

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF

COUNTY EXECUTIVE OF

MANDERA

FOR THE YEAR ENDED

30 JUNE 2016



MANDERA COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016

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

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COUNTY GOVERNMENT OF MANDERA

Reports and Financial Statements

For the year ended June 30, 2016

I. FORWARD BY THE CEC

2015/2016 was the third full financial year under the devolved governance structure after the County government came into office in March 2013. In this third financial year, the County government started with a budget estimate of Kshs 11,501,416,148. The county had a balanced budget funded by Kshs 8,955,703,809 being equitable share of the revenue allocated by Commission on Revenue Allocation (CRA), 2,146,171,354 being unspent funds brought forward for on-going projects from financial year 2014/2015, Kshs 199,000,000 being the local revenue collection in the county and Kshs 39,975,000,000 being Donor Grants. 44% of the budget was allocated to Recurrent Expenditure while 56% went to Development Expenditure. This compares well with 2014/2015 where 44% and 56% were allocated to Recurrent Expenditure and Development Expenditure respectively.

However, as the year progressed, we had challenges in meeting our local revenue collection target and only Kshs. 80,019,597 was raised while on Donor Grants, Kshs 14,620,000 was received from Danida. And 13,686,168 from World Bank Health Funds (Ministry of Health) accordingly by the end of the financial year, the budget had a deficit of Kshs 120,565,182. The reasons for the failure to meet our local revenue target includes insecurity, droughts, lowering of rates by the MCAs in the Finance Act 2015, Manual revenue collection, delays in the inflow of revenue from the devolved funds particularly in ministry of Roads and Public works and Ministry of Water, community conflict, several court case against Finance Act 2015 etc

The budget implementation started in earnest as early as July 2015. This was particularly the case for the on-going projects whose contracts were awarded in late 2014/2015 financial year. Accordingly we had a much better absorption rate of 82% during the year under review compared to 81% in previous financial year. In addition to many projects that were initiated in 2014/2015 such as Road infrastructure, Construction of the County Headquarter, County Assembly, Rest House, Moi stadium etc, many more new projects were also initiated during the year under review. These includes, more than 21 boreholes contracted for drilling at the cost of Kshs 96m, construction of more than 22 new dams of varying sizes at the cost of Kshs 376m, Rehabilitation of water infrastructure at 26 centres across the county at the cost of Kshs 340m etc

Others were Ministry of Health Services which had an allocation of Kshs 1.6 billion. The bulk of this money was used to operationalize all the health facilities in the county, recruitment of more medical personnel who have been deployed to all health facilities in the county and their presence are being felt in a positive way. The county continued to receive its drugs and medicine supplies from KEMSA to all the health facilities and have improved in a significant way. There is a marked improvement in supply of medical equipment and non-pharmaceuticals as well. The phase I rehabilitation of Mandera County Referral Hospital was completed and contract for phase II started, Construction of 22 new health centers and dispensaries at the cost of Kshs 191m, 18 Maternity wings at the cost of Kshs 377 more 6 OPD at the total cost of Kshs 176m etc.

COUNTY GOVERNMENT OF MANDERA

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Similar progresses have been made in the Ministry of Agriculture and Livestock, Ministry of Roads and infrastructure, Ministry Education and Social services as well as Ministry of Public Services management and devolved units, Ministry of Trade, Co-operative Development and Investment

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

Ibrahim B. Hassan

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

II. 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 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.

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, 2016. 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, 2016, 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 _____ 2016.

County Executive Committee member – Finance

III. REPORT OF THE INDEPENDENT AUDITORS ON THE *ENTITY*

We have audited the accompanying (consolidated) financial statements of *County Government of Mandera for the year ended June 30, 2016* which comprise: (i) a statement of receipts and payments; (ii) a statement of financial assets and liabilities; (iii) a statement of comparative budget and actual amounts; (iv) a statement of pending bills as at June 30, 2016; and (v) a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements

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

Auditors' responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the *entity's* preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2016, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

Date

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON MANDERA COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Mandera County Executive set out on pages 6 to 41, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipt 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.

Management's Responsibility for the Financial Statements

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

The 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.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk

Report of the Auditor-General on the Financial Statements of County Executive of Mandera for the year ended 30 June 2016

assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Executive's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Qualified Opinion

1. Fixed Asset Register

The summary of fixed assets in Annex 2 attached to the financial statement reflects a fixed assets balance of Kshs.10,811,553,541 as at 30 June 2016. However, Note 9 to the financial statements on acquisition of the fixed assets reflects acquired assets of Kshs.5,128,874,102 and Kshs.4,314,119,558 as at 30 June 2015 and 2016 respectively totaling to Kshs.9,442,993,660 which balance however differs from the total of Kshs.10,811,553,541 disclosed in Annex 2 of the financial statements. The resultant difference of Kshs.1,368,559,881 has not been explained.

In addition, the County Executive did not maintain a fixed assets register to record the assets owned by the County Executive contrary to Section 136 of the Public Finance Management Regulations, 2015. Also, assets inherited from the defunct local authorities have not been disclosed in the fixed assets register.

Under the circumstances, it has not been possible to ascertain the completeness and accuracy of the balances and nature of the fixed assets value at Kshs.10,811,533,541 disclosed in the financial statements as at 30 June 2016.

2. Pending Bills

During the year under review, the County Executive of Mandera had pending bills or accounts payable totalling Kshs.1,651,183,745 (Note 16.1 and annex 1) as at 30 June 2016. However, no documents including contracts, invoices, delivery notes, and payments vouchers were presented for audit review to support of the balance.

Consequently, it has not been possible to confirm the accuracy, completeness and validity of the accounts payables of Kshs.1,651,183,745 as at 30 June 2016.

3. Accounts Receivable

The County Executive had an accounts receivable balance of Kshs.4,349,700 brought forward from 2014/2015. However, Note 12 to the financial statements indicates that the

amount was cleared from the financial statements but does not provide an explanation for the action. As a result, the accuracy and completeness of the accounts receivable nil balance as at 30 June 2016 cannot be confirmed.

4. Stalled Construction of County Executive Headquarters and Governor's Residence

The County Executive of Mandera initiated construction of County Headquarters and Governor's residence projects in the financial year 2013/2014 at a contract sum of Kshs.290,230,790 and Kshs.107,481,060 respectively. The contract agreement specified that both projects were due for completion on 30 October 2015. However, the projects had not been completed at the time of audit in April 2017 and were thus one-and-a-half-years behind schedule. No evidence was made available to show that extension of the contract period was sought by the contractors and granted by the client.

Further, contract variations amounting to Kshs.79,692,748 and Kshs.26,280,590 were made for the County Executive Headquarters and Governor's residence respectively. The variations were however not approved by the tender committee as required by the public procurement law.

In addition, no progress report was prepared for the projects hence it was not possible to ascertain the projects' level of completion. Also the performance guarantees for both projects had expired and were not revised by the contractors as required by Section 41(4) and (5) of the Public Procurement and Disposal Regulations, 2006.

Payments of Kshs.166,976,728 for the County headquarters and Kshs.107,532,593 for the Governor's residence or an aggregate of Kshs.274,509,321 were made to the contractors. Physical verification carried out on 6 April 2017 revealed that the projects had stalled and the contractors had abandoned the site.

In view of the foregoing, it has not been possible to confirm whether the Mandera County Executive got value-for-money on the payments totalling Kshs.274,509,321 paid to the contractors for the two projects. Further, the County faces the risk of heavy losses due to the delays in completing the projects which appeared abandoned at the time of the audit.

5. Delayed Construction of Projects

The County Executive of Mandera initiated several projects including Roads, County Rest House, Regional Livestock Market and County Assembly building in the financial year 2013/2014 at a total contract sum of Kshs.3,235,622,922. However, review of tender documents and physical verification revealed that the projects were not implemented within their stipulated timelines as prescribed in the respective contract agreements. There was slow progress of work and as a result, the projects were behind schedule but no contract period extensions were sought by the respective contractors.

Further, the bid bonds for all the projects had expired but the County Executive did not request the contractors to renew the bonds as required by Regulation 41(5) of the Public Procurement and Disposal Regulations, 2006.

In addition, there were no progress reports for the projects for the months of February and March, 2017 hence it was not possible to establish their level of completion. The respective contractors had been paid a total of Kshs.1,912,180,835 as at the time of the audit. Physical verification carried out on 6 April 2017 revealed that the projects were not completed on schedule. Furthermore, construction of the Regional Livestock Market and Roads projects had stalled at the time of audit. The contractors were not on site and there was no sign of work-in-progress.

Under the circumstances, it has not been possible to confirm whether the County Executive obtained value-for-money on the Kshs.1,912,180,835 paid to the contractors for the delayed projects.

6. Award of Contracts for Capital Projects

During the year ended 30 June 2016, the County Executive of Mandera implemented projects valued at Kshs.663,019,804. The projects were initiated and procured during the financial year 2014/2015. The procurement plan for the year was not made available for audit review. It was therefore not possible to confirm whether the projects were planned in that financial year. Further, project files for each project as well as tender purchase and tender opening registers were not maintained as required by Section 60(5) of the Public Procurement and Disposal Act, 2005.

Further, the original contract documents such as bills of quantities, tender opening, evaluation and award committee Minutes for some projects were not made available for audit review. It was therefore, not possible to ascertain whether the projects were procured fairly. In addition, the County Executive did not prepare status reports for the projects making it difficult to ascertain their history in terms of payments and project physical status. Physical verification of the projects carried out on 9 to 10 April, 2017 revealed that most of the projects were not complete and their contract period had expired with no extension of time. Most of the contractors were not on site at the time of audit, suggesting that the works had stalled.

Payments totaling Kshs.272,972,850 had been made to the contractors as at the time of audit. However, the payments were however supported with interim or practical completion certificates and reports of the County Inspection and Acceptance Committee.

In view of these anomalies, it has not been possible to ascertain the propriety and whether value-for-money has been realized by the County Executive from the projects implemented and an expenditure of Kshs.272,972,850 paid as 30 June 2016.

7. Unutilized Projects

During the financial years 2013/2014 and 2014/2015, the County Executive of Mandera implemented and paid for projects amounting to Kshs.219,150,983 as tabulated below:

Project Name	Tender No.	Contract Sum (Kshs)	Remarks
Construction of Twin Workshop at Rhamu	MCG/209/2013-2014	7,604,680	Completed and vandalized
Proposed Refurbishment of Old Rhamu Market and Sub-division into Stalls	MCG/3689/2014-2015	12,157,623	Complete
Proposed New Market Stalls at Rhamu ESP	MCG/369/2014-2015	25,856,400	Complete
Proposed Ward Administrator Office at Rhamu	MCG/458/2014-2015	7,408,565	Complete
Construction of Twin Workshop at Banisa	MCG/210/2013-2014	7,544,220	Complete
Construction of New Market Stalls at Eymole	MCG/374/2014-2015	21,806,550	Complete
Construction of 6-bed capacity Maternity and Delivery Block at Derkale Dispensary	MCG/407/2014-2015	22,797,761	Complete
Construction of Registry, OPD &MCH at Eymole Dispensary	MCG/430/2014-2015	42,844,832	Complete
Construction of ward Administrator Office at Derkale	MCG/463/2014-2015	9,537,543	Complete
Construction of a Dispensary at Darweed	MCG/385/2014-2015	8,994,976	Complete
Construction of Registry, OPD & MCH at Kiliweheri	MCG/429/2014-2015	44,082,436	Complete
Construction of Ward Administrator Office at Lagsure	MCG/466/2014-2015	8,515,397	Completed and Vandalized
	TOTAL	219,150,983	

Physical verification carried out on 9 and 10 April, 2017 revealed that the projects were all completed but were not put to use. Some of the projects were completed in the year 2015. However, the project sites were not fenced or guarded and as a result the installations were vandalized. No evidence was made available to show that need assessments were carried out before the projects were initiated.

Under the circumstances, the County Executive and county residents have not gotten value-for-money from the idle projects implemented at a cost of Ksh.219,150,983 as at 30 June 2016.

8. Construction of Six-bed Maternity Block at Libahiya Health

A review of the tender documents including tender opening Minutes and the project evaluation report revealed that the contract was awarded to the highest bidder M/s Akdimas Company Limited at a contract sum of Kshs.21,573,529. A total of Kshs.16,773,530 had been paid to the contractor as at 30 June 2016. The payment was however, not supported with interim completion certificates and a County Inspection and Acceptance Committee report. Further, the Bills of quantities and project file were not made available for audit review hence it was not possible to ascertain whether the contract was awarded fairly and the facility constructed according to the specifications outlined in the contract agreement.

Consequently, the propriety and value-for-money of the contract and expenditure of Kshs.16,773,530 incurred on the two projects as at 30 June 2016 cannot be confirmed.

9. Construction of 6-bed Maternity at Shafshafey Health Centre

During the year under review, the County Executive implemented the project for the construction of a six-bed maternity Hospital at Shafshafey Health Centre. The contract was awarded to Ms Kiya Investment Limited at a contract sum of Kshs.20,891,553. However, the bills of quantities and original tender opening Minutes, evaluation report and tender award Minutes were not made available for audit examination. It was therefore not possible to ascertain whether the contract was awarded fairly.

Further, the County Executive had made payments totaling Kshs.3,764,067 to the contractor as at 30 June 2016. The payments were however not supported with interim or practical certificates of completion and reports of the inspection and acceptance committee.

Under the circumstance, the propriety of the expenditure of Kshs.20,891,553 incurred on the project as at 30 June 2016 cannot be ascertained.

10. Construction of New Market Stalls in Sala Lafey Sub-County

During the financial year 2014-2015, Mandera County Executive procured and awarded a contract for construction of new market stalls at Sala to M/s Hidwafa Engineering & Construction Company at a contract sum of Kshs.25,500,000. However, the Bills of Quantities for the unsuccessful bidders were not made available for audit review hence it was not possible to ascertain whether the bidders were evaluated fairly. Further, the County Executive did not maintain a tender purchase register, tender opening register and project file contrary to public procurement laws.

In addition, the County Executive had paid Kshs.5,689,695 to the contractor as at 30 June, 2016. The payment was however not supported with an interim or practical certificate of completion and the report of the Inspection and Acceptance Committee.

Under the circumstances, it has not been possible to ascertain whether the project was procured fairly and whether the County Executive will obtain value-for-money on the works estimated to cost Kshs.25,500,000 with Kshs.5,689,695 paid to the contractor as at 30 June 2016.

11. Supply, Delivery and Transportation of Relief Food

During the year under review, the County Executive procured, transported and distributed relief food at a cost of Kshs.318,262,796. However, out of this sum relief food costing Kshs.294,219,360 was single-sourced from one contractor, Ms Microbit System Limited one of the forty seven (47) contractors listed to supply dry foodstuff and rations to the County Executive.

Further, foodstuffs worth Kshs.6,619,375 supplied under the contract were not taken-on-charge in the stores records. It was also noted that foodstuff worth Kshs.5,554,750 which were reportedly delivered, received and recorded in the stores records were neither issued out vide counter requisition and issue vouchers (S11) nor reflected in stores records hence the audit could not ascertain how they were utilized. Further, relief food transportation was not supported. The waybills did not indicate the number of kilometers covered by the vehicles, the names of the members of the committee which received the food and the dates when the foods were received.

Further, the need assessment report, number of household beneficiaries and distribution schedules showing the identity cards of the beneficiaries and quantity of foodstuff given out were not provided for audit review. It was therefore not possible to confirm whether or not the total value of foodstuffs procured, were received and issued out and were indeed distributed wholly to the intended beneficiaries.

Consequently, it has not been possible to ascertain that all the food stuff worth Kshs.318,262,796, reportedly procured and supplied to the County Executive during the year under review benefitted County residents affected by the drought. No plausible explanation has been provided as to why foodstuff valued at Kshs.294,219,360 were single-sourced from one supplier.

12. Purchase of Motor Vehicles

During the financial year under review, the County Executive procured three (3) semi luxury school buses for Elwak Secondary School, Sheikh Ali and Moi Girls Secondary School at a cost of Kshs.19,163,583. The buses were procured through restricted tendering method. The County Executive did not have prequalified contractors for purchase of motor vehicles. It was therefore not clear how the competing firms were selected. Further, the purchase of the buses for use by the schools is a National Government function and there was no inter-governmental correspondence on the purchase of the buses and therefore it was not clear how the process of purchasing the buses was initiated. Tender opening minutes and evaluation reports for the contract were not made available for audit review.

In view of the foregoing, it has not been possible to ascertain whether the County Executive obtained value-for-money from expenditure totalling Kshs.19,163,583 incurred on purchase of the buses during the year under review.

13. Unaccounted For Health Supplies

Examination of payment vouchers and supporting documents revealed that Mandera County Executive awarded a contract work of Kshs.109,495,631 to several vendors for supply of pharmaceutical and non-pharmaceuticals goods, medical incinerators, a sterilization machine, solar batteries and laboratory reagents. Payments totaling Kshs.102,461,997 had been made to the suppliers as at 30 June 2016. However, there was no documentation showing whether tenders were advertised and the supplies procured competitively at fair market prices. Project files containing the advertisement, tender opening Minutes, and evaluation reports, tender award Minutes and contract agreements were not made available for audit review.

Further, most of the supplies were reportedly delivered directly to sub-county health centers and dispensaries by the merchants but delivery notes signed by nurses, clinical officers or community health workers were not made available for audit review. Further, the supplies were not taken-on-charge in stores records and issued out vide counter requisition and issue vouchers (S11).

Consequently, the propriety of the expenditure totaling Kshs.109,495,631 could not be confirmed as at 30 June 2016.

14. Expenditure on National Government Function

The County Executive of Mandera awarded contracts totaling to Kshs.98,054,664 for projects implemented through the department of education. The projects implemented were construction of education offices, construction of administration block and fencing of secondary schools which are all National Government functions according to Fourth Schedule to the Constitution of Kenya. The Projects were implemented without written agreement between the two levels of Governments as required by the Inter-governmental Relations Act, 2012.

In view of the foregoing, the County breached the Constitution in regard to County Government roles and mandate.

15. Irregular and Unaccounted for Water Trucking

During the year under review, Mandera County Executive made payments totalling Kshs.71,993,523 to various vendors for water trucking services. However, the payments were not supported with the log books and work tickets of the vehicles hired and water distribution schedules duly signed by the water recipients as required. The services were mainly procured through request for quotations and in addition, the original quotations were not made available for audit review. Further, the County Executive did

not sign contract agreements with the owners of the vehicles as required by Section 68 of the Public Procurement and Disposal Act, 2005.

Under the circumstances, it has not been possible to confirm that the expenditure of Kshs.71,993,523 incurred on purchase of water trucking services was as a proper charge on public funds.

16. Unaccounted and Unsupported Purchase of Goods

During the year under review, Mandera County Executive spent Kshs.45,497,918 on purchase and supply of various goods. The goods were procured through request for quotations. However, some of the Quotations were not dated to show when they were floated and opened. Further, examination of stores records revealed that most of the goods were not received vide counter receipt vouchers (S13) and were not recorded in the stores register as required by Chapter 18.2 of Government Financial Regulations and Procedures. The goods were also not issued out vide counter requisition and issue vouchers (S11) showing the point of use. In some cases, the stores were not made available for audit and it was thus not possible to confirm whether the goods were procured, delivered, received and used for the intended purpose.

In view of the foregoing, it has not been possible to ascertain whether the goods worth Kshs.45,497,918 were procured, delivered and received and put to proper use. As a result value-for-money and propriety of the expenditure cannot be confirmed.

17. Idle Theatre Equipment

During the financial year 2014/2015, the County Executive procured medical equipment worth Kshs.17,947,000. The contract for supply of the equipment was awarded to M/s Ama Construction Company and full payment was made to the contractor during the year under review. However, tender documents such as tender opening Minutes, evaluation and specifications for the equipment were not made available for audit review. Further, physical verification carried out on 9 April 2017 revealed that the equipment were delivered in May, 2015. The equipment was damped and stored in a room which was under renovation. No proper explanation was given why the equipment had not been put to use more than a year after they were procured and delivered.

As a result, the County Executive had as at 30 June 2016 not obtained value-for-money for the funds used to purchase the equipment costing Kshs.17,947,000 as the county residents had not benefited from its purchase.

18. Unaccounted for Fuel Payments

During the year under review, the County Executive procured fuel worth Kshs.16,343,200. However, the fuel was not accounted for as the fuel register did not show the reference numbers of the Local purchase orders (LPOs) and the respective

quantities of fuel bought. Further, the original work tickets of the vehicles that reportedly drew the fuel and detailed orders were not made available for audit scrutiny.

Under the circumstances, it has not been possible to confirm that fuel worth Kshs.16,343,200 was actually procured and used for the intended purposes by the County Executive as at 30 June 2016.

19. Unsupported Subsistence Allowances

During the financial year under review, the County Executive of Mandera spent Kshs.8,050,000 on travel and subsistence allowances for staff on official duties outside their work stations. However, the payments were not supported with payment schedules, travel documents such as bus and work tickets, invitation letters and lists of the persons that attended the meetings and conferences cited. Further, in some instances, the nature of duties that the officers performed and the dates thereof were not specified.

Consequently, it has not been possible to confirm the propriety of the expenditure amounting to Kshs.8,050,000 paid as subsistence allowance during the year under review.

Qualified Opinion

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, the financial position of Mandera County Executive as at 30 June 2016, 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 Management Act, 2012.

Other Matter

1.0 Budget Control

1.1 Budget performance analysis

During the year under review, the final approved budget for the County Executive of Mandera was Kshs.11,501,416,149 with Kshs.4,216,874,340 or (36.7%) allocated to recurrent expenditure and Kshs.7,284,541,809 (63.3%) allocated to Development projects as follows:

Item	Budgeted Allocation Kshs.	Actual Expenditure Kshs.	Absorption Rate	% Of Total Expenditure	Difference Kshs.
Development Expenses	7,284,541,809	5,371,137,076	73.73%	56.7	1,913,404,733
Recurrent Expenses	4,216,874,340	4,106,077,623	97.27%	43.3	110,796,717
TOTAL	11,501,416,149	9,477,214,699			2,024,201,450

1.2 Under-expenditure

Department	Amount Approved Kshs.	Actual Expenditure Kshs.	Difference Kshs.
Recurrent Vote			
Agriculture, Livestock	161,244,671	161,202,744	41,927
Education, Culture	333,090,395	333,090,395	0
Finance	514,384,584	514,384,424	160
Health Services	1,001,443,667	973,939,016.9	31,825,293
Trade, Investments, Industrialization	32,445,340	32,439,406	5,934
County Assembly	631,978,176	603,979,363	27,998,813
Lands and Physical Planning	50,270,373	50,270,373	0
Gender, Youth and Social Services	24,550,729	24,550,729	0
Office of the Governor	456,692,512	456,692,512	0
County Public Service Board	50,213,377	50,200,057	13,320
Public Service Management	638,099,910	597,091,359	41,008,551
Public Works Roads and Transport	97,273,730	97,273,730	0
Water, Energy, Environment	225,186,877	210,963,514	14,223,363
TOTAL	4,216,874,340	4,106,077,623	110,796,717
Development Vote			
Agriculture, Livestock	404,590,667	221,656,593	182,934,074
Education, Culture	597,263,491	448,076,779	149,186,712
Finance	1,142,496,321	1,093,436,194	49,060,127
Health Services	596,178,789	469,739,659	126,439,131
Trade, Investments, Industrialization	402,054,023	157,590,023	244,464,000
County Assembly	169,500,000	83,750,000	85,750,000
Lands and Physical Planning	91,700,000	77,700,000	14,000,000
Gender, Youth and Social Services	74,069,286	15,000,000	59,069,286
Public Service Management	148,748,241	105,988,241	42,760,000
Public Works Roads and Transport	2,098,945,592	1,684,773,386	414,172,206
Water, Energy, Environment	1,558,995,399	1,013,426,201	545,569,198
Total	7,284,541,809	5,371,137,076	1,913,404,733

The tabulation indicates that recurrent expenditure for the year under review amounted to Kshs.4,106,077,623 against the approved budget of Kshs.4,216,874,340 resulting to under-expenditure of Kshs.110,796,717 or 2.6%. Further, the County Executive

incurred development expenditure amounting to Kshs.5,371,137,076 against the approved budget of Kshs.7,284,541,809 resulting to under-expenditure of Kshs.1,913,404,733 or 26.3% of the budget. The under-expenditure was mainly in the departments of Agriculture & Livestock, Education, Health Services, Public Works, Trade & Investment and Water, Energy & Environment.

Under the circumstance, the county residents did not obtain planned and budgeted services as at 30 June 2016.

2.0 Under-collection of Local Revenue

Mandera County Executive had budgeted to collect local revenue amounting to Kshs.270,000,000 in the financial year 2015/2016. However, Note 4 to the financial statements and the revenue analysis made available for audit indicated that the County collected Kshs.80,019,597 resulting to an under-collection of Kshs.189,980,403 or 70.4% of the amount budgeted for. It was further, observed that the County's revenue collection continued its downward slide from Kshs.88,601,981 and Kshs.87,729,431 collected in the financial years 2013/2014 and 2014/2015 respectively to the sum of Kshs.80,019,597 during the year under review.

No reason was provided by management for the failure by the County Executive to collect revenue as budgeted.

In view of the decline, the County did not meet its revenue target and as a result provision of services to County residents was hampered.

3. Payroll System

Examination of the Integrated Personnel and Payment Data (IPPD) system for the months of July, 2015 to June, 2016 revealed the following anomalies:

3.1 Shared Bank Accounts

In the payroll for the month of July, 2015 two officers shared one personal bank account as detailed below:

Payroll No	Names	Job Group	Account No.	Gross Pay Kshs.	Net Pay Kshs.
20140122961	Hussein Fatuma Yarrow	G	1000000000000	30527	25968.25
20140122998	Ali Habiba Adan	G	1000000000000	30527	25968.25

No reason was given by management for the anomaly.

3.2 Employees Earning Less Than a Third Basic Pay

Examination of IPPD system further revealed that five (5) officers, as detailed below, earned net salaries that were less than a third (1/3) of their basic pay during the month

of July, 2015 contrary to DPM Circular Ref. No.DPM 23/5A Vol. XVIII/ (55) dated 25th September, 2008 which prohibits officers from over-committing their salaries to check-off deductions.

Payroll No	Names	Job Group	Basic Pay	One-Third Basic Pay	Net Pay
1983001027	Ali Farah Mohamed	G	21304	7101.33	5757.75
1983001158	Hassan Athar Madey	F	16080	5360	4737
1990067351	Issack Hussein Adan	E	13140	4380	3460.5
1990067458	Osman Ali Farah	E	13140	4380	3926
2009088071	Wanjala Kennedy Mufutu	H	22369	7456.33	6700.95

No explanation was given by management why the officers were allowed to over-commit their salaries resulting to the low net salaries.

4.0 Failure to Establish Internal Audit Committee

The County Executive of Mandera did not establish an internal audit committee to oversee financial operations in the County Executive contrary to Section 155(5) of the Public Finance Management Act, 2012 and Section 167(1) of the Public Finance Management Regulations, 2015 which requires County Government entities to establish an audit committee.

Therefore County Executive breached the law.



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

Nairobi

30 August 2017

COUNTY GOVERNMENT OF MANDERA
Reports and Financial Statements
For the year ended June 30, 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	28,306,168	12,440,000
Exchequer releases	2	8,955,703,809	7,813,822,143
Transfers from Other Government Entities	3	175,192,556	-
Other Receipts	4	80,019,597	87,729,431
TOTAL RECEIPTS		9,239,222,134	7,913,991,574
PAYMENTS			
Compensation of Employees	5	1,656,178,687	1,264,143,425
Use of goods and services	6	1,446,629,050	2,102,169,723
Transfers to Other Government Units	7	603,979,363	-
Other grants and transfers	8	516,788,055	462,527,540
Acquisition of Assets	9	4,314,119,558	5,128,874,102
Other Payments	10	939,519,987	116,187,680
TOTAL PAYMENTS		9,477,214,700	9,073,902,470
SURPLUS/(DEFICIT)		(237,992,566)	(1,159,910,896)

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 _____ 2016 and signed by:


 Chief Officer


 Head of Treasury

COUNTY GOVERNMENT OF MANDERA**Reports and Financial Statements****For the year ended June 30, 2016****II. STATEMENT OF ASSETS**

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11	1,898,616,789	2,141,821,654
Cash Balances		-	
Total Cash and cash equivalents		1,898,616,789	2,141,821,654
Accounts receivables – Outstanding Imprests	12		4,349,700
TOTAL FINANCIAL ASSETS		1,898,616,789	2,146,171,354
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	13	39,919,895	
NET FINANCIAL ASSETS		1,898,616,789	2,146,171,354
REPRESENTED BY			
Fund balance b/fwd	14	2,146,171,354	3,306,082,250
Surplus/Deficit for the year		(237,992,566)	(1,159,910,896)
Prior year adjustments	15	(9,562,000)	
NET FINANCIAL POSITION		1,898,616,789	2,146,171,354

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 _____ 2016 and signed by:


Chief Officer
Head of Treasury


COUNTY GOVERNMENT OF MANDERA
Reports and Financial Statements
For the year ended June 30, 2016

III. STATEMENT OF CASHFLOW

	Note	2015-2016 Kshs	2014-2015 Restated Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating Activities			
Proceeds from Domestic and Foreign Grants	1	28,306,168	12,440,000
Exchequer Releases	2	8,955,703,809	7,813,822,143
Transfers from Other Government Entities	3	175,192,560	
Other Receipts	4	80,019,597	87,729,431
Total Receipts from Operating Activities		9,239,222,134	7,913,991,574
Payments for Operating Activities			
Compensation of Employees	5	(1,656,178,687)	(1,264,143,425)
Use of goods and services	6	(1,446,629,050)	(2,102,169,723)
Transfers to Other Government Units	7	(603,979,363)	-
Other grants and transfers	8	(516,788,055)	(462,527,540)
Other Payments	10	(939,519,987)	(116,187,680)
Total Payments for Operating Activities		(5,163,095,142)	(3,945,028,368)
Adjusted for:			
Decrease/(Increase) in Receivables	12	4,349,700	(4,349,700)
Increase/ (Decrease) in payables	13	39,919,895	
Prior year adjustments	14	(9,562,000)	
Total Adjustments		34,707,595	(4,349,700)
Net cash flow from operating activities		4,110,834,587	3,964,613,506
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9	(4,314,119,558)	(5,128,874,102)
Net cash flows from Investing Activities		(4,314,119,558)	(5,128,874,102)
NET INCREASE IN CASH AND CASH EQUIVALENT		(203,284,971)	(1,164,260,596)
Cash and cash equivalent at BEGINNING of the year	11	2,141,821,654	3,306,082,250
Net Increase In Cash and Cash Equivalent		(203,284,971)	(1,164,260,596)
Cash and cash equivalent at END of the year	11	1,938,536,683	2,141,821,654

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 _____ 2016 and signed by:


 Chief Officer

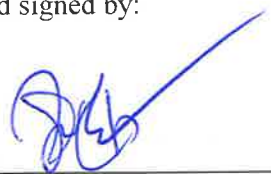

 Head of Treasury

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	B	c=a+b	D	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	28,306,168	11,668,832	39,975,000	28,306,168	11,668,832	71%
Exchequer releases	8,955,703,809	- 0	8,955,703,809	8,955,703,809	0	100%
Transfers from Other Government Entities	70,328,736	113,767,220	184,095,956	175,192,556	8,903,400	95%
Other Receipts	270,000,000	- 70,762,184	199,237,816	80,019,597	119,218,219	40%
TOTAL RECEIPTS	9,324,338,713	54,673,868	9,379,012,581	9,239,222,130	139,790,451	99%
PAYMENTS						-
Compensation of Employees	1,660,836,673	15,342,014	1,676,178,687	1,656,178,687	20,000,000	99%
Use of goods and services	1,733,678,016	- 165,573,887	1,568,104,129	1,446,629,050	121,475,084	92%
Transfers to Other Government Units	694,978,176	- 63,000,000	631,978,176	603,979,363	27,998,813	
Other grants and transfers	451,764,511	377,518,123	829,282,634	516,788,055	312,494,579	62%
Acquisition of Assets	6,897,813,314	1,041,460,778	5,856,352,536	4,314,119,558	1,542,232,977	74%
Other Payments	-	939,519,987	939,519,987	939,519,987	-	100%
TOTAL PAYMENTS	11,439,070,691	62,345,458	11,501,416,149	9,477,214,700	2,024,201,449	82%

The entity financial statements were approved on _____ 2016 and signed by:


Chief Officer


Head of Treasury Accounts

COUNTY GOVERNMENT OF MANDERA
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For the year ended June 30, 2016

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	28,306,168	11,668,832	39,975,000	28,306,168	11,668,832	71%
Exchequer releases	3,542,717,258	- 278,660,510	3,264,056,748	3,907,332,788	- 643,276,040	120%
Transfers from Other Government Entities	70,328,736	-	70,328,736	61,425,336	8,903,400	87%
Other Receipts	270,000,000	- 70,762,184	199,237,816	80,019,597	119,218,219	40%
TOTAL RECEIPTS	3,911,352,162	- 337,753,862	3,573,598,300	4,077,083,889	- 503,485,589	114%
PAYMENTS						
Compensation of Employees	1,660,836,673	15,342,014	1,676,178,687	1,656,178,687	20,000,000	99%
Use of goods and services	1,733,678,016	-399,357,978	1,334,320,038	1,335,715,747	-1,395,704	100%
Transfers to Other Government Units	694,978,176	- 63,000,000	631,978,176	603,979,363	27,998,813	96%
Other grants and transfers	231,351,245	109,262,103	340,613,348	301,788,055	38,825,293	89%
Acquisition of Assets	233,784,091	-	233,784,091	208,415,772	25,368,319	89%
Other Payments			-		-	
TOTAL PAYMENTS	4,554,628,202	- 337,753,861	4,216,874,340	4,106,077,623	110,796,717	97%

The entity financial statements were approved on _____ 2016 and signed by:


 Chief Officer


 Head of Treasury Accounts

VI. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	D	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
Exchequer releases	5,412,986,551	278,660,510	5,691,647,061	5,048,371,021	643,276,040	89%
Transfers from Other Government Entities	-	113,767,220	113,767,220	113,767,220	-	100%
Other Receipts			-		-	
TOTAL RECEIPTS	5,412,986,551	392,427,730	5,805,414,281	5,162,138,241	643,276,040	89%
PAYMENTS						
Compensation of Employees	-	-	-		-	
Use of goods and services	-	233,784,091	233,784,091	110,913,303	122,870,788	47%
Transfers to Other Government Units	-		-		-	
Other grants and transfers	220,413,266	268,256,020	488,669,286	215,000,000	273,669,286	44%
Acquisition of Assets	6,664,029,223	-1,041,460,778	5,622,568,445	4,105,703,787	1,516,864,658	73%
Other Payments	-	939,519,987	939,519,987	939,519,987	-	100%
TOTAL PAYMENTS	6,884,442,489	400,099,320	7,284,541,809	5,371,137,076	1,913,404,732	74%

The entity financial statements were approved on _____ 2016 and signed by:


 Chief Officer


 Head of Treasury Accounts

VII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

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

3. 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 revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

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

5. 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 expenditure 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.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has 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

COUNTY GOVERNMENT OF MANDERA

Reports and Financial Statements

For the year ended June 30, 2016

enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. 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.

8. 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.

9. 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 Government of Kenya Budget Printed Estimates. 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.

10. Comparative figures

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

11. 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.

COUNTY GOVERNMENT OF MANDERA
Reports and Financial Statements
For the year ended June 30, 2016

VIII. NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	2015-2016	2014-2015
		Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)			
HSSF DANIDA	31-Mar-16	7,310,000	6,220,000
HSSF DANIDA	3-Jul-16	7,310,000	6,220,000
World Bank Health Funds (Ministry of Health)	3-Feb-16	13,686,168	-
Total		28,306,168	12,440,000

2. EXCHQUER RELEASES

Description	2015-2016	2014-2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	716,456,305	976,727,768
Total Exchequer Releases for quarter 2	2,283,704,472	1,289,280,654
Total Exchequer Releases for quarter 3	2,238,925,951	2,031,593,757
Total Exchequer Releases for quarter 4	3,716,617,081	3,516,219,964
Total	8,955,703,809	7,813,822,143

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Fuel Levy Fund (State Department of Infrastructure)	113,767,224	
Maternal Health Care (Ministry of Health)	37,515,000	
User Fees foregone (Ministry of Health)	23,910,336	
Total	175,192,560	

4. OTHER RECEIPTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Rents	5,331,737	17,955,050
Receipts from Administrative Fees and Charges - Collected as AIA	-	37,009,911
Business permits	7,559,135	10,266,950
Cesses	16,820,742	22,007,270
Poll rates	6,471,717	-
Plot rents	18,126,370	-
Administrative services fees	5,221,800	-
Other miscellaneous revenues	2,568,946.00	-
Market/trade centre fee	3,059,774	-
Vehicle parking fees	312,720	-
Public health services	724,500	490,250
Public health facilities operations	9,179,746	-
Slaughter houses administration	4,642,410	-
TOTAL	80,019,597	87,729,431

COUNTY GOVERNMENT OF MANDERA
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. COMPENSATION OF EMPLOYEES

Description	2015 – 2016	2014 - 2015
	Kshs	Kshs
Basic salaries of permanent employees	945,928,539	763,927,978
Basic wages of temporary employees	180,550,721	30,613,400
Personal allowances paid as part of salary	369,699,427	349,718,213
Pension and other social security contributions	160,000,000	-
Compulsory national social security schemes	-	8,000,000
Other personnel payments	-	111,883,834
Total	1,656,178,687	1,264,143,425

6. USE OF GOODS AND SERVICES

Description	2015 - 2016	2014 – 2015
	Kshs	Kshs
Utilities, supplies and services	40,630,060	385,913,027
Communication, supplies and services	14,700,000	6,968,313
Domestic travel and subsistence	63,748,672	86,394,627
Foreign travel and subsistence	15,758,245	20,235,573
Printing, advertising and information supplies & services	112,239,674	84,140,955
Rentals of produced assets	179,643,839	46,952,310
Training expenses	55,681,374	91,365,115
Hospitality supplies and services	90,074,704	89,724,071
Insurance costs	92,698,095	35,825,611
Specialised materials and services	187,475,706	467,501,527
Office and general supplies and services	26,179,775	25,928,116
Other operating expenses	415,300,847	716,961,202
Routine maintenance – vehicles and other transport equipment	98,601,624	41,041,681
Routine maintenance – other assets	9,804,678	3,217,595
Fuel Oil and Lubricants	44,091,757	
Total	1,446,629,050	2,102,169,723

7. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2015 - 2016	2014 – 2015
	Kshs	Kshs
Transfer to county entities		
Mandera County Assembly	603,979,363	
TOTAL	603,979,363	

COUNTY GOVERNMENT OF MANDERA
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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. OTHER GRANTS AND OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Scholarships and other educational benefits	100,000,000	-
Emergency relief and refugee assistance	383,141,360	418,339,739
Subsidies to small businesses, cooperatives, and self employed	33,646,695	44,187,801
Total	516,788,055	462,527,540

9. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of Buildings	1,267,291,324	1,488,571,437
Refurbishment of Buildings		88,612,416
Construction of Roads	1,300,536,168	-
Construction and Civil Works	1,306,643,894	923,255,390
Overhaul and Refurbishment of Construction and Civil Works	99,406,693	36,547,575
Purchase of Vehicles and Other Transport Equipment	64,864,724	245,708,777
Overhaul of Vehicles and Other Transport Equipment		18,743,652
Purchase of Office Furniture and General Equipment	37,846,879	41,912,749
Purchase of Specialised Plant, Equipment and Machinery	26,223,948	122,691,586
Rehabilitation and Renovation of Plant, Machinery and Equip.		183,675,950
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	46,074,526
Research, Studies, Project Preparation, Design & Supervision	211,305,928	236,127,401
Rehabilitation of Civil Works		1,675,706,352
Acquisition of Land	-	21,246,291
Total	4,314,119,558	5,128,874,102

10. OTHER PAYMENTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Civil Contingency Reserves	-	116,187,680
Other expenses	939,519,987	-
Total	939,519,987	116,187,680

COUNTY GOVERNMENT OF MANDERA
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. BANK ACCOUNTS

Name of Bank, Account No. & currency	2015-2016	2014-2015
	Kshs	Kshs
Central Bank of Kenya, Development Account no.1000170848 KSH	-	1,165,542
Central Bank of Kenya, Recurrent Account no.1000170913 KSH	-	2,877,788
Mandera County Operation-s Imprest Kenya Commercial Bank 1140951920 KSH	-	6,327,982
Mandera County Special Purpose Account-Central Bank of kenya.1000275316 KSH	13,686,168	
Mandera County Road Maintainance Levy Account,Central Bank of Kenya. 1000297964	85,894,254	
Mandera County - Revenue Collection Equity Bank 1000260858505	-	3,224,919
Mandera County - Revenue Collection Kenya Commercial Bank 1140759469 KSH	-	3,042,078
Mandera County - Revenue Fund Central Bank of Kenya, 1000171472 KSH	1,799,036,367	2,122,403,568
Mandera County Revenue, National Bank of Kenya 0207-404-201103-10011699-000	-	2,779,778
Mandera County Retention Account National Bank of Kenya, 01001100414500 KSH	39,919,895	
Total	1,938,536,684	2,141,821,654

12. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Government Imprests		4,349,000
Clearance accounts		
Total		4,349,700

13. ACCOUNT PAYABLES

Description	2015-2016	2014-2015
	Kshs	Kshs
Retention funds	39,919,895	-
Total	39,919,895	-

COUNTY GOVERNMENT OF MANDERA
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For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. FUND BALANCE BROUGHT FORWARD

<i>Description</i>	2015-2016	2014-2015
	Kshs	Kshs
Bank accounts	2,141,821,654	3,306,082,250
Accounts Receivables	4,349,700.00	
Total	2,146,171,354	3,306,082,250

15. PRIOR YEAR ADJUSTEMENT

Description	2014- 2015		VARIANCE
	REPORTED BANK BALANCE	CORRECT BALANCE	
Mandera County - Revenue Fund Central Bank of Kenya, 1000171472 KSH	2,122,403,568	2,112,841,568	-9,562,000
Total	2,122,403,568	2,112,841,568	- 9,562,000

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2015-2016	2014-2015
	Kshs	Kshs
Construction of buildings	-	806,654,707
Construction of civil works	943,677,841.09	752,950,305
Supply of goods	513,183,285.00	432,956,020
Supply of services	194,322,619.00	580,228,654
Total	1,651,183,745.09	2,572,789,686

COUNTY GOVERNMENT OF MANDERA- (Indicate actual name of the entity)**Reports and Financial Statements****For the year ended June 30, 2015****ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Outstanding Balance 2015
	a	d=a-c
Construction of civil works		
Amstrad Engineering Const Ltd	1,500,000.00	1,500,000.00
Bukut Pioneers	1,500,000.00	1,500,000.00
Amma Construction	2,000,000.00	2,000,000.00
Abnoda ConstCo	3,200,000.00	3,200,000.00
Amstrad Engineering Const Ltd	400,000.00	400,000.00
Horyaal Const Co	500,000.00	500,000.00
Grand youth Enterprise	700,000.00	700,000.00
Jazeera Const Co Ltd	3,900,000.00	3,900,000.00
Gabrar Const Co Ltd	1,200,000.00	1,200,000.00
Azhar General Supplies	1,200,000.00	1,200,000.00
Daryal Supplies ltd	1,200,000.00	1,200,000.00
Choice frontier Co	1,199,100.00	1,199,100.00
Heleshit Building Const	497,903.00	497,903.00
Abnoda ConstCo	1,400,000.00	1,400,000.00
Horyaal Const Co	3,000,000.00	3,000,000.00
Sarma Const Co Ltd	1,700,000.00	1,700,000.00
Northern Dykes ltd	1,500,000.00	1,500,000.00
Northern Dykes ltd	2,500,000.00	2,500,000.00
Horyaal Const Co	680,000.00	680,000.00
Amin Const Co	3,000,000.00	3,000,000.00
DERROW CONSTRUCTION CO	2,540,000.00	2,540,000.00
Sharus Const Co	3,000,000.00	3,000,000.00
Almutamayiz Supplies Co LTD	3,000,000.00	3,000,000.00
Libin Logistic Ltd	3,000,000.00	3,000,000.00
Sharus Const Co	2,800,000.00	2,800,000.00
Tarama Const	2,800,000.00	2,800,000.00
Wayam Const	2,800,000.00	2,800,000.00
Sambur Supplies	3,000,000.00	3,000,000.00
Mohamed Mohamud & Sons	1,264,500.00	1,264,500.00
DERROW CONSTRUCTION CO	2,400,000.00	2,400,000.00

COUNTY GOVERNMENT OF MANDERA
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For the year ended June 30, 2016

BURALE MAINTAINANCE	2,510,000.00	2,510,000.00
Juniors General Supplies	1,290,000.00	1,290,000.00
Jamia Trading Agencies	1,512,814.00	1,512,814.00
NOMA K LIMITED	2,750,000.00	2,750,000.00
Jam & Saf Const	2,300,000.00	2,300,000.00
Femas Logistic and Const	1,700,000.00	1,700,000.00
Koshae Const Co Ltd	2,000,000.00	2,000,000.00
Sambur Supplies	3,000,000.00	3,000,000.00
Doris Invst Co Ltd	1,500,000.00	1,500,000.00
Afro Kenya Const	3,000,000.00	3,000,000.00
Jiran Co Ltd	3,500,000.00	3,500,000.00
Maawi Enterprise	3,000,000.00	3,000,000.00
Ilhan Const Co Ltd	3,000,000.00	3,000,000.00
Nyatalio Const Co	3,995,040.00	3,995,040.00
Nyatalio Const Co	1,432,100.00	1,432,100.00
Jabana Africa Ltd	1,900,000.00	1,900,000.00
Exact general Supplies	1,500,000.00	1,500,000.00
Juniors General Supplies	2,900,000.00	2,900,000.00
Esa Supplies	2,200,000.00	2,200,000.00
Deymo Const Co Ltd	1,000,000.00	1,000,000.00
Al rahma Logistics	2,800,000.00	2,800,000.00
khalafow co ltd	3,000,000.00	3,000,000.00
Jamia Trading Agencies	2,800,000.00	2,800,000.00
Ahqab Co Ltd	2,500,000.00	2,500,000.00
Vista Valley Ltd	3,000,000.00	3,000,000.00
Gaab Construction Co Ltd	750,000.00	750,000.00
Al rahma Logistics	2,800,000.00	2,800,000.00
tabarak construction co	2,400,000.00	2,400,000.00
Gedfa construction co	2,500,000.00	2,500,000.00
Mashtech Engineering	3,000,000.00	3,000,000.00
Takbir general trading	400,000.00	400,000.00
Takbir general trading	1,400,000.00	1,400,000.00
Barrows Const Co ltd	900,000.00	900,000.00
Equipment and parts matt	1,900,000.00	1,900,000.00
Masho Hill o. ltd	1,700,000.00	1,700,000.00
Anisa Agencies	380,000.00	380,000.00
LIBIN LOGISTIC LTD	900,000.00	900,000.00

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Abshi & Sons	2,150,000.00	2,150,000.00
Jazeera Const	1,850,000.00	1,850,000.00
Sabena Const Co Ltd	1,900,000.00	1,900,000.00
Abshi & Sons	1,950,000.00	1,950,000.00
Hardawa Enterprise	1,000,000.00	1,000,000.00
JUNIORS GENERAL SUPPLIERS	3,950,000.00	3,950,000.00
CESWAYS LTD	2,742,441.00	2,742,441.00
FAHIMA CO.LTD	2,742,451.00	2,742,451.00
MARRILE CONSTRUCTION CO.LTD	2,735,847.00	2,735,847.00
TAKBIR GENERAL TRADING CO.	2,526,491.00	2,526,491.00
CAANO CO.LTD	2,549,644.00	2,549,644.00
KHALAFOW CO.LTD	2,558,680.00	2,558,680.00
LIBIIN LOGISTICS LTD	2,534,814.00	2,534,814.00
EVEREST GLOBAL DEALERS CO.LTD	2,415,029.00	2,415,029.00
BAMI INVESTMENT LTD	3,250,000.00	3,250,000.00
AYAH CO.LTD	4,079,256.00	4,079,256.00
NABI AMAN COMPANY LTD	2,942,000.00	2,942,000.00
TAKBIR GENERAL TRADING CO.	650,000.00	650,000.00
THABITI CONSTRUCTION CO.LTD	2,755,919.00	2,755,919.00
KAMJO AFRICAN LTD	1,600,000.00	1,600,000.00
WAYAM CONSTRUCTION CO.LTD	2,000,000.00	2,000,000.00
AMIN CONSTRUCTION CO.LTD	4,150,000.00	4,150,000.00
MATA BEEKEEPING GROUP CO	1,000,000.00	1,000,000.00
GURDIS CONSTRUCTION CO.LTD	3,800,000.00	3,800,000.00
HARMAMO CONSTRUCTION CO.LTD	1,719,750.00	1,719,750.00
FAHIMA CO.LTD	1,900,000.00	1,900,000.00
HARDIMTU ENTERPRISES CO.LTD	2,000,000.00	2,000,000.00
OGONICHO BEEKEEPING GROUP	1,000,000.00	1,000,000.00
BARROWA CONSTRUCTION CO.LTD	1,996,592.00	1,996,592.00
CAANO CO.LTD	1,800,000.00	1,800,000.00
JELLADAN CONTRACTORS LTD	2,000,000.00	2,000,000.00
RESILIENCE ENTERPRISE LTD	2,952,000.00	2,952,000.00
AMIN CONSTRUCTION CO.LTD	4,000,000.00	4,000,000.00
SABRA CONSTRUCTION % GENERAL SUPPLIERS LTD	3,300,000.00	3,300,000.00
THABITI CONSTRUCTION CO.LTD	2,331,163.00	2,331,163.00
MASHTech SUPPLIERS	2,827,678.00	2,827,678.00
BAHRAIN DISTRIBUTORS LTD	1,300,000.00	1,300,000.00

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AMANTA CONSTRUCTION CO.LTD	2,554,229.00	2,554,229.00
CAMP ENTERPRISES LTD	2,255,900.00	2,255,900.00
HOGLA CONSTRUCTION CO.LTD	1,716,922.00	1,716,922.00
HAIGURACH CONSTRUCTION CO.LTD	2,071,538.52	2,071,538.52
THABITI CONSTRUCTION CO.LTD	2,810,413.00	2,810,413.00
JABANA AFRICA LTD	2,576,682.00	2,576,682.00
CLOCKWISE INTERNATIONAL	2,511,053.00	2,511,053.00
BISHMO GENERAL MERCHANTS LTD	2,671,921.00	2,671,921.00
BIKOLA SYSTEMS & ENGINEERING SOLUTIONS	3,435,000.00	3,435,000.00
CALL WIRELESS LTD	2,813,307.00	2,813,307.00
GUUL INVESTMENT	2,644,892.00	2,644,892.00
MUDE CONSTRUCTION CO.LTD	948,275.87	948,275.87
SABENA CONSTRUCTION CO.	1,979,964.00	1,979,964.00
KHALID HOLDINGS LTD	2,000,000.00	2,000,000.00
SABRA CONSTRUCTION % GENERAL SUPPLIERS LTD	4,150,000.00	4,150,000.00
MAYKOREBI ENTERPRISES LTD	649,600.00	649,600.00
TABARAK CONSTRUCTION LTD	2,990,074.00	2,990,074.00
NORTH SERVICE CO.LTD	3,050,000.00	3,050,000.00
HARERI ENTERPRISES LTD	143,760.00	143,760.00
BASHASH CONSTRUCTION CO.LTD	149,000.00	149,000.00
MODAN CONSTRUCTORS & GENERAL SUPPLIERS	99,488.00	99,488.00
SHUKRAN ENTERPRISE LTF	48,000.00	48,000.00
AHMED A.MAHAT	1,780,000.00	1,780,000.00
OIKOS VERITAS SERVICES	1,218,000.00	1,218,000.00
SARMAN GENERAL SUPPLIERS	195,344.00	195,344.00
MAADIS COUNTY CONTRACTORS	2,870,000.00	2,870,000.00
SUPER STAR GENERAL SUPPLIES	1,300,000.00	1,300,000.00
BOKOL BROTHERSLTD	2,950,000.00	2,950,000.00
QOBOLE CONSTRUCTION CO.LTD	2,990,000.00	2,990,000.00
ALZAAD COMPANY LTD	3,572,500.00	3,572,500.00
MASHO HILL COMPANY LTD	1,201,000.00	1,201,000.00
GITHEIR COMPANY LTD	2,500,000.00	2,500,000.00
ZAKIR SUPPLIES AND CONSTRUCTION LTD	3,200,000.00	3,200,000.00
SAKINA SUPPLIES & CONTRACTIONS LTD	2,861,700.00	2,861,700.00
ABEYMUR CONSTRUCTION LTD	2,825,000.00	2,825,000.00

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AHQAB COMPAY LTD	2,750,000.00	2,750,000.00
SAKINA SUPPLIES & CONTRACTIORS LTD	2,525,000.00	2,525,000.00
HAMID TRADING CO.LTD	2,033,940.00	2,033,940.00
PUMA INTERNATIONAL	1,830,000.00	1,830,000.00
ABO ENGINEERING LTD	2,695,000.00	2,695,000.00
BASHBASH CONSTRUCTION CO. LTD	3,243,000.00	3,243,000.00
JABANA AFRICAN LTD	3,195,000.00	3,195,000.00
KOBI ADI CONSTR. CO. LTD	2,968,000.00	2,968,000.00
RUWRAN INVESTMENT CO. LTD	2,875,000.00	2,875,000.00
SHUKRAN ENTERPRISE LTD	2,778,507.00	2,778,507.00
RESIHENCE ENTERPRISE LIMITED	1,184,990.00	1,184,990.00
HURILE TRADING CO. LTD	3,747,809.00	3,747,809.00
LUL FIRM LTD	2,575,000.00	2,575,000.00
CESWAYS LTD	2,000,000.00	2,000,000.00
TAKBIR GEN. TRADING	2,000,000.00	2,000,000.00
BAKAL CONST.	1,650,000.00	1,650,000.00
HABI CONST.	3,550,000.00	3,550,000.00
WAVELINE LTD	2,540,920.00	2,540,920.00
BILLOW CONST. CO.	3,550,000.00	3,550,000.00
WARFA BUILDING & CONST.	3,550,000.00	3,550,000.00
RUNI AGENCIES LTD	2,778,900.00	2,778,900.00
NORLAND ITERNATIONAL	2,848,400.00	2,848,400.00
AMMA CONTRACTORS LIMITED	2,486,762.00	2,486,762.00
RUNI AGENCIES LTD	2,778,900.00	2,778,900.00
JAM & SAF CONST. LTD	3,500,000.00	3,500,000.00
ESA SUPPLIERS	3,550,000.00	3,550,000.00
RUNI AGENCIES LTD	3,550,000.00	3,550,000.00
WABE CONST.	2,500,000.00	2,500,000.00
NYAT ALIO CONST.	3,550,000.00	3,550,000.00
AHMED A. MAHAD & SONS LTD	3,550,000.00	3,550,000.00
KAMRASH CO. LTD	3,550,000.00	3,550,000.00
MANDERA COUNTY CONST.	3,200,000.00	3,200,000.00
DEROW CONST. CO. LTD	3,750,000.00	3,750,000.00
DEYMO CONST.	3,750,000.00	3,750,000.00
MILAD INTERIOR LRD	2,500,000.00	2,500,000.00
FULL WORKS CONSULT LTD	3,550,000.00	3,550,000.00
BAHREIN DISTRIBUTORS	2,500,000.00	2,500,000.00

COUNTY GOVERNMENT OF MANDERA
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ZULFURASH AFRICAN COMPANY	2,875,350.00	2,875,350.00
SULEIM AGENCY	3,000,000.00	3,000,000.00
AMSTRAD ENG. CO. LTD	3,000,000.00	3,000,000.00
BASHASH CONST.	3,075,000.00	3,075,000.00
NONETIME GEN. SUPPLIES	3,550,000.00	3,550,000.00
HARERI GEN. TRADING	3,500,000.00	3,500,000.00
GOODWILL GEN. SUPPLIERS	3,200,000.00	3,200,000.00
BILLOW CONST. CO.	3,550,000.00	3,550,000.00
NONETIME GEN. SUPPLIES	3,550,000.00	3,550,000.00
TAWAKAL CONST.	3,550,000.00	3,550,000.00
SMART WAYS HOLDING LTD	3,000,000.00	3,000,000.00
ZEYMO INVESTMENT LTD	3,550,000.00	3,550,000.00
MERRILE CONSTRUCTION CO	1,150,000.00	1,150,000.00
LIBIHIYA ENTERPRISES LTD	2,861,000.00	2,861,000.00
HJAY BUILDING & CONST.	3,000,000.00	3,000,000.00
CHOICE FRONTIERS LTD	2,000,000.00	2,000,000.00
TAWAKAL CONST.	2,450,000.00	2,450,000.00
ELFASHER LTD	3,000,000.00	3,000,000.00
KHALID HOLDING LTD	3,400,297.00	3,400,297.00
GAMUL INVESTMENT LTD	3,438,544.00	3,438,544.00
CLOCKWISE INTERNATIONAL	3,550,000.00	3,550,000.00
LAAKU CONST. CO.	3,387,350.00	3,387,350.00
TOP GEAR INVESTMENT	2,500,000.00	2,500,000.00
FAHSHAAL ETERPRISE	2,500,000.00	2,500,000.00
BLUELIGHT MED. SUPPLIERS	8,600,000.00	8,600,000.00
NYATALIO CONSTRUCTION COMPANY	3,000,000.00	3,000,000.00
DARUR BRIGESWAY CONSTRUCTION CO.LTD	2,000,000.00	2,000,000.00
AF-AD CONSTRUCTION	1,000,000.00	1,000,000.00
ANQARES CONSTRUCTION LTD	1,200,000.00	1,200,000.00
MAYKOREBI ENTERPRISES	1,200,000.00	1,200,000.00
NANESA TRADING CO. LTD	1,200,000.00	1,200,000.00
HASHIM CONSTRUCTION	3,100,000.00	3,100,000.00
MERILLE CONSTRUCTION	2,000,000.00	2,000,000.00
KOB ADI CONSTRUCTION	2,800,000.00	2,800,000.00
RAQO CONSTRUCTION LTD	2,500,000.00	2,500,000.00
TAKABA AUTO SPARE	3,998,396.00	3,998,396.00
PINNIE CONSTRUCTION CO.	2,000,000.00	2,000,000.00

COUNTY GOVERNMENT OF MANDERA**Reports and Financial Statements****For the year ended June 30, 2016**

COUNTY BUILDERS LTD	2,900,000.00	2,900,000.00
MANALCONSTRUCTION	3,000,000.00	3,000,000.00
MAASA BUILDING CONST.	3,000,000.00	3,000,000.00
RAQO CONSTRUCTION LTD	2,500,000.00	2,500,000.00
MAASA BUILDING CONST.	2,800,000.00	2,800,000.00
AZHAR GEN. SUPPLIES	1,200,000.00	1,200,000.00
AMAS TRADING CO. LTD	2,900,000.00	2,900,000.00
SHARUS CONST. & SUPPLIES	3,900,000.00	3,900,000.00
SUPER MANDERA	1,200,000.00	1,200,000.00
TARAMA CONST.	3,000,000.00	3,000,000.00
GARSE AGROVET SUPPLIERS	2,800,000.00	2,800,000.00
NAJAH CONST.	3,900,000.00	3,900,000.00
LIBIIN LOGISTICS	2,800,000.00	2,800,000.00
AMANTA CONST.CO.LTD	1,200,000.00	1,200,000.00
IMRAN CONSTRUCTORS TRADING CO.	1,200,000.00	1,200,000.00
GUHAD CONSTRUCTION	1,200,000.00	1,200,000.00
HASHIM CONSTRUCTION	1,200,000.00	1,200,000.00
HASHIM CONSTRUCTION	4,000,000.00	4,000,000.00
BUKUT PIONERS CO.LTD	1,200,000.00	1,200,000.00
AFRO-KENYA CON. LTD	3,000,000.00	3,000,000.00
SHURIA CONSTR.	2,800,000.00	2,800,000.00
ASMI INVESTMENT LTD	1,000,000.00	1,000,000.00
ASAL FRONTIERS	1,200,000.00	1,200,000.00
ESA SUPPLIERS	2,800,000.00	2,800,000.00
ESA SUPPLIERS	2,800,000.00	2,800,000.00
SULEIM AGENCY	1,300,000.00	1,300,000.00
HASHIM CONSTRUCTION	2,500,000.00	2,500,000.00
FULL WORKS CONSULT LTD	2,800,000.00	2,800,000.00
GARSE AGROVET SUPPLIERS	2,800,000.00	2,800,000.00
WABE CONSTRUCTION	1,500,000.00	1,500,000.00
LIBIIN LOGISTICS	2,800,000.00	2,800,000.00
TAQWA SUPPLIERS	3,000,000.00	3,000,000.00
GUBA INVESTMENT	2,800,000.00	2,800,000.00
SAMBUR SUPPLIERS	1,300,000.00	1,300,000.00
ABEY UMUR CONST. CO.	3,828,760.00	3,828,760.00
IMPACT CONTRACTORS	2,800,000.00	2,800,000.00
COUNTY BUILDERS LTD	1,200,000.00	1,200,000.00

COUNTY GOVERNMENT OF MANDERA
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EYMOLE CONST. CO.	3,999,970.00	3,999,970.00
KUBLE CONST.	1,200,000.00	1,200,000.00
DEROW CONST. CO.LTD	3,500,000.00	3,500,000.00
DARUR BRIGESWAY CONSTRUCTION CO.LTD	4,000,000.00	4,000,000.00
BASHUSH GENERAL	2,800,000.00	2,800,000.00
WELLS CONST. CO. LTD	2,800,000.00	2,800,000.00
SUPER MANDERA	2,900,000.00	2,900,000.00
NORTHLINK GEN. SUPPLIES	3,000,000.00	3,000,000.00
FAHIMA CONST. LTD	1,200,000.00	1,200,000.00
GEDFA CONST. CO. LTD	2,000,000.00	2,000,000.00
BASHUSH GENERAL	2,800,000.00	2,800,000.00
COUNTY BUILDERS LTD	1,300,000.00	1,300,000.00
khalaflow co ltd	4,000,000.00	4,000,000.00
qaswar tech ltd	4,000,000.00	4,000,000.00
IREBKUKI COMMUNITY SHG	1,400,000.00	1,400,000.00
COUNTY BUILDERS LTD	1,600,000.00	1,600,000.00
TANO TANO TECHNOLOGIES	2,800,000.00	2,800,000.00
ROAD MASTER BULIDING	3,000,000.00	3,000,000.00
COUNTY BUILDERS LTD	1,300,000.00	1,300,000.00
qaswar tech ltd	4,000,000.00	4,000,000.00
amin construction	4,000,000.00	4,000,000.00
AF-AD CONST. & GEN	2,203,420.00	2,203,420.00
SKYWARD INVESTMENT LTD	3,040,940.00	3,040,940.00
AL ASLAH CO. LTD	1,000,000.00	1,000,000.00
ADMO CONST. CO. LTD	11,767,736.00	11,767,736.00
DAYE INVESTMENT LTD	3,961,000.00	3,961,000.00
SABRA CONST. GEN. SUPPLIES	2,001,615.00	2,001,615.00
STARPLUS GEN. SUPPLIERS	1,525,999.00	1,525,999.00
SHARUS CONST. & SUPPLIERS	3,842,435.00	3,842,435.00
HARMAMO CONST.	1,807,326.40	1,807,326.40
GABRAR CONST.	1,686,600.00	1,686,600.00
MASHTECH ENG.	3,375,600.00	3,375,600.00
FAST TRACK CONSTRUCTION CO.LTD	4,019,516.00	4,019,516.00
STARPOP MINERAL WATER LTD	1,389,100.00	1,389,100.00
DOVLAND INVESTMENT CO.LTD	4,200,000.00	4,200,000.00
NUTRISCOPE LIMITED	2,248,800.00	2,248,800.00
MAHIR INVESTMENT CO.LTD	3,280,000.00	3,280,000.00

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NONETIME GENERAL SUPPLIERS LTD	2,850,000.00	2,850,000.00
RUNI AGENCIES O.LTD	2,500,000.00	2,500,000.00
BISSA CONSTRUCTION & CO.LTD	1,250,000.00	1,250,000.00
ELMART LTD	1,000,000.00	1,000,000.00
HABBI CONSTRUCTION CO.LTD	15,000,000.00	15,000,000.00
SADETI NLOGISTIC	700,000.00	700,000.00
AL HABIBA CONSTRUCTION	1,250,000.00	1,250,000.00
UNITED MANDERA CONSTRUCTION	900,000.00	900,000.00
LIGHT GENERAL CONTARCTORS	1,400,000.00	1,400,000.00
HAIGURAH CONSTRUCTION	850,000.00	850,000.00
AL HAMDU HARGWARE	1,200,000.00	1,200,000.00
IBSE GENERAL CONST.	970,000.00	970,000.00
DARUR BRIDGEWAYS	3,200,000.00	3,200,000.00
ABSHI AND SONS	2,820,000.00	2,820,000.00
BOHOL SADEEN EAST	3,986,000.00	3,986,000.00
TABARAK CONSTRUCTION	2,500,000.00	2,500,000.00
CASTRICH CONTRACTORS	1,400,000.00	1,400,000.00
GAGABA INVESTMENT	1,400,000.00	1,400,000.00
SAMBUR SUPPLIES	900,000.00	900,000.00
SAMBUR SUPPLIES	900,000.00	900,000.00
HELESHIT BUILDING	240,000.00	240,000.00
BUKUT PIONEER	2,400,000.00	2,400,000.00
GINGO CONSTRUCTION	900,000.00	900,000.00
GURDIS CONSTRYCTION	750,000.00	750,000.00
BOHOL SADEEN EAST	970,000.00	970,000.00
SUKELA CONTRACTORS	4,000,000.00	4,000,000.00
FAST FACE	780,000.00	780,000.00
TAKBIR GENERAL	1,050,000.00	1,050,000.00
AHQAB CO. LTD	995,000.00	995,000.00
ESA SUPPLIERS	570,000.00	570,000.00
MOSHAM BUILDING	700,000.00	700,000.00
IBSUARDO GENRAL	850,000.00	850,000.00
BETTER SOLUTION	850,000.00	850,000.00
HAIGURAH CONSTRUCTION	2,900,000.00	2,900,000.00
TAKABA CONSTRUCTION	800,000.00	800,000.00
PEAK EAST AFRICA	700,000.00	700,000.00
HAMDAN INVESTMENT	399,999.30	399,999.30

COUNTY GOVERNMENT OF MANDERA**Reports and Financial Statements****For the year ended June 30, 2016**

CAMP ENTERPRISE	992,000.00	992,000.00
EDA MATO	1,200,000.00	1,200,000.00
BAKAL CONSTRUCTION	1,805,000.00	1,805,000.00
WARFA BUILDING	1,100,000.00	1,100,000.00
IMPIRIOR INVESTMENT	1,140,000.00	1,140,000.00
GAGABA INVESTMENT	1,852,000.00	1,852,000.00
CASTRICH CONTRACTORS	2,500,000.00	2,500,000.00
NABI AMAN	1,500,000.00	1,500,000.00
KENMAN CONSTRUCTORS	850,000.00	850,000.00
DADACHTUNE INVESTMENT	800,000.00	800,000.00
SUKELA CONTRACTORS	1,561,775.00	1,561,775.00
MUSTAQIM LTD	780,000.00	780,000.00
SOMWAYS INVESTMENT	1,900,000.00	1,900,000.00
DOLL CONTRACTORS	1,600,000.00	1,600,000.00
TABARAK CONSTRUCTION	900,000.00	900,000.00
HELESHIT BUILDING	905,000.00	905,000.00
DEYMO CONSTRUCTION	1,600,000.00	1,600,000.00
HELESHIT BUILDING	910,000.00	910,000.00
WAYAM CONSTRUCTION	850,000.00	850,000.00
BUKUT PIONEER	910,000.00	910,000.00
LIIBIN LOGISTIC	2,300,000.00	2,300,000.00
SUPER GOLD INVESTMENT	1,050,000.00	1,050,000.00
ALRAHMAN LOGISTIC	870,000.00	870,000.00
BIRKAN LIMITED	3,550,000.00	3,550,000.00
TARAMA CONSTRUCTION	995,000.00	995,000.00
LIBIIN LOGISTIC	2,300,000.00	2,300,000.00
FAIROZ CONSTRUCTION	3,800,000.00	3,800,000.00
AL IHSANA CO LTD	850,000.00	850,000.00
GOODWIL GENERAL	2,400,000.00	2,400,000.00
FULLWORKS CONSULT	2,500,000.00	2,500,000.00
TAKABA ESKA SUPPLIERS	2,500,000.00	2,500,000.00
EREBUKI COMMUNKTY	1,750,000.00	1,750,000.00
SHAKIBRA CONSTRUCTION	1,050,000.00	1,050,000.00
PUMA INTERNATIONAL TRADING	1,663,653.00	1,663,653.00
SABENA CONSTRUCTION	1,400,000.00	1,400,000.00
MANDERA CLAY PRODUCT	800,000.00	800,000.00
BANYOLE CONSTRUCTION	1,200,000.00	1,200,000.00

COUNTY GOVERNMENT OF MANDERA**Reports and Financial Statements****For the year ended June 30, 2016**

SAMIA ENERGY	377,000.00	377,000.00
NUZA ENTERPRISE	2,200,000.00	2,200,000.00
TABARAK HARDWARE	95,850.00	95,850.00
SAMIA ENERGY LTD	110,000.00	110,000.00
BANYOLE CONSTRUCTION COMPANT	2,650,000.00	2,650,000.00
DADACHTUNE INVESTMENT LIMITED	2,250,000.00	2,250,000.00
TAKBIR GENERAL TRADING	3,820,000.00	3,820,000.00
SARMA CONSTRUCTION	1,971,680.00	1,971,680.00
AFRO KENYA	2,765,000.00	2,765,000.00
IBSE CONSTRUCTION	1,800,000.00	1,800,000.00
IBSE CONSTRUCTION	2,000,000.00	2,000,000.00
NUZA ENTERPRISE	2,200,000.00	2,200,000.00
SABRA CONSTRUCTION	2,500,000.00	2,500,000.00
DARUR BRIDGREWAYS	4,000,000.00	4,000,000.00
DARUR BRIDGREWAYS	4,000,000.00	4,000,000.00
KHALAFOW CONSTRUCTION	3,500,000.00	3,500,000.00
NOMAD (K) LTD	4,000,000.00	4,000,000.00
BANYOLE CONSTRUCTION	3,560,000.00	3,560,000.00
FANTASHI FRIEGHTERS AND LOGISTIC LTD	1,885,000.00	1,885,000.00
ADALE INVESTMENT	2,711,268.00	2,711,268.00
SHURIYE CONSTYRUCTION LTD	3,194,547.20	3,194,547.20
TIFOWS AND ADAMS	3,840,000.00	3,840,000.00
KOSHAE CONSTRUCTION CO LTD	3,500,000.00	3,500,000.00
QASWAR TECH LIMITED	4,000,000.00	4,000,000.00
DARUR BRIDGREWAYS	4,000,000.00	4,000,000.00
TAKBIR GENERAL TRADING	3,820,000.00	3,820,000.00
GURUMESA CONSTRUCTION LTD	2,696,570.80	2,696,570.80
RESALA GENERAL	3,100,000.00	3,100,000.00
ARGES AWARA	2,734,000.00	2,734,000.00
QASWAR TECH LIMITED	4,000,000.00	4,000,000.00
EGU ENTERPRISE	2,200,000.00	2,200,000.00
NORTHERN SERVICES	2,086,840.00	2,086,840.00
AMIN CONSTRUCTION	1,500,000.00	1,500,000.00
FAHSAAL ENTERPISE	2,500,000.00	2,500,000.00
QASWAR TECH LIMITED	4,000,000.00	4,000,000.00
SABRA CONSTRUCTION	12,000,000.00	12,000,000.00
Sub-Total	943,677,841.09	943,677,841.09

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Supply of goods		
Abshi and Sons	3,900,000.00	3,900,000.00
Gamas Engineering	3,000,000.00	3,000,000.00
Elite Const	3,000,000.00	3,000,000.00
Raqo Contractors Ltd	1,800,000.00	1,800,000.00
Yusra Eng Ltd	1,500,000.00	1,500,000.00
Sameer Energy	2,750,000.00	2,750,000.00
Kamjo Africa	980,000.00	980,000.00
Essa Suppliers	1,900,000.00	1,900,000.00
Exact general supplier	2,000,000.00	2,000,000.00
Horyaal Enetrprises	1,200,000.00	1,200,000.00
Kamjo Africa	1,000,000.00	1,000,000.00
Naaj and Naaz co, ltd	2,290,000.00	2,290,000.00
pastoral technology enetrprises	1,490,000.00	1,490,000.00
Awagas Ltd	1,500,000.00	1,500,000.00
Alhamdu Hadware	1,700,000.00	1,700,000.00
garsesala investement	1,800,000.00	1,800,000.00
Elwak SERVICE	1,300,000.00	1,300,000.00
Elwak SERVICE	1,300,000.00	1,300,000.00
rural water nd sanitation	1,230,000.00	1,230,000.00
Gurumesa cons co ltd	1,900,000.00	1,900,000.00
Gurumesa cons co ltd	2,500,000.00	2,500,000.00
Hamsa Investemt	995,700.00	995,700.00
Hamsa Investemt	2,200,000.00	2,200,000.00
jabana africa ltd	1,900,000.00	1,900,000.00
hurile trading co ltd	3,000,000.00	3,000,000.00
MOHAMED KOSMAN SERVICE	840,000.00	840,000.00
RHAMU SERVICE STATION	840,000.00	840,000.00
TANEEM CONSOLIDATED LIMITED	2,607,759.00	2,607,759.00
HARBATAYS SONS & COMPANY LTD	1,900,000.00	1,900,000.00
ZONAL COMPANY LIMITED	1,200,000.00	1,200,000.00
ALHAMDU HARDWARE	391,700.00	391,700.00
SUNRAYS HOLDING LIMITED	1,550,000.00	1,550,000.00
CAANO COMT CO. LTD	2,400,000.00	2,400,000.00
CAANO CONSTRUCTION COMPANY	1,250,000.00	1,250,000.00
SHURIA CONSTRUCTION COMPANY	1,350,000.00	1,350,000.00
SAMIA ENERGY	2,000,000.00	2,000,000.00

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SUMAK CONSTR. LIMITED	1,100,000.00	1,100,000.00
GURUMESA CONSTR. CO LTD	1,900,000.00	1,900,000.00
NORTLINK GENERAL SUPPLIERS	679,179.00	679,179.00
M/S SAMIA ENERGY	995,000.00	995,000.00
ABDIRAHMAN ABDIKADIR A	495,000.00	495,000.00
ORGE AGENCIES	2,000,000.00	2,000,000.00
TAKABA AUTO SERVICE	1,400,000.00	1,400,000.00
TAKABA AUTO SERVICE	780,000.00	780,000.00
TAKABA AUTO SERVICE	1,560,000.00	1,560,000.00
DIDOWS TRADING COMPANY	1,300,000.00	1,300,000.00
BULSHO CONSTRUCTION CO. LTD	2,000,000.00	2,000,000.00
AL-HABIB CONSTRUCTION	1,800,000.00	1,800,000.00
ELWAK YOUTH FOR PEACE	1,650,000.00	1,650,000.00
IREBUKI COMMUNITY SELFHELP	700,000.00	700,000.00
ELWAK SERVICE	93,470.00	93,470.00
FALKON GLOBAL LOGISTIC	1,800,000.00	1,800,000.00
ELHAMDU HARDWARE	1,012,983.00	1,012,983.00
SAMIA ENERGY	1,485,000.00	1,485,000.00
FALKON GLOBAL LOGISTIC	1,800,000.00	1,800,000.00
DARYEEL SUPPLIES LTD	1,500,000.00	1,500,000.00
KUBKUB INVESTMENT LIMITED	1,400,000.00	1,400,000.00
FAQEE CONSTR LTD	864,000.00	864,000.00
MULKI COMPANY LIMITED	853,448.00	853,448.00
HAVILAH CONSTR CO LTD	2,000,000.00	2,000,000.00
MERILLE CONSTRUCTION	1,600,000.00	1,600,000.00
TAKABA AUTO SERVICE STATION	412,600.00	412,600.00
TAKABA AUTO SERVICE	346,950.00	346,950.00
HAMSA INVESTMENT	1,300,000.00	1,300,000.00
MUBARAK STATION LIMITED	1,560,000.00	1,560,000.00
DIDOW TRADING COMPANY	1,400,000.00	1,400,000.00
SPRING OIL LTD	2,000,000.00	2,000,000.00
SPRING OIL LTD	2,000,000.00	2,000,000.00
AL-HAMDU HARDWARE	1,000,000.00	1,000,000.00
ABSHI CONSTRUCTION COMPANY	420,000.00	420,000.00
NAKEL ENERGY MDR	1,040,000.00	1,040,000.00
HAMSA INVESTMENT	1,300,000.00	1,300,000.00
RHAMU SERVICE STATION	1,300,000.00	1,300,000.00

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DIDOWS TRADING COMPANY	1,016,990.00	1,016,990.00
TAKABA AUTO SERVICE	390,000.00	390,000.00
NAJAH CONSTR. CO. LTD	1,900,000.00	1,900,000.00
CAANO CONSTRUCTION COMPANY	1,750,000.00	1,750,000.00
CAANO CONSTRUCTION COMPANY	1,800,000.00	1,800,000.00
ARGESAWERA CONSTRUCTION	1,500,000.00	1,500,000.00
M/S ELWAK SERVICES	650,000.00	650,000.00
SAMIA ENERGY	1,400,000.00	1,400,000.00
CAANO CONSTRUCTION COMPANY	1,500,000.00	1,500,000.00
MUSTAQIM LIMITED	1,550,000.00	1,550,000.00
KISASA CONSTR. AND GENERAL SUPPLIES	1,700,000.00	1,700,000.00
SHURIA CONSTRUCTION COMPANY	2,000,000.00	2,000,000.00
GUBBA INVESTMENT LTD	1,200,000.00	1,200,000.00
LIPO HYDRO PIP AND SERVICE	1,800,000.00	1,800,000.00
JABANA AFRICA LTD	1,900,000.00	1,900,000.00
ALHAMDU HARDWARE	1,000,000.00	1,000,000.00
CAANO CONSTRUCTION COMPANY	1,900,000.00	1,900,000.00
RHAMU SERVICE STATION	1,300,000.00	1,300,000.00
MERILLE SERVICE STATION	1,945,320.00	1,945,320.00
M/S ELWAK SERVICES	1,950,000.00	1,950,000.00
MUBARAK STATION LIMITED	1,716,000.00	1,716,000.00
ESA SUPPLIERS AND CONSTR.	1,900,000.00	1,900,000.00
SHANTOLEY SHOP	360,000.00	360,000.00
RAHMU SERVICE STATION	1,302,000.00	1,302,000.00
SKY WARD INVESTMENT LTD	2,500,000.00	2,500,000.00
MARRILE CONSTR. COMPANY	1,800,000.00	1,800,000.00
TAAWIN CONSTRUCTION CO. LTD	250,000.00	250,000.00
LIBEHIYA ENTERPRISE LTD	1,900,000.00	1,900,000.00
SULEIM AGENCY LIMITED	910,345.00	910,345.00
MS DEROW CONSTR CO	2,500,000.00	2,500,000.00
TAKABA ESKER	2,625,980.00	2,625,980.00
M/S CAANO CONSTR CO. LTD	1,250,000.00	1,250,000.00
HOQLA CONSTRUCTION CO. LTD	1,194,100.00	1,194,100.00
AMMA CONTRACTORS	1,600,000.00	1,600,000.00
SWEET MUM ENTERPRISES	1,700,000.00	1,700,000.00
KAMSO AFRICA LIMITED	2,200,000.00	2,200,000.00
M/S INVESTMENT LIMITED	1,700,000.00	1,700,000.00

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Abshi & Sons	1,100,000.00	1,100,000.00
Koshae const co	2,200,000.00	2,200,000.00
Ukurows Trading	3,070,000.00	3,070,000.00
Penta friend holding	1,223,790.00	1,223,790.00
Zulfurash Africa CoLtd	2,800,000.00	2,800,000.00
Bahati Rural	2,160,000.00	2,160,000.00
Rayan Invst ltd	1,900,000.00	1,900,000.00
olive const and supplies ltd	1,560,000.00	1,560,000.00
Hardawa Enterprise	2,400,000.00	2,400,000.00
Mandera county bookshop	384,400.00	384,400.00
Abey ummur construction	2,600,000.00	2,600,000.00
Grand enterprises	2,300,000.00	2,300,000.00
Tanas contractor	1,900,000.00	1,900,000.00
Zulfurash Africa CoLtd	2,700,000.00	2,700,000.00
Al habib const co ltd	1,600,000.00	1,600,000.00
Elmasha general supplies	3,400,000.00	3,400,000.00
Mohamed k osman service s	420,000.00	420,000.00
Duntoi bookshop	2,000,000.00	2,000,000.00
Ukurows Trading	2,100,000.00	2,100,000.00
Beyruha ltd	1,850,000.00	1,850,000.00
Alfurqan bookshop	2,200,000.00	2,200,000.00
ABUSAMAB CONTRactors	2,400,000.00	2,400,000.00
kano and sons and company ltd	2,000,000.00	2,000,000.00
Light general Contarctor	2,300,000.00	2,300,000.00
Tulu ltd	2,500,000.00	2,500,000.00
Ahqab Construction ltd	1,100,000.00	1,100,000.00
Masamu General Trading	1,400,000.00	1,400,000.00
Takaba Construction	1,350,000.00	1,350,000.00
Bokola general trading	1,500,000.00	1,500,000.00
Masamu General Trading	1,677,900.00	1,677,900.00
Masamu General Trading	1,680,000.00	1,680,000.00
Rayan Invst ltd	1,800,000.00	1,800,000.00
Alfurqan bookshop	2,200,000.00	2,200,000.00
Sarma Const Co Ltd	2,000,000.00	2,000,000.00
Samia Energy ltd	2,000,000.00	2,000,000.00
Ghnima Enterprise ltd	1,200,000.00	1,200,000.00
Rayan Invst ltd	1,105,000.00	1,105,000.00
SAMIA ENERGY	90,000.00	90,000.00

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BLUE LIGHT PHARMACY LTD	4,050,000.00	4,050,000.00
LIBIIN LOGISTUCS LTD	2,750,000.00	2,750,000.00
DOVELAND INVESTMENT LTD	3,500,000.00	3,500,000.00
ELWAK SERVICE	3,820,000.00	3,820,000.00
SHUKRI ISSACK MOHAMED	324,400.00	324,400.00
ZONAL CIVIL ENGINEERING CO.LTD	1,750,000.00	1,750,000.00
HARERI ENTERPRISES LTD	1,499,950.00	1,499,950.00
SMARTWAYS HOLDINGS LTD	1,500,000.00	1,500,000.00
MADINA INVESTMENT	2,771,600.00	2,771,600.00
BULSHO CONSTRUCTION CO.LTD	1,950,000.00	1,950,000.00
NUTRISCOPE LTD	2,600,000.00	2,600,000.00
SISTER SCALE LTD	2,600,000.00	2,600,000.00
GHANEEMA ENTERPRISE LTD	2,500,000.00	2,500,000.00
TAMRAN SUPPLIERS LTD	2,086,700.00	2,086,700.00
HAJI HASSAN HAJI KASSIM	2,400,000.00	2,400,000.00
NORTH GATE INVESTMENT LTD	999,833.00	999,833.00
BURATI CONSTRUCTION CO.LTD	1,300,000.00	1,300,000.00
MUADIS COUNTY CONSTR. LTD	1,915,000.00	1,915,000.00
ZEYMA trading co ltd	1,455,000.00	1,455,000.00
HARDAWA ENTERPRISE LIMITED	1,520,000.00	1,520,000.00
SADETI LOGISTIC AND ENG CO LTD	1,790,000.00	1,790,000.00
GABRAR CONSTRUCTION CO LTD	1,630,000.00	1,630,000.00
AHMED A MAHAT AND SONS LIMITED	1,979,500.00	1,979,500.00
YUAISMO LTD	2,150,375.00	2,150,375.00
KUKUB INVESTMENT LIMITED	2,375,100.00	2,375,100.00
ELTUL TRADING COMPANY	4,625,445.00	4,625,445.00
COMPONENT INV. LTD	2,100,000.00	2,100,000.00
DARYEEL CONST.	3,737,891.00	3,737,891.00
LAHEY CHEMIST	4,978,807.00	4,978,807.00
MABROUK PHARMACEUTICALS	3,891,206.00	3,891,206.00
MAWLANA HOLDINGS LTD	2,053,664.00	2,053,664.00
EASSYTIMES(K) LTD	3,734,640.00	3,734,640.00
MANDERA PHARMACEUTICALS	1,599,536.00	1,599,536.00
SISTER SCALE LTD	1,137,971.00	1,137,971.00
HAMDAN INVESTMENT	1,925,173.00	1,925,173.00
RYCEDENTAL SUPPLIES LTD	1,209,200.00	1,209,200.00
TAKRIM EXPRESS LOG. LTD	3,000,000.00	3,000,000.00

COUNTY GOVERNMENT OF MANDERA**Reports and Financial Statements****For the year ended June 30, 2016**

CRYSTAL COMMUNICATION	3,223,000.00	3,223,000.00
GARSELE CONSTRUCTION	1,975,000.00	1,975,000.00
ABSI AND SONS CONSTRUCTION	856,000.00	856,000.00
GOODWILL BOOKSHOP	1,998,700.00	1,998,700.00
ABLUUN GENERAL MERCHANTS	1,200,000.00	1,200,000.00
LIBIN LOGISTICS	1,450,000.00	1,450,000.00
SARMA CONSTRUCTION	2,702,000.00	2,702,000.00
IBSE CONSTRUCTION	2,329,000.00	2,329,000.00
BISHO GENERAL MERCHANT	2,399,600.00	2,399,600.00
HUNAIN CONSTRUCTION	2,085,600.00	2,085,600.00
PLATINUM INTL	2,329,400.00	2,329,400.00
HABBI CONSTRUCTION LTD	3,000,000.00	3,000,000.00
EASTPOLE CONSTRUCTION LTD	2,381,000.00	2,381,000.00
EASTPOLE CO.LTD	2,613,000.00	2,613,000.00
BISSA CONSTRUCTION AND SUPPLIES	2,675,169.00	2,675,169.00
BISSA CONSTRUCTION AND SUPPLIES	3,159,000.00	3,159,000.00
NAMIMA CONSTRUCTION	3,668,000.00	3,668,000.00
JIRENA CONSTRUCTION	3,725,000.00	3,725,000.00
DARYEL SUPPLIES	2,850,000.00	2,850,000.00
BULLA MPYA NURSING HOME	3,120,000.00	3,120,000.00
MELI CONSTRUCTION	3,510,000.00	3,510,000.00
NORTHERN STAR	3,785,600.00	3,785,600.00
TOP GEAR INVESTMENT CO.LTD	3,850,000.00	3,850,000.00
MASS GENERAL SUPPLIES	3,889,600.00	3,889,600.00
STARPOP MINERAL WATER LTD	2,610,000.00	2,610,000.00
DARYEL SUPPLIES	3,979,800.00	3,979,800.00
HIDIG SERVICE STATION	88,000.00	88,000.00
DIDOWS TRADING	276,000.00	276,000.00
DIDOWS TRADING	420,000.00	420,000.00
HARDIMTU ENTERPRISE	665,000.00	665,000.00
ABSAFA INVESTMENT LIMITED	1,900,000.00	1,900,000.00
SIHAMA INVESTMENT LTD	1,600,000.00	1,600,000.00
BULSHO CONSTRUCTION	1,612,480.00	1,612,480.00
ILHAN CONSTRUCTION	1,640,000.00	1,640,000.00
SIHAMA INVESTMENT LTD	1,652,000.00	1,652,000.00
QASWAR TECH LIMITED	4,000,000.00	4,000,000.00
AZHAR GENERAL LTD	2,000,000.00	2,000,000.00

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FOWS ENTERPRISE LTD	3,330,000.00	3,330,000.00
QASWAR TECH LIMITED	4,000,000.00	4,000,000.00
KHALAFOW CONSTRUCTION	2,500,000.00	2,500,000.00
BAHRAIN DISTRIBUTORS	1,470,000.00	1,470,000.00
NAAJ & NAAZ CO. LTD	2,590,000.00	2,590,000.00
BURALE MAINTAINANCE	3,750,000.00	3,750,000.00
ZEY TAL COMPANY	2,495,000.00	2,495,000.00
CAUSWAY ENGINEERING	2,396,500.00	2,396,500.00
Sub-Total	513,183,285.00	513,183,285.00
Supply of services		
Bashash Const Co	3,200,000.00	3,200,000.00
faqee Const Co	2,500,000.00	2,500,000.00
Al naim Cons and gen supplier	2,100,000.00	2,100,000.00
Hullow Enterprise	3,500,000.00	3,500,000.00
Ramkaay Enterprise	2,300,000.00	2,300,000.00
Gamoji Invest Ltd	2,000,000.00	2,000,000.00
Al huda Contractor	2,900,000.00	2,900,000.00
Burati Const Co Ltd	1,000,000.00	1,000,000.00
Urille Gen Const	2,900,000.00	2,900,000.00
Tanas Contractor	3,200,000.00	3,200,000.00
Ramkaay Enterprise	2,900,000.00	2,900,000.00
Takaba Esker Ltd	3,000,000.00	3,000,000.00
Doris Invst Co Ltd	1,500,000.00	1,500,000.00
Amstrad Enginnering Const Ltd	2,900,000.00	2,900,000.00
Takaba Esker Ltd	2,900,000.00	2,900,000.00
khalafow co ltd	1,300,000.00	1,300,000.00
Afaad Const Co	2,835,000.00	2,835,000.00
Warejiow General Merchants	2,800,000.00	2,800,000.00
Sabra Const	1,200,000.00	1,200,000.00
Feisal Hassan Ali	105,000.00	105,000.00
Rural concern	300,000.00	300,000.00
Alinoor Abdullahi	210,000.00	210,000.00
Adan Muktar Shueb	105,000.00	105,000.00
Muktar Dubow	806,000.00	806,000.00
Aliow Mohamed Ibrahim	45,000.00	45,000.00
Ukurow trading ltd	2,000,000.00	2,000,000.00
Adan Muktar Shueb	105,000.00	105,000.00
Rural concern	300,000.00	300,000.00
Feisal Hassan Ali	108,500.00	108,500.00
Feisal Hassan Ali	105,500.00	105,500.00

COUNTY GOVERNMENT OF MANDERA**Reports and Financial Statements****For the year ended June 30, 2016**

Ukurow trading ltd	1,400,000.00	1,400,000.00
Rural concern	300,000.00	300,000.00
habbi Cons. Co. ltd	1,400,000.00	1,400,000.00
kawsar Motors	800,000.00	800,000.00
Samia Energy	2,000,000.00	2,000,000.00
Risala Gen. Contractors	4,300,000.00	4,300,000.00
Rural concern	300,000.00	300,000.00
ramkay enetreprises	2,300,000.00	2,300,000.00
BANISA SERVICE STATION	840,000.00	840,000.00
ALI SHINA SPARE PARTS	806,000.00	806,000.00
AMSTRAD ENGINNERING CO. LTD	600,000.00	600,000.00
ABDIKADIR O. BUKULU	120,000.00	120,000.00
AHMED HASSAN TIFOW	420,000.00	420,000.00
KAWSAR MOTORS	300,000.00	300,000.00
KAWSAR MOTORS	500,000.00	500,000.00
UKUROWS TRAding ltd	240,000.00	240,000.00
ABDIKADIR OSMAN BUKULU	200,000.00	200,000.00
KAWSAR MOTORS	621,296.00	621,296.00
ALI MOHAMED WARABOW	806,000.00	806,000.00
KAWSAR MOTORS	1,200,000.00	1,200,000.00
MS RURAL WATER	2,800,000.00	2,800,000.00
RURAL CONCERN	300,000.00	300,000.00
RURAL CONCERN	300,000.00	300,000.00
EQUIPMENT AND PART MATT	1,400,000.00	1,400,000.00
HAMSA HAJI OMAR	300,000.00	300,000.00
JUNIOR GENERAL SUPPLIES	2,900,000.00	2,900,000.00
JELEDAN CONTRACTORS LIMITED	3,000,000.00	3,000,000.00
FEISAL HASSAN ALI	108,500.00	108,500.00
FEISAL HASSAN ALI	108,500.00	108,500.00
MS HARERA ENG SUPPLIES LTD	3,000,000.00	3,000,000.00
MOHAMED MOHAMUD AND SONS CO LTD	3,000,000.00	3,000,000.00
GARAT ADAN MOHAMED	300,000.00	300,000.00
OLAD SHORTIUM OMAR	1,680,000.00	1,680,000.00
M/S MWALIMU TOYOTA MDR	490,796.00	490,796.00
RURAL CONCERN	300,000.00	300,000.00
DARYEEL SUPPLIES LTD	1,100,000.00	1,100,000.00
ALINOOR ABDULLAHI	300,000.00	300,000.00
G&M GARAGE	780,000.00	780,000.00
CAANO CONSTRUCTION COMPANY	213,362.00	213,362.00
Elmarat ltd	678,600.00	678,600.00

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Elmarat ltd	371,200.00	371,200.00
Elmarat ltd	600,000.00	600,000.00
Namima Const Co Ltd	3,120,000.00	3,120,000.00
Masamu General Trading	1,458,000.00	1,458,000.00
Abdirahim Sheikh	450,000.00	450,000.00
Takaba Construction	1,600,000.00	1,600,000.00
Beyruha ltd	1,700,000.00	1,700,000.00
Cordoba Restaurant	108,000.00	108,000.00
Cordoba Restaurant	200,000.00	200,000.00
CALL WIRELESS	3,555,889.00	3,555,889.00
NATURE CONVERGENCE SOLUTIONS	3,000,000.00	3,000,000.00
YUSRA ENGINEERING LTD	563,876.00	563,876.00
FAQEE CONSTRUCTION CO.LTD	2,569,618.00	2,569,618.00
FORTUNLINK CONSULTING LTD	2,000,000.00	2,000,000.00
MULTILEVEL CONSULTANCY K LTD	1,999,500.00	1,999,500.00
M/S SHAYELL INVESTMENT LTD	149,550.00	149,550.00
FORTUNLINK CONSULTING LTD	1,998,500.00	1,998,500.00
NUZA ENTERPRISES LIMITED	700,000.00	700,000.00
BULSHO CONSTR.	1,400,000.00	1,400,000.00
NUTRISCAPE LTD	2,000,000.00	2,000,000.00
ROKS TRADING CO. LTD	267,289.00	267,289.00
MACALIM GARAGE ENTERPRISES	464,696.00	464,696.00
MACALIM GARAGE ENTERPRISES	496,500.00	496,500.00
MACALIM GARAGE ENTERPRISES	285,940.00	285,940.00
MACALIM GARAGE ENTERPRISES	271,672.00	271,672.00
MACALIM GARAGE ENTERPRISES	253,200.00	253,200.00
MACALIM GARAGE ENTERPRISES	280,952.00	280,952.00
MACALIM GARAGE ENTERPRISES	1,568,700.00	1,568,700.00
SEK OPTIMAL COST CONSULTANCY	3,000,000.00	3,000,000.00
MACALIM GARAGE ENTERPRISES	183,860.00	183,860.00
MACALIM GARAGE ENTERPRISES	230,260.00	230,260.00
MACALIM GARAGE ENTERPRISES	252,184.00	252,184.00
MACALIM GARAGE ENTERPRISES	246,036.00	246,036.00
MACALIM GARAGE ENTERPRISES	581,000.00	581,000.00
MACALIM GARAGE ENTERPRISES	325,380.00	325,380.00
ADMO CONST. CO. LTD	2,492,185.00	2,492,185.00
LIBIIN LOGISTICS	4,194,600.00	4,194,600.00
BISSA CO.SUPPLIERS LTD	613,000.00	613,000.00
EGU GENERAL	859,000.00	859,000.00
NORTHLINK TECHNOLOGIES	1,685,000.00	1,685,000.00

COUNTY GOVERNMENT OF MANDERA**Reports and Financial Statements****For the year ended June 30, 2016**

JAZEERA CONSTRUCTIONCO.LTD	20,177,610.00	20,177,610.00
ELMARAT LTD	1,280,640.00	1,280,640.00
ELMARAT LTD	1,984,180.00	1,984,180.00
MWALIMU TOYOTA MANDERA	284,741.12	284,741.12
MWALIMU TOYOTA MANDERA	203,135.72	203,135.72
KORNESH GUEST HOUSE	3,200,000.00	3,200,000.00
NAZA ROAD & BRIDGES CONTRACTORS	2,350,000.00	2,350,000.00
ELMART LTD	450,000.00	450,000.00
GUBBA INVESTMENT LTD	857,500.00	857,500.00
BISSA CONSTRUCTION & CO.LTD	552,000.00	552,000.00
SISTER SCALE LTD	2,107,500.00	2,107,500.00
GOAL ORIENTED CONSULTANCY SERVICE	1,750,000.00	1,750,000.00
MANELTA GARAGE	80,000.00	80,000.00
DIDOWS TRADING	140,000.00	140,000.00
MWALIMU TOYOTA	503,672.00	503,672.00
MWALIMU TOYOTA	428,000.00	428,000.00
BISSA CONSTRUCTION AND SUPPLIES	1,920,000.00	1,920,000.00
FAIROZ CONSTRUCTION	1,920,000.00	1,920,000.00
TAWAKAL MOTORS	450,000.00	450,000.00
KHALAFOW CONSTRUCTION	3,500,000.00	3,500,000.00
DARUR BRIDGREWAYS	4,000,000.00	4,000,000.00
TAWAKAL MOTORS	450,000.00	450,000.00
DARUR BRIDGREWAYS	4,000,000.00	4,000,000.00
Sub-Total	194,322,619.84	194,322,619.84
Grand Total	1,651,183,745.93	1,651,183,745.93

ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost	Historical Cost
	(Kshs)	(Kshs)
	2015/16	2014/15
Land	24,141,291.00	24,141,291
Buildings and structures	8,981,651,686.34	5,007,773,607
Transport equipment	532,849,938.00	467,985,214
Office equipment, furniture and fittings	136,497,582.00	98,650,703
Other Assets, Machinery and Equipment	509,789,003.00	483,565,055
Intangible assets	626,624,041.00	415318113
Total	10,811,553,541.34	6,497,433,983.00