247,250.00
32	HELLER PETROLEUM	FUEL	1,000,000.00
33	GARISSA WATER AND SEWERAGES	WATER BILL	50,000.00
34	KENYA POWER	ELECTRICAL BILL	50,000.00
35	ZAFIA ABDI AHMED	SALARY AREARS	95,640.00
36	HALIMA ABDI	SALARY AREARS	106,320.00
37	KENYA POWER	ELECTRICAL BILL	473,254.00
38	ABDILLE ISSACK HASSAN	ALLOWANCE	157,500.00
39	ABDILLE ISSACK HASSAN	PER DIEM	203,000.00
40	RASHID ABDI ADEN	REIMBURSMENT OF STANDING IMPREST	100,000.00
41	ALPHONE K ROTICH	SAFARI IMPREST	140,000.00
42	DAUD AHMED FARAH	ALLOWANCE	392,000.00
43	DAUD AHMED FARAH	ALLOWANCE	224,000.00
44	DAUD AHMED FARAH	ALLOWANCE	140,000.00
45	AHMED S BASHIR	PER DIEM	60,000.00
46	ABDILE ISSACK HASSAN	SAFARI IMPREST	254,400.00
47	ABDILLE ISSACK HASSAN	PER DIEM	119,600.00
48	KENYA SCHOOL OF GOVERNMENT	TRAINING FEES	72,000.00
49	GARISSA WATER AND SEWERAGES	WATER BILL	28,228.00
50	HUSSEIN FARAH	IMPREST	307,700.00
51	HALIMA NASIR OMAR	REIMBURSMENT OF STANDING IMPREST	20,000.00
52	STYLE MOHAMED	ALLOWANCE	182,400.00
53	ADEN ABDULLAHI AMEY	STANDING IMPREST	100,000.00
54	HASSAN D MURSAL	AIRTIME ALLOWANCE	30,000.00
55	ADEN ABDULLAHI AMEY	AIRTIME ALLOWANCE	10,000.00
56	HALGAN BOOKSHOP	SUPPLY OF STATIONARIES	932,524.00
57	AHMED S BASHIR	PER DIEM	60,000.00
58	ANNBALO GENERAL ENTERPRISE	PUBLISHING	520,000.00
59	HALGAN BOOKSHOP	SUPPLY OF STATIONARIES	1,506,376.00
60	GOTHIR CONSTRUCTION	PURCHASE OF UNIFORMS	1,549,760.00
61	NORTHERN PILLARS LIMITED	PURCHASE OF OFFICE EQUIPMENT	2,695,840.00
62	MUMAYAZ LIMITED	SUPPLY OF CLEANING MATERIAL	2,890,000.00

63	GONDARI CONSTRUCTION	FIXING OF GATE AT GARISSA FIRE STATION	358,799.00
64	PETER MWANZIA	REIMBURSMENT	100,000.00
65	AHMED SHEIKH	SUPPLY OF OFFICE EQUIPMENT	49,000.00
66	GARISSA BOOK CENTRE	SUPPLY OF STATIONARIES	4,393,252.00
67	JAAFAR ORE	ALLOWANCE	117,900.00
68	ISSA SHEIKH HASSAN	SALARY AREARS	224,817.00
69	ABDULLAHI DAHIR HAJIR	WORK INJURY BENEFIT	1,036,800.00
70	T.S.M THUKU	IMPREST	1,037,000.00
71	MOHAMED ABDI MATAN	PER DIEM	52,000.00
72	ABDIRAHMAN ALI ELMI	PER DIEM	58,700.00
73	ADEN FARAH MUHUMED	ALLOWANCE	10,800.00
74	GAWASCO	WATER BILL	1,250,000.00
75	MOHAMED ABDI MATAN	AIRTIME ALLOWANCE	25,000.00
76	CATHERINE NDWIGA	REFUND	4,500.00
77	FARAH M SHIDIYE	PER DIEM	20,900.00
78	PETER MWANZIA	ALLOWANCE	117,000.00
79	HUMAMO KENYA	SUPPLY CARE EQUIPMENT	665,000.00
80	TELKOM KENYA	INTERNET	55,552.00
			57,365,476.00
		DEPARTMENT OF ROADS	
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	MUHSIN CONSTRUCTION AND SUPPLIES	SUPPLY OF CLEANING MATERIALS	276,602.00
2	FARDOSA COMPANY LIMITED	BRANDING	359,600.00
3	HIROLA BOOK SELLERS	SUPPLY OF STATIONARIES	605,306.00
			1,241,508.00
		DEPARTMENT OF TRADE AND TOURISM	
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	MOHAMED QATHAR AUTO	SERVICE OF MOTOR VEHICLE	519,680.00
2	MOHAMED QATHAR AUTO	SERVICE OF MOTOR VEHICLE	475,600.00
3	ABDULLAHI ABUKAR OMAR	ALLOWANCE	158,800.00
4	WARSAME HASSAN	ALLOWANCE	27,200.00
5	ABDULLAHI ABUKAR OMAR	ALLOWANCE	243,200.00
6	ABDULLAHI ABUKAR OMAR	ALLOWANCE	343,200.00

7	OSMAN MUSE DAHIR	ALLOWANCE	96,400.00
8	ADOW KALIL JUBAT	ALLOWANCE	46,200.00
9	ADOW KALIL JUBAT	ALLOWANCE	70,000.00
10	ADOW KALIL JUBAT	ALLOWANCE	81,690.00
11	OSMAN DAHIR MUSA	ALLOWANCE	2,202,450.00
12	MAHAT SALAT	PER DIEM	597,800.00
13	ADOW KALIL JUBAT	PER DIEM	115,500.00
14	MOHAMED HUSSEIN NUR	ALLOWANCE	254,000.00
15	MAHAT SALAH	PER DIEM	254,800.00
16	NOMAD PALACE HOTEL	CATERING SERVICES	335,000.00
17	ABDI ABULLAHI HUSSEIN	ALLOWANCE	170,400.00
18	GAWASCO	WATER BILL	150,000.00
19	KENYA INSTITUTE SUPPLY CHAIN MANAGEMENT	TRAINING FEES	185,020.00
20	KHADIJA ISSACK ADEN	ALLOWANCE	62,400.00
			6,389,340.00
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	NORTHERN PRIME ENTERPRISE	SUPPLY OF OFFICE EQUIPMENT	3,000,000.00
2	KHAMIM CONSTRUCTION COMPANY LTD	SUPPLY OF OFFICE FURNITURES	1,599,988.00
3	KENYA SCHOOL OF GOVERNMENT	TRAINING FEES	140,360.00
4	TAHRIR BOOKSHOP	SUPPLY OF STATIONIERS	399,820.00
5	NORTHERN PRIME ENTERPRISE	PURCHASE OF COMPUTERS	897,000.00
6	YAKOHAMA VEHICLES	REPAIR OF MOTOR CYCLE	132,280.00
7	SULTAN PRINTING CENTRE	PRINTING SERVICES	199,000.00
8	MOHAMED OSMAN AHMED	PER DIEM	227,400.00
9	HAALIL CONSTRUCTION	SUPPLY OF TREE SEEDLINGS	395,000.00
10	MAKINDU MOTORS	SUPPLY OF MOTOR CYCLE	190,000.00
11	ABDILATIF AHMED	PER DIEM	285,500.00
12	ABDI DAGANE ISMAIL	AIRTIME ALLOWANCE	121,000.00
13	MOHAMED ELMOGE	ALLOWANCE	305,200.00
14	ABDILATIF AHMED	PER DIEM	62,500.00
15	ADAN MOHAMED DAHIYE	AIRTIME ALLOWANCE	25,000.00
16	ANN WANJIKU	PER DIEM	74,150.00
17	ABDIAZIZ HASSAN	PER DIEM	120,800.00
18	ADAN MOHAMED DAHIYE	PER DIEM	355,000.00

19	HABON ADEN MAALIM	PER DIEM	305,200.00
20	ELMI ALI MOHAMED	PER DIEM	39,350.00
21	MOHAMED OSMAN	PER DIEM	490,000.00
22	AHMED MUKTAR	PER DIEM	173,450.00
23	MULKI MOHAMED DEKOW	ALLOWANCE	576,250.00
24	CMC MOTOR VEHICLES	REPAIR OF VEHICLES	1,070,926.45
25	HABON ADEN MAALIM	PER DIEM	130,750.00
26	AUTO CORDING COMPANY	PURCHASE OF TYRES	259,975.00
27	ADAN MOHAMED DAHIYE	IMPREST	2,000,000.00
28	NORTHERN PRIME ENTERPRISE	SUPPLY OF OFFICE EQUIPMENT	300,000.00
29	AB FILLING STATION	FUEL	299,999.00
30	ABDULLAHI SALAT DAHIR	CARE HIRE	1,080,000.00
31	JESKEN ENTERPRISE LIMITED	SUPPLY OF MOTOR BIKES	2,475,000.00
32	GOVERNMENT PRINTERS	GAZETMENT(PRINTING SERVICES)	24,760.00
33	ASMA INVESTMENT	SUPPLY OF STATIONIERS	304,600.00
	DEPARTMENT OF AGRICULTURE AND LIVESTOCK		
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	BILSAN INVESTMENT COMPANY LIMITED	REPAIR OF FUNITURE	500,000.00
2	GARAS GENERAL SUPPLIES	SUPPLY OF STATIONARIES	359,500.00
3	DOROTHY NDUKU	PER DIEM	27,100.00
4	ABDULLLAHI MOHAMED	PER DIEM	821,800.00
5	ISMAIL HASSAN	ALLOWANCE	73,000.00
6	ABDINASIR DOLAL	ALLOWANCE	12,600.00
7	DR. JOHN KOSKE	REIMBURSEMENT	5,000.00
8	NEW ISMAJ GARAGE	REPAIR OF MOTOR VEHICLE	228,000.00
9	NEW ISMAJ GARAGE	REPAIR OF MOTOR VEHICLE	540,000.00
10	NEX GENERATION	MAITAINANCE OF COMPUTERS	235,000.00
11	ABDI TOWANE HUSSEIN	REIMBURSEMENT	60,000.00
12	DR. JOSEPH GIKONYO	ALLOWANCE	402,000.00
13	ELYAS JILAAU	ALLOWANCE	54,400.00
14	BASHIR AMIN	SUPPLY OF HAY GAS	75,000.00
15	HANTI DOOR	SUPPLY OF FIRM INPUT	3,499,140.00
16	MOHAZAR INVESTMENT	SUPPLY OF SANITARY MATERIALS	423,500.00
17	HARERI CONSTRUCTION AND SUPPLY CO.	REPAIR OF EQUIPMENT	675,000.00

18	DENIS MAKII	REIMBURSEMENT	100,000.00
19	ISMAIL BUNO ABDULLAHI	REIMBURSEMENT	64,500.00
20	HASSAN NOOR	REIMBURSEMENT	5,850.00
21	DENIS MAKII	PER DIEM	30,000.00
22	ADEN HARUN	REFUND	34,750.00
23	ISSA YARROW	REFUND	39,467.00
24	POSTAL COOPERATION	ANNUAL RENT POSTA	32,840.00
25	WARSAN	REPAIR OF MOTOR VEHICLE	227,084.00
26	GARISSA BOOK CENTRE	SUPPLY OF STATIONARIES	603,450.00
27	AL QEYRAT SUPPLIES	SUPPLY OF STATIONARIES	492,450.00
28	ASH SECURIY	SECURITY SALARIES	243,600.00
29	NEX GENERATION	SUPPLY OF COMPUTERS	396,800.00
30	NEX GENERATION	REPAIR OF COMPUTERS	135,000.00
31	ALMOND RESORT	CATERING SERVICES	18,000.00
32	GAWASCO	WATER BILL	100,000.00
33	KENYA POWER	ELECTRICITY BILL	200,000.00
34	FATUMA MOHAMUD	RENT SERVICES	591,500.00
35	HELLER PETROLEUM	FUEL	1,020,000.00
36	KENYA SCHOOL OF GOVERNMENT	TRAINING FEES	116,400.00
37	NEX GENERATION	MAITAINANCE OF COMPUTERS	200,000.00
38	ADEN HARUN	PER DIEM	314,000.00
39	ADEN HARUN	REFUND	57,000.00
40	ADEN HARUN	PER DIEM	222,600.00
41	MOHAMED IDRISS ABDI	PER DIEM	58,000.00
42	FARHIA MAHAT	AIRTIME ALLOWANCE	481,000.00
43	GARAS GENERAL SUPPLIES	PURCHASE OF STATIONARIES	300,000.00
44	NEX GENERATION	SUPPLY OF COMPUTERS	198,000.00
45	ALI ABDIKADIR	PER DIEM	410,800.00
46	AHMED A HASSAN	PER DIEM	115,550.00
47	MULKI SALAT	PER DIEM	424,200.00
48	GETRUDE DANIEL	PER DIEM	13,600.00
49	ISMAIL ABDULLAHI	PER DIEM	241,500.00
50	DANIEL MUSAU	PER DIEM	53,000.00
51	SALOME JELAGAT	PER DIEM	81,100.00

52	STEPHEN K MUSYIM	PER DIEM	806,670.00
53	SIYAT ONLE	PER DIEM	1,500,000.00
54	KENYA INSTITUTE OF SUPLLY	TRAINING FEES	80,000.00
55	POSTAL COOPERATION	POSTA BOX RENT	20,880.00
56	SIYAT ONLE	PER DIEM	231,500.00
57	MWANGI VINCENT	ALLOWANCE	33,600.00
58	KENYA POWER	ELECTRICITY BILL	39,068.00
59	KENYA POWER	ELECTRICITY BILL	100,000.00
60	KENYA INSTITUTE OF SUPLLY	TRAINING FEES	80,000.00
61	ABDULLLAHI MUHUMED	AIRTIME ALLOWANCE	96,000.00
62	OMAR M IBRAHIM	IMPREST	1,355,100.00
			19,955,899.00
DEPARTMENT OF COUNTY AFFARS SPECIAL PROGRAMES AND INTER-GOVERNMENTAL			
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	ASHADIN CONSTRUCTION COMPANY	WATER TRACKING SERVICES	650,000.00
2	YUSSUF ABDI ISMAIL	ALLOWANCE	186,200.00
3	ABDIQANI MOHAMED	PER DIEM	56,700.00
4	REUBEN WACHENJE	PER DIEM	185,000.00
5	MOHAMED YAKUB DABAAR	PER DIEM	140,000.00
6	KASSIM MOHAMED	RENT SERVICES	1,669,008.00
7	GEELE MAN POWER SERVICES	SUPPLY OF OFFICE FUNITURES	1,982,866.00
8	GAAB COMUNICATION LIMITED	SUPPLY OF COMMUNICATTION EQUIPMENT	200,000.00
9	GAAB COMUNICATION LIMITED	SUPPLY OF MOBILE PHONES	199,520.00
10	HIROLA BOOK SELLERS	SUPPLY OF STATIONARIES	394,052.00
11	ISSACK ABDI KORIO	PER DIEM	178,500.00
12	SHINA NUR COMPANY LIMITED	SUPPLY OF OFFCE STATIONARY	200,000.00
13	SHINA NUR COMPANY LIMITED	SUPPLY OF DESKTOP COMPUTER MATERIALS	700,000.00
14	LANTER RESORT	CATERING SERVICES	399,000.00
15	NOOR BUTHUL	CAR HIRE	3,000,000.00
16	SHAMSA MOHAMED	RENT SERVICES	450,000.00
17	AHMED ISMAIL	RENT SERVICES	450,000.00
18	ELIUD MIRINGU	PER DIEM	86,000.00
19	ABDIRIZAQ MOHAMED	PER DIEM	55,000.00
20	YUSSUF ABDI MOHAMED	ALLOWANCE	228,750.00

21	WAMO KENYA AGENCIES	FUEL	330,000.00
22	ABDIRASHID MOHAMED ALI	ALLOWANCE	274,400.00
23	JAMES MUKOMA	ALLOWANCE	70,000.00
24	ABDI AHMED OLOW	ALLOWANCE	176,400.00
25	MOHAMED KASSIM YUSSUF	PER DIEM	96,800.00
26	MUSE HASSAN MURSAL	PER DIEM	740,000.00
27	MOHAMED ISSACK SHURIE	PER DIEM	300,000.00
28	ABDIRASHID MOHAMED HUSSEIN	REFUND	281,000.00
29	ABDIRAHMAN ABDULLAHI	PER DIEM	215,600.00
30	ABDIRAHMAN ABDULLAHI	REFUND	8,222.00
31	WACHENJE	REFUND	51,000.00
32	MOHAMED DUBOW ADEN	IMPREST	364,000.00
33	MOHAMED SHAHA BURALE	PER DIEM	335,500.00
34	ABDULLAHI YUSSUF ABDI	ALLOWANCE	217,000.00
35	HELLER PETROLEUM	FUEL	1,940,000.00
36	JAMES MUKOMA	PER DIEM	72,000.00
37	ABDI MOHAMED ABDULLAHI	ALLOWANCE	445,900.00
38	ASMA	FUEL	500,000.00
39	YUSSUF MOHAMED ABDI	ALLOWANCE	88,000.00
40	SHAIYA HUDLE	REFUND	70,900.00
41	IBRAHIM MOHAMED DAHIR	PER DIEM	18,900.00
42	NOOR MOHAMUD	IMPREST	44,100.00
43	JAMES MUKOMA	ALLOWANCE	116,000.00
44	YUSSUF MOHAMED	REFUND	35,000.00
45	ALBAN COMPANY	SUPPLY OF FUNITURES	2,998,000.00
46	ABDI MOHAMED ABDULLAHI	ALLOWANCE	318,000.00
47	HASSAN M AHMED	ALLOWANCE	315,000.00
48	YUSSUF GORAT CONTRACTORS	WATER TRACKING SERVICES	1,700,000.00
49	OSMAN YUSSUF CONTRACTORS	WATER TRACKING SERVICES	1,343,278.00
50	OSMAN YUSSUF CONTRACTORS	WATER TRACKING SERVICES	1,361,729.00
51	WAMO KENYA AGENCIES	WATER TRACKING SERVICES	750,000.00
52	SINAY CONSTRUCTION COMPANY LIMITED	WATER TRACKING SERVICES	850,000.00
53	SANABIL CONSTRUCTION COMPANY LIMITED	WATER TRACKING SERVICES	500,000.00
54	KENCOUNTY BUILDERS	WATER TRACKING SERVICES	1,950,000.00

55	TUKALE CONSTRUCTION	WATER TRACKING SERVICES	1,500,000.00
56	SAHANE ENTERPRISE	WATER TRACKING SERVICES	1,000,000.00
57	ROLLS ROKIN CONSTRUCTION	WATER TRACKING SERVICES	1,000,000.00
58	BASHIR BUILDING COMPANY	WATER TRACKING SERVICES	500,000.00
59	DAWO GENERAL TRADINGS	SUPPLY OF OFFICE FUNITURES	1,300,000.00
60	HILAC GENERAL TRADING	SUPPLY OF FUNITURES	1,998,100.00
61	HIROLA BOOK SELLERS	SUPPLY OF STATIONARIES	605,520.00
62	DUENDA ENTERPRISE	CAR HIRE	648,000.00
63	ALBAN COMPANY	SUPPLY OF OFFICE FUNITURES	1,998,999.00
64	LANTER RESORT	CATERING SERVICES	164,400.00
65	HILAL ENTERPRISE	REPAIR OF MOTOR VEHICLE	525,700.00
66	EGHAL CONSTRUCTION	SUPPLY OF FOOD ITEMS	4,789,704.00
67	LANTER RESORT	CATERING SERVICES	180,000.00
68	F$ A TRADING	SUPPLY OF FUNITURES	7,154,100.00
69	HARERI CONSTRUCTION	WATER TRACKING SERVICES	3,600,000.00
70	NOMAD PALACE	CATERING SERVICES	495,000.00
71	AFFORD INVESTMENT	SUPPLY OF ICT EQUIPMENT	995,130.00
72	DOHA TRADER	REFURBISHMENT OF OFFICE	1,000,000.00
73	NORTH PRIME	SUPPLY OF SOFTWARE NETWORKING KITS	500,000.00
74	MUSE HASSAN MURSAL	ALLOWANCE	179,200.00
75	ABDIHAKIM M JELLE	IMPREST	555,400.00
76	IBRAHIM HASSAN BARE	REFUND	69,500.00
77	IBRAHIM HASSAN BARE	REFUND	116,500.00
78	YUSSUF ABDI YUSSUF	REFUND	25,000.00
79	YUSSUF ABDI YUSSUF	REFUND	21,008.00
80	AMINA AHMED JIBRIL	REFUND	360,800.00
81	JAWAHIR KEINAN	IMPREST	260,000.00
82	ABDI FAHIR KALIBA	ALLOWANCE	300,000.00
83	YUSSUF MOHAMED ABDI	PER DIEM	87,500.00
84	WACHENJE	PER DIEM	58,000.00
85	ABDIQANI MOHAMED	ALLOWANCE	562,100.00
86	WACHENJE	ALLOWANCE	68,430.00
87	KENYA SCHOOL OF GOVERNMENT	TRAINING FEES	97,440.00
88	ABDIWAHAB SULEIMAN	ALLOWANCE	126,000.00

89	WACHENJE	ALLOWANCE	7,400.00
90	ABDI MOHAMED ABDULLAHI	IMPREST	318,500.00
91	ABDIRAHMAN HASSAN	ALLOWANCE	145,600.00
92	WACHENJE	PER DIEM	143,600.00
93	WACHENJE	REFUND	1,800.00
			63,745,756.00
	DEPARTMENT OF CULTURE, YOUTH AND SPORTS		
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	AB FILLING STATION	FUEL	500,000.00
2	ABDIRAHMAN HASSAN ISSACK	PER DIEM	33,600.00
3	ABULLAHI B ABDI	ALLOWANCE	273,500.00
4	BURFULOW CONSTRUCTION COMPANY LIMITED	SUPPLY OF FOOD AND CLOTHS	1,800,000.00
5	GAAMO COMPANY	SUPPLY OF SPORT KITS	4,154,000.00
6	MOHAMUD IBRAHIM YUSSUF	ALLOWANCE	74,300.00
7	MUSHTAQ ENTERPRISE	SUPPLY OF SANITARY ITEMS	300,000.00
8	OSMAN MOHAMED SOWEINE	TRAINING FECILITATION	1,710,000.00
9	SAKA GIRLS SECONDARY SCHOOL	HIRE OF SCHOOL BUS	300,000.00
10	SOLVAY ENTERPRISE	PUBLISHING AND PRINTING SERVICE	360,500.00
11	MOHAMED IBRAHIM	PER DIEM	23,900.00
12	MOHAMED IBRAHIM	PER DIEM	2,900.00
13	MUSHTAQ ENTERPRISE	SUPPLY OF OFFICE FURNITURES	1,974,000.00
14	ALI ISSACK HASSAN	PER DIEM	6,300.00
15	SYLVIA NYAGA	PER DIEM	38,500.00
16	KENYA SCHOOL OF GOVERNMENT	TRAINING FEES	140,360.00
17	GAWASCO	WATER BILL	317,009.00
18	HASSAN ABDIRAHMAN	ALLOWANCE	169,000.00
19	ODOWA INVESTMENT LTD	SUPPLY OF COSTUMES FOR CULTURAL GROUPS	800,000.00
20	NEXT GENERATION LTD	SUPPLY OF COMMUNICATION EQUIPMENTS	219,999.00
21	GARISSA SCHOOL OUTFITTERS	SUPPLY OF WHEEL CHAIRS	1,200,000.00
			14,397,868.00
	DEPARTMENT OF FINANCE AND ECONOMIC PLANNING		
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	NOMAD PALACE HOTEL	CATERING SERVICE	425,000.00

2	NOMAD PALACE HOTEL	CATERING SERVICE	120,000.00
3	NOMAD PALACE HOTEL	CATERING SERVICE	910,000.00
4	NOMAD PALACE HOTEL	CATERING SERVICE	631,400.00
5	SAMUEL KARIUKI	PER DIEM	85,680.00
6	OMAR IBRAHIM ABDI	PER DIEM	67,200.00
7	OMAR IBRAHIM ABDI	PER DIEM	25,200.00
8	FAMAS MARKETING SERVICE	SUPPLY OF REVENUE BOOKS	1,980,000.00
9	MOHAMED IMAN SIGAT	PER DIEM	287,000.00
10	NOMAD PALACE HOTEL	CATERING SERVICE	513,000.00
11	NOMAD PALACE HOTEL	CATERING SERVICE	402,500.00
12	NOMAD PALACE HOTEL	CATERING SERVICE	572,000.00
13	NOMAD PALACE HOTEL	CATERING SERVICE	170,000.00
14	NOMAD PALACE HOTEL	CATERING SERVICE	260,600.00
			6,449,580.00
	DEPARTMENT OF WATER AND IRRIGATION		
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	BAYUSSUF AUTO CARE	SUPPLY OF EQUIPMENTS	674,700.00
2	BAYUSSUF AUTO CARE	SUPPLY OF WATER PIPES	224,800.00
3	DAVIS AND SHIRTLIF LTD	SUPPLY OF EQUIPMENTS	277,340.00
4	DOHA TRADERS	OFFICE RENOVATION	1,948,000.00
5	ELYAS MOHAMED ALI	IMPREST	434,000.00
6	FATAH COMPANY LTD	SUPPLY OF BOREHOLE ACCESSORIES	2,470,000.00
7	IBRAHIM OMAR	ALLOWANCE	455,000.00
8	JAMES A OMBASO	IMPREST	50,000.00
9	MAKKAH PHARMACY	SUPPLY OF PESTSIDES	800,000.00
10	MOHAMED ABDULLAHI ABDI	PER DIEM	840,000.00
11	NUREIN PROPERTIES	CAR HIRE	1,350,000.00
12	RIMAD COMPANY	SUPPLY OF TYRES	2,962,500.00
13	WARABLE CONSTRUCTION COMPANY LIMITED	OFFICE RENOVATION	936,000.00
14	WEMA FILLING STATION	FUEL	240,000.00
			13,662,340.00
	DEPARTMENT OF EDUCATION AND PUBLIC SERVICE BOARD		
S/NO	**PAYEE'S NAME**	**DESCRIPTION**	**AMOUNT**
1	FARAH ABDI HUSSEIN	OFFICE STANDING IMPREST	23,250.00

2	AHMED BASHIR ABDULLAHI	REFUND	50,000.00
3	HABIBA NASIB JELLE	IMPREST	300,000.00
4	ALI OLOW	RENT SERVICES	50,000.00
5	ABDI DEKOW OSMAN	AIRTIME ALLOWANCE	32,000.00
6	FARAH ABDI HUSSEIN	OFFICE STANDING IMPREST	26,750.00
7	SALAHUDIN INVESTMENT	SUPPLY OF UNIMIX	15,925,000.00
8	HALGAN BOOKSHOP	SUPPLY OF STATIONARIES	505,120.00
9	KENYA SCHOOL OF GOVERNMENT	COURSE FEES	120,000.00
10	ADEN MOHAMED SHEIKH	IMPREST	202,400.00
11	ASIA RASHID AHMED	IMPREST	1,235,000.00
12	PREMIER FILLING STATION	FUEL	250,000.00
13	KENYA SCHOOL OF GOVERNMENT	COURSE FEES	120,640.00
14	KENYA SCHOOL OF GOVERNMENT	COURSE FEES	120,640.00
15	NEXT GENERATION TECHNOLOGIES	SUPPLY OF STATIONARIES	1,288,800.00
			20,249,600.00

ANNEX 3: INTER- ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred Kshs	Amount Confirmed as received Kshs	difference	explanation
1	County Assembly Of Garissa				**718,474,550**	**718,474,550**	**718,474,550**		
	Total				**718,474,550**	**718,474,550**	**718,474,550**		

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2016/2017	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2017/2018
Land				
Buildings and structures	7,347,694,224	666,234,752		8,013,928,976
Transport equipment	447,846,000	50,391,697		498,237,697
Office equipment, furniture and fittings	302,297,352	17,104,206		319,401,558
ICT Equipment, Software and Other ICT Assets	49,655,088	-		49,655,088
Other Machinery and Equipment	190,764,528	8,281,852		199,046,380
Heritage and cultural assets				
Intangible assets				
Total	**8,338,257,192**	**742,012,507**		**9,080,269,699**

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 11 on acquisition of assets during the year.