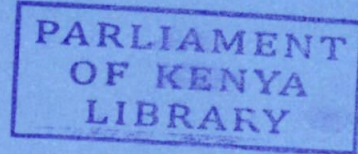


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



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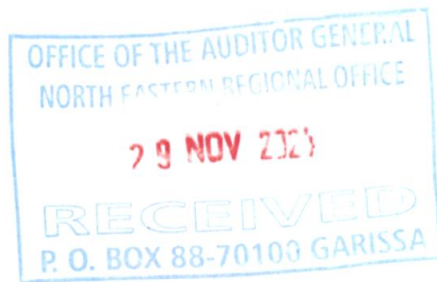
THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
GARISSA**

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	6/3/25
TABLED BY	Dep. Maj. Whip
COMMITTEE	-
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**COUNTY EXECUTIVE OF GARISSA
ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024**

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

County Executive of Garissa
Annual Report and Financial Statements for the year ended June 30, 2024

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1. ACRONYMS AND GLOSSARY OF TERMS

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) *Glossary of Terms*

Fiduciary Management The key management personnel who had financial responsibility

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibilities
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Pastoral Economy.	Overseeing County Agriculture, Livestock and Pastoral Economy
3.	Water, Environment, Climate change and Natural Resource	Overseeing Provision of Water and Management of Environment and Natural Resources
4.	Roads, Transport and Public Works	Overseeing County Transport and Roads Network
5.	Gender, Social Services and Sports	Dealing with Gender, Sports and Youth Affairs
6.	Education and Labour	Overseeing ECD and Vocational Education
7.	Health and Sanitation Services	Overseeing Health Function of the County
8.	County Affairs, Public services and Intergovernmental relation	Overseeing County Executive Offices and Intergovernmental relations
9.	Lands, Housing and Urban Devt	Overseeing Housing and Urban Devt
10.	Trade, Enterprise Devt and Tourism	Overseeing Trade and Enterprise Devt

b) Key Management team

The County Executive of Garissa day-to-day management is under the following key organs:

	Designation	Name
1.	Governor	H.E Nathif Jama Adam
2.	Deputy Governor	H.E Abdi Dagane Muhumed
3.	County Secretary	Mohamud Hassan Mursal
4.	C.E.C Finance and Economic Planning	Abass Ismail Khaar
5.	C.E.C Water, Environment, Climate change and Natural Resource	Ahmed Mohamed Ibrahim
6.	C.E.C Roads, Transport and Public Works	Nasir Mohamed
7.	C.E.C Gender, Social Services and Sports	Hawa Ahmed
8.	C.E.C Education and Labour	Ebla Minhaj
9.	C.E.C Agriculture, Livestock and Cooperatives	Hassan Abdirizack
10.	C.E.C Health and Sanitation Services	Ahmednadir Omar

County Executive of Garissa
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11.	C.E.C County Affairs, Public services and Intergovernmental relation	Zahra Musa
12.	C.E.C Lands, Housing and Urban Devt	Mohamed Hussein
13.	C.E.C Trade, Enterprise Devt and Tourism	Mohamed Suleiman

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Officer-Finance, Revenue and Economic planning	Adan Harun Abdi
2.	Head of Budget	Abdirahman Noor Hassan
3.	Head of Treasury (Accounts)	CPA Abdi Ali Nuriye
4.	Chief Finance Officer	Mohamed Noor Daud
5.	Chief Officer- Gender, culture social services, Youth and Sports and PWD	Harun Ahmed Mohamed
6.	Chief Officer-Trade, Tourism and Enterprise Devt	Harun Mohamed
7.	Chief Officer -Urban Planning lands	Farhiya Ismail Omar
8.	Chief Officer- Livestock Devt Agriculture And	Mohamed Omar
9.	Chief Officer – Health and Sanitation	Leila Ibrahim
10.	Chief Officer – Water, Enviroment and Natural resource	Fardowsa Adow
11.	Chief Officer- Education, Ecd And Vocational Training	Mahfud Ibrahim
12.	Chief Officer-Roads and Transport	Abdirahman Abdullahi Nuno
13.	Chief Officer- County Affairs	Rashid Shaur

d) Fiduciary Oversight Arrangements

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

The County Has Audit Committees and Head of Internal Audit who reports on:

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

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

e) Entity Headquarters

Office of the Governor
Along Lamu Road Opposite Young Muslim Academy
Telephone: (254) 0462102604
E-mail: garissacounty@gmail.com
Website: www.garissa.go.ke

f) Entity Contacts

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

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Garissa Branch
P.O. Box 143
Garissa, Kenya
3. Equity Bank
Garissa Branch
P.O. Box 700
Garissa, Kenya
4. First Community Bank
Garissa Branch
Garissa
5. Gulf African Bank
Garissa Branch
Garissa
6. Cooperative Bank
Garissa Branch
Garissa
7. National Bank Of Kenya
Garissa Branch
Garissa

h) Independent Auditors

Auditor General
Office of the Auditor-General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

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

j) County Attorney

Office of the Governor
Along Lamu Road Opposite Young MuslimAcademy
Telephone: (254) 0462102604
E-mail: garissacounty@gmail.com
Website: www.garissa.go.ke

KEY MANAGEMENT

The county executive team during the end of the financial year:


NO	NAME	DESIGNATION
1	H.E Nathif Jama Adam	Governor
2	H.E Abdi Dagane Ismail	Deputy Governor
3	Hon. Mohamud Hassan Mursal	County Secretary
4	Hon. Abass Ismail	CECM Finance and Economic Planning
5	Hon. Zahra Musa	CECM County Affairs
6	Hon. Hawa Abdi	CECM Gender, Culture, Youth & Sports
7	Hon. Mohamed Suleiman	CECM Trade and Enterprise Development
8	Hon. Mohamed Hussein	CECM Lands, Physical Planning & Urban Development
9	Hon Nasir Mohamed	CECM Roads, Transport and Public Works
10	Hon. Hassan Abdirizak	CECM Agriculture and Livestock Development
11	Hon. Ahmed Mohamed Ibrahim	CECM Water and Environment
12	Hon. Ahmednadir Omar	CECM Health
13	Hon. Ebla Minhaj	CECM Education



3. GOVERNANCE STATEMENT

The County Executive of Garissa is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.



The County is made up of a County Assembly, County Executive and a number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

a) The County Executive



NO	PHOTO	NAME	DESIGNATION
1		<p>H.E NATHIF JAMA ADAM</p>	<p>GOVERNOR</p> <p>Nathif Jama Adam, EGH, (Nadiif Jaamac Aadan, Arabic: نظيف جامع آدم) is a Kenyan banker, writer and politician.</p> <p>Adam has served as the Governor of Garissa County since August 2023. He was initially elected to the position in March 2013 to become the pioneer Governor of Garissa County and served until 2017. He was elected once again in August 2023.</p> <p>Prior to joining politics, he was the Managing Director of First Community Bank. He was also previously a Senior Vice President and the Head of Sharjah Islamic Bank's Investments & International Banking Division. He co-authored the first book on sukuk investments.</p> <p>Honours</p> <p>At the Jamhuri Day of 2023, Adam was awarded by President William Ruto the Elder of the Order of the Golden Heart (E.G.H.) which is the</p>

			second highest honour awarded by the Kenyan government.
2		H.E ABDI DAGANE ISMAL	<p>DEPUTY GOVERNOR</p> <p>His Excellency Abdi Dagane is the Deputy Governor of Garissa County, a position of great responsibility and leadership in the county government. With a strong commitment to serving the people of Garissa and a vision for positive change, H.E Abdi Dagane plays a vital role in shaping the future of the county.</p>
3		HON. MOHAMUD HASSAN MURSAL	<p>COUNTY SECRETARY</p> <p>BA Public Administration from Moi University MSc Information Security – Royal Holloway University of London</p> <p>Before he joined the county, he worked in various Tech and data security firms and consultancy services to the public and private institutions</p> <p>Vast experience in public administration and governance</p> <p>He was a pioneer county secretary who served Governor Nathif Jama first administration diligently and with dedication.</p> <p>As the first county secretary of Garissa, he is remembered for establishing internal structures and policies that helped cap the county wage bill to below the controller of budget's authorized limit. This subsequently led to increase in the budgetary allocation to other sectors such as health and water.</p> <p>He introduced and spearheaded the county capacity assessment and</p>

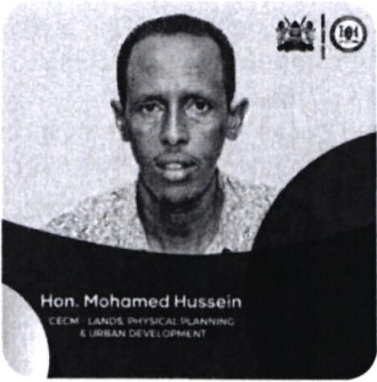
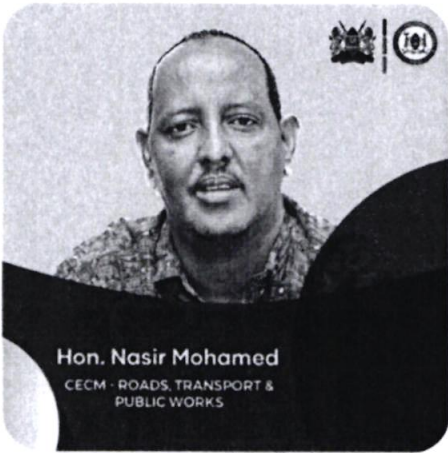
County Executive of Garissa
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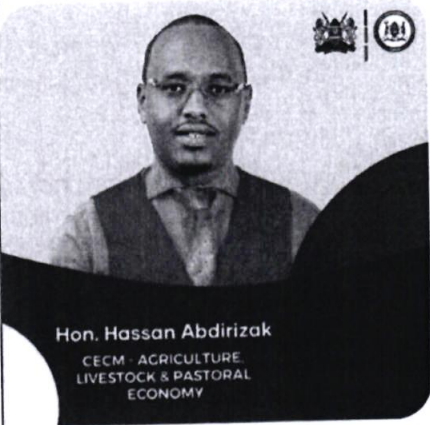
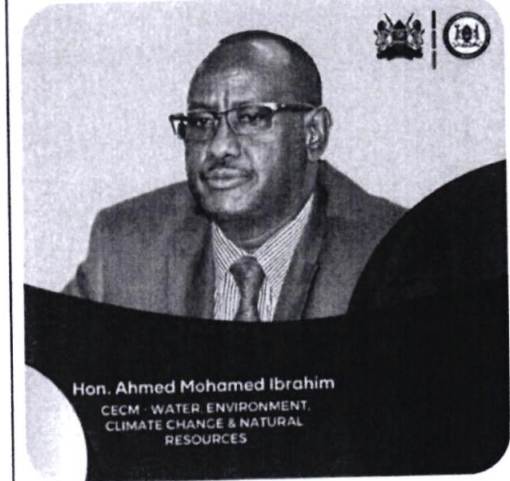
4	 <p>Hon. Abass Ismail CECM - FINANCE & ECONOMY PLANNING</p>	<p>HON. ABASS ISMAIL</p>	<p>rationalization of public service (carps), in 2014</p> <p>CECM FINANCE & ECONOMY PLANNING Bachelor of Business Management MBA from Kenya Methodist University Diverse experience in financial sectors Participated in drafting and designing numerous financial policies and accounting procedures Worked with various International NGOs in Kenya and Somalia in Finance and grant Management From 2020 to 2023, working with National Drought Management Authority as Program Manager for the Hunger Safety Net Programme Trained as Senior Management course in Kenya School of Government</p>
5	 <p>Hon. Zahra Musa CECM - COUNTY AFFAIRS PUBLIC SERVICES & INTERGOVERNMENTAL RELATIONS</p>	<p>HON. ZAHRA MUSA</p>	<p>CECM COUNTY AFFAIRS, PUBLIC SERVICES & INTERGOVERNMENTAL RELATIONS Served as CECM County Affairs, Public Services & Intergovernmental Relations from 2023 to date</p>

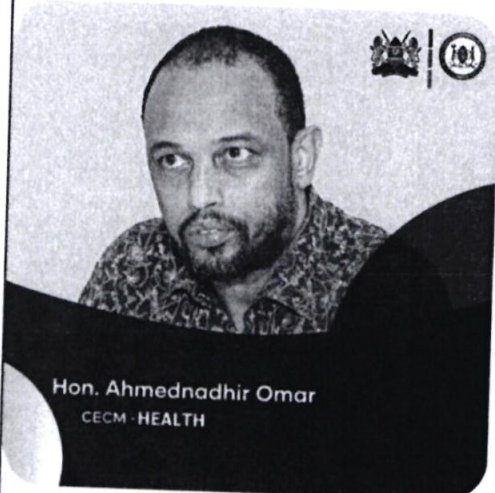
County Executive of Garissa
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6	 <p>Hon. Hawa Abdi CECM CULTURE GENDER YOUTH & SPORTS</p>	<p>HON. HAWA ABDI</p>	<p>CECM CULTURE, GENDER, YOUTH & SPORTS</p> <p>B.A in Business management from East Africa University Diploma in sales and marketing from Mombasa Polytechnic University College Before her appointment, Hawa was serving as Deputy Sub-County Administrator in Ijara, Garissa County, from June, 2015. Before joining the county government of Garissa, Hawa worked for different Humanitarian Organizations in Dadaab Refugee Camp (Care Kenya, Oxfam GB, Care International and Kenya Red Cross. Worked for Baclays Bank (now Absa Bank)</p>
7	 <p>Hon. Mohamed Suleiman CECM TRADE INVESTMENT & ENTERPRISE DEVELOPMENT</p>	<p>HON. MOHAMED SULEIMAN</p>	<p>CECM TRADE, INVESTMENTS & ENTERPRISE DEVELOPMENT</p> <p>Bachelors of Commerce (B.Com) Currently pursuing Bachelors of Law Previously served as Head of Accounts in the County department of Health from 2018 to 2023 Served as CECM Trade, Investments & Enterprise Development from 2023 to date</p>

County Executive of Garissa
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8	 <p>Hon. Mohamed Hussein CECM - LANDS, PHYSICAL PLANNING & URBAN DEVELOPMENT</p>	<p>HON. MOHAMED HUSSEIN</p>	<p>CECM LANDS, PHYSICAL PLANNING & URBAN DEVELOPMENT</p> <p>B. Com from Egerton university Vast experience in management, finance and implementation of projects and programs. Over 12 years in senior positions, both private, public and other organizations. Believe in teamwork, leadership and well-coordinated activities. Recognized for exceptional skills in fast paced, multitask environment, strong analytical and problem-solving skills.</p>
9	 <p>Hon. Nasir Mohamed CECM - ROADS, TRANSPORT & PUBLIC WORKS</p>	<p>HON NASIR MOHAMED</p>	<p>CECM ROADS, TRANSPORT & PUBLIC WORKS</p> <p>Mount Kenya University Masters in Diplomacy and International Relations. University Of Nairobi Bachelors of Arts (Education) Diploma in education management (Kenya Institute of Education Management) Ministry of education (MOEST) certificate in schools-based teacher Development course 1996-1998: Narok TTC P1 Certificate Member of county assembly for Nanighi Ward 2013-2017 Served as minority leader of Garissa County assembly 2013-2017 Secondary teacher in Sankuri Secondary School 2001-2011 Primary teacher in various schools in Fafi Sub-County.</p>

<p>10</p>	 <p>Hon. Hassan Abdirizak CECM - AGRICULTURE, LIVESTOCK & PASTORAL ECONOMY</p>	<p>HON. HASSAN ABDIRIZAK</p>	<p>CECM AGRICULTURE, LIVESTOCK & PASTORAL ECONOMY</p> <p>M.A Business Administration B. com Egerton University. Skilled professional with over ten years' experience in logistics, finance administrative and program. Diverse experience in program implementation, donor relation, financial management and grant oversight. Believe in accountability. He has received several accolades based on his strict practice of providing comprehensive financial expenditure reports to both donors and project beneficiaries. He works in strict adherence to process as he carries the mantra, the process is as important as the product.</p>
<p>11</p>	 <p>Hon. Ahmed Mohamed Ibrahim CECM - WATER ENVIRONMENT, CLIMATE CHANGE & NATURAL RESOURCES</p>	<p>HON. AHMED MOHAMED IBRAHIM</p>	<p>CECM WATER, ENVIRONMENT, CLIMATE CHANGE & NATURAL REOURCES</p> <p>M.A International Relations-Brunel University U.K B.A International Development- University of East London Certificate Teacher Education- Shanzu Teachers College Mombasa Expert in Public Policy and Good Governance. Over 20 years in leadership positions both in public, private and humanitarian sectors. Taught many schools in Garissa as a teacher /Headteacher.</p>

12	 <p>Hon. Ahmednadir Omar CECM - HEALTH</p>	<p>HON. AHMEDNADHIR OMAR</p>	<p>CECM HEALTH</p> <p>Ahmed Nadhir Omar is an alumna of Jomo Kenyatta University of Agriculture and Technology (JKUAT) and holds a Bachelor of Science (BSc) I.T Degree.</p> <p>Health & sanitation services-OCT 2017 -JAN 2021.</p> <p>Jan 2021 to date: County Executive Committee Member Education, ICT and Labour-County Government of Garissa.</p> <p>During his tenure in the health docket, he led the Garissa health team to scoop prestigious national award Kenya health forum 2018 and at the Inter-Governmental Immunization Consultative Forum 2019.</p> <p>Represented the 47 County Governments in the Sub-Technical Working group of world bank's transforming health systems for universal care project and DANIDA's universal health care projects.</p> <p>Garissa County was selected as the sole County in Kenya for Primary Health Care (PHC) piloting, an MOH/UNICEF project during his tenure as health CECM</p>
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13	 <p>Hon. Ebla Minhaj CECM - EDUCATION INFORMATION & ICT</p>	<p>CECM EDUCATION, INFORMATION & ICT</p> <p>B.A degree in development studies kampala university Diploma in special education kenya isntitute of special education Certificate of teacher education highbidge teachers college-pl certificate Worked with NDMA as sustainable livelihood advisor-on technical issues related to resilience and building strategies. County food for asset coordinator-link between NDMA,WFP,RRDO & KRCS. Worked with aridlands project 2 as mobile extension team leader. Trained communities on participatory methodologies. Taught in different schools both ordinary and special schools in Garissa County. Participated in study tours-Kenyans on good governance in Washington DC 2007.</p>
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b) County stakeholder engagement:

The County has been engaging its citizens in all its development programmes through public participation in all the county plans, Budget and legislations. This participation ensures that the views of the citizen are included from planning to implementation stages. Participation is done by the county through its established participation structures such as, the County Budget and Economic Forum, The County Citizen education and Civic Education Unit etc.

c) Safeguards against unethical conduct and corruption.

The County embraces diversity and offers services to all county residents without discrimination. All county fees and charges are levied after wide consultation with the

citizens through public participation. The county maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices. The county government has declared its premises corruption free environment and guarantees the rights and interests of its citizens as stewardship in service delivery.

d) Engagement with the County Assembly

Article 185 of the constitution of Kenya provides for the legislative authority of county Assemblies, vesting the legislative authority of a county and the exercise of that authority in its county assembly.

During year, the County Government had engagements with the county assembly as outlined on section 8 the County Governments act, 2012.

The County Government presented for approval to the County Assembly the County annual development plan. Further, the engagements extended to the budget implementation and performance.

The County Government also presented two bills; the facility improvement fund bill which was aimed at providing for collection, retention, management and use of county health improvement financing. Also, the county presented to the assembly the county rangelands management bill 2023 aimed at facilitating sustainable and holistic management of rangelands in the County.

e) Risk management

The county Government has a risk management strategy and policy framework and is committed in its endeavour to manage risks to acceptable level across all areas of its operation and departments. The county pursues a structured approach to the effective management of risk and further institutionalize risk management practices to identify, prioritize, develop and implement appropriate risk treatment.

This policy supports the attainment of the following objectives:

- a. Enhanced risk awareness- A culture where employees. in the county government have a greater understanding of risks and their responsibility to manage them.

- b. Result-Based Management- Improved decision making through the consideration of risks and their potential impact on the County Government objectives and budget allocations.
- c. Protection of reputation- Anticipation of risks which could negatively affect the count Government's reputation, impacting its ability to achieve its objectives.
- d. Strengthening of Accountability- Enhanced management accountability and - performance management through the definition of clear -risk management roles and responsibilities.
- e. Transparency- Improved transparency within the County Government employees and other stakeholders, as risks are clearly communicated internally and externally.
- f. Compliance with law requirements- Ensuring that the count Government fully complies with the legal requirement.
- ii. Brief descriptions of appointment operation and membership of the audit committee and its charter,

f) Audit committee and its charter.

The Audit Committee was set up to provide oversight on the public financial management systems and assist the Top management in fulfilling their responsibilities for the financial reporting process, Internal Control System, risk management, the internal and external audit process, and the government entity's process for monitoring compliance with laws and regulations.

g) Compliance

The Count Government is constituted by chapter 11 of the Constitution of Kenya, 2010. The County Government Act, No- 17 of 2012 provides for the powers, functions and responsibilities of the county governments to deliver services and development to the Kenyan people.

The Public finance Management Act, 2012 and The Public finance Management regulations (County Government) 2015, provide for the effective management of public finances by the county government. The Public Procurement and Asset Disposal Act, 2022 and Public Procurement and Asset Disposal Regulations, 2020 provide procedures for efficient public procurement and for assets disposal by the County Government. The County Government is also in compliance with various National treasury and Controller of Budget circulars that are issued from time to time. The entity

County Executive of Garissa
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should identify the laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

4. FOREWORD BY THE CECM FINANCE AND ECONOMIC PLANNING

In our pursuit to improve on transparency and accountability in Public Financial Management, I present the financial statements for the financial year 2023/2024 of the County Executive of Garissa. The County Executive of Garissa has and will continue to manage its finances in accordance with the principles of fiscal responsibilities as spelt out in the Public Finance Management Act, 2012.

The report compares actual performance against budgeted revenues and expenditure and also provides the recommendation to the County Executive for improvement of budget execution. The County Executive of Garissa has developed strategic partnership with the public by involving them in development of the County Integrated Development Plan (CIDP) which highlights the programmes and projects to be implemented in successive county budgets. In this regard the County Executive of Garissa has been able and continues to put more emphasis into development activities which are responsive to the citizens' needs.

FINANCING OF THE COUNTY GOVERNMENTS

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation (CRA) and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for County Government of Garissa included business permits, land rates, advertising fees, livestock cesses and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

Automation of revenue collection system at Garissa County Referral Hospital. The County has also procured a land management system which will boost collection of land and buildings related taxes.

County Executive of Garissa
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FINANCIAL PERFORMANCE

Revenue

In FY 2023/2024 the County Executive approved supplementary budget amounted to **Kshs 9,568,689,395** comprising of **Kshs 5,425,415,749** and **Kshs. 4,143,273,645** for Recurrent and Development expenditure respectively.

To Finance the budget, the county expected to receive **Kshs 9,568,689,395** as equitable share of revenue raised nationally including Balance of June Allocation for FY 22-23, **Kshs 1,188,268,524** as Conditional Grants from National Government Revenue and Donors, **Kshs 230,000,000** as Own Source Revenue and **Kshs 60,888,202** being cash balances from previous FY (2023/23).

Table 1 Summary of County Fiscal Performance

REVENUE CLASSIFICATION	REVENUE BUDGET	ACTUAL	REALISATION
TRANSFERS FROM CRF	9,568,689,395	7,935,375,572	83%
TRANSFERS FROM CRF	9,568,689,395	7,935,375,572	83%

Source: Garissa County Treasury

Budget Performance

The total expenditure for the year amounted to **Kshs 7,935,375,572** against the budget of **Kshs 9,568,689,395** translating to utilisation level of **83%**. **Kshs 5,107,822,797** was spent on recurrent expenditure against the budget of **Kshs 5,425,415,749** translating to utilisation level of **94%** while **Kshs 2,827,552,775** was spent on development expenditure against the budget of **Kshs 4,143,273,645** translating to utilisation level of **68%**

Flagship Projects

The County Government of Garissa implemented a number of development projects in the financial year 2023/2024. The following is an outlay of the flagship project prioritized by the county.

Flagship	Strategic Objectives	Achievements
Universal Health Care	Improved health care to the Residents of Garissa County	Construction of modern 400 bed capacity of mother and child hospital in GCRH. Construction of Health Records section Renovations of sub county hospitals.

County Executive of Garissa
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		Provision of adequate medical supplies to the all sub county and county hospitals.
Urban Development	To Provide high standard of social services and provision of civic amenities in a cost effective manner to the inhabitants of Garissa County.	<p>Renovation of sub county offices</p> <p>Constructions of Perimeter wall at Land Offices</p> <p>Purchase of Enforcement for Dadaab</p> <p>Street Lighting Works</p> <p>Construction of Masonry at Lands Offices</p> <p>Construction of Suspended Slap at Qoraxey Market</p> <p>Establish Additional Service Bay, Parking Lots for New Qorahey Market</p>
Improving productivity and output in the agricultural sector	Promote food security	<p>Fencing and Repair of Masalani Agriculture Offices.</p> <p>Opening of Access Roads and Bush Clearing Works in Sankuri Ward, Galbet, Iftin and Nanigi Ward Each.</p> <p>Grant on Locust Response to all Sub Counties.</p> <p>Climate Smart Agriculture Program -Conditional Grant to Support to Groups in All Sub Counties.</p> <p>Veterinarian Supplies and Materials to all Sub Counties.</p>
Access to Clean Water	Promote access to clean water	Water System -Piping Systems Co Funding with GOK Water Trust Fund in Hulugho Sub County.

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		Equipping of boreholes Within the various Sub Counties. construction and set up of masalani , dadaab and Bura Equipping and Extension of Qone -Modogashe Pipeline Support GAWASCO To Infrastructure Projects New Intake, Repair of Existing Water Systems.
Improved Road Connectivity	Increased Accessibility And Improved Road Mobility	Opening and repairing of culverts and Access roads Bush clearing and Grading works in 7 sub counties Extension of Bula Madina Tarmac Road

Value for Money

As at the closure of the financial year 2023/2024, the county was also able to Equip and Extend the Qone Modogashe Pipeline, Commenced the Construction of Mother and child Hospital in Garissa County Referral Hospital, Construction New Health Record Offices at Garissa County Referral Hospital, Parking Lots, at Qorehey Market Perimeter Fence at Lands Offices, Construction of Bulla Medina Bulla Rig Road to Bitumen Standard, Refurbishment of 7 sub county hospitals and Provision of adequate medical supplies to the all sub county and county hospitals among other project that have enhance service delivery with positive impact to the citizens of Garissa County. These projects have enhanced value for money by bringing services closer to the citizens.

Since the inception of County, Garissa County Government has managed to implement various developmental projects across the county. The following is an outlay of major projects in FY 2023-2024 and their output and resultant impacts.

Sector	Outputs	Outcome
Agriculture, Livestock	Supply of Agricultural Inputs, Supplies Material And Fertilizers to all farmers in the county. Perimeter Fencing and Repair at Agriculture Offices.	Increased Agriculture Productivity

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	<p>Opening of Access Roads And Bush Clearing Works in Sankuri Ward, Galbet, Iftin And Nanigi Ward Each.</p> <p>Grant on Locust Response to all Sub Counties.</p> <p>Climate Smart Agriculture Program -Conditional Grant to Support to Groups In All Sub Counties.</p> <p>Veterinarian Supplies and Materials to all Sub Counties.</p>	
Water	<p>Water System -Piping Systems Co Funding with GOK Water Trust Fund</p> <p>Equipping of boreholes within the various Sub Counties.</p> <p>Equipping and Extension of Qone Modogashe Pipeline</p> <p>Support GAWASCO to Infrastructure Projects New Intake, Repair of Existing Water Systems.</p>	Improved access to water.
Health	<p>Construction of modern 400 bed capacity of mother and child hospital in GCRH.</p> <p>Construction of Health Records section</p> <p>Refurbishment of 7 sub county hospitals.</p> <p>Provision of adequate medical supplies to the all sub county and county hospitals.</p>	Improved Healthcare Services.


ABASS ISMAIL KHAAR

COUNTY EXECUTIVE COMMITTEE MEMBER - FINANCE

COUNTY GOVERNMENT OF GARISSA

5. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government Entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

1. Agriculture

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level	Targeted Outcome	Performance/ Progress made up since inception from the latest CIDP	Remarks
1.	Strengthening institutional capacity	Developed Enterprise Development Plans. Developed community action plans.	Promote Capacity Building	Enhanced Capacity
2.	Improving productivity and output in the agricultural sector	Renovation and maintenance of slaughter house Construction of Perimeter Wall at FTC. Provision of vaccines Animals vaccinated under the county strategic vaccination.	Promoted climate-resilient crop varieties. - Increased aggregation and group marketing through cooperatives. The office have been Renovated and the FTC wall constructed	Climate change and recurring drought remain critical challenges for agricultural productivity. The target have been achieved

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S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
		Renovation Of cecm Agriculture offices		
3.	Creating enabling environment for agricultural development	Logistical support for livestock and agriculture staff in terms of transport and lunch allowanced.		

2.Lands, Housing and Urban Developments.

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1.	Construction and Maintenance of Urban Roads and associated infrastructure.	Construction and Upgrading Of Bulla Medina Road to Bitumen Standards. Suspended Slap at Qoraxey Market in Garissa Township	The upgrading has made the area to easily passable and we have achieved the objectives Improved the accesibility to local for the improvement of the market	Help improve the infrastructure
2.	Construction and maintenance of walkways and other non-motorized transport infrastructure.	Construction of Parking Slot AT Qoraxey Market within Garissa Township.	The parking help the Market to get enough access	Infrastructura improvement

3. Education

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	To provide quality and effective systems for ECD.	Construction of new ECD Centre and Renovation of existing ECD centres. Provisional of learning and teaching materials.	ECD Class have been renovated - Built additional classrooms	Objective have been achieved
2	To provide quality and effective systems for Vocational Training.	Provision of learning and teaching materials. Employment of teachers.	The e learning Material have been successfully delivered	The learning have help the ECD learners

4. Health

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	To Promote Disease Surveillance and Control.	Conduct active case search using ODK for AFP surveillance at	The Promotion of all the disease have been Achieved	The Promotion and the Capacity Building

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S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
		<p>all health facilities on a monthly basis.</p> <p>Capacity building of 100 workers on new guidelines and HIV 90-90-90 strategy</p> <p>Carryout local radio awareness spots in each quarter.</p> <p>For TB Control Interventions we have carried out monthly active case finding in 30 high volume facilities.</p>		
	Increased Environmental Health, Water and Sanitation Interventions.	<p>Procurement and distribution of waste segregation Bins.</p> <p>Quarterly purchase of chemicals and treatment of water.</p> <p>Carry out water sample testing.</p>	Reduced disease burden and improved health outcomes.	Expanded health centres, improved immunization coverage.
	Constructions and renovations of	Renovation of 10 health centres	Accelerate the reduction of the burden of communicable	The construction of 400 No bed capacity MCH is

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S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	Dispensaries and MCH	and Dispensaries. Quarterly Purchase of Pharm and Non Pharm for 72 health facilities. Purchase and distribution of lab reagents to 74 health facilities.	diseases and conditions through integrated services and robust health promotion.	a multiyear project
	Increased Preventive and Promotive Health care Services.	Conduct 160 integrated outreaches in the county. Train 25 HCWs (Nurses, Clinical officers, Nutritionist)	Improved in the PPH and other Care Services	

5. Water

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	Development of surface water storage and groundwater source for multi-purpose water uses	Construction of Extension of Kone Modogashe Pipeline	This is a multiyear project the progress of the project is in progress	The project has achieved its object in the provision of water for the locals
2	Expansion of water supply services	Extension of pipeline various	The pipelines has been connected and water	

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S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
		sub counties in the County	services has been achieved for the locals	
3	Rehabilitation, maintenance and operation of water supplies	Rehabilitation of 15 boreholes across the county.	Several Boreholes have been maintained	These are occasionally maintained because of its helpful to the community

6. Gender, Social Protection, Culture, Youth, and Sports

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	Promote equity and inclusivity while protecting vulnerable groups.	Empowered youth and vulnerable populations.	Increased gender violence response mechanisms, enhanced youth programs.	Requires cultural sensitization on gender issues

7. Trade, Investment, and Enterprise Development

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	Create an enabling environment for SME growth and investment.	Improved entrepreneurial skills and economic growth.	Hosted SME workshops, offered investment incentives.	Access to financing remains a major barrier.

8. Roads, Transport, and Public Works

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S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	Expand and maintain road infrastructure for connectivity.	Enhanced accessibility and economic integration.	Constructed key rural roads, rehabilitated bridges.	Maintenance and funding are key concerns.

9. County Affairs, Public Service, and Intergovernmental Relations

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	Strengthen governance and intergovernmental collaboration.	Improved service delivery and policy coherence.	Enhanced public participation and interdepartmental consultations.	Public officer capacity building is essential.

10. Finance and Economic Planning

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	Improve policy formulation, resource mobilization, coordination, and monitoring systems.	Strengthened fiscal discipline and economic planning.	Developed annual budgets, increased local revenue collection.	Need for enhanced capacity in monitoring systems.

6. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Introduction

The main intention of Environmental and Sustainability Reporting is to improve the transparency of the Organizations' activities. The goal is twofold:

On one hand, Environmental and Sustainability Reporting aim to enable the organization to measure the impact of their activities on the environment, on society and on the economy. In this way, the organization can get accurate and insightful data which will help them improve their processes and have a more positive impact in society and in the world.

On the other hand, a Corporate Social Responsibility or Sustainability Reporting also allows the organization to externally communicate with their goals regarding sustainability development and Corporate Social Responsibility. This allows stakeholders such as Employees, Investors, and Donors among other interested parties, to get to know better what are the short, medium and long-term goals of the organization and make more informed decisions.

County Government of Garissa exists to transform lives. This is our purpose; the driving force behind everything we do. It is what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

1. Sustainability Strategy and Profile

A Sustainability or Corporate Responsibility Strategy is a prioritised set of actions. It provides an agreed framework to focus investment and external stakeholders, some of these are:

- Routine maintenance of access roads in different part of the county which eases movement of people, good etc. Hence increase economy of the region.
- All the county staffs benefited from the Comprehensive Health Care cover which helps the staff's access medical services for free.

2. Environmental Performance

The environmental performance consideration includes the use of renewable resources, improved energy and water efficiency, increase reuse and recycling, and reduction of hazardous waste and toxic pollutants:

- Improve water safety through providing enough aluminium sulphate which was procured for treatment of wells and other water reservoirs.
- Increase efficiency in waste management services through Maintaining garbage transportation vehicles and trailers for waste disposal.

3. Employee Welfare

The main objectives of employee welfare are to improve the life of the staff members, to bring about holistic development of the worker's personality and so on. It enables workers to perform their work in a healthy and favourable environment, it entails everything from services, facilities and benefits that are provided or done by an employer for the advantage of comfort of an employee. It is undertaken in order to motivate employees and raise the productivity levels. The employees of the county government are well paid, trained and enjoy benefits related to career progression and Medical cover.

4. Market Place Practices

Successfully launching and operating market places cannot be achieved without planning, strong strategy vision and commitment, as a county we have considered the following:

- Bring on board enough vendors through prequalification of suppliers of all traders and also considered special groups like youth, women and person with disability.
- Track and target right performed vendor, reliable vendors are a coveted resource, as county we make sure we engage vendor whose performance are good by analysing previous works.
- Building trusts and transparency through E-procurement. The County does procurement process through the IFMIS system hence encouraging transparency in the procurement process.

5. Community Engagements

It's the process of working collaboratively with and through groups of people affiliated by geographic proximity, special interest or similar situation to address issues affecting the well-being of those people. The County Government of Garissa engage community through public participation whereby engage one on one, Civil Education and customer relation.

7. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive'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 Executive'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 Executive's financial statements were approved and signed by the CEC member for finance on 30/09/ 2024.



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County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF GARISSA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Garissa set out on pages 1 to 40, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Garissa as at 30 June, 2024 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 County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Locum Payments

The statement of receipts and payments reflects compensation of employees' expenditure of Kshs.3,860,417,424 as disclosed in Note 3 to the financial statements. Included in the expenditure is an amount of Kshs.37,825,560 incurred in respect of locum payments to one hundred and fourteen (114) medical staff. However, there was no evidence of requisitions from the user department, appointment, approval and posting by the County Public Service Board for the staff engaged under locums. There was also no explanation on their roles, terms of engagement and remuneration.

In the circumstance, the regularity, completeness and occurrence of the expenditure of Kshs.37,825,560 could not be confirmed.

2.0 Use of Goods and Services

The statement of receipts and payments reflects expenditure of Kshs.875,399,218 on use of goods as disclosed in Note 4 to the financial statements. However, the following observations were made:

2.1 Unaccounted Pharmaceuticals Supplies

Included in the expenditure on use of goods and services is an amount of Kshs.345,622,618 in respect of specialized materials and services which further includes expenditure on procurement of drugs worth Kshs.107,932,618 which were distributed to various facilities within the County. However, the deliveries were not taken on charge in store ledgers.

Further, the Department of Health procured drugs from a local supplier worth Kshs.26,000,000. However, Management did not provide records to support the procurement process for acquisition of the drugs. Requisitions from user departments, delivery schedules, counter receipt vouchers (S13), stores ledgers and issues from the stores were not supported by S11 forms. In addition, payments for the pharmaceutical supplies were not supported by inspection and acceptance committee reports.

In the circumstances, the regularity, accuracy and completeness of the expenditure of Kshs.107,932,618 on supply of pharmaceuticals could not be confirmed.

3.0 Unsupported Finance Costs

The statement of receipts and payments reflects a balance of Kshs.4,229,213 in respect of finance costs, as disclosed in Note 9 to the financial statements. However, Management did not provide a breakdown of the finance costs.

In the circumstances, the accuracy and completeness of the finance costs of Kshs.4,229,213 could not be confirmed.

4.0 Unsupported KRA Agency Payments

The statement of receipts and payments reflects expenditure of Kshs.1,942,876,030 on acquisition of assets as disclosed in Note 8 to the financial statements. The expenditure includes deductions amounting to Kshs.77,548,949 in respect of KRA agency payments for non-remittance of withholding tax deducted from supplier payments. However, the details of the payments were not provided for audit review.

In the circumstances, the accuracy and proper classification of the expenditure could not be confirmed.

5.0 Accumulation of Pending Accounts Payables

Included under Annex 2 to the financial statement is an analysis of the pending bills balance of Kshs.2,458,250,926 as at 30 June, 2024 which increased by Kshs.1,888,080,377 from Kshs.570,170,549 as at 30 June, 2023. Although Management indicated that the incremental pending bills arose from findings of a Pending Bills Committee constituted by the County Executive, the authenticity of the additional pending bills could not be established as there were no disclosures or adjustments of the prior year's financial statements.

Further, the County Executive Management did not provide satisfactory explanations for the failure to settle pending bills for 2022/2023 and prior years despite receiving the full exchequer releases for the periods. In addition, Management did not provide the plan and measures to settle all the pending bills.

In the circumstances, the accuracy and completeness of the pending accounts payables balance of Kshs.2,458,250,926 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Garissa Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amount reflects final receipts budget and actual on comparable basis of Kshs.9,568,689,395 and Kshs.7,935,375,572 respectively, resulting to an under-funding of Kshs.1,633,313,823 or 17% of the approved budget. Further, the County Executive spent Kshs.7,932,015,780 against an approved budget of Kshs.9,568,689,395 resulting in an under-expenditure of Kshs.1,636,673,615 or 17% of the budget.

The under-performance and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

My Opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for the failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

Other Information

The Management is responsible for the other information set out on page iii to xxxiv which comprises of Key Entity Information and Management, Governance Statement, Foreword by the County Executive Committee Member for Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environmental and Sustainability Reporting, and the Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Irregularities in Human Resource Management

1.1 Non-Compliance with Fiscal Responsibility Principle on Wage Bill

Compensation of employees costs of Kshs.3,439,108,867 represented 44% of the County's total revenue received of Kshs.7,935,375,572, which exceeded the set limit of thirty-five per cent (35%) in Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government expenditure on wages and benefits for public officers should not exceed thirty-five percent (35%) of the total County revenue.

In the circumstances, Management was in breach of the law.

1.2 Irregular Payment of Special House Allowances

Analysis of the County Executive payroll records revealed that fifty-two (52) employees were paid special house allowances amounting to Kshs.4,832,974 during the year in addition to the regular house allowance applicable for their designations. Management did not provide satisfactory explanation for the payment of special house allowances.

In the circumstances, the regularity of Kshs.4,832,974 paid as special house allowance could not be confirmed.

1.3 Failure to Maintain Staff Establishment

The County Executive did not have an approved staff establishment in place. As a result, it was not possible to establish how the cadres and staff capacity in the various departments were determined and whether the County was operating at optimal staffing levels.

Lack of approved staff establishment may lead to under or overstaffing.

1.4 Non-Adherence to Recruitment Thresholds for Persons with Disabilities

Review of June, 2024 payroll records revealed that the County Executive had eighty-three (83) persons with disabilities, representing three percent (3%) of the County Executive's workforce. This was contrary to Section 2.23 of the Garissa County Human Resource

Manual, 2018 which provides that at least five percent (5%) of all appointments shall be for persons with disabilities. In addition, the manual Excel payroll with six hundred and sixty-eight (668) staff members did not contain details on gender, ethnicity and persons with disability and therefore it was not possible to determine the proportion of persons with disabilities engaged.

In the circumstances, Management was in breach of the law.

1.5 Irregular Engagement of Casual Employees

During the year under review, the County Executive spent Kshs.36,288,000 on casual employees' wages. However, examination of payroll records revealed that casual employees were engaged continuously for more than three (3) months. This was contrary to Section 37(1)(a) and (b) of the Employment Act, 2007 which provides that, where a casual employee works for a period or several continuous working days which amount in the aggregate to the equivalent of not less than one month; or performs work which cannot reasonably be expected to be completed within a period, or several working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

Further, master rolls and County Public Service Board approval for the engagement of the casual employees, were not provided for audit review.

In the circumstances, Management was in breach of the law.

1.6 Employees Earning Less Than One Third of the Basic Pay

Review of the staff payroll for June, 2024 revealed that one hundred and sixty-six (166) employees were receiving net salaries that were less than one third of their respective basic salaries. This was contrary to the requirement of Section 19(3) of the Employment Act, 2007 which provides that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two thirds (2/3) of such wages.

In the circumstances, Management was in breach of the law.

1.7 Employees Retained in Service Beyond the Mandatory Retirement Age

Review of Integrated Payroll and Personnel Database (IPPD) revealed that six (6) employees had reached the mandatory retirement age of sixty (60) years but were retained in the service without any justification. This was contrary to Regulation 70(1) of the Public Service Commission Regulations, 2020 which provides that subject to the Constitution, Section 80 (a) and (b) of the Public Service Commission Act, 2017, any other relevant written law or a specific Government Policy, the mandatory retirement age in the public service shall be sixty (60) years and sixty-five (65) years for persons with disability.

In the circumstances, Management was in breach of the law.

1.8 Processing of Salary Outside the IPPD

The County Executive maintained a manual payroll in MS Excel spreadsheets with seven hundred and thirty-five (735) employees outside the Integrated Personnel and Payroll Database (IPPD). Manual payroll system can be susceptible to errors and irregularities such as ghost workers and unauthorized adjustments. Management has not provided satisfactory explanation on why such a big number of employees were paid through manual payroll.

In the circumstances, the integrity of the payroll system could not be confirmed.

2.0 Project Status and Implementation

2.1 Failure to Label County Projects

During the year under review, five (5) projects valued at Kshs.93,575,184 were completed. However, inspection of the projects revealed that they were not labelled despite provisions for branding of Kshs.50,000 in the Bill of Quantities. Review of the records revealed that payments to the contractors were made inclusive of the provision for branding without the works being executed, which constitutes an irregular charge to public funds.

2.2 Stalled Projects

Inspection of projects carried out in September, 2024 revealed that seventeen (17) projects awarded at a total contract sum of Kshs.504,292,598 by the County Executive in the previous financial years had stalled and the contractors were not on site.

2.3 Completed Projects Not Put into Use

Further, the inspection revealed that eight (8) projects valued at Kshs.207,158,971 initiated in the previous financial years were completed in the year under review but had not been utilized.

2.4 Incomplete Equipping and Extension of Baraki and Maalimin Water Pipeline

Records indicate that during the 2016/2017 financial year, the County Executive awarded a contract for equipping and extension of fifty-six (56) kilometer pipeline between Baraki and Maalimin in Lagdera Sub-County at a contract sum of Kshs.219,827,435. Project inspection carried out in September, 2024 revealed that only thirty-five (35) kilometres of piping had been done and two (2) substations were not done. Also, the project may not achieve its objective since the three (3) boreholes that form part of the project have a total yield of 66 cubic metres per hour while the collecting pipe can carry 22 cubic metres per hour with no storage at the collection centre. Further, the distance between the two (2) substation tanks is twenty (24) kilometers with the ground inclined upwards which may hamper water flow thereby putting in doubt the feasibility of the project. In addition, the contractor was not on site.

2.5 Incomplete Construction of Garissa County Referral Hospital Medical Records Offices

The County entered into a contract with a local contractor for the construction of Garissa County Referral Hospital Medical Records Offices at a contract sum of Kshs.11,859,016.

The project had a completion date of April, 2024 which was extended to September, 2024 following approval of the contractor's request. However, an inspection conducted in September, 2024 revealed that an estimated 60% of the works had been completed but the contractor was not on site.

2.6 Incomplete Construction of Parking and Fencing at Qorahey

The County entered into a contract with a local contractor for the demolition and construction of parking and fencing at Qorahey market in Township Sub-County at a contract sum of Kshs.19,467,404. The project was supposed to be completed by 30 June, 2024. However, project inspection conducted in September, 2024 revealed that the project was incomplete and the contractor was not on site.

2.7 Incomplete Fencing of Agricultural Training Centre

The County entered into a contract with a local contractor for fencing of the Agricultural Training Centre in Garissa Township at a contract sum of Kshs.27,365,320 with a completion date of 28 April, 2024. Project inspection conducted in the month of September, 2024 revealed that portions of the perimeter wall had collapsed due to the impact of flooding. Also, there was encroachment by the local community had destroyed an estimated twenty-four (24) meters stretch of the perimeter wall and the contractor was not on site.

2.8 Upgrading to Bitumen Standard of Bulla Madina - Dobale Road

The County entered into a contract with a local contractor for the upgrading to bitumen standards of Bulla Madina-Dobale Road at a contract sum of Kshs.39,219,843 with an expected completion date of 16 October, 2024. Inspection conducted in September, 2024 revealed that the road was in the base stage with estimated progress of work at 70%. However, the contractor was not on site.

In the circumstances, value for money may not have been realized from the expenditure on incomplete, stalled or completed but not put to use projects.

3.0 Irregular Operation of Bank Accounts

The statement of financial position reflects cash and cash equivalents balance of Kshs.64,247,994 as disclosed in Note 10 to the financial statements. The balance includes a balance of Kshs.103,741 and Kshs.1,710,677, Kshs.61,057,195 in three (3) Garissa County Payroll accounts held in three (3) commercial banks. Regulation 82(1) of the Public Finance Management (County Governments) Regulations, 2015 states that (a) all County exchequer accounts shall be opened at the Central Bank of Kenya, except for imprest bank accounts for petty cash. Management did not provide explanation for operating the three accounts whose purpose could not be confirmed.

In the circumstances, there is risk of irregular spending of funds outside the Integrated Financial Management Information System.

4.0 Failure to Transfer Functions to Established County Entities

During the year under review, the County Executive executed functions that fall under the mandate of established County entities with no satisfactory explanations. Some of the

entities had been in existence for more than five (5) years hence have adequate structures to enable them execute their respective functions as detailed below:

4.1 Procurement of Food Donations

During the year under review, the County Executive procured foodstuffs worth Kshs.34,471,550 for flood victims. However, Management did not explain why the donations could not be procured and managed by the existing Garissa County Emergency Fund.

4.2 Procurement of Street Lighting for Garissa Township Municipality

During the year under review, the County Executive engaged a contractor for solarization at Suq Muqdi Market and Bula Madina in Township Sub-County at a contract sum of Kshs.23,996,688. In addition, the County Executive entered into a contract with a local supplier for the installation of street lighting along Lamu Garissa Road in Township Sub-County at a contract sum of Kshs.19,496,178. However, Management did not explain why the works could not be executed by the Garissa Municipality mandated to undertake the functions.

4.3 Procurement of Items for Garissa Water and Sewerage Company and Masalani Water Supply Project from Recurrent Vote

During the year under review, the County Executive procured aluminum sulphate and laboratory items worth Kshs.9,582,000 and Kshs.12,0834,281 on behalf of Garissa Water and Sanitation Company and Masalani Water Supply Project respectively. However, Management did not explain why the items could not be procured by the respective water companies.

From the foregoing, the execution of functions of County entities by the County Executive may lead to conflicts, duplication of efforts and wastage of public resources.

5.0 Irregular Payments to the Frontier Counties Development Council

During the year under review, the County Executive paid Kshs.3,000,000 to Frontier Counties Development Council. However, the Council is not a public entity. As a result, the payment made to the entity for undisclosed services provided is an irregular charge to public funds.

In the circumstances, the regularity of the expenditure of Kshs.3,000,000 could not be confirmed.

6.0 Failure to Submit Financial Statement for County Entities

Management did not prepare and submit to the Auditor-General financial statements of Garissa Rural Water and Sewerage Company for the financial year ended 30 June, 2024. This was contrary to Section 164(4)(a) of the Public Finance Management Act, 2012 which states that within three months after the end of each financial year, the Accounting Officer for an entity shall submit the entity's financial statements to the Auditor-General.

In the circumstances, Management was in breach of the law.

7.0 Failure to Publish and Publicize Procurement Contracts

Management did not provide evidence to confirm that procurement contracts entered into during the year were published on the County Executive's notice boards and website as required. Further, there was no evidence provided to confirm that the signed contracts were reported to the Public Procurement Review Authority. This was contrary to Regulation 131(a) and (b) of the Public Procurement and Asset Disposal Regulations, 2020, which provides that an Accounting Officer of a procuring entity shall, publish and publicize all procurement contracts at its notice boards and websites within fourteen (14) days after signing the contract and report all signed contracts to the Authority within fourteen (14) days after the end of every month in the format provided by the Authority.

In the circumstances, Management was in breach of the law.

8.0 Failure to Implement E-Procurement

During the year under review, the County Executive spent substantial amounts in acquisition of goods, works and services. However, the County had not implemented e-Procurement system hence goods, works and services were procured through manual procurement system. This was contrary to Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

In the circumstances, Management was in breach the law.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0 Failure to Appoint County Chief Officers

During the year under review, the County Executive did not have chief officers for all its departments. Departmental directors were designated to act as chief officers for the

departments. Management did not provide satisfactory explanation for the failure to appoint chief officers within reasonable timelines after the inauguration of the current Government.

Lack of substantive Chief Officers may have adversely affected the operations of the County Executive during the year under review.

2.0 Lack of Substantive County Public Service Board Chairman

The contract for the Chairperson of the County Public Service Board expired in February, 2024. However, as at September, 2024 when the audit was carried out, a substantive chairperson to the Board had not been appointed.

In the absence of a substantive chairperson of the County Public Service Board may have adversely affected the operations and decisions of the Board.

3.0 Unconfirmed Existence of County Motor Vehicles

Motor vehicles inventory for the year under review was not provided for audit. As a result, it was not possible to confirm the total number of County vehicles deployed to various County departments and their condition.

Failure to maintain proper records of motor vehicles may lead to misappropriation and misuse.

4.0 Ineffective Internal Audit Unit and Audit Committee

The County Executive has not established an Audit Committee. This was contrary to Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015 requires each County to establish an Audit Committee which shall support the accounting officers with regard to their responsibilities for issues of risk, control and governance and associated assurance and also to follow up on the implementation of the recommendations of internal and external auditors. Further, review of the operations of the internal audit department revealed that the County Executive had an internal audit unit in place. However, during the financial year under review the department did not submit any report.

In the circumstances, the effectiveness of the County Executive's internal controls, governance and risk management could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the

effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

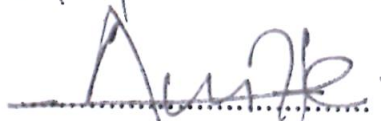
16 December, 2024

County Executive of Garissa
Annual Report and Financial Statements for the year ended June 30, 2024

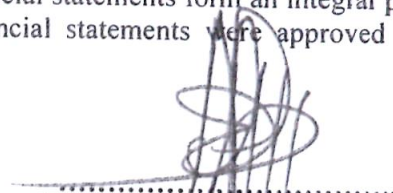
9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE, 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
RECEIPTS			
Transfers from the CRF	1	7,935,375,572	7,279,605,452
Miscellaneous receipts	2	-	-
TOTAL RECEIPTS		7,935,375,572	7,279,605,452
PAYMENTS			
Compensation of employees	3	3,860,417,424.24	4,284,841,581
Use of goods and services	4	875,399,218	845,318,125
Transfers to other government entities	5	1,005,006,545	154,729,423
Other grants and transfers	6	196,221,550	450,973,034
Social security benefits	7	47,765,800	23,600,000
Acquisition of assets	8	1,942,976,030.00	1,475,930,588
Finance costs, including loan interest	9	4,229,213	10,883,869
TOTAL PAYMENTS		7,932,015,780	7,246,276,620
SURPLUS/DEFICIT		3,359,792	33,328,832

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/9/2024 and signed by:



Chief Officer - Finance
Name: Adan Harun Abdi
ICPAK Member Number:



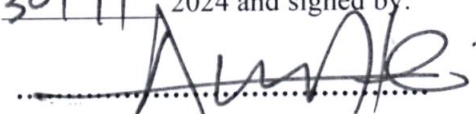
Head of Accounting Services
Name: CPA Abdi Ali Nuriye
ICPAK Member Number: 29047

County Executive of Garissa
 Annual Report and Financial Statements for the year ended June 30, 2024

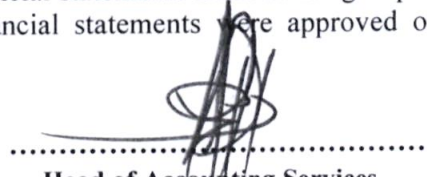
10. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE, 2024

		2023-2024	2022-2023
	Notes	KSSh	KSSh
Cash and cash equivalents			
Bank balances	10A	64,247,994	60,888,202
Cash balances	10B		
Total cash and cash equivalents		64,247,994	60,888,202
Outstanding imprests and advances			
TOTAL FINANCIAL ASSETS		64,247,994	60,888,202
FINANCIAL LIABILITIES			
Deposits and retentions			
NET FINANCIAL ASSETS		64,247,994	60,888,202
REPRESENTED BY			
Fund balance b/fwd.	11	60,888,202	27,559,370
Prior year adjustments	12		
Surplus/deficit for the year		3,359,792	33,328,832
NET FINANCIAL POSITION		64,247,994	60,888,202

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/9/2024 and signed by:



Chief Officer - Finance
 Name: Adan Harun Abdi
 ICPAK Member Number:



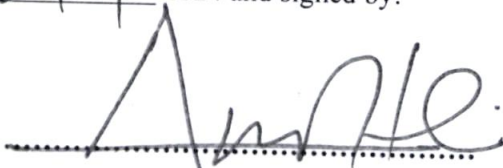
Head of Accounting Services
 Name: CPA Abdi Ali Nuriye
 ICPAK Member Number: 29047

County Executive of Garissa
Annual Report and Financial Statements for the year ended June 30, 2024

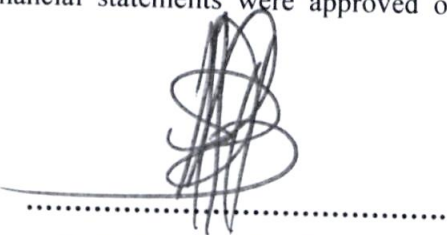
11. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE, 2024

	Notes	2023-2024 KShs	2022-2023 KShs
Transfers from the CRF	1	7,935,375,572	7,279,605,452
Miscellaneous receipts	2	-	-
Total receipts from operating income		7,935,375,572	7,279,605,452
Payments for operating expenses			
Compensation of employees	3	(3,860,417,424)	(4,284,841,581)
Use of goods and services	4	(875,399,218)	(845,318,125)
Transfers to other government entities	5	(1,005,006,545)	(154,729,423)
Other grants and transfers	6	(196,221,550)	(450,973,034)
Social security benefits	7	(47,765,800)	(23,600,000)
Finance costs, including loan interest	9	(4,229,213)	(10,883,869)
Total payments for operating expenses		(5,989,039,750)	(5,770,346,032)
Adjusted for:			
Prior year adjustments			-
Decrease/(increase) in outstanding imprests & advances			-
Increase/(decrease) in deposits and retentions			-
Net cash flow from operating activities		1,946,335,822	1,509,259,420
Cash flow from investing activities			
Acquisition of assets	10	(1,942,976,030)	(1,475,930,588)
Net cash flows from investing activities		(1,942,976,030)	(1,475,930,588)
Cash flow from Financing activities			
Net cash flow from financing activities			-
NET INCREASE IN CASH AND CASH EQUIVALENTS		3,359,792	33,328,832
Cash and cash equivalents at beginning of the year		60,888,202	27,559,370
Cash and cash equivalents at end of the year		64,247,994	60,888,202

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 30/9/2024 and signed by:


.....

Chief Officer - Finance
Name: Adan Harun Abdi
ICPAK Member Number:


.....

Head of Accounting Services
Name: CPA Abdi Ali Nuriye
ICPAK Member Number: 29047

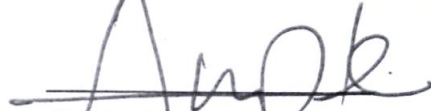
COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2023

12. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS (RECURRENT AND DEVELOPMENT COMBINED) FOR THE YEAR ENDED 30 JUNE, 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	B	a+b	a	c-a	f=d/c %
RECEIPTS						
Transfers from the CRF	9,568,689,395	-	9,568,689,395	7,935,375,572	1,633,313,823	83%
Total	9,568,689,395	-	9,568,689,395	7,935,375,572	1,633,313,823	83%
Payments						
Compensation of employees	3,906,570,449	920,000	3,907,490,449	3,860,417,424	47,073,025	99%
Use of goods and services	1,185,909,998	(892,000)	1,185,017,998	875,399,218	309,618,780	74%
Transfers to other government units	1,045,071,000	2,048,200	1,047,119,200	1,005,006,545	42,112,655	96%
Other grants and transfers	382,407,680		382,407,680	196,221,550	186,186,130	51%
Social security benefits	50,000,000	1,016,000	51,016,000	47,765,800	3,250,200	94%
Acquisition of assets	2,961,767,148	28,907,800	2,990,674,948	1,942,976,030	1,047,698,918	65%
Finance costs, including loan interest	5,963,120	(1,000,000)	4,963,120	4,229,213	733,908	85%
Other payments	-	-	-	-	-	-
Total	9,537,689,395	31,000,000	9,568,689,395	7,932,015,780	1,636,673,615	83%

(a) Acquisition of Assets was at 65% due to delays in the releases of exchequer issues from the National Treasury and long procurement processes.

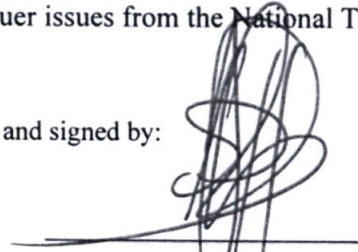
The County Executive's financial statements were approved on 30/9/ 2024 and signed by:



Chief Officer Finance

Name: Adan Harun Abdi

ICPAK Member Number:



Head of Accounting Services

Name: CPA Abdi Ali Nuriye

ICPAK Member Number: 29047

12.A STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS – RECURRENT FOR THE YEAR ENDED
30 JUNE, 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	A	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from the CRF	5,425,415,750		5,425,415,750	5,107,822,797	317,592,953	94%
Miscellaneous receipts						
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA						
Total	5,425,415,750		5,425,415,750	5,107,822,797	317,592,953	94%
Payments						
Compensation of employees	3,906,570,449	920,000	3,907,490,449	3,860,417,424	47,073,025	99%
Use of goods and services	954,547,104	31,359,100	985,906,204	765,713,380	220,192,824	78%
Transfers to other government units	60,450,000	300,000	60,750,000	33,500,000	27,250,000	55%
Other grants and transfers	249,006,400	300,000	249,306,400	156,221,550	93,084,850	63%
Social security benefits	50,000,000	2,508,000	52,508,000	47,765,800	4,742,200	91%
Acquisition of assets	164,412,763		164,412,763	104,500,620	59,912,143	64%
Finance costs, including loan interest	4,441,934	600,000	5,041,934	4,229,213	812,721	84%
Other payments						
Total	5,389,428,650	35,987,100	5,425,415,750	4,972,347,987	453,067,763	92%

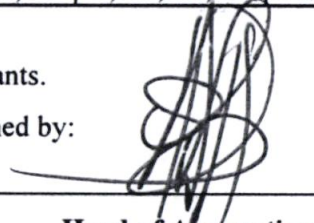
(a) Other Grants and Transfers was at 63% due to Late Release from the conditional Grants.

The County Executive's financial statements were approved on 30/9/ 2024 and signed by:


Chief Officer Finance

Name: Adan Harun Abdi

ICPAK Member Number:


Head of Accounting Services

Name: CPA Abdi Ali Nuriye

ICPAK Member Number: 29047

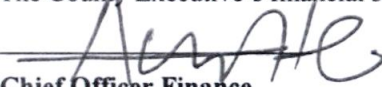
**12.B STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED
30 JUNE,2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% OF Utilization
	A	b	c=a+b	d	e=c-d	f=d/c%
RECEIPTS						
Transfers from the CRF	4,143,273,645		4,143,273,645	2,827,552,775	1,315,720,870	68%
Miscellaneous receipts						
Total	4,143,273,645		4,143,273,645	2,827,552,775	1,315,720,870	68%
Payments						
Compensation of employees						
Use of goods and services	148,831,895	50,279,899	199,111,794	109,685,838	89,425,956	55%
Transfers to other government units	986,669,200		986,669,200	971,506,545	15,162,655	98%
Other grants and transfers	83,101,280	-5,870,813	77,230,467	40,000,000	37,230,467	52%
Social security benefits					0	
Acquisition of assets	2,782,272,184	97,990,000	2,880,262,184	1,838,475,410	1,041,786,774	64%
Finance costs, including loan interest						
Total	4,000,874,559	142,399,086	4,143,273,645	2,959,667,793	1,183,605,852	71%

(a) Acquisition of Assets was at 64% due to delays in the releases of exchequer issues from the National Treasury and long procurement processes.

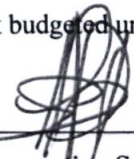
(b) Transfer to Other Government Units was at 63% due to non-release of Grant from World Bank budgeted under the Climate Smart fund

The County Executive's financial statements were approved on 30/9/2024 and signed by:


Chief Officer Finance

Name: Adan Harun Abdi

ICPAK Member Number:


Head of Accounting Services

Name: CPA Abdi Ali Nuriye

ICPAK Member Number: 29047

COUNTY EXECUTIVE OF GARISSA
Annual Report and Financial Statements
For the year ended June 30, 2024

12. C BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE, 2024

Program	Sub Program	Description	Final Budget	Actual	Variance
			Kshs	Kshs	Kshs
105003310		Land Policy and Physical Planning Plans	33,000,000.00	8,300,000.00	24,700,000.00
	105013310	Physical and spatial plans	33,000,000.00	8,300,000.00	24,700,000.00
106003310		Administrative and support services	537,857,309.00	401,606,527.00	136,250,782.00
	106063310	Administrative and Support Services	537,857,309.00	401,606,527.00	136,250,782.00
107003310		Livestock production services	216,624,500.46	110,744,260.00	105,880,240.46
	107023310	Veterinary support services	103,350,000.00	21,350,000.00	82,000,000.00
	107063310	Administration and Support Services	107,724,500.00	84,094,260.00	23,630,240.00
	107073310	Livestock Production	5,550,000.00	5,300,000.00	250,000.00
110003310		Fisheries production services	200,000.00	200,000.00	0.00
	110033310	Fishery Services	200,000.00	200,000.00	0.00
111003310		Crop Production and Irrigation services	6,200,000.00	2,600,000.00	3,600,000.00
	111013310	Extension Support Services and exhibition	1,200,000.00	1,200,000.00	0.00
	111023310	Irrigation Development	5,000,000.00	1,400,000.00	3,600,000.00
201003310		Roads network and Transport services	2,417,200.00	2,017,200.00	400,000.00
	201043310	Transport services	2,417,200.00	2,017,200.00	400,000.00
202003310		General Administration and Support Services	35,906,400.00	31,922,116.00	3,984,284.00
	202013310	Administration, personnel and operation of activities.	35,906,400.00	31,922,116.00	3,984,284.00
203003310		Roads Development Program	274,000,000.00	154,000,000.00	120,000,000.00
	203013310	Maintenance of Roads and Bridges	274,000,000.00	154,000,000.00	120,000,000.00
204003310		Public Works and Housing Program	15,574,997.00	4,910,000.00	10,664,997.00
	204023310	Housing Development	15,574,997.00	4,910,000.00	10,664,997.00

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205003310		Lands And Physical Planning Program	119,625,978.00	82,400,000.00	37,225,978.00
	205013310	Planning and survey	119,625,978.00	82,400,000.00	37,225,978.00
301003310		Administrative and support Services	65,250,255.00	64,024,941.00	1,225,314.00
	301013310	Administration and policy formulation	65,250,255.00	64,024,941.00	1,225,314.00
302003310		Departmental service Programme	1,350,000.00	1,300,000.00	50,000.00
	302023310	Weight and Measures services	1,350,000.00	1,300,000.00	50,000.00
304003310		Trade And Co-Operative Development Program	2,710,042.00	2,390,000.00	320,042.00
	304023310	Trade Development and Weigh & Measures	2,710,042.00	2,390,000.00	10,000.00
401003310		Curative Services	598,550,512.00	321,600,000.00	276,950,512.00
	401043310	Medical Products, Appliances and Equipment	118,087,750.00	117,000,000.00	1,087,750.00
	401053310	Development of Health Services	453,027,277.00	181,600,000.00	271,427,277.00
	401073310	Referral Services	27,435,485.00	23,000,000.00	4,435,485.00
402003310		Preventive and Promotive Services	4,216,604.00	1,948,604.00	2,268,000.00
	402033310	Health Promotion and Campaign	1,075,645.00	975,645.00	100,000.00
	402043310	Public Health Services	1,618,450.00	450,450.00	1,168,000.00
	402083310	Nutrition	1,522,509.00	522,509.00	1,000,000.00
403003310		General Administration and Support Services	2,369,115,347.00	2,248,375,439.40	120,739,907.60
	403023310	Administration ,Planning and M&E Service	2,369,115,347.00	2,248,375,439.40	120,739,907.60
502003310		ECD Program	34,412,400.00	28,110,000.00	6,302,400.00
	502013310	ECD Training	4,412,400.00	3,110,000.00	1,302,400.00
	502043310	ECD,Polytechnic and Schools	30,000,000.00	25,000,000.00	5,000,000.00
503003310		Youth polytechnics	10,000,000.00	3,000,000.00	7,000,000.00
	503013310	Infrastructural development	10,000,000.00	3,000,000.00	7,000,000.00
504003310		General Administration and Support Services	816,545,755.00	641,236,912.40	175,308,842.60
	504033310	Administration Operations and Maintenance	536,254,463.00	492,962,006.40	43,292,456.60
	504043310	Public Service	280,291,292.00	148,274,906.00	132,016,386.00

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703003310		Administration and Support Services and Development works	79,300,000.00	52,000,000.00	27,300,000.00
	703013310	Administration Services	79,300,000.00	52,000,000.00	27,300,000.00
704003310		County Executive Services	105,020,000.00	88,600,000.00	16,420,000.00
	704013310	Governor's Office	69,900,000.00	57,600,000.00	12,300,000.00
	704023310	Deputy governor's Office	35,120,000.00	31,000,000.00	4,120,000.00
705003310		Departmental Programs	32,095,163.00	28,572,000.00	3,523,163.00
	705023310	Intergovernmental Relations, Special Programs	17,812,430.00	16,072,000.00	1,740,430.00
	705033310	SP3: Information Research and statistics	14,282,733.00	12,500,000.00	1,782,733.00
707003310		Administration and construction works	1,500,267,391.00	1,406,699,663.80	93,567,727.20
	707013310	Administration and Planning Services	1,243,517,391.00	1,203,532,908.15	39,984,482.85
	707053310	Sub County Operations	120,810,000.00	114,800,000.00	6,010,000.00
	707063310	Special Program Services	135,940,000.00	88,366,755.65	47,573,244.35
709003310		Departmental programs	251,000,120.00	232,574,132.70	18,425,987.30
	709013310	Budget formulation and management program	6,780,000.00	3,950,000.00	2,830,000.00
	709023310	Resource mobilization program	199,927,781.00	194,420,024.50	5,507,756.50
	709033310	Finance and Accounting Program	3,713,739.00	2,550,000.00	1,163,739.00
	709043310	Supply Chain Management Program	5,630,000.00	3,000,000.00	2,630,000.00
	709053310	Economic Planning	31,086,000.00	26,654,108.20	4,431,891.80
	709063310	Internal Audit Services	3,862,600.00	2,000,000.00	1,862,600.00
710003310		Town Management Services	1,093,884,951.00	1,067,040,993.50	26,843,957.50
	710013310	Urban Sanitation and Development	900,000.00	300,000.00	600,000.00
	710023310	Urban Planning and Disaster Management	8,614,626.00	2,150,000.00	6,464,626.00
	710033310	Administration and Services	1,084,370,325.00	1,064,590,993.50	19,779,331.50
901003310		Administration Support Services and construction works	91,411,832.00	42,381,200.00	49,030,632.00
	901023310	Logistics and Maintenance Services	91,411,832.00	42,381,200.00	49,030,632.00

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905003310			1,025,000.00	0	1,025,000.00
	905023310	Social Protection Cultural Promotion and Preservation	1,025,000.00	0	1,025,000.00
905003310		Environment and Natural Resource Management	1,675,000.00	600,000.00	1,075,000.00
	1001063310	Natural Resource Management	1,675,000.00	600,000.00	1,075,000.00
905003310		Forest, Wildlife and Tourism	81,170,000.00	43,992,040.25	37,177,959.75
	1002063310	Wildlife and Forest Conservation	81,170,000.00	43,992,040.25	37,177,959.75
905003310		Energy and Mining	1,205,000.00	600,000.00	605,000.00
	1003013310	Electrification of Rural and Other	1,205,000.00	600,000.00	605,000.00
905003310		Administration and Support Services	59,243,025.00	56,109,000.00	3,134,025.00
	1004013310	Administration and Operations	59,243,025.00	56,109,000.00	3,134,025.00
905003310		Water Services	1,142,834,613.00	857,520,541.95	285,314,071.05
	1005063310	Administration and Support Services	264,834,613.00	255,285,350.00	9,549,263.00
	1005083310	Water Infrastructure Development	878,000,000.00	602,235,191.95	275,764,808.05
		Grand Total	9,583,689,394	7,935,375,572	1,648,313,822

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

SIGNIFICANT ACCOUNTING POLICIES

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e) In-kind contributions

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

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to zero.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

k) 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 County Executive at the end of the year. Pending bills 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.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

l) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) 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.

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

13. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFER FROM THE CRF

Description	2023-2024	2022-2023
	Kshs	Kshs
Total exchequer releases for quarter 1	1,535,074,149	1,118,514,860
Total exchequer releases for quarter 2	1,661,386,628	1,702,464,904
Total exchequer releases for quarter 3	1,379,639,947	1,563,328,149
Total exchequer releases for quarter 4	3,359,274,848	2,895,297,539
Total	7,935,375,572	7,279,605,452

2. MISCELLANEOUS RECEIPTS

Description	2023-2024	2022-2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (<i>Specify</i>)	-	-
Total	-	-

3. COMPENSATION OF EMPLOYEES

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	3,439,108,867	3,802,970,470
Basic wages of temporary employees	310,012,662	410,062,610
Compulsory national social security schemes	56,752,291	9,470,400
Compulsory national health insurance schemes	54,543,604	62,338,101
Total	3,860,417,424	4,284,841,581

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. USE OF GOODS AND SERVICES

Description	2023-2024	2022-2023
	Ksh	Ksh
Utilities, supplies and services	163,682,983	195,404,105
Communication, supplies and services	150,000	120,000
Domestic travel and subsistence	94,830,433	85,924,196
Foreign travel and subsistence		1,200,000
Printing, advertising and information supplies & services		2,743,740
Rentals of produced assets	26,212,502	50,575,917
Training expenses	5,788,910	3,370,488
Hospitality supplies and services	47,385,732	43,169,300
Insurance costs		-
Specialized materials and services	345,622,618	290,754,444
Office and general supplies and services	85,720,387	33,288,247
Other operating expenses	43,756,295	118,307,874
Fuel Oil and Lubricants	59,437,090	16,648,633
Routine maintenance – other assets	2,812,268	3,811,180
Total	875,399,218	845,318,124

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to County Government entities		
Transfers to County Assembly of Garissa		-
Transfers to Garissa County Referral and MOH	10,000,000	35,000,000
Capital Grant to Semi-Autonomous Govt Agencies		
Current Grant to Semi-Autonomous Govt Agencies (ELRP and Climate Smart)	517,814,216	103,338,791
(GIDA + DANIDA&THS)	432,760,973	
Transfers to Garissa County Municipal Board	20,931,356	10,390,632
	23,500,000	6,000,000
TOTAL	1,005,006,545	154,729,423

6. OTHER GRANTS AND TRANSFERS

	2023-2024	2022-2023
	Kshs	Kshs
Scholarships and other educational benefits	50,000,000	30,000,000
Emergency relief and refugee assistance	71,750,000	60,308,000
Emergency Donations	34,471,550	48,729,069
Other Capital Grants And Transfers		
	40,000,000	311,935,965
Total	196,221,550	450,973,034

7. SOCIAL SECURITY BENEFITS

	2023-2024	2022-2023
	Kshs	Kshs
Government pension and retirement benefits	47,765,800	23,600,000
Total	47,765,800	23,600,000

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. ACQUISITION OF ASSETS

Non-Financial Assets	2023-2024	2022-2023
	Kshs	Kshs
Construction of Buildings	137,283,455	295,924,863
Construction of Roads and other assets	171,033,489	74,325,053
Construction and Civil Works		0
Purchase of Vehicles and Other Transport Equipment		0
Purchase of Office Furniture and General Equipment	10,664,540	32,267,364
Purchase of Specialized Plant, Equipment and Machinery	155,464,379	74,995,726
Purchase of Certified Seeds, Breeding Stock and Live Animals		7,056,000
Rehabilitation of Civil Works	470,836,969	148,869,664
Payables from Previous Financial Periods	997,693,198	842,491,918
Total acquisition of assets	1,942,976,030	1,475,930,588

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. FINANCE COSTS, INCLUDING LOAN INTEREST

	2023-2024	2022-2023
	Kshs	Kshs
Interest on Borrowing & Bank Charges	4,229,213	10,883,869
Total	4,229,213	10,883,869

County Executive of Garissa
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. CASH AND BANK BALANCES

10A. BANK BALANCES

Account Name	Name of Bank	Account No	Indicate whether recurrent or development & deposits, receipts, etc.	2023-2024	2022-2023
				Kshs	Kshs
Garissa County Revenue Fund (CRF) Account	Central Bank of Kenya	1000171499	Revenue	-	-
Garissa County Recurrent Account	Central Bank of Kenya	1000170972	Recurrent	18,738.50	78,869.65
Garissa County Development Account	Central Bank of Kenya	1000170905	Development	731,339.80	14,494.20
Garissa County Payroll Account	Equity Bank	0580268032847	Recurrent	103,740.90	103,740.90
Garissa County Payroll Account	Cooperative Bank		Recurrent	1,710,677.40	1,710,677.40
Garissa County Payroll Account	National Bank of Kenya	0198703000	Recurrent	61,057,195	48,578,087.20
Garissa County Road Maintenance Levy Fund(R.M.L.F)	Central Bank Of Kenya	1000312599	Recurrent	0	0
Garissa County Special Purpose Account (SPA)	Central Bank Of Kenya	1000268228	Recurrent	215,997.00	1,991,336.00
Garissa County Referral Hospital (PGH) Account	Gulf African Bank	0340006101	Recurrent	0	14,075.60
Garissa County Department Of Health	First Community Bank	00095763	Recurrent	0	7,050.00
Garissa County Deposit Account	Central Bank Of Kenya	1000225677	Deposits	0	0
Garissa County Imprest Account-	Equity Bank	0580277628549	Recurrent	0	0
Garissa County Kenya Urban Support Program (KUSP) -UDG	Equity Bank	0580279018087	Development	0	0
Garissa County Kenya Urban Support Program (KUSP)-UIG	Equity Bank	0580279032289	Recurrent	0	0
Garissa County Village Polytechnic Project Account	Central Bank Of Kenya	1000369205	Recurrent	0	0
Garissa County Kenya Devolution Support Program (KDSP)	Central Bank Of Kenya	1000399732	Recurrent	0	0

County Executive of Garissa
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Garissa County Agriculture Sector Development Support Programme (ASDSP II)	Central Bank Of Kenya	1000365738	Recurrent		
Garissa County Livestock Development Account	Central Bank Of Kenya	1000385634	Recurrent	0	0
Garissa County Water And Sanitation (WSDP)	Central Bank Of Kenya	1000385596	Development	0	0
Garissa County Kenya Climate Smart Agriculture Project (KCSAP)	Central Bank Of Kenya	1000365714	Development	0	0
Garissa County Kenya Urban Support Program (KUSP) -UDG	Central Bank Of Kenya	1000385618	Development	0	0
Garissa County Kenya Urban Support Program (KUSP)-UIG	Central Bank Of Kenya	1000411112	Recurrent	0	0
Garissa County Aggregate and Industrial Park Account	Central Bank Of Kenya		Recurrent		0
Garissa County Danida PHC Supply Programme	Central Bank Of Kenya	1000457279	Development	410,305.00	7,092,361.00
Garissa County Climate Change Fund	Central Bank Of Kenya	1000592494	Recurrent		1,297,510.05
Garissa County Emergency Locust Response (ELRP)	Central Bank Of Kenya	1000513168	Development		0.25
Total				64,247,994.00	60,888,202.00

County Executive of Garissa
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11. FUND BALANCE BROUGHT FORWARD

	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	64,247,994.00	60,888,202.00
Cash in hand		
Accounts Receivables		
Accounts Payables		
Total	64,247,994.00	60,888,202.00

County Executive of Garissa
 Annual Report and Financial Statements for the year ended June 30, 2024

12. PRIOR YEAR ADJUSTMENTS

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	-	-	-
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third party deposits and Retention	-	-	-
Others (<i>Specify</i>)	-	-	-
Total	-	-	-

13. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (SEE ANNEX 2)
2. EXTERNAL ASSISTANCE

Description	2023-2024	2022-2023
	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) EXTERNAL ASSISTANCE RELATING TO LOANS AND GRANTS

Description	2023-2024	2022-2023
	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) UNDRAWN EXTERNAL ASSISTANCE

Description	Purpose for which the undrawn external assistance may be used	2023-2024	2022-2023
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

OTHER IMPORTANT DISCLOSURES

c) Classes of providers of external assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

Description	2023-2024	2022-2023
	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES

e) Purpose and use of external assistance.

	2023-2024	2022-2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the County Executive.

	2023-2024	2022-2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES

3. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY EXECUTIVE

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

3.1 Classification by Source

Description	2023-2024	2022-2023
	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

3.2 Classification of payments made by Third Parties by Nature of expenses.

Description	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES

4. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	-	-
<u>Transfers From Related Parties</u>		
Transfers From the CRF	7,935,375,572	7,279,605,452
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	7,935,375,572	7,279,605,452

OTHER IMPORTANT DISCLOSURES

5. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Garissa County Bursary Fund		Garissa County	Chief Officer - Finance
Garissa County Revolving Fund		Garissa County	Chief Officer - Trade
Garissa County Emergency Fund		Garissa County	Chief Officer - Finance
Garissa County Investment And Development Authority		Garissa County	Chief Officer - Trade

6. LEASING OF MEDICAL EQUIPMENT

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year, no amounts relating to leased medical equipment was carried forward for the previous Financial year.

7. CONTINGENT LIABILITIES

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case Against the Entity	14,000,000	-
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Total	14,000,000	-

14. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR’S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Unconfirmed of ICT Equipment	The management Responded with the requisite document raised by the auditor	County Chief Officer- County Affairs	Resolved	August 2024
2.0	Unsupported Expenditures on Domestic Travel and Subsistence Allowances	We take your advice to fully support all the document required for the daily subsistence allowance and presented all	Chief officer Finance	Resolved	Aug 2024
3.0	Unsupported Payment on Office and General Supplies	We take your advice to fully support all payments as required, We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Education	Resolved	August 2024
4.0	Unsupported payments on Repair of Motor Vehicles	We take your advice to fully support all payments as required. We have warned all the accounting officers	County Chief Officer – Finance	Resolved	August 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		that they will take personal responsibilities for such issues in the next system audit.			
4.1	Unsupported Payment of Casual Wages	We take your advice to fully support all payments as required, The casuals were employed based on requests originating from the ministry of health that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Health	Resolved	August 2024
4.3	Unconfirmed Transfer to Other Government Entities.	We take your advice to fully support all payments as required. We have warned all the accounting officers that they will take personal responsibilities for such issues in the next system audit.	County Chief Officer – Health	Not Resolved	August 2024
4.4	1. Budgetary Control and Performance	We take your advice fully even though The funds were disbursed late (contrary to the National Treasury disbursement	County Chief Officer – Finance	Not Resolved	July 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>schedule), which provided serious bottlenecks in implementation and absorption. May 2023 Exchequer was received on 24th June (working days to closure of financial year). While June 2024 Exchequer was received on 20th July 2024 (one month after closure of the Financial Year). However, the management endeavors to absorb all funds for efficient and effective implementation of projects, programs and service delivery to the people of Garissa County. responsibilities for such issues in the next system audit.</p>			
4.5	2. Pending Bills	We could not make the payment due to late exchequer release that they will take personal responsibilities for	County Chief Officer – Finance	Resolved	August 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		such issues in the next system audit.			
4.6	Unresolved Prior Year Matters.	Prior year matters have been addressed as per submission to the senate and office of the auditor general dated 27th August 2024. Further recommendations from the committee will be considered to ensure that all matters are resolved	County Chief Officer – Finance	Resolved	August 2024
OTHER MATTER 1.0	1. Irregular Payments to Council of Governors and Frontier Counties Development Council	We take your advice to fully support all payments as required. All the necessary documentation have so far been provided to the Auditor for their action.	County Chief Officer – Finance	Resolved	August 2024
2.0	Irregular Payment of Special House Allowance	Following the human resource audit that was conducted on September 2022 by directorate of personnel management the county implemented the report and removed	Payroll Manager	Resolved.	August 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		the special allowances from the employees who were not eligible for the said benefits			
3.0	Over Age Employees Retained in the Payroll.	Following the human resource audit that was conducted on September 2022 by directorate of personnel management the county implemented the report and all the over aged employees were removed from the payroll except those with disabilities	Director HR	Resolved.	August 2024
4.0	Staff Paid Basic Pay Less than Approved Rates	These are staff who had active case and we had an advisory from the court and the public service board to pay half salary and others were entitled only for house allowance only hence the disparity in their pay	Director HR	Resolved.	August 2024
5.0	Employees Earning Less than a Third (1/3) of Basic Salary	These are employees who have	Director HR	resolved	August 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		overcommitted their payslip			
6.0	Lack of Comprehensive Staff Medical Cover	The county government advertised the contract for group medical cover and the agreement was signed at the end of the financial year therefore we could not make any payment to the company during the period	County Chief Officer-Finance	Resolved	August 2024
7.0	Non-adherence to Law on Ethnic Balance	We have taken your advice on the matter and we have issued stern warning to the relevant chief officer	Chief Officer -County Affairs	Resolved	August 2024
2.1	Wage Bill Above Threshold of 35%	The matter was noted and We have undertaken some measures to reduce	Chief officer-finance	Resolved	August 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.2	Non-Compliance with General Procurement Guidelines	<p>the wage bill such as removing old aged people, special house allowance</p> <p>The county reserved 30% for women, youth and persons with disability as per regulation 149,of Public Procurement</p>	County Chief Officer- Finance	Resolved	August 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		And Asser Disposal Regulations 2020the system and that necessitated the transfer of funds from IFMIS to an officer who will in turn pay the casuals			
2.3	Guidelines on Preparation of Procurement Plan.	The detailed breakdown of the specified goods or works required is contained in the attached procurement plan for the county			
2.4	Management of Temporary Imprest.	We have noted and taken your advice on this matter	County Chief Officer-Finance	Resolved	August 2024
2.5	Lack of an Approved Staff Establishment	We have noted and taken your advice on this matter	Director HR	Resolved	August 2024
2.6	Failure to Establish an Audit Committee.	We have noted and taken your advice on this matter	Chief Officer Finance	Not Resolved.	October 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2.7	Un-updated Non-Current Asset Register	We have taken your advice on the same and we wish to comply	Director Procurement	Resolved.	August 2024

Abass Ismail Khaar.

CECM-Finance and Economic Planning

Sign.....

Date.....30/9/2024.

COUNTY EXECUTIVE OF GARISSA
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15. ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE CRF

Period 2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Transfers from CRF	1,535,074,149	1,661,386,628	1,379,639,947	3,359,274,848	7,935,375,572
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme					
World Bank – THUSCP					
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme					
Youth Polytechnic support grant					
Abolishment of user fees in health centres and dispensaries					
Kenya Urban Support Programme					
Agriculture Sector Development Support Project (ASDSP)					
Kenya Climate Smart Agriculture Project (KCSAP)					
Water and Sanitation Development Project					
Construction of County Headquarters					
Total	1,535,074,149	1,661,386,628	1,379,639,947	3,359,274,848	7,935,375,572

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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

S.NO	CONTRACTOR / SUPPLIER	DESCRIPTION OF WORK/GOODS/SERVICES	TENDER NO / QUOTATION NO.	FINANCIAL YEAR	TENDER AMOUNT	AMOUNT PAID	BALANCE
1	HI-TECH AIR CONDITION	PROPOSED SUPPLY AND INSTALATION OF EQUIPMENT OF THE 12BODY CAPACITY MUTUARY AT PHH	CGG/T/83/2013-2014	2013-2014	6,789,370.00	3,756,400.00	3,032,970.00
2	BAJWED GENERAL MERCHANT LTD	PROPOSED CONSTRUCTION OF 12BODY CAPACITY MORTUARY AT COUNTY REFFERAL HOSPITAL	CGG/T/82/2013-2014	2013-2014	9,936,908.00	8,300,000.00	1,636,908.00
3	HOLWADAG CONSTRUCTION CO. LTD	PROPOSED IMPROVEMENT OF IJARA-SANGOLE ROAD IN IJARA SUB-COUNTY	CGG/T/009/2014-2015	2014-2015	18,803,878.40	14,000,000.00	4,803,878.40
4	WAMO CONSTRUCTION COMPANY LTD	SUPPLY OF BUILDING MATERIALS AND NON FOOD ITEMS	CGG/SP/T/003/2018-2019	2018-2019	5,277,500.00	1,000,000.00	4,277,500.00
5	ALNASAAR TRADING AND TRANSPORTATION CO.LTD	SUPPLY OF 28X28 PRESSED SHEET TANK	GWS/RP/PWC/2016-2017	2016-2017	10,200,000.00	8,000,000.00	2,200,000.00
6	ALNASAAR TRADING AND TRANSPORTATION CO.LTD	SUPPLY AND DELIVERY OF SERVICE PUMP	CGG/T/33/2016-2017	2016-2017	4,400,000.00	4,000,000.00	400,000.00
7	ALNASAAR TRADING AND TRANSPORTATION CO.LTD	PROPOSED CONSTRUCTION OF NEW WATER PAN AT DARKENLEY CENTRE,DADAAB	CGG/T/76A/2014-2015	2014-2015	11,240,000.00	2,500,000.00	8,740,000.00
8	MASAL FOOD SUPPLIES	SUPPLY OF FOOD TO REFERAL HOSPITAL	CGG/Q/216/2015-2016	2015-2016	3,497,100.00	-	3,497,100.00
9	GELEY INVESTMENT LIMITED	PROPOSED OF CHAIN LINKING FENCE IN DAIDAI PRIMARY SCHOOL	CGG/T/019/2014-2015	2014-2015	10,720,930.00	3,500,000.00	7,220,930.00
10	GELEY INVESTMENT LIMITED	PROPOSED CONSTRUCTION OF A CATTLE CRUSH AND SLAUGHTER HOUSE AT SARETHO CENTRE DADAAB SUBCOUNTY	CGG/T/110A/2013-2014	2013-2014	10,025,790.00	6,300,000.00	3,725,790.00
11	GELEY INVESTMENT LIMITED	CONSTRUCTION OF A NEW WATER PAN IN WELIKARAR CENTRE IN DADAAB SUB-COUNTY	CGG/WS/T/O62/2014-2015	2014-2015	13,482,220.00	2,500,000.00	10,982,220.00
12	KAHIN CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF ADMINISTRATION BLOCK AT SHANTA-ABAK SECONDARY	GG/T/DLHP/051/2014-2015	2014-2015	9,584,407.00	2,500,000.00	7,084,407.00

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		SCHOOL AT LAGDERA SUBCOUNTY					
13	BAALGOREY CONSTRUCTION AND TRANSPORTERS LTD	PROPOSED FENCING OF WILDLIFE DRINKING PAN	GCG/T/104/2014-2015	2014-2015	6,975,035.92	3,500,000.00	3,475,035.92
14	NASRU WOMEN SELF HELP GROUP	SERVICING AND SUPPLY OF CLEANING DETERGENTS	CGG/Q/11/2017-2018	2017-2018	1,408,050.00	150,000.00	1,258,050.00
15	BARDA ENTERPRISE LIMITED	AUGUMENTATION OF MASALANI WATER SUPPLY GARISSA COUNTY	CGG/WS/T/001/2017-2018	2017-2018	23,963,280.00	22,190,000.00	1,773,280.00
16	BAOMAO CONSTRUCTION COMPANY LIMITED P O BOX 15-70105 MASALANI	PROPOSED CONSTRUCTION OF ICT CENTRE IN SANGAILU WARD AT HULUGHO SUB-COUNTY IN GARISSA COUNTY	CGG/PW/T/024/2017-2018	2017-2018	4,999,890.00	2,399,890.00	2,600,000.00
17	BAOMAO CONSTRUCTION COMPANY LIMITED P O BOX 15-70105 MASALANI	PROPOSED CLEARING AND GRADING OF MARRE-DAAROW ROAD IN GARISSA COUNTY	CGG/T/DRT1/014/2014-2015	2014-2015	9,651,200.00	2,700,000.00	6,951,200.00
18	BAOMAO CONSTRUCTION COMPANY LIMITED P O BOX 15-70105 MASALANI	BUILDING AND CONSTRUCTION OF 7NO. CLASSROOMS AT COUNTY COUNCIL SECONDARY SCHOOL, MASALANI GARISSA COUNTY	CGG/T/80/4/2014-2015	2014-2015	5,099,975.00	2,500,000.00	2,599,975.00
19	BAOMAO CONSTRUCTION COMPANY LIMITED P O BOX 15-70105 MASALANI	CONSTRUCTION OF WATER PAN AT GOLOLDERE	CGG/T/129/2014-2015	2014-2015	12,269,450.00	9,500,000.00	2,769,450.00
20	OMASHNAJI INVESTMENT LIMITED	PROPOSED FENCING OF WAKABHAREY WATER PAN IN HULUGHO SUB-COUNTY	CGG/WS/T/026/2018-2019	2018-2019	6,556,320.00	5,340,320.00	1,216,000.00
21	MIRE INVESTMENT LIMITED	PROPOSED CONSTRUCTION OF CHAINLINK FENCING, LIGHT BUSH CLEARING AND SENTRY BOX AT WAKABHAREY PRIMARY SCHOOL	CGG/DLHP/184/2014-2015	2014-2015	9,716,790.00	6,000,000.00	3,716,790.00
22	LEGO CONSTRUCTION COMPANY LIMITED	PROPOSED RENOVATION / REFURBISHMENT OF MASALANI LEVEL 4 HOSPITAL	CGG/T/009/2018-2019	2018-2019	6,502,584.00	250,000.00	6,252,584.00

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23	FUTURETECH BUSINESS SOLUTION	PROPOSED UNIFIED COMMUNICATION INFRASTRUCTURE AT THE GOVERNOR'S OFFICE, GARISSA	CGG/T/61/B/2014-2015	2014-2015	24,950,050.00	15,300,000.00	9,650,050.00
24	AHLAN CONSTRUCTION AND SUPPLIERS LTD	PROPOSED DESLTING OF EREGARWAN WATER PAN AT IJARA SUB-COUNTY	CGG/WS/T/105/2014-2015	2014-2015	4,999,999.00	2,500,000.00	2,499,999.00
25	MUBASHIR CONSTRUCTION AND CIVIL ENGINEERING CO. LIMITED	PROVISION OF ONE WATER BOWSER FOR WATER TRUCKING AT HULUGHO SUBCOUNTY	CGG/SP/Q/009/2018-2019	2018-2019	2,000,000.00	-	2,000,000.00
26	AHLAN CONSTRUCTION AND SUPPLIERS LTD	ROUTINE MAINTENANCE OF HULUGHO TOWNSHIP ACCESS ROAD	CGG/RMLF/T/015/2018-2019	2018-2019	6,726,991.00	4,700,000.00	2,026,991.00
27	SAHANE ENTERPRISES LIMITED	WATER TRUCKING FOR 51 DAYS	CGG/SP/T/01/2018-2019	2018-2019	2,550,000.00	-	2,550,000.00
28	SAHANE ENTERPRISES LIMITED	PROVISION OF CAR HIRE SERVICES (WATER TRUCKING)	CGG/WS/Q/WT/007/2019-2020	2019-2020	1,500,000.00	-	1,500,000.00
29	MUBASHIR CONSTRUCTION AND CIVIL ENGINEERING CO. LIMITED	PROVISION OF CAR HIRE SERVICE FOR WATER TRUCKING	CGG/Q/WS/WT/001/2019-2020	2019-2020	1,500,000.00	-	1,500,000.00
30	DALSOOR CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE AT NANIGHI SECONDARY SCHOOL	CGG/DLHP/134/2017-2018	2017-2018	9,087,324.00	5,300,000.00	3,787,324.00
31	AL-YAQIN INVESTMENT LIMITED	SUPPLY OF PUMPS IN HAGARBUL	CGG/T/007/2014-2015	2014-2015	2,200,000.00	-	2,200,000.00
32	AL-YAQIN INVESTMENT LIMITED	CONSTRUCTION OF ICT CENTRE IN ABAKAILE WARD AT DADAB SUB-COUNTY	CGG/H&PW/058/2017-2018	2017-2018	4,997,572.00	3,397,572.00	1,600,000.00
33	AL-YAQIN INVESTMENT LIMITED	PROPOSED PIPELINE EXTENSION FOR BULA GESTOW SAGARAY, IFTIN, IQRA, TOWFIQAND REHABILITATION OF STEEL ELEVATED TANK AT COUNTY HIGH TOWNSHIP SUB-COUNTY	CGG/T/007/2015-2016	2015-2016	24,110,070.00	18,000,000.00	6,110,070.00
34	AL-YAQIN INVESTMENT LIMITED	SUPPLY AND DELIVERY OF RELIEF FOOD FOR LOT	CGG/T/31/2016-2017	2016-2017	20,041,800.00	13,000,000.00	7,041,800.00
35	AL-YAQIN INVESTMENT LIMITED	CONSTRUCTION OF ICT CENTRE IN GALBET WARD	CGG/H/PW/060/2018-2019	2018-2019	4,893,635.00	900,000.00	3,993,635.00
36	TAQILAH ENTERPRISES LTD	CONSTRUCTION OF NEW WATER PAN AT QATOOT CENTRE	CGG/T/064/2014-2015	2014-2015	12,500,000.00	7,800,000.00	4,700,000.00

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37	IMAH CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE AT MADOGASSHE GIRLS SCHOOL	CGG/T/32/2015-2016	2015-2016	12,000,000.00	-	12,000,000.00
38	MAHOMAR CONSTRUCTION AND GENERAL SUPPLIERS	CONSTRUCTION OF WATER PAN SUPPLY AND DELIVERY OF GOAT MEAT	CGG/T/97/2014-2015	2014-2015	11,700,000.00	5,000,000.00	6,700,000.00
39	ALI SANTUR SHOP	PROPOSED CONSTRUCTION OF CHAINLINK AT IJARA SECONDARY SCHOOL	CGG/Q/GCRH/11/2017-2018	2017-2018	4,512,000.00	-	4,512,000.00
40	SMARTCOM CONSTRUCTION AND SUPPLIERS CO LTD	RENOVATION OF VETENARY OFFICES IN IJARA SUB-COUNTY	CGG/T/DLHP/174/2014-2015	2014-2015	9,965,339.60	2,915,339.60	7,050,000.00
41	SINAY CONSTRUCTION LTD	PROPOSED RENOVATION /REFURBISHMENT OF KENYA NATIONAL LIBRARY AT MASALANI GARISSA COUNTY	CGG/AL/FC/T/023/2018-2019	2018-2019	5,845,968.00	1,080,000.00	4,765,968.00
42	WARSAN CONSTRUCTION CO. LTD	CAR HIRED FOR TOYOTA PRADO K BX 600B	CGG/T/058/2014-2015	2014-2015	6,048,300.00	2,800,000.00	3,248,300.00
43	ABDI KALOSH ABDULLAHI	RENOVATION AND CONSTRUCTION OF CHAINLINK FENCING AT SHANTA-ABAK BOREHOLE	CGG/Q/389/2014-2015	2014-2015	4,950,000.00	-	4,950,000.00
44	REHAN INVESTMENT CO LTD	PROPOSED CONSTRUCTION OF HOSPITAL KITCHEN AT GARUFA DISPENSARY AT LAGDERA SUBCOUNTY	CGG/7/DLHP/084/2014-2015	2014-2015	9,211,119.20	2,500,000.00	6,711,119.20
45	BILA CONSTRUCTION CO LTD	DRILLING AND EQUIPING OF KONE 01 BOREHOLE	CGG/T/DLHP/199/2014-2015	2014-2015	6,451,711.20	3,300,000.00	3,151,711.20
46	BILA CONSTRUCTION CO LTD	DRILLING AND EQUIPING OF GURUFA BOREHOLE	CGG/T/13/2015-2016	2015-2016	16,213,560.00	3,300,000.00	12,913,560.00
47	REHAN INVESTMENT CO LTD	CONSTRUCTIONSN OF 30 NO MARKET STALL AT SHANTA-ABAK BOREHOLE, DADAAB SUB-COUNTY	CGG/T/134A/2014-2015	2014-2015	16,500,000.00	3,000,000.00	13,500,000.00
48	REHAN INVESTMENT CO LTD	CONSTRUCTION OF CHAINLINK FENCE HEAVY BUSH CLEARING SENTRY BOX AT WELMARER HOSPITAL	CGG/T/DLHP/081/2014-2015	2014-2015	9,866,000.00	3,000,000.00	6,866,000.00
49	IMAH CONSTRUCTION CO. LTD		CGG/16/2015-2016	2015-2016	9,658,984.00	4,500,000.00	5,158,984.00
50	HANSHIS CONSTRUCTION CO. LTD P.O BOX 542 GARISSA		CGG/T/DLHP/121/2014-2015	2014-2015	4,721,930.80	-	4,721,930.80

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51	HANSHIS CONSTRUCTION CO. LTD P.O BOX 542 GARISSA	PROPOSED WORKS AT ALINIJUGUR HOSPITAL FAFI SUB-COUNTY	CGG/T/DLHP/124/2014-2015	2014-2015	5,681,562.00	3,000,000.00	2,681,562.00
52	HANSHIS CONSTRUCTION CO. LTD P.O BOX 542 GARISSA	PROPOSED CONSTRUCTION OF CHAINLINK FENCE SENTRY BOX, HEAVY BUSH CLEARING AND TWIN PITLATRINE AT ALINIJUGUR HOSPITAL	CGG/T/DLHP/123/2014-2015	2014-2015	6,286,241.00	2,500,000.00	3,786,241.00
53	ASH SECURITY SERVICES LTD	GUADING SERVICES (SECURITY)	CGG/ATC/Q/15/2017-2018	2017-2018	2,122,800.00	-	2,122,800.00
54	GONDARI LIMITED	CONSTRUCTION OF WAREHOUSE AT GARISSA REFERRAL HOSPITAL	CGG/HEALTH/T/001/2017-2018	2017-2018	13,989,989.00	6,213,915.00	7,776,074.00
55	MASHRY COMPANY LTD	CONSTRUCTION OF CHAINLINK FENCE, HEAVY BUSH CLEARING AND SENTRY BOX	CGG/T/018/2014-2015	2014-2015	9,575,600.00	2,000,000.00	7,575,600.00
56	MASHRY COMPANY LTD	CONSTRUCTION OF CHAIN LINK FENCING SENTRY BOX, HEAVY BUSH CLEARING AND RENOVATIONS	CGG/T/DLHP/111/2014-2015	2014-2015	8,605,344.00	2,500,000.00	6,105,344.00
57	ASHAL INVESTMENT LIMITED	PROPOSED CONSTRUCTION OF ICT CENTRE IN NANIGHI WARD	CGG/PW/T/030/2017-2018	2017-2018	4,999,402.80	2,700,000.00	2,299,402.80
58	ASHAL INVESTMENT LIMITED	PROPOSED RENOVATION OF WARABLE DISPENSARY, FAFI SUB-COUNTY	CGG/MOH/Q/037/2017-2018	2017-2018	1,861,968.00	500,000.00	1,361,968.00
59	BILKHEIR INVESTMENT LTD	DAG ADEY WATER PAN	CGG/T/75A/2014-2015	2014-2015	12,930,216.00	4,900,000.00	8,030,216.00
60	ABWAYS CONSTRUCTION & SUPPLIERS CO. LTD	PROPOSED 6BED MATERNITY BLOCK AT SHANTA-ABAK HEALTH CENTER	CGG/T/DHLP/049/2014-2015	2014-2015	9,944,831.00	9,500,000.00	444,831.00
61	MOHAMED ABDULLAHI HASSAN	HIRE OF TRANSPORT	CGG/ALFC/Q/002/2018-2019	2018-2019	5,400,000.00	2,100,000.00	3,300,000.00
62	MOSTWIN TRADERS LIMITED	REFURBISHMENT OF DISPENSARY BLOCK STAFF AND CONSTRUCTION OF 2NO LATRINES AT DADAAB SUB-COUNTY	CGG/T/DLHP/13/2014-2015	2014-2015	8,346,780.00	2,800,000.00	5,546,780.00
63	DAMAJALEY CONSTRUCTION AND TRANSPORTATION CO.LTD	WATER TRUCKING	CGG/Q/166/2014-2015	2014-2015	2,450,000.00	-	2,450,000.00
64	ZAMIL CONSTRUCTION AND TRANSPORTATION LTD	CONSTRUCTION OF NEW WILDLIFE WATER PAN	CGG/T/83/2014-2015	2014-2015	6,980,600.00	300,000.00	6,680,600.00

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65	GARAT INVESTMENT LTD	PROVISION OF WATER TRUCKING SERVICES	CGG/WS/Q/WT/011/2019-2020	2019-2020	1,500,000.00	-	1,500,000.00
66	MAHOMAR CONSTRUCTION AND GENERAL SUPPLIERS	DESILTING OF WATER PAN	CGG/T/200/2014-2015	2014-2015	9,545,500.00	3,350,000.00	6,195,500.00
67	BILSAN INVESTMENT CO. LTD	EQUIPPING OF ALIQAARSADE BOREHOLE DADAAB SUB-COUNTY	CGG/T/12/2015-2016	2015-2016	9,627,673.00	6,377,673.00	3,250,000.00
68	AL-KAHFI INVESTMENT LTD	CONSTRUCTION OF DINNING HALL AND 4 NUMBER OF TOILETS AT DAIDAI PRIMARY SCHOOL	CGG/037/2014-2015	2014-2015	9,786,028.00	3,100,000.00	6,686,028.00
69	HOLWADAG CONSTRUCTION CO. LTD	CONSTRUCTION OF NEW WATER SUPPLY AT GABABA LOCATION	GCG/55/2014-2015	2014-2015	58,523,841.00	39,909,012.00	18,614,829.00
70	GARAT INVESTMENT LTD P O BOX 501-70100	PROPOSED FENCING OF PLAY GROUND, CONSTRUCTION OF TWIN PIT LATRINE AND PUTTING UP GOAL POST AT BALAMBALA PLAY GROUND	CGG/T/35/2014-2015	2014-2015	9,620,000.00	3,000,000.00	6,620,000.00
71	DOMAAL COMPANY LIMITED P O BOX 221-70100 GARISSA	DRILLING & EQUIPPING OF BOREHOLE AT BARKIN CENTRE DADAAB SUB-COUNTY	CGG/T/17B/2015-2016	2015-2016	15,100,000.00	5,483,658.00	9,616,342.00
72	RIIG CONSTRUCTION AND TRANSPORTERS CO. LTD	CONSTRUCTION OF NEW DISPENSARY AT RIIG DAM AT MADOGASHE	CGG/T/DLJHP/154/2014-2015	2014-2015	5,940,600.00	3,500,000.00	2,440,600.00
73	SABRIN AUTO SPARES	REPAIRING OF VEHICLES	CGG/MOH/4/049/2017-2018	2017-2018	415,000.00	-	415,000.00
74	TOWFIQ INVESTMENT & SUPPLIES LTD	PROPOSED CHAINLINK FENCING AT BOGYAR DISPENSARY	CGG/T/28/2016-2017	2016-2017	8,001,448.00	250,000.00	7,751,448.00
75	TOWFIQ INVESTMENT & SUPPLIES LTD	PROPOSED CHAINLINK FENCING AT BULA BANAN BOREHOLE	GCG/T/243/2016-2017	2016-2017	4,023,200.00	300,000.00	3,723,200.00
76	GANUNI CONSTRUCTION LIMITED	PROPOSED RECARPETING OF GARISSA UNIVERSITY COLLEGE ROAD	GCG/T/67/2014-2015	2014-2015	29,971,047.60	15,323,365.00	14,647,682.60
77	RICHKAL TWO WOMEN INVESTMENT COMPANY LTD	PROPOSED FENCING OF WILDLIFE DRINKING PAN AT KADAQSO CENTRE, DADAAB SUB COUNTY	CGG/T/80A/2014-2015	2014-2015	7,150,556.00	6,300,000.00	850,556.00
78	BARUT CONSTRUCTION COMPANY LTD	PROPOSED CONSTRUCTION OF NEW WATER PAN AT ALAMAGAN CENTRE DADAAB SUB-COUNTY	CGG/T/141/2014-2015	2014-2015	11,982,490.00	5,300,000.00	6,682,490.00

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79	RICHKAL TWO WOMEN INVESTMENT COMPANY LTD	CONSTRUCTION OF CHAIN LINK FENCE AT KULAN PRIMARY SCHOOL, DADAAB SUB-COUNTY	CGG/T/DLHP/149/2014-2015	2014-2015	9,601,062.00	300,000.00	9,301,062.00
80	RICHKAL TWO WOMEN INVESTMENT COMPANY LTD	PROPOSED CONSTRUCTION OF DINING HALL AT LIBOI SECONDARY SCHOOL GARISSA COUNTY	CGG/T/DLHP/343/2014-2015	2014-2015	9,860,780.00	7,500,000.00	2,360,780.00
81	MUHIM CONSTRUCTION AND SUPPLY CO. LTD	PROPOSED MASONRY PERIMETER FENCE AT BULLA MASALANI GRAVE YARD	CGG/T/25/2014-2015	2014-2015	5,675,895.00	4,000,000.00	1,675,895.00
82	AL-HAMDU CONSTRUCTION AND SUPPLIES CO.LTD	CONSTRUCTION OF CHAINLINK FENCE , SENTRY BOX AND HEAVY BUSH CLEARING	CGG/T/DLHP/086/2014-2015	2014-2015	8,829,781.00	3,300,000.00	5,529,781.00
83	NORTH SOUTH CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION OF A HOSPITAL KITCHEN AT MASALANI	CGG/T/87/2013-2014	2013-2014	8,142,774.28	6,800,000.00	1,342,774.28
84	NORTH SOUTH CONSTRUCTION CO. LTD	PROPOSED FENCING OF WILDLIFE DRINKING PAN AT KORISA, IJARA	CGG/T/101/2014-2015	2014-2015	6,905,111.12	5,400,000.00	1,505,111.12
85	R AND R CONSTRUCTION, WATER AND CIVIL WORKS CO. LTD	PROPOSED RENOVATION WORKS AND CHAIN LINK FENCING AT TETU SECONDARY SCHOOL	CGG/T/DLHP/174/2014-2015	2014-2015	9,945,477.50	8,900,000.00	1,045,477.50
86	AL-HAMDU CONSTRUCTION AND TRANSPORTERS CO. LTD	WATER TRUCKING SERVICES	CGG/Q/018/2015-2016	2015-2016	1,500,000.00	1,000,000.00	500,000.00
87	AL-HAMDU CONSTRUCTION AND TRANSPORTERS CO. LTD	WATER TRUCKING SERVICES	CGG/T/026/2016-2017	2016-2017	2,700,000.00	1,700,000.00	1,000,000.00
88	HUSIB CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF NEW WATER PAN AT DAGAHLEY PAN	CGG/T/126/2014-2015	2014-2015	11,936,280.00	7,550,000.00	4,386,280.00
89	AHZAAB INVESTMENT LIMITED	RENOVATION OF LIBOI HEALTH CENTRE	CGG/HEALTH/T/014/2018-2019	2018-2019	3,905,256.36	-	3,905,256.36
90	LAYAN GENERAL TRADERS AND SERVICES	WATER TRACKING FOR BALAMBALA SUB COUNTY	CGG/SP/Q/002/2018-2019	2018-2019	2,450,000.00	-	2,450,000.00
91	SUPER SERVICE AND INVESTMENT LTD	TRANSPORTATION OF TEACHING AND LEARNING MATERIAL TO ALL ECD CENTERS	CGG/ECD/T/009/2018-2019	2018-2019	4,500,000.00	1,200,000.00	3,300,000.00
92	WOBI LOGISTICS CO LTD	PROPOSED CONSTRUCTION OF CHAIN LINK , SENTRY BOX AND HEAVY BUSH CLEARING AT MASALANI GIRLS	CGG/T/DLHP/186/2014-2015	2014-2015	9,501,966.00	6,300,000.00	3,201,966.00

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93	ZAMIL CONSTRUCTION AND TRANSPORTERS CO. LTD	PROPOSED GRAVELLING OF ALIGABEY-LIBOI TOWN ROAD.	CGG/T/170M/2013-2014	2013-2014	13,169,800.80	11,985,775.40	1,184,025.40
94	NOBLE CONSTRUCTION CO. LTD	HIRE OF MOTOR VEHICLE TRUCKS FOR TWO MONTHS	CGG/MB/Q/002/2018-2019	2018-2019	1,680,000.00	-	1,680,000.00
95	ROLLSROCKING CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION OF MERTANITY WARD IN BURA, FAFI SUBCOUNTY	CGG/HEALTH/T/0013/2018-2019	2018-2019	9,013,440.00	500,000.00	8,513,440.00
96	SIGAT ENTERPRISES CO. LTD	CONSTRUCTION OF CHAIN LINK FENCE HEAVY BUSH CLEARING AND SENTRY BOX AT BARAKI PRIMARY AT LAGDERA SUB-COUNTY	CGG/T/DLHP/089/2014-2015	2014-2015	8,915,296.00	2,800,000.00	6,115,296.00
97	BULLE CONTRACTORS AND GENERAL SUPPLIES CO. LTD	REHABILITATION OF WARABLE WATER SUPPLY FAFI SUB-COUNTY	CGG/T/AVS/042/2018-2019	2018-2019	11,150,000.00	4,500,000.00	6,650,000.00
98	UHUD INVESTMENT LTD	PROPOSED CONSTRUCTION OF WATER PAN AT ELYEYI CENTRE, DAMAJALE WARD IN DADAAB SUB-COUNTY	CGG/T/55/2014-2015	2014-2015	12,500,000.00	5,000,000.00	7,500,000.00
99	SOTURA CONSTRUCTION AND TRANSPORTATION CO. LTD	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE AT LIBOIWOMEN FOR PEACE OFFICES, DADAAB SUB-COUNTY	CGG/T/DLHP/350/2014-2015	2014-2015	7,699,800.00	4,300,000.00	3,399,800.00
100	SOTURA CONSTRUCTION AND TRANSPORTATION CO. LTD	PROPOSED CONSTRUCTION OF COMMUNITY HALL	CGG/T/34/2014-2015	2014-2015	18,102,652.00	11,627,652.00	6,475,000.00
101	WALISA INVESTMENT LTD	REHABILITATION OF BOREHOLE	CGG/T/151/2014-2015	2014-2015	10,500,000.00	2,000,000.00	8,500,000.00
102	QATAAR GENERAL CONSTRUCTION LIMITED	PROPOSED GRAVELLING OF BULLA MADINA ACCESS ROADS AT GARISSA TOWNSHIP GARISSA COUNTY	CGG/T/06/2014-2015	2014-2015	14,793,248.00	11,776,784.00	3,016,464.00
103	SUPER SERVICE AND INVESTMENT LTD	SUPPLY AND DELIVERY OF VETERINARY LAB EQUIPMENT	CGG/T/001/2018-2019	2018-2019	4,850,000.00	2,000,000.00	2,850,000.00
104	ALORE CONSTRUCTION CO.LTD	PROPOSED FARM ACCESS ROAD FOR WATHAJIR (ABC) FARM	CGG/T/018/2015-2016	2015-2016	3,942,144.00	2,500,000.00	1,442,144.00
105	ALORE CONSTRUCTION CO. LTD	PROPOSED CHAINLINK FENCE AT KAMUTHE PRIMARY SCHOOL IN FYAFI SUB-COUNTY	CGG/T/DLHP/133/2014-2015	2014-2015	6,727,420.00	2,500,000.00	4,227,420.00

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106	ORE INVESTMENT AND SUPPLIES LTD	PROPOSED HEAVY BUSH CLEARING FOR DOLOLO TWO (2) FARM IN SANKURI, GARISSA COUNTY	CGG/ALFCT/006/2019-2020	2019-2020	6,900,000.00	5,000,000.00	1,900,000.00
107	GUTAALE COMPANY LTD	EQUIPING OF BOREHOLE AT ABDI SUGOW, DADAAB SUB-COUNTY	CGG/T/028/2016-2017	2016-2017	13,670,872.00	5,300,000.00	8,370,872.00
108	GUTAALE COMPANY LTD	DRILLING INO BOREHOLE AT ABDI SUGOW	CGG/T/156/2014-2015	2014-2015	5,496,240.00	3,800,000.00	1,696,240.00
109	MAHMAR INVESTMENT LIMITED	EQUIPING OF DEGELEMA BOREHOLE IN DADAAB SUB-COUNTY	CGG/T/15/2015-2016	2015-2016	10,701,853.00	5,791,853.00	4,910,000.00
110	SIALISH TRADING COMPANY LIMITED	EQUIPING AND PIPING OF BOREHOLE AT GODLIYE FARM DADAAB SUB-COUNTY	CGG/WST/11/2015-2016	2015-2016	10,073,913.00	3,600,000.00	6,473,913.00
111		PROPOSED CONSTRUCTION OF CHAIN LINK AND HEAVY BUSH CLEARING, SENTRY BOX, RENOVATION, ELEVATED WATER TANK, WATER KIOSK, SEPTIC TANK, SOAK PIT AND WATER RETICULATION FOR BOREHOLE, FIVE MARKET - FAFI SUB-COUNTY	CGG/T/178/2014-2015	2014-2015	13,315,535.60	12,000,000.00	1,315,535.60
112		CONSTRUCTION OF WATER PAN AT HALUKA CENTER, DADAAB SUB-COUNTY	CGG/T/151/2014-2015	2014-2015	13,500,000.00	4,000,000.00	9,500,000.00
113	ELMOGE CONSTRUCTION CO. LTD	SUPPLY OF SANITARY PADS	CGG/T/121/2014-2015	2014-2015	9,250,000.00	2,939,655.15	6,310,344.85
114	DAD AND SONS INVESTMENTS CO. LTD	PROPOSED RENOVATION OF GARISSA MINI SLAUGHTER TOWNSHIP SUB-COUNTY GARISSA COUNTY	CGG/ALFCT/025/2018-2019	2018-2019	3,996,000.00	500,000.00	3,496,000.00
115	ANCAM CONSTRUCTION CO. LTD	SUPPLY AND DELIVERY OF LISTER HAND START PUMPSETS AND ACCESSORIES	CGG/T/007/2015-2016	2015-2016	24,947,400.00	19,372,314.00	5,575,086.00
116	EPICENTER AFRICA LIMITED						
117	AMANA CONSTRUCTION, TRANSPORTATION AND CIVIL ENG. LTD	CONSTRUCTION OF ICT CENTRE IN BARAKI WARD	CGG/PW/T/014/2017-2018	2017-2018	4,999,745.00	2,500,000.00	2,499,745.00
118	LILAF CONTRACTORS LIMITED	CONSTRUCTION OF NEW WATER PAN AT BILJIF CENTRE	CGG/T/73/2014-2015	2014-2015	15,787,409.00	3,800,000.00	11,987,409.00
119	LILAF CONSTRUCTION LTD	ROUTINE MAINTENANCE OF BALAMBALA-DANYERE ROAD	CGG/T/03/2017-2018/RMLF	2017-2018	26,075,553.00	19,029,608.00	7,045,945.00
119	AL-NACIM RELIEF SUPPLIES AGENCY LIMITED	CONSTRUCTION OF ICT CLASSROOMS OFFICE BLOCK,	CGG/T/132/2014-2015	2014-2015	22,054,122.00	20,500,000.00	1,554,122.00

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		FENCING, GENERATOR ROOM AND KITCHEN						
120								
121	ALFEMO INVESTMENT CO LTD	CONSTRUCTION OF FENCE AT WELHAR PRIMARY SCHOOL	CGG/T/124/2014-2015	2014-2015	12,500,000.00	2,500,000.00	10,000,000.00	
122	ABDI FATMA RASHID	WATER TRUCKING SERVICES	CGG/Q/119/2014-2015	2014-2015	1,200,000.00	-	1,200,000.00	
123	ABDI FATMA RASHID	WATER TRUCKING SERVICES	CGG/Q/119/2014-2015	2014-2015	1,200,000.00	-	1,200,000.00	
124	HELAL CO LTD	PROPOSED DESILTING OF AHMED QALOW WATER PAN	CGG/T/027/2014-2015	2014-2015	9,630,951.00	2,500,000.00	7,130,951.00	
125	AFWEIN INVESTMENT CO. LTD	REHABILITATION AND FENCING OF DUJIS WATER PAN	CGG/T/83/2014-2015	2014-2015	9,250,000.00	6,100,000.00	3,150,000.00	
126	GULHAN GREEN GROCERIES AND SUPPLIES LTD	PROVISION OF CAR HIRE SERVICES	CGG/Q/WVS/W/T/017/2019-2020	2019-2020	1,500,000.00	-	1,500,000.00	
127	PREMIER FILLING STATION LTD	SUPPLY AND DELIVERY OF 4PCS 315R.22.5 TYRES FOR KBT 994N	CGG/Q/29/2016-2017	2016-2017	280,000.00	-	280,000.00	
128	BURALE INVESTMENT LIMITED	DESILTING AND FENCING OF WAKABHAREY WATER PAN	CGG/T/231/2014-2015	2014-2015	9,875,240.00	8,500,000.00	1,375,240.00	
129	AMIDA AND COMPANY LIMITED	PROPOSED DUMPSITE AT MODOGASHIE,GARISSA COUNTY	CGG/T/DLHP/001/2014-2015	2014-2015	10,000,000.00	4,800,000.00	5,200,000.00	
130	ABDIRIZAK MOHAMED NUR	PROPOSED CONSTRUCTION OF 6BED MATERNITY BLOCK AND KITCHEN BLOCK AT MAALIMIN	CGG/T/DLHP/138/2014-2015	2014-2015	9,880,600.00	5,992,600.00	3,888,000.00	
131	HORSET INVESTMENT	CONSTRUCTION OF ICT CENTRE	CGG/PW/T/018/2017-2018	2017-2018	4,967,816.00	2,182,855.00	2,784,961.00	
132	SULTANO MERCHANTS LTD	CONSTRUCTION OF ICT CENTRE	CGG/PW/T/015/2017-2018	2017-2018	4,977,032.00	3,000,000.00	1,977,032.00	
133	TWO FIVE FOUR INVESTMENT CO LTD	PROPOSED CONSTRUCTION OF OF 2NO. 2 BEDROOM STAFF QUARTERS AT SKANSA DISPENSARY	CGG/T/DLHP/148/2014-2015	2014-2015	5,200,000.00	2,500,000.00	2,700,000.00	
134	HALAL CONSTRUCTION AND TRANSPORTERS LTD	CHAINLINK FENCING AT HAGAR JARER HEALTH CENTRE	CGG/T/DLHP/019/2014-2015	2014-2015	8,300,000.00	5,000,000.00	3,300,000.00	
	EGHAL CONSTRUCTION AND INVESTMENT CO. LTD	SUPPLY AND DELIVERY OF GENSET AND PUMPS	CGG/T/033/2018-2019	2018-2019	5,930,000.00	-	5,930,000.00	

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135	BALGOREY CONSTRUCTION COMPANY LTD	SUPPLY AND DELIVERY OF ALUMINIUM SULPHATE	CGG/T/007/2018-2019	2018-2019	5,040,000.00	500,000.00	4,540,000.00
136	WARSAAN CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF 30NO MARKET STALLS AT GABABA	CGG/T/48/2014-2015	2014-2015	9,700,000.00	3,500,000.00	6,200,000.00
137	ADINO KENYA AND CONSTRUCTION LTD	CONSTRUCTION OF 3 NO BEDROOM, STAFF HOUSES AT ALIKUNE PRIMARY SCHOOL	CGG/T/038/2014-2015	2014-2015	7,499,762.00	2,500,000.00	4,999,762.00
138	SOUTH BUKUREI BUILDING AND CONSTRUCTION CO LTD	CONSTRUCTION OF PLAYING GROUNDS AND TWINNIT LATRINE	CGG/T/37/2014-2015	2014-2015	9,970,000.00	7,100,000.00	2,870,000.00
139	TOWFIQ INVESTMENT AND SUPPLIES LTD	CONSTRUCTION OF NEW WILDLIFE DRINKING PAN AT SABENA	CGG/T/80/2014-2015	2014-2015	6,994,000.00	2,500,000.00	4,494,000.00
140	ASHADIN CONSTRUCTION AND SUPPLY LTD	PROPOSED TOWN BEAUTIFICATION	CGG/T/EN/06/2017-2018	2017-2018	4,848,220.00	1,949,720.00	2,898,500.00
141	EISH CONSTRUCTION CO.LTD	FENCING OF WILDLIFE DRINKING PAN AT FAF KALALA, DERTU GARISSA COUNTY	CGG/T/DL/HP/115/2014-2015	2014-2015	6,954,248.72	2,800,000.00	4,154,248.72
142	EISH CONSTRUCTION COMPANY LTD	IMPROVEMENT OF BULLA MADINA ACCESS ROAD	CGG/T/170G/2013-2014	2013-2014	19,635,180.80	18,372,172.80	1,263,008.00
143	BILADHO CONSTRUCTION AND TRANSPORTATION COMPANY LIMITED	PROPOSED CONSTRUCTION OF ICT CENTRE IN IFTIN WARD AT GARISSA TOWNSHIP IN GARISSA COUNTY	CGG/PW/003/2017-2018	2017-2018	4,990,905.00	3,556,100.00	1,434,805.00
144	BILADHO CONSTRUCTION AND TRANSPORTATION COMPANY LIMITED	PROPOSED CONSTRUCTION OF ICT CENTRE IN ALINIUGUR WARD FAFI SUB-COUNTY	CGG/PW/T/026/2017-2018	2017-2018	4,990,000.00	2,000,000.00	2,990,000.00
145	SAMAAN CONSTRUCTION CO. LTD	PROPOSED RENOVATION/ REFURBISHMENT OF LIVESTOCK OFFICE, GARISSA COUNTY	CGG/Q/DL/HP/130/2014-2015	2014-2015	2,800,000.00	1,200,000.00	1,600,000.00
146	SAMAAN CONSTRUCTION CO. LTD	CHAIN LINK FENCING AT MODIKA PRIMARY SCHOOL	CGG/107/2014-2015	2014-2015	9,500,000.00	1,700,000.00	7,800,000.00
147	RIYAAL CONSTRUCTION CO. LTD	PROPOSED RENOVATION/REFURBISHMENT OF WATER OFFICES,(WATER DEPARTMENT)	CGG/T/74B/2014-2015	2014-2015	7,770,399.00	2,770,399.00	5,000,000.00

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	HARERI CONSTRUCTION AND SUPPLY CO. LTD	CONSTRUCTION OF BOUNDARY WALLS, SLAUGHTER SLAB, CONDEMNATION PIT & MODIFICATION OF INSPECTION ROOM AND VETERINARY SLAUGHTER HOUSE AT GARISSA	CGG/T/184/2014-2015	2014-2015	10,949,889.00	9,000,000.00			1,949,889.00
149	AFWEIN INVESTMENT CO. LTD	PROPOSED CHAIN LINK FENCE, SENTRY BOX AND HEAVY BUSH CLEARING AT AFWEIN PRIMARY SCHOOL	CGG/T/DLHP/015/2014-2015	2014-2015	8,334,460.00	4,800,000.00			3,534,460.00
150	BILLMARK SOLUTION CO. LTD	PROPOSED RENOVATION WORKS AT BOYSTOWN SECONDARY SCHOOL	CGG/DLHP/068/2014-2015	2014-2015	4,648,958.00	3,448,758.00			1,200,200.00
151	BIRIYE CONSTRUCTION CO. LTD	CONSTRUCTION OF DELIVERY UNIT IN WELMARE HEALTH CENTRE	CGG/HEALTH/T/006/2018-2019	2018-2019	5,335,443.20	1,200,000.00			4,135,443.20
152	HASPA CONSTRUCTION CO. LTD	PROPOSED MASONRY PERIMETER FENCE AT BULA COLLEGE GRAVE YARD	CGG/T/20/2014-2015	2014-2015	9,674,250.00	1,400,000.00			8,274,250.00
153	HASPA CONSTRUCTION CO. LTD	PROPOSED FENCING OF WILDLIFE DRINKING PAN AT BULA GOLOL	CGG/T/97/2014-2015	2014-2015	6,949,434.72	777,108.72			6,172,326.00
154	DALMAR INVESTMENT CO. TD	PROPOSED CONSTRUCTION OF NEW WATER PAN AT MALAYLEY 1 CENTRE, DADAAB SUB-COUNTY	CGG/T/184/2014-2015	2014-2015	12,500,000.00	6,500,000.00			6,000,000.00
155	HORSED ENGINEERING AND CONSTRUCTION CO LTD	WATER TRACKING	CGG/Q/160/2014-2015	2014-2015	2,600,000.00	-			2,600,000.00
156	BILSAN INVESTMENT CO. LTD	WATER TRACKING	CGG/Q/162/2014-2015	2014-2015	2,600,000.00	2,000,000.00			600,000.00
157	HORSED ENGINEERING AND CONSTRUCTION CO LTD	REHABILITATION OF DAMAJALE BOREHOLE	CGG/WS/T/156/2014-2015	2014-2015	14,919,010.00	4,000,000.00			10,919,010.00
158	HASSAN FARAH CONTRACTOR LTD	CONSTRUCTION OF 72 MARKET STALLS AT DADAAB TOWN	CGG/T/57/2014-2015	2014-2015	5,500,000.00	-			5,500,000.00
159	HASSAN FARAH CONTRACTOR LTD	CONSTRUCTION OF MARKET STALLS IN DADAABN PHASE 2	CGG/T/57B/2014-2015	2014-2015	10,052,270.00	-			10,052,270.00
160	RASMICON CONSTRUCTION AND EXCAVATION LIMITED	PROPOSED CONSTRUCTION OF BISIQ ORE WATER PAN	CGG/WS/T/018/2018-2019	2018-2019	25,819,285.80	18,000,000.00			7,819,285.80
161	SINAI EAST AFRICA LIMITED	SUPPLY AND DELIVERY OF FITTING TO HULUGHO WATER SUPPLY	CGG/WS/Q/27/2014-2015	2014-2015	4,994,141.00	1,500,000.00			3,494,141.00

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162	OTHOWA CONSTRUCTION AND SUPPLIES LTD	WATER TRUCKING SERVICES	CGG/SP/Q/007/2018-2019	2018-2019	2,000,000.00	-	2,000,000.00
163	ARAM INVESTMENT CO. LTD	DESILTING OF GERILE WATER PAN AT IJARA SUB-COUNTY	CGG/T/WS/025/2018-2019	2018-2019	6,849,255.00	3,000,000.00	3,849,255.00
164	ARAM INVESTMENT CO. LTD	DESILTING OF GESIREB WATER PAN AT HULUGHO SUB-COUNTY	CGG/WS/T/045/2018-2019	2018-2019	6,912,510.00	2,000,000.00	4,912,510.00
165	ABDIRAHMAN RAGE AMIN	WATER TRUCKING SERVICES	CGG/WS/Q/050/2018-2019	2018-2019	3,750,000.00	3,000,000.00	750,000.00
166	DUEY INVESTMENT	EQUIPING OF KIWANJA BOREHOLE IN DADAAB SUB-COUNTY	CGG/T/14/2015-2016	2015-2016	9,600,603.00	-	9,600,603.00
167	AINUSHAMSI CONSTRUCTION AND TRANSPORTERS LTD	CONSTRUCTION OF GEILAB WATER PAN	CGG/T/74A/2014-2015	2014-2015	13,905,206.00	10,850,206.00	3,055,000.00
168	GARISSA BROTHERS CONSTRUCTION AND ENGINEERING CO. LIMITED	PERIODIC MAINTENANCE OF DOLOLOWEYN ACCESS ROAD FARM	CGG/ALFC/011/2018-2019	2018-2019	2,498,000.00	500,000.00	1,998,000.00
169	HORMUD CONSTRUCTION COMPANY LIMITED	REHABILITATION OF DADDERRE BOREHOLE FAFI SUB-COUNTY	CGG/WS/Q/EM/001/2020-2021	2020-2021	1,775,000.00	500,000.00	1,275,000.00
170	HORMUD CONSTRUCTION COMPANY LIMITED	AUGUMENTATION OF DADERE WATER SUPPLY	CGG/WS/T/041/2018-2019	2018-2019	4,200,845.00	-	4,200,845.00
171	SULUHISHO INVESTMENT LTD	CHAINLINK FENCE AT BARKUKE PRIMARY SCHOOL AT MODOGASHE SUB-COUNTY	CGG/T/DLHP/169/2014-2015	2014-2015	9,211,119.20	7,800,000.00	1,411,119.20
172	SULUHISHO INVESTMENT LTD	CONSTRUCTION OF CHAINLINK FENCE AND 4NO TOILET AT BARKUKE DISPENSARY AT MODOGASHE SUB-COUNTY IN GARISSA	CGG/T/DLHP/167/2014-2015	2014-2015	7,750,100.00	2,500,000.00	5,250,100.00
173	WARDAJIR INVESTMENT COMPANY LIMITED	RENOVATION, REPAIRS AND CONSTRUCTION AT GARISSA PRIMARY SCHOO	CGG/T/120/2014-2015	2014-2015	5,300,000.00	2,500,000.00	2,800,000.00
174	MUHIM CONSTRUCTION AND SUPPLIES CO. LTD P O BOX 313- GARISSA	CONSTRUCTION OF BULTOHAMA WATER PAN	CGG/WS/T/67A/2014-2015	2014-2015	12,630,000.00	7,500,000.00	5,130,000.00
175	UWAH STAR LIMITED	SUPPLY OF STATIONERIES	CGG/Q/IRR/001/2020-2021	2020-2021	499,800.00	-	499,800.00
176	ASAAF ENERGY CO. LTD	CONSTRUCTION OF ROADS	CGG/T/64/2014-2015	2014-2015	55,413,513.20	48,525,848.00	6,887,665.20

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177	RAHEYE LOGISTICS	MOTOR VEHICLE CAR HIRE	CGG/Q/36/2014-2015	2014-2015	10,800,000.00	4,800,000.00	6,000,000.00
178	RAHEYE LOGISTICS	MOTOR VEHICLE CAR HIRE SERVICES	CGG/Q/32/2018-2019	2018-2019	16,200,000.00	8,060,000.00	8,140,000.00
179	KHULOLE CONSTRUCTION CO LTD	REHABILITATION/AUGMENTATION OF MASALANI WATER SUPPLY	CGG/T/53/2013-2014	2013-2014	158,783,961.00	148,537,290.05	10,246,670.95
180	AFRICAN TRANSPORTERS AND CONSTRUCTION CO.LTD	CONSTRUCTION OF OFFICE ,KITCHEN AND DEMOLITION OF EXISTING METALIC STORE	CGG/T/005/2015-2016	2015-2016	1,199,000.00	750,000.00	449,000.00
181	AL-IBRAHIM CONTRACTORS LTD	SUPPLY AND DELIVERY OF BOREHOLE ACCESSORIES	CGG/T/WS/065/2018-2019	2018-2019	4,480,000.00	2,200,000.00	2,280,000.00
182	AL-IBRAHIM CONTRACTORS LTD	CONSTRUCTION OF PLAY GROUND AT LAGDERA	CGG/T/36/2014-2015	2014-2015	9,699,900.00	8,000,000.00	1,699,900.00
183	MAHAT CONSTRUCTION CO. LTD	PROPOSED CHAIN LINK FENCE, HEAVY BUSH CLEARING AND SENTRY BOX AT RUQA PRIMARY	CGG/T/DLHP/122/2014-2015	2014-2015	5,286,932.00	3,200,000.00	2,086,932.00
184	GARISSA BROTHERS CONSTRUCTION AND ENGINEERING CO. LTD	REHABILITATION AND EXTENSION OF BURA WATER SUPPLY IN BURA TOWN	CGG/T/127/2014-2015	2014-2015	55,163,090.00	55,000,000.00	163,090.00
185	GARISSA BROTHERS CONSTRUCTION AND ENGINEERING CO. L.TD	CONSTRUCTION OF HAJJIMEY WATER PAN AT HAJJIMEY IN GALMAGALA WARD	CGG/T/057/2014-2015	2014-2015	12,525,000.00	6,500,000.00	6,025,000.00
186	AYAN CONSULTANCY	SUPPLY AND DELIVERY OF ALUMINIUM SULPHATE	CGG/T/019/2015-2016	2015-2016	2,600,000.00	-	2,600,000.00
187	NEXIS SUPPLIERS LTD	SUPPLY AND DELIVERY OF GENSETS FOR GARISSA COUNTY RENT FOR OFFICE	CGG/WS/T/028/2018-2019	2018-2019	11,997,454.00	2,900,000.00	9,097,454.00
188	KASIM MOHAMUD	ACCOMODATION FOR COUNTY GOVERNMENT DEPARTMENT	CGG/HD/009/2018-2019	2018-2019	12,035,106.40	400,000.00	11,635,106.40
189	LAWSWOOD INVESTMENT CO. LTD	PROPOSED DESILTING OF EXISTING DUMPSITE IN DADAAB TOWN DADAAB SUB-COUNTY	CGG/T/UPD/022/2017-2018	2017-2018	5,755,000.00	3,600,000.00	2,155,000.00
190	BILSAN INVESTMENT CO. LTD	PROPOSED CONSTRUCTION STAFF RECREATION CENTRE AT GARISSA REFERRAL HOSPITAL- GARISSA	CGG/T/06/2015-2016	2015-2016	14,171,998.40	9,471,998.00	4,700,000.40
191	SOGAN CONSTRUCTION AND TRANSPORTERS CO. LTD	DESILTING OF WATER PAN AT SABENA CENTRE,HULUGHO SUB-COUNTY	CGG/WS/T/77A/2016-2017	2016-2017	8,858,782.00	1,500,000.00	7,358,782.00
192	SOGAN CONSTRUCTION AND TRANSPORTERS CO. LTD	REHABILITATION OF LEKU WATER SUPPLY	CGG/WS/Q/048/2018-2019	2018-2019	3,800,000.00	-	3,800,000.00

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193	FACO HOLDING CO. LTD	PROPOSED CONSTRUCTION OF ICT CENTRE, IJARA SUB-COUNTY	CGG/PW/T/023/2017-2018	2017-2018	4,997,222.00	3,249,663.00	1,747,559.00
194	FACO HOLDING CO. LTD	PROPOSED EXTENSION AND REFURBISHMENT TO ECONOMIC PLANNING OFFICES	CGG/EP/T/002/2017-2018	2017-2018	9,979,654.00	6,300,000.00	3,679,654.00
195	MOHAMED RASHID AHMED	CAR HIRE	CGG/REV/Q/003/2018-2019	2018-2019	3,600,000.00	2,500,000.00	1,100,000.00
196	PACIFIC STAR INVESTMENT LTD	CONSTRUCTION OF WILDLIFE WATER PAN AT DANYERE CENTRE	CGG/T/112A/2014-2015	2014-2015	7,137,350.00	5,100,000.00	2,037,350.00
197		PROPOSED REFURBISHMENT/ RENOVATION TO 5NO CLASSROOM, STAFFROOM AND CONSTRUCTION OF 2NO.TWIN LATRINE	CGG/T/DL/HP/144/2014-2015	2014-2015	4,292,150.80	4,000,000.00	292,150.80
198	BUBBA CO. LTD	DRILLING AND EQUIPING OF GARBAGADUD BOREHOLE LAGDERA SUB-COUNTY	CGG/T/088A/2014-2015	2014-2015	16,500,000.00	15,000,000.00	1,500,000.00
199	AL-IBRAHIM CONTRACTORS LTD						
200	YUSSUF GOROT CONSTRUCTION CO. LTD	WATER TRUCKING (SUPPLY) RENOVATION OF 11NO. CLASSROOMS AND DORMITORY BLOCKS AT BARAKI PRIMARY SCHOOL	CGG/SP/Q/013/2017-2018	2017-2018	4,700,000.00	2,400,000.00	2,300,000.00
201	ALFEMO INVESTMENT CO LTD	RENOVATION OF BARAKI DISPENSARY AND STAFF QUARTERS	CGG/CCO/RL/HP/PW/500	2014-2015	9,950,000.00	8,500,000.00	1,450,000.00
202	DABAR INVESTMENTS LIMITED		CGG/T/DL/HP/083/2014-2015	2014-2015	6,351,406.00	2,500,000.00	3,851,406.00
203	GAREED CONSTRUCTION AND GENERAL-SUPPLIERS LTD	PROPOSED CONSTRUCTION OF CHAIN LINK, FENCING AND SENTRY BOX ,HEAVY BUSH CLEARING	CGG/T/DL/HP/090/2014-2015	2014-2015	9,620,300.00	5,200,000.00	4,420,300.00
204	HARERI CONSTRUCTION AND SUPPLY CO. LTD	HIRE OF WATER BOWSER WATER TRACKING IN LAGDERA SUB-COUNTY	CGG/Q/124/2014-2015	2014-2015	3,600,000.00	2,000,000.00	1,600,000.00
205	NEPKEN ENGINEERING CO. LTD	DEMOLITION OF EARTH PITS AT MODAHGISI,DADAAB SUB-COUNTY	CGG/T/88A/2014-2015	2014-2015	9,000,000.00	2,500,000.00	6,500,000.00
206	NEPKEN ENGINEERING CO. LTD	PROPOSED CONSTRUCTION OF 2NO ECD CLASS ROOMS AND CHAINLINK FENCE AT ELANLE PRIMARY SCHOOL	CGG/T/076/2014-2015	2014-2015	10,639,462.00	4,000,000.00	6,639,462.00
206	KEN COUNTY BUILDERS AND CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF 72NO MARKET STALL AT MODOGASHE	CGG/T/59/2014-2015	2014-2015	32,500,000.00	24,000,000.00	8,500,000.00

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207	KEN COUNTY BUILDERS AND CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF FENCING OF HAMEY PPRIMARY SCHOOL	CGG/T/DLHP/163/2014-2015	2014-2015	8,000,000.00	4,301,000.00	3,699,000.00
208	ARRABLAAW TRADING CO. LTD	PROPOSED CONSTRUCTION OF SUB-COUNTY OFFICE FACILITIES AT MASALANI FOR GARISSA COUNTY	CGG/CA/T/002/2017-2018	2017-2018	6,599,632.00	4,300,000.00	2,299,632.00
209	ARRABLAAW TRADING CO. LTD	SUPPLY AND DELIVERY OF ASSORTED DATES FOR GARISSA COUNTY	CGG/CA/T/001A/2020-2021	2020-2021	6,800,000.00	3,000,000.00	3,800,000.00
210	ARRABLAAW TRADING CO. LTD	CAR HIRE SERVICES	CGG/FIN/Q/007/2017-2018	2017-2018	6,540,000.00	3,400,000.00	3,140,000.00
211	GRAND TRADERS LTD	SUPPLY AND DELIVERY OF BOREHOLE SPARES FOR GARISSA COUNTY	CGG/T/014/2014-2015	2014-2015	15,000,000.00	7,304,000.00	7,696,000.00
212	AL-IBRAHIM CONRACTORS LTD	DISILTING AND FENCING OF SABENA WATER PAN2 LAGDERA SUB-COUNTY	CGG/T/205A/2015-2015	2015-2016	12,500,000.00	10,000,000.00	2,500,000.00
213	NOMAD CONSTRUCTION AND ENGINEERING CO. LTD	PROPOSED CONSTRUCTION OF WILDLIFE DRINKING PAN AT FARYAR, LAGDERA SUB-COUNTY	CGG/T/109A/2014-2015	2014-2015	6,428,339.00	4,000,000.00	2,428,339.00
214	ZEITUN CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF WARD ICT CENTER AT LABASIGALEWARD- DADAAB SUB-COUNTY	CGG/PW/T/017/2017-2018	2017-2018	4,986,985.00	2,701,516.00	2,285,469.00
215	HILAC CONTRACTORS CO. LTD	PROPOSED IMPROVEMENT OF QURANHINDI- HULUGHO ROAD	CGG/T/61/2014-2015	2014-2015	45,931,107.12	39,500,107.12	6,431,000.00
216	AHZAAB INVESTMENT LIMITED	PROPOSED CONSTRUCTION OF SARETHO IN DADAAB-GARISSA COUNTY	GCG/T/CO-DEEM/T/35/2014-2015	2014-2015	6,871,200.00	2,500,000.00	4,371,200.00
217	ALORE CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF IRRIGATION INFRASTRUCTURE IN MARWO FARM	CGG/IRR/T/018/2018-2019	2018-2019	1,969,996.60	500,000.00	1,469,996.60
218	NUGAL CONSTRUCTION CO. LTD	CONSTRUCTION OF WILDLIFE DRINKING PAN AT MORAARI CENTRE	CGG/T/086/2014-2015	2014-2015	6,960,200.00	1,250,000.00	5,710,200.00
219	HILAL CONSTRUCTORS LTD	SUPPLY AND DELIVERY	CGG/WS/Q/002/2020-2021	2020-2021	2,320,000.00	2,000,000.00	320,000.00
220	HALIYEY CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF NEW WATER PAN AT WARSAME CENTRE	CGG/T/180/2014-2015	2014-2015	14,968,240.00	9,500,000.00	5,468,240.00
221	IRIBLE CONSTRUCTION CO LTD	PROPOSED DESILTING OF HULUGHO MAIN WATER PAN	CGG/T/058/2016-2017	2016-2017	9,878,240.00	3,300,000.00	6,578,240.00

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222	HALIYEV CONSTRUCTION CO. LTD	CONSTRUCTION OF BUSPARK, MASALANI TOWN	CGG/DUS/T/8/2014-2015	2014-2015	4,118,928.00	2,500,000.00	1,618,928.00
223	JILOMATA CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF OFFICE BLOCK AT MASALANI	CGG/DUS/T/9/2014-2015	2014-2015	4,148,856.00	2,500,000.00	1,648,856.00
224	AHLAN CONSTRUCTION AND SUPPLIERS LTD	PROPOSED DESILTING OF EREGARWAN WATER PAN AT IJARA SUB-COUNTY	CGG/WS/T/105/2014-2015	2014-2015	4,999,999.00	2,500,000.00	2,499,999.00
225	SHEIKHOW CONTRACTORS	WATER TRUCKING SERVICES	L.PONO. 1463	2015-2016	3,450,000.00	2,400,000.00	1,050,000.00
226	HAIJOW CONSTRUCTION CO. LTD	FENCING OF LANGUYATO DAM IN LAGDERA SUB-COUNTY	CGG/T/028/2014-2015	2014-2015	9,929,040.00	2,500,000.00	7,429,040.00
227	HALAL CONSTRUCTION AND TRANSPORTERS CO. LTD	WATER TRACKING	CGG/Q/08/2015-2016	2015-2016	1,650,000.00	850,000.00	800,000.00
228	HALAL TRANSPORTERS LTD	CONSTRUCTION OF NEW DISPENSARY AT HAGAR JARIR CENTRE	CGG/T/97/2013-2014	2013-2014	5,115,202.00	4,904,000.00	211,202.00
229	BILADHO CONSTRUCTION AND TRANSPORTATION COMPANY LIMITED	CONSTRUCTION OF 2ECD CLASSROOMS	CGG/T/008/2017-2018	2017-2018	2,300,000.00	1,000,000.00	1,300,000.00
230	GALAYR CONSTRUCTION CO. LTD	PROPOSED IMPROVEMENT OF GUYOBOMBI-BARAKI ROAD	CGG/T/07/2014-2015	2014-2015	23,539,300.00	13,239,300.00	10,300,000.00
231	AFRICON UNIVERSAL CONSULTING LTD	CONSULTANCY SERVICES FOR WATER RESOURCE MAPPING IN DADAAAB AND GARISSA SUB-COUNTIES	CGG/REF/19/2014-2015	2014-2015	17,400,000.00	5,000,000.00	12,400,000.00
232	AFRICON UNIVERSAL CONSULTING LTD	PROPOSED CONSULTANCY TO UNDERTAKE DESIGN OF 3MODERN LIVESTOCK MARKET IN MODOGASHE GALMAGALA AND MASALANI	CGG/EOI/08/2014-2015	2014-2015	54,000,000.00	45,000,000.00	9,000,000.00
233	ALI ABDI CONSTRUCTION CO. LTD	PROPOSED IMPROVEMENT OF BANANE ASHADIN ROAD	CGG/T/170V/2013-2014	2013-2014	114,950,300.00	110,654,074.00	4,296,226.00
234	HARET CONSTRUCTION CO. LTD	SPOT IMPROVEMENT OF MASALANI WEMA ROAD	GCG/T/08/2014-2015	2014-2015	18,785,040.00	11,993,040.00	6,792,000.00
235	BILE BUILDING AND TRANSPORT LIMITED	PROPOSED CONSTRUCTION OF NEW WILDLIFE WATER PAN AT	GCG/T/108A/2014-2015	2014-2015	7,101,600.00	2,295,689.65	4,805,910.35

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		LEBAHLOW CENTRE, BALAMBALA SUB-COUNTY					
236	ISRAA ENTERPRISE LTD	CHAIN LINK FENCING	CGG/T/DLHP/100/2014-2015	2014-2015	8,721,237.28	1,500,000.00	7,221,237.28
237	AFWEIN INVESTMENT CO. LTD	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE AT DUJIS DISPENSARY GARISSA COUNTY	CGG/T/DLHP/021/2014-2015	2014-2015	7,445,761.00	2,500,000.00	4,945,761.00
238	AFWEIN INVESTMENT CO. LTD	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE SENTRY BOX	CGG/T/DLHP/012/2014-2015	2014-2015	7,724,660.00	5,300,000.00	2,424,660.00
239	SHAFFI MOHAMED ODHOWA	CAR HIRE	CGG/Q/121/2014-2015	2014-2015	8,400,000.00	3,000,000.00	5,400,000.00
240	MOHAMED ABDULLAHI NUNOW	TRANSPORT SERVICES/ CAR HIRE	CGG/T/211/2013-2014	2013-2014	3,435,000.00	-	3,435,000.00
241	DALSOOR CONSTRUCTION CO. LTD	CONSTRUCTION OF CHAINLINK FENCE FOR NANIGHI SECONDARY SCHOOL	CGG/DLHP/134/2014-2015	2014-2015	9,087,324.00	4,487,324.00	4,600,000.00
242	ORE INVESTMENT AND SUPPLIES LTD	PROPOSED CONSTRUCTION AND REPAIR OF ATC OFFICE DINING HALL, TOILET AND MAKUTI SHADE	CGG/AFC/T/009/2017-2018	2017-2018	7,682,703.00	6,448,543.00	1,234,160.00
243	MANSUR INVESTMENT CO. LTD	CONSTRUCTION OF DINING HALL AT LABISIGALE PRIMARY SCHOOL	CGG/T/DLHP/096/2014-2015	2014-2015	9,320,600.00	5,457,579.00	3,863,021.00
244	AHZAAB INVESTMENT LIMITED	PROPOSED FENCING OF PLAY GROUND, CONSTRUCTION OF TWIN PIT LATRINE AND PUTTING UP OF GOAL POST AT DADAAB PLAY GROUND	CGG/T/038/2014-2015	2014-2015	9,839,700.00	8,999,700.00	840,000.00
245	KULAN GROUPS LIMITED P O BOX 432-70100 GARISSA	PROPOSED CONSTRUCTION OF MASONRY PERIMETER FENCE AT DADAAB	CGG/T/139/2014-2015	2014-2015	32,565,900.00	29,500,000.00	3,065,900.00
246	QONE CONSTRUCTION AND CIVIL ENGINEERING CO. LTD	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE AT KUMAHUMATO DISPENSARY, GARISSA COUNTY	CGG/T/DLHP/286/2014-2015	2014-2015	9,905,800.00	-	9,905,800.00
247	SAFAMAAN CONSTRUCTION AND TRANSPORT CO. LTD	SUPPLY AND DELIVERY OF FRESH MILK 500ML,200ML,CABBAGES AND GOAT MEAT	CGG/COH/HLT/VOL.11(502)	2017-2018	4,616,630.00	150,000.00	4,466,630.00
248	AL-MADAD CONSTRUCTION AND SUPPLIES CO. LTD P O BOX 70100- GARISSA	CONSTRUCTION OF TWO ECDE CLASS ROOMS, CHAINLINK FENCING AND TWIN PIT LATRINE AT MADHAHGISI PRIMARY SCHOOL	CGG/T/047/2014-2015	2014-2015	12,599,256.00	3,770,000.00	8,829,256.00

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249	SANGOLE CONSTRUCTION COMPANY LIMITED P O BOX 373-70100	PROPOSED 2.NO CLASS ROOMS, CHAIN LINK FENCE AND TWIN LATRINES AT DAMAJALE PRIMARY SCHOOL AT DADAAB SUB-COUNTY	CGG/T/046/2014-2015	2014-2015	13,390,756.00	8,500,000.00	4,890,756.00
250	BIRIYE CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF ICT CENTRE IN SAKA VILLAGE	CGG/PW/T/005/2017-2018	2017-2018	4,992,147.00	2,371,276.00	2,620,871.00
251	AYAN SUPPLIERS LIMITED	PROPOSED CONSTRUCTION OF CHAINLINK FENCING AT BULLA GOLOL	CGG/T/117/2014-2015	2014-2015	5,498,680.72	1,400,000.00	4,098,680.72
252	GARISSA QUALITY BAKERY	SUPPLY OF BREAD	CGG/GCRH/Q/019/2019-2020	2019-2020	960,955.00	-	960,955.00
253	IBSE GENERAL CONSTRUCTION COMPANY LTD	CONSTRUCTION OF IRRIGATION INFRASTRUCTURE IN BARAKA FARM	CGG/IRR/T/014/2018-2019	2018-2019	1,796,144.00	-	1,796,144.00
254	DULCON (K) CO. LTD	DESILTING OF KAMBI SAMAKI WATER PAN OF LAGDERA SUB-COUNTY	CGG/T/056/2014-2015	2014-2015	9,486,245.00	2,500,000.00	6,986,245.00
255	DULCON (K) CO. LTD	PROPOSED CONSTRUCTION CHAIN LINK FENCE AT KAMBI SAMAKI PRIMARY SCHOOL AT LAGDERA SUB-COUNTY	CGG/T/DLHP/095/2014-2015	2014-2015	9,200,000.00	3,800,000.00	5,400,000.00
256	HARA CONTRACTORS LTD	RENOVATION WORKS AT GOVERNMENT HOUSES	CGG/T/233/2014-2015	2014-2015	5,000,000.00	300,000.00	4,700,000.00
257	SABENA BUILDING CONTRACTORS LTD	PROPOSED CONSTRUCTION OF AN XRAY BLOCK AT DADAAB HOSPITAL	CGG/T/92/2013-2014	2013-2014	10,452,330.00	10,422,918.00	29,412.00
258	SABENA BUILDING CONTRACTORS LTD	PROPOSED CONSTRUCTION OF NEW DISPENSARY AT AHMED TUKALE AT LAGDERA SUB-COUNTY	CGG/T/DLHP/080/2014-2015	2014-2015	5,726,201.00	-	5,726,201.00
259	SABRIN PETROL STATION	PROVISION OF FUEL FOR WATER TRUCKING	LPO NO. 2438626	2016-2017	3,600,000.00	-	3,600,000.00
260	DOLOLOWEIN LIMITED	CONSTRUCTION OF SABENA WATER PAN	CGG/T/160/2014-2015	2014-2015	17,690,132.00	2,500,000.00	15,190,132.00
261	RAMCOS GENERAL SUPPLIES	PROVISION OF CAR HIRE SERVICES TO THE DEPARTMENT OF WATER SERVICES	LSO.1646476	2020-2021	4,200,000.00	2,000,000.00	2,200,000.00
262	IJARA FILLING STATION	SUPPLY OF FUEL	LPO. 3680765	2021-2022	1,485,000.00	-	1,485,000.00
263	RASMICON CONSTRUCTION AND EXCAVATION LIMITED	CONSTRUCTION OF HULUGHO WATER SUPPLY	CGG/T/51/2013-2014	2013-2014	20,760,161.00	17,813,828.20	2,946,332.80

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265	AL-FATAH CONTRACTOR LIMITED	PROPOSED CONSTRUCTION OF 72NO MARKET STALL PHASE II AT MASALANI IJARA SUB-COUNTY	CGG/T/55B/2014-2015	2014-2015	10,688,089.00	5,300,000.00	5,388,089.00						
266	IBMAG AND COMPANY LTD	SUPPLY AND DELIVERY OF VETINARY DRUGS	CGG/ALFC/030/2018-2019	2018-2019	3,850,000.00	-	3,850,000.00						
267	QAYLIYE CONSTRUCTION AND TRANSPORTERS CO. LTD	PROPOSED CONSTRUCTION OF 3NO CLASSROOMS AT TOKOJO PRIMARY SCHOOL	CGG/T/DLHP/079/2014-2015	2014-2015	5,236,060.00	3,800,000.00	1,436,060.00						
268	AADA CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF A NEW DISPENSARY AT MADAHGISI LOCATION	CGG/T/DLHP/008/2014-2015	2014-2015	5,200,000.00	2,500,000.00	2,700,000.00						
269	GARSE ENGINEERING AND CONSTRUCTION LTD	DISLTING AND FENCING OF BARFIN WATER PAN IN MODOGASHE WARD LAGDERASUB-COUNTY	CGG/MS/T/78/2014-2015	2014-2015	8,864,995.00	1,800,000.00	7,064,995.00						
270	MAAKIB CO. LTD	PROPOSED DESLITING AND DECLOGING OF BALAMBALA RIVER CANAL STRETCH	CGG/Q/213/2014-2015	2014-2015	22,225,600.00	18,000,000.00	4,225,600.00						
271	MAAKIB CO. LTD	PROPOSED CONSTRUCTION OF ADMINISTRATION BLOCK AT DAMAJALEY PRIMARY SCHOOL DADAABSUB-COUNTY	CGG/T/004/2014-2015	2014-2015	15,273,372.00	11,186,437.00	4,086,935.00						
272	GAREED CONSTRUCTION AND GENERAL SUPPLIERS LTD	GENERATOR INSTALLATION WORKS 3PHASE POWER SUPPLY AT P.S.D	CGG/T/61A/2014-2015	2014-2015	6,977,400.00	3,100,000.00	3,877,400.00						
273	EVERSHINE CONTRACTORS AND TRANSPORTERS LTD	EQUIPPING OF 1NO BOREHOLE AT KONE 1 CENTRE IN LAGDERA SUB-COUNTY	CGG/T/018/2015-2016	2015-2016	9,926,235.00	4,000,000.00	5,926,235.00						
274	GAREED CONSTRUCTION AND GENERAL SUPPLIERS LTD	PROPOSED CONSTRUCTION OF 2CLASSROOMS AND CHAINLINK FENCING AT SURDERE PRIMARY SCHOOL	CGG/T/075/2014-2015	2014-2015	11,200,000.00	5,200,000.00	6,000,000.00						
275	DOLOLOWEIN LIMITED	SUPPLY AND DELIVERY OF TYRES TUBES AND WATER PUMBS	CGG/T/192B/2014-2015	2014-2015	9,829,560.00	7,500,000.00	2,329,560.00						
276	HOLBORN GROUP LIMITED	PROPOSED IMPROVEMENT OF GURUFA SHANTAABAK ROAD LAGDERA-SABENA	CGG/T/63/2014-2015	2014-2015	76,663,306.82	69,058,106.32	7,605,200.50						
277	DOLOLOWEIN LIMITED	SUPPLY AND DELIVERY OF BOREHOLE SPARES FOR GARISSA COUNTY	CGG/T/38A/2016-2017	2016-2017	4,265,000.00	-	4,265,000.00						
	DOLOLOWEIN LIMITED	PROPOSED IMPROVEMENT OF BURU-MANSABUBU ROAD	CGG/T/62/2014-2015	2014-2015	49,680,190.00	45,162,046.86	4,518,143.14						

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278	MINLE CONSTRUCTION AND LANDSCAPING LTD	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE, PUTTING UP OF GOAL POST AT IFTIN PRIMARY PLAY GROUND	CGG/T/30/2014-2015	2014-2015	8,695,700.00	3,000,000.00	5,695,700.00
279	AJWAD INVESTMENT LTD	PROVISION OF ONE WATER BOWSER FOR WATER TRUCKING	CGG/SP/Q/13/2018-2019	2018-2019	1,000,000.00	-	1,000,000.00
280	MARA-ADE CONSTRUCTION AND TRANSPORTERS LTD	PROPOSED CONSTRUCTION OF NEW WILDLIFE DRINKING DAGEETA CENTRE IN FAFI	CGG/T/85/2014-2015	2014-2015	6,948,700.00	3,673,103.45	3,275,596.55
281	ROLLS ROCKIN CONSTRUCTION CO. LTD	SUPPLY OF WATER BY WATER TRUCKING	CGG/SP/Q/006/2017-2018	2017-2018	1,000,000.00	-	1,000,000.00
282	ZAMIL CONSTRUCTION AND TRANSPORTERS CO. LTD	RENOVATION OF GK HOUSE	CGG/T/235/2014-2015	2014-2015	4,500,000.00	-	4,500,000.00
283	ROLLS ROCKIN CONSTRUCTION CO. LTD	PROVISION OF CAR HIRE SERVICE, WATER BOWSER FOR WATER TRUCKING	CGG/WS/WT/Q/009/2019-2020	2019-2020	2,000,000.00	-	2,000,000.00
284	DOLOLOWEIN LIMITED	CONSTRUCTION OF SAKA DORMITORY AND ABULUTION BLOCK	CGG/T/368/2014-2015	2014-2015	16,905,100.00	9,309,490.00	7,595,610.00
285	LIFE SOLUTION COMPANY LIMITED	CONSTRUCTION OF GNO. BED MATERNITY AT BARKUKE CENTRE AT MODOGASHE SUB-COUNTY	CGG/T/166/2014-2015	2014-2015	8,500,000.00	3,500,000.00	5,000,000.00
286	DAD AND SONS INVESTMENTS CO. LTD	SCAVATION OF WATER PAN	CGG/T/98/2014-2015	2014-2015	11,980,540.00	9,564,760.00	2,415,780.00
287	DAD AND SONS INVESTMENTS CO. LTD	DRILLING OF 2NO. BOREHOLES	CGG/T/96/2014-2015	2014-2015	10,294,440.00	9,140,100.00	1,154,340.00
288	DAD AND SONS INVESTMENTS CO. LTD	CONSTRUCTION OF ROADS	CGG/T/64/2014-2015	2014-2015	30,003,687.68	25,000,000.00	5,003,687.68
289	GARISSA DELTA LOGISTICS LTD	PROPOSED CONSTRUCTION OF MASONRY PERIMETER FENCE AT SHANTAABAK GRAVE YARD MODOGASHE	CGG/T/DLHP/093/2014-2015	2014-2015	8,602,838.00	3,000,000.00	5,602,838.00
290	SULTANO MERCHANTS LTD	BEAUTIFICATION OF GARISSA ROUND ABOUT OF GARISSATOWNSHIP	CGG/EENR/T/004/2018-2019	2018-2019	2,998,980.00	-	2,998,980.00
291	DUH CONSTRUCTION AND SUPPLIERS LTD	PROPOSED CONSTRUCTION OF 72NO.MARKET STALLS AT BURA	CGG/T/53/2014-2015	2014-2015	18,397,980.00	13,000,000.00	5,397,980.00
292	OLAT IBRAHIIM AHMED	PROVISION OF CAR HIRE TO GARISSA COUNTY GOVERNMENT	CGG/C.A/Q/001/2019-2020	2019-2020	6,550,000.00	2,000,000.00	4,550,000.00

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293	ARFON INVESTMENT COMPANY LTD	PROPOSED CONSTRUCTION OF ICT CENTRE IN DADAAB	CGG/PW/T/016/2017-2018	2017-2018	4,995,192.00	3,471,764.00	1,523,428.00
294	ROBLETEX CONSTRUCTION COMPANY LTD	PROPOSED IMPROVEMENT OF BORANSIS - ALIKUNE ROAD	CGG/T/DRTI/033/2014-2015	2014-2015	30,235,730.34	28,235,730.34	2,000,000.00
295	NORTHERN LIBERTY BUILDERS LTD	PROVISION OF WATER SERVICES	CGG/WS/023/2018-2019	2018-2019	2,399,240.00	-	2,399,240.00
296	BULLE CONTRACTORS AND GENERAL SUPPLIES	PROPOSED CONSTRUCTION OF ICT DEKA HARJA WARD	CGG/T/028/2017-2018	2017-2018	4,900,000.00	3,000,000.00	1,900,000.00
297	BULLE CONTRACTORS AND GENERAL SUPPLIES	PROPOSED CONSTRUCTION OF ICT CENTRE IN BURAWARD FAFI SUB-COUNTY	CGG/PW/T/029/2017-2018	2017-2018	5,000,000.00	3,000,000.00	2,000,000.00
298	MUAD CONSTRUCTION AND TRANSPORT CO. LTD	CONSTRUCTION OF 2NO BED STAFF IN BALICH	CGG/T/042/2014-2015	2014-2015	3,598,610.00	1,400,000.00	2,198,610.00
299	FATCO LIMITED	PROPOSED SPATIAL DEVELOPMENT PLANS FOR BALAMBALA, MODOGASHE, DADAAB BURA, HULUGHO AND MASALANI	CGG/T/146/2013-2014	2013-2014	172,281,240.00	100,000,000.00	72,281,240.00
300	F & A COMPANY LIMITED	MASONRY PERIMETER FENCE, DEMOLISION, CAR PARK, CABRO LAYING AND BEAUTIFICATION AT GARISSA FIRE STATION	CGG/T/004/2015-2016	2015-2016	47,999,978.00	44,399,978.00	3,600,000.00
301	ALFARIS CONSTRUCTION AND SUPPLY CO. LTD	PROPOSED CONSTRUCTION OF DELIVERY UNIT IN HADLEY DISPENSARY BALAMBALA SUB-COUNTY	CGG/HEALTH/T/012/2018-2019	2018-2019	5,192,990.00	500,000.00	4,692,990.00
302	JILOMATA CONSTRUCTION CO. LTD	CONSTRUCTION OF A NEW WATER PAN AT JILO MATA CENTRE HULUGHO SUB-COUNTY	CGG/T/69A/2014-2015	2014-2015	12,560,930.00	10,300,000.00	2,260,930.00
303	FATHIR CONSTRUCTION AND TRANSPORTERS CO. LTD	PROPOSED CONSTRUCTION OF DINING HALL AT BANANE PRIMARY SCHOOL	CGG/T/51/2014-2015	2014-2015	13,578,760.00	10,753,000.00	2,825,760.00
304	BISHAAM CONSTRUCTION LTD	PROPOSED RENOVATION AND REFURBISHMENT AND UPGRADING OF BANANE HEALTH CENTRE IN LAGDERA SUB-COUNTY	CGG/T/016/2018-2019	2018-2019	4,444,250.00	500,000.00	3,944,250.00
305	NANCY WAMARWA MUGO	SUPPLY OF FOOD STAFF	MOH/AHRF/63/2017-2018	2017-2018	159,000.00	-	159,000.00
306	NANCY WAMARWA MUGO	SUPPLY OF FOOD STAFF	LSO NO. 3308312	2017-2018	204,300.00	-	204,300.00

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307	NANCY WAMARWA MUGO	SUPPLY OF FOOD STAFF	LSO NO. 3308309	2016-2017	149,000.00	-	149,000.00
308	NANCY WAMARWA MUGO	SUPPLY OF FOOD STAFF	CGG/MOH/AHR/64/2016-2017	2016-2017	164,400.00	-	164,400.00
309	GUTALE COMPANY LTD	RENOVATION OF SHANTA-ABAK SECONDARY SCHOOL	CGG/T/DLHP/087/2014-2015	2014-2015	9,730,080.00	2,500,000.00	7,230,080.00
310	NANCY WAMARWA MUGO	SUPPLY OF FOOD STAFF	MOH/AHRF/62/2016-2017	2016-2017	164,300.00	-	164,300.00
311	NANCY WAMARWA MUGO	SUPPLY OF FOOD STAFF	MOH/AHRF/62/2016-2017	2016-2017	44,900.00	-	44,900.00
312	NANCY WAMARWA MUGO	SUPPLY OF FOOD STAFF	MOH/AHRF/62/2016-2017	2016-2017	196,400.00	-	196,400.00
313	NANCY WAMARWA MUGO	SUPPLY OF FOOD STAFF	MOH/AHRF/62/2016-2017	2016-2017	41,000.00	-	41,000.00
314	JANALOOK GENERAL TRADERS LIMITED	PROPOSED CONSTRUCTION OF 2NO CLASSROOMS CHAIN LINK FENCING AT BORANSIS PRIMARY SCHOOL	CGG/T/035/2014-2015	2014-2015	11,312,770.00	5,312,770.00	6,000,000.00
315	MJG INVESTMENT CO. LTD	SUPPLY OF CLEANING MATERIALS	CGG/Q/018/HEALTH/2017-2018	2017-2018	2,650,610.00	-	2,650,610.00
316	DAAWO GENERAL TRADING AND CONSTRUCTION LTD	SUPPLY AND DELIVERY OF GENERAL OFFICE FURNITURES	CGG/CA/IT/Q/11/2017-2018	2017-2018	1,300,000.00	-	1,300,000.00
317	KULAN GROUPS LIMITED P O BOX 432-70100 GARISSA	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE, SENTRY BOX AND HEAVY BUSH CLEARING AT DADAAB SUB-COUNTY	CGG/T/381F/2014-2015	2014-2015	5,199,160.00	560,000.00	4,639,160.00
318	KULAN GROUPS LIMITED P O BOX 432-70100 GARISSA	PROPOSED HEAVY BUSH CLEARING FOR BISMILLAHI WARABLE FARM IN WARABLE GARISSA COUNTY	CGG/ALFC/T/005/2019-2020	2019-2020	4,765,450.00	500,000.00	4,265,450.00
319	AHZAAB INVESTMENT LIMITED	CONSTRUCTION OF CHAIN LINK FENCE HEAVY BUSH CLEARING AT LIBOI HEALTH CENTRE DADAAB SUB-COUNTY	CGG/T/DLHP/059/2014-2015	2014-2015	7,489,530.00	5,617,145.00	1,872,385.00
320	MAKKAH PHARMACEUTICALS	PHARMACEUTICALS PRODUCTS	CGG/GCRH/Q/11/2021-2022	2021-2022	2,463,470.00	1,650,000.00	813,470.00
321	AL-BAKAL CONSTRUCTION AND TRANSPORT LIMITED	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE, SENTRY BOX AND HEAVY BUSH CLEARING AT BENANE AP CAMP	CGG/T/DLHP/013/2014-2015	2014-2015	12,700,000.00	8,100,000.00	4,600,000.00

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322	AL-BAKAL CONSTRUCTION AND TRANSPORT LIMITED	PROPOSED ROUTINE MAINTENANCE OF BENANE-KAMBI SAMAKI ROAD	CGG/RMLF/T/002/2018-2019	2018-2019	6,489,620.00	5,564,737.00	924,883.00
323	AL-BAKAL CONSTRUCTION AND TRANSPORT LIMITED	PROPOSED CONSTRUCTION OF ICT CENTRE IN MODOGASHE WARD AT LAGDERA SUB-COUNTY	CGG/PW/T/011/2017-2018	2017-2018	4,977,535.20	2,797,535.20	2,180,000.00
324	AL-BAKAL CONSTRUCTION AND TRANSPORT LIMITED	PROPOSED CONSTRUCTION OF ICT CENTRE IN BANANE WARD AT LAGDERA SUB-COUNTY	CGG/PW/T/010/2017-2018	2017-2018	4,993,336.00	2,793,336.00	2,200,000.00
325	MURAR GROUPS SERVICES LIMITED	PROPOSED CONSTRUCTION OF SCIENCE LABORATORY BLOCK AT SHANTA-ABAK SECONDARY SCHOOL AT LAGDERA SUB-COUNTY	CGG/T/DLHP/078/2014-2015	2014-2015	9,892,150.00	2,500,000.00	7,392,150.00
326	DAMAC CONSTRUCTION CO. LTD	PROPOSED RENOVATION AND REHABILITATION OF MASALANI TOWNSHIP ADMINISTRATOR OFFICE BLOCK/TOILET BLOCK AND WATER CONNECTION AT MASALANI TOWN	CGG/T/10/2014-2015	2014-2015	4,178,784.00	2,500,000.00	1,678,784.00
327	VISION POINT LIMITED	SUPPLY AND INSTALLATION AND COMMISSIONING OF 10NO.30M HIGH MAST FLOOD LIGHT IN DADAAB MADOGASHE BURA AND MASALANI GARISSA COUNTY	CGG/T/173B/2013-2014	2013-2014	47,350,000.00	36,617,215.00	10,732,785.00
328	HAGAR CONSTRUCTION LIMITED	CONSTRUCTION OF SHABAH WATER SUPPLY BALAMBALA SUB-COUNTY	CGG/T/44/2013-2014	2013-2014	11,498,000.00	9,627,069.00	1,870,931.00
329	JESKEN ENTERPRISES LIMITED	SUPPLY OF MOTOR BIKES TO BOURALGY RANGERS	LPO/LSO.2153382	2014-2015	2,475,000.00	1,000,000.00	1,475,000.00
330	AL-RAYAN CONSTRUCTION LIMITED	CONSTRUCTION OF NEW WATER PAN AT ELDERE CENTR, GARISSA SUB-COUNTY	CGG/T/160/2014-2015	2014-2015	12,353,550.00	10,073,854.00	2,279,696.00
331	TOWFIQ INVESTMENT & SUPPLIES LTD	SUPPLY OF GENSET AND WATER PANWELL AT GUROW BOREHOLE	CGG/WS/Q/040/2018-2019	2018-2019	2,000,000.00	2,000,000.00	-
332	FAMOUS INSTALLATION CONTRACTORS LTD	CONSTRUCTION OF NEW WATER PAN AT HARERA CENTER	CGG/WS/T/163/2014-2015	2014-2015	11,733,769.00	4,000,000.00	7,733,769.00
333	YATICO SUPPLIERS AND CONSTRUCTION LIMITED	CONSTRUCTION OF NEW WATER PAN	CGG/T/68B/2014-2015	2014-2015	12,500,000.00	7,500,000.00	5,000,000.00
334	FARAYUB INVESTMENT LIMITED	RENOVATION OF AP GOODWISH PRIMARY SCHOOL ATGARISSA TOWNSHIP-SUB-COUNTY	CGG/T/0176/2014-2015	2014-2015	4,700,000.00	2,500,000.00	2,200,000.00

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335	FARAYUB INVESTMENT LIMITED	RENOVATION AND SEWORAGE WORK TO GK HOUSES IN GARISSA TOWNSHIP FOR GARISSA COUNTY	CGG/T/334/2014-2015	2014-2015	9,700,000.00	-	9,700,000.00
336	FARAYUB INVESTMENT LIMITED	PROPOSED RENOVATION, REPAIR AND CONSTRUCTION WORKS TO JARIBU PRIMARY SCHOOL	CGG/T/208/2014-2015	2014-2015	7,500,000.00	5,000,000.00	2,500,000.00
337	FARAYUB INVESTMENT LIMITED	PROPOSED RENOVATION OF DINING HALL, OFFICE KITCHEN, STAFF QUOTERS AND TOILET AT BARAKI PRIMARY SCHOOL	CGG/T/0154/2014-2015	2014-2015	12,000,000.00	2,500,000.00	9,500,000.00
338	TOGWEIN CONSTRUCTION CO. AND TRANSPORTERS LTD	IMPROVEMENT OF HAGARJARER-BANANE ROAD	CGG/T/66/2014-2015	2014-2015	51,833,000.00	51,830,000.00	3,000.00
339	UHUD INVESTMENT LTD	PROPOSED CONSTRUCTION OF 6BED MATERNITY UNIT AT AFWAIN CENTRE	CGG/T/49/B/2014-2015	2014-2015	8,630,996.00	7,375,996.00	1,255,000.00
340	AMANA CONSTRUCTION, TRANSPORTATION AND CIVIL ENG. LTD	PROPOSED CONSTRUCTION OF WARD BLOCK AT GURUFA SUB-COUNTY	CGG/T/49/2014-2015	2014-2015	8,400,549.00	2,554,149.00	5,846,400.00
341	SHAFFI MOHAMED ODHOWA	CAR HIRE	CGG/Q/30/2013-2014	2013-2014	8,400,000.00	-	8,400,000.00
342	WARABLE CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF CHAIN LINK FENCE AT GALMAGALA SEC SCHOOL	CGG/T/DLHP/115/2014-2015	2014-2015	9,846,056.80	2,500,000.00	7,346,056.80
343	RIYAAL CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF 6 BED MATERNITY UNIT AT IFTIN HOSPITAL CENTRE	CGG/T/18/2014-2015	2014-2015	8,320,641.00	5,820,641.00	2,500,000.00
344	GARISSA DELTA LOGISTICS LTD	CONSTRUCTION OF WIDLIFE WATER PAN AT DAGWALDEY CENTRE	CGG/CO-DEEM8T/44/2014-2015	2014-2015	6,870,000.00	2,400,000.00	4,470,000.00
345	ILAES CONSTRUCTION CO. LTD	UPGRADING/RENOVATION AT FURQAN MASALANI DISPENSARY SUPPLY, DELIVERY AND	CGG/HEALTH/T/016/2017-2018	2017-2018	4,923,831.20	4,431,448.08	492,383.12
346	ADAMOLJ ENTERPRISES BUILDING AND CONSTRUCTION LTD	INSTALLATION OF 50KVA CAPACITY GENSET AND GEN HOUSE AT HULUGHO DISTRICT HOSPITAL, HULUGHO SUB-COUNTY	CGG/T/122/2014-2015	2014-2015	6,693,500.00	5,700,000.00	993,500.00
347	TUKAAMAL EARTH WORKS LTD	PROPOSED CONSTRUCTION OF 72 NO. MARKET STALLS AT HULUGHO	CGG/T/42/2014-2015	2014-2015	11,020,000.00	1,500,000.00	9,520,000.00

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348	FATAM INVESTMENT LTD	PROVISION OF CAR HIRE SERVICES FOR WATER TRUCKING, HULUGHO SUB-COUNTY	CGG/Q/WS/W/T/004/2019-2020	2019-2020	1,000,000.00	-	1,000,000.00
349	ZAMIL CONSTRUCTION AND TRANSPORTERS CO. LTD	PROPOSED CONSTRUCTION AND CHAINLINK FENCE AT HULUGHO DUMP SITE GARISSA COUNTY	CGG/T/95/2014-2015	2014-2015	4,998,846.00	2,500,000.00	2,498,846.00
350	RIYAAL CONSTRUCTION CO. LTD	CONSTRUCTION OF 6BED CAPACITY MATERNITY UNIT AT JARAJARA BALAMBALA SUB-COUNTY	CGG/T/01/2014-2015	2014-2015	8,101,602.00	7,110,000.00	991,602.00
351	DIRIE AND SON COMPANY LIMITED	PROPOSED CONSTRUCTION OF PIPELINE AND EXTENSION FROM BARAKI TO MAALIM WATER WORKS IN LAGDERA GARISSA COUNTY	CGG/WS/T/005/2016-2017	2016-2017	219,827,435.00	203,670,999.00	16,156,436.00
352	MUNCIM COMPANY LTD	SUPPLY OF OFFICE FURNITURE TO HOUSING AND PUBLIC WORKS OFFICE	CGG/PWH/005/2018-2019	2018-2019	210,000.00	-	210,000.00
353	MUNCIM COMPANY LTD	PURCHASING AND INSTALLATION S OF LIGHTING EQUIPMENT(ELECTRICAL ITEM)	CGG/Q/PWH/006/2018-2019	2018-2019	80,000.00	-	80,000.00
354	SYNCOM CLEANING & COMMERCIAL LTD	SUPPLY OF DESK TOP AND PHOTOCOPY MACHINE 3 IN 1	CGG/PWH/003/2018-2019	2018-2019	200,000.00	-	200,000.00
355	HABCO INDUSTRIES LIMITED	PROPOSED CONSTRUCTION OF NEW WILDLIFE WATER PAN AT BUKUREY CENTRE	CGG/T/88/2014-2015	2014-2015	6,897,000.00	3,400,000.00	3,497,000.00
356	MINA BOOK SELLERS AND SUPPLIERS	SUPPLY OF STATIONARIES	MOH/AHRF/76/2016-2017	2016-2017	170,250.00	100,000.00	70,250.00
357	GREEN CONSTRUCTION AND CIVIL ENGINEERING LTD	CONSTRUCTION OF WATER PAN AT ILAN	CGG/T/81/2014-2015	2014-2015	15,115,000.00	14,115,000.00	1,000,000.00
358	GREEN CONSTRUCTION AND CIVIL ENGINEERING LTD	CONSTRUCTION OF 6BED MATERNITY AT ILAN	CGG/T/49/A/2014-2015	2014-2015	8,910,908.00	3,000,000.00	5,910,908.00
359	TOGWEIN CONSTRUCTION CO. AND TRANSPORTERS LTD	REHABILITATION OF BANANE WATER SUPPLY	CGG/T/167/2014-2015	2014-2015	33,998,449.00	33,000,000.00	998,449.00
360	TOGWEIN CONSTRUCTION CO. AND TRANSPORTERS LTD	PROPOSED CONSTRUCTION OF CHAINLINK FENCE,SENTRY BOX AND HEAVY BUSH CLEARING AT SKANSKA DISPENSARY, MODOGASHE SUB COUNTY	CGG/T/DLHIP/149/2014-2015	2014-2015	8,300,000.00	2,500,000.00	5,800,000.00

**County Executive of Garissa
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361	S AND S CONSTRUCTION AND CIVIL ENGINEERING CO. LTD	PROPOSED CONSTRUCTION OF HOSPITAL KITCHEN AT MODOGASHE	CGG/T/86/2013-2014	2013-2014	8,029,230.00	4,123,422.00	3,905,808.00
362	ROCHO CONSTRUCTION COMPANY LTD	PROPOSED CLEARING AND GRADING OF KORISA-WALKON ROAD	CGG/T/DR/T/2014+2015	2014-2015	7,171,120.00	2,475,513.60	4,695,606.40
363	PREMIER FILLING STATION LTD	SUPPLY OF FUEL TO GARISSA COUNTY AND ITS ENVIRONMENT	CGG/REV/Q/04/2015-2016	2015-2016	499,100.00	-	499,100.00
364	GOTHIR CONSTRUCTION AND GENERAL SUPPLIES CO. LTD	CONSTRUCTION OF IRRIGATION INFRASTRUCTURE IN ASAD FARM IRRIGATION SCHEME	CGG/IRR/T/004/2018-2019	2018-2019	2,998,500.00	1,900,000.00	1,098,500.00
365	GOTHIR CONSTRUCTION AND GENERAL SUPPLIES LIMITED	RENOVATION OF MUDEY DISPENSARY FOR BALAMBALA SUB-COUNTY	CGG/HEALTH/Q/005/2019-2020	2019-2020	2,362,949.00	500,000.00	1,862,949.00
366	MUJMAL INVESTMENT LTD	RENOVATION WORKS AT URBAN OFFICE DEPARTMENT	CGG/JUD/Q/010/2018-2019	2018-2019	3,999,999.00	800,000.00	3,199,999.00
367	MINLE CONSTRUCTION AND LANDSCAPING CO. LTD	SUPPLY AND DELIVERY OF OFFICE FURNITURE AND FITTINGS	LPO NO. 3589312	2021-2022	1,457,000.00	-	1,457,000.00
368	READY CONSULTANCY LTD	INSTALLATION OF STREET LIGHT FOR GARISSA TOWN	CGG/T/124/2013-2014	2013-2014	106,720,000.00	97,720,000.00	9,000,000.00
369	BARWAQO FOOD AND GENERAL SUPPLIES	SUPPLY OF MAIZE FLOUR, WHEAT FLOUR AND TEA LEAVES	CGG/Q/GCRH/006/2017-2018	2017-2018	4,000,300.00	1,210,000.00	2,790,300.00
370	AFANAN GENERAL SUPPLIES CO. LTD	PLUMBING WORKS AND INSTALLATION OF WATER TANK IN BALAMBAKLA SUB-COUNTY	CGG/HEALTH/Q/025/2018-2019	2018-2019	3,478,000.00	-	3,478,000.00
371	MARHABA HOLDINGS CO. LTD	SUPPLY AND DELIVERY OF BOREHOLES ACCESSORIES	CGG/W/S/Q/38E/2019-2020	2019-2020	1,000,000.00	-	1,000,000.00
372	ALI ABDI CONSTRUCTION CO. LTD	PROPOSED IMPROVEMENT OF BANANE-ASHADIN ROAD	CGG/T/170V/2013-2014	2013-2014	114,950,300.00	112,654,074.00	2,296,226.00
373	LALEY INVESTMENT LTD	REPAIR AND SERVICING MAINTENANCE OF MOTOR VEHICLE	CGG/REV/Q/002/2018-2019	2018-2019	1,035,000.00	-	1,035,000.00
374	NOOR BUTHUL GARBAT	PROPOSED PROVISION OF CAR HIRE SERVICES FOR DEPARTMENT OF ROADS	CGG/Q/R&T/004/2018-2019	2018-2019	5,400,000.00	2,500,000.00	2,900,000.00
375	GREEN CONSTRUCTION AND CIVIL ENGINEERING LTD	WATER SUPPLY	CGG/SP/Q/003/2018-2019	2018-2019	2,000,000.00	-	2,000,000.00
376	BISHAAM CONSTRUCTION LTD	WATER SUPPLIES	CGG/SP/Q/11/2018-2019	2018-2019	1,000,000.00	-	1,000,000.00

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377			SUPPLY, INSTALLATION AND COMMISSIONING OF 3NO.30M HIGH MAST FLOOD LIGHTING FOR COUNTY REFERRAL HOSPITAL	CGG/T/03/2015-2016	2015-2016	14,513,154.40	9,000,000.00	5,513,154.40
378	PADAA ENTERPRISE LTD			CGG/GCRH/Q/12/2017-2018	2017-2018	24,000,000.00	20,800,000.00	3,200,000.00
379	IBRAHEEM CO. LTD		SUPPLY OF FOOD STAFF AND FUEL	CGG/HEALTH/T/015/2019-2020	2019-2020	11,000,000.00	9,479,000.00	1,521,000.00
380	HABIBA JIIS ENTERPRISES		SUPPLY OF FOOD STAFFS					
381	TOGWEIN CONSTRUCTION CO. AND TRANSPORTERS LTD		WATER SUPPLY	CGG/SP/TW/VOL.1	2015-2016	2,800,000.00	-	2,800,000.00
382	MARA-ADE CONSTRUCTION AND TRANSPORTERS LTD		PROPOSED RENOVATION OF MATERNITY NUTRITION BLOCK, OPD, PHARMACY, MALE WARD,FEMALE WARD AND PAEDIATRIC WARD	CGG/T/136B/2014-2015	2014-2015	7,350,000.00	4,415,250.00	2,934,750.00
383	BUDUL INVESTMENT CO. LTD		CLEARING AND GRADING OF DAMAJALEY LIBOI ROAD	CGG/DT/RT/026/2014-2015	2014-2015	7,076,000.00	2,500,000.00	4,576,000.00
384	IFTAH COMMUNICATION LTD		PROPOSED RENOVATION/REFURBISHMENT TO GOVERNMENT HOUSE MGI5,MG21,MG10 IN GARISSA TOWN	CGG/T/016/2014-2015	2014-2015	5,632,230.00	5,270,000.00	362,230.00
385	QUADCORE TECHNOLOGY SOLUTIONS LTD		SUPPLY AND DELIVERY OF OFFICE EQUIPMENT AND OFFICE FILE CABINETS	CGG/Q/108/2014-2015	2014-2015	9,487,938.00	6,000,000.00	3,487,938.00
386	MAALIMS BUILDING CONSTRUCTION CO. LTD		PROPOSED FLOOD MITIGATION AT GARISSA SLAUGHTER HOUSE	CGG/Q/06/2015-2016	2015-2016	3,499,000.00	-	3,499,000.00
387	KAHIN CONSTRUCTION CO. LTD		PROPOSED TERRAZO LAYING ALONG THE COVERED WALK WAYS AT GARISSA COUNTY REFERRAL HOSPITAL	CGG/HEALTH/Q/045/2018-2019	2018-2019	3,296,372.00	2,000,000.00	1,296,372.00
388	KAHIN CONSTRUCTION CO. LTD		PROPOSED CONSTRUCTION OF NEW DISPENSARYS GARISSA COUNTY ASHADIN CENTRE, BALAMBALA SUB-COUNTY	CGG/T/101/2013-2014	2013-2014	5,037,439.00	4,560,196.00	477,243.00
389	MUBARAK CONTRACTORS AND TRANSPORTERS LTD		SUPPLY ND DELIBERY OF OFFICE FURNITURES	CGG/T/229/2014-2015	2014-2015	13,164,608.00	8,800,000.00	4,364,608.00
	TANA FRONTIERS LTD		SUPPLY AND DELIVERY OF TEACHING AND LEARNING MATERIALS	CGG/ECD/T/007/2018-2019	2018-2019	4,941,600.00	2,350,000.00	2,591,600.00

**County Executive of Garissa
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390	AL-KOR CONSTRUCTION CO. LTD	SUPPLY OF 3NO. PUMPING SETS	CGG/T/ALFC/002/2020-2021	2020-2021	4,200,000.00	-	4,200,000.00
391	GARAR INVESTMENT LTD	DESILTING OF SHIDLE WATER PAN SHIDLE CENTRE BALAMBALA SUB-COUNTY	CGG/T/AWS/022/2018-2019	2018-2019	6,780,000.00	1,700,000.00	5,080,000.00
392	ROBLETEX CONSTRUCTION LTD	CHAIN LINKING FENCING OF YATHRIB PRIMARY	CGG/T/008/2014-2015	2014-2015	13,500,340.00	8,000,000.00	5,500,340.00
393	WARDI INVESTMENT LTD	PROPOSED 72 MARKET SHED AT LIBOI CENTRE GARISSA COUNTY	CGG/T/133/2013-2014	2013-2014	28,677,172.00	26,009,454.80	2,667,717.20
394	PHARMACO HEALTH CARE LTD	MEDICAL SUPPLIES TO GARISSA COUNTY REFERRAL HOSPITAL	SNV00010510	2016-2017	4,612,000.00	1,820,000.00	2,792,000.00
395	RISE ONE SUPPLIER CO. LTD	PROPOSED CONSTRUCTION OF DUMP SITE AT MODOGASHE TOWN	CGGT/4/2014-2015	2014-2015	4,001,072.00	2,500,000.00	1,501,072.00
396	SOUTH POLE CONSTRUCTION LIMITED	PROPOSED CONSTRUCTION OF PERMANENT CANALS IN TAWAKAL GROUP FARM	CGG/T/047/2016-2017	2016-2017	6,931,505.00	4,500,000.00	2,431,505.00
397	MEDINA PHARMACY LTD	PROPOSED PURCHASE OF VETERINARY DRUGS AND EQUIPMENTS	CGG/Q/318/2013-2014	2013-2014	4,950,000.00	-	4,950,000.00
398	MEDINA PHARMACY LTD	SUPPLY AND DELIVERY OF NON PHARMACEUTICALS	CGG/Q/012/2017-2018	2017-2018	41,857,535.00	41,752,060.00	105,475.00
399	AMANA CONSTRUCTION, TRANSPORTATION AND CIVIL ENG. LTD	RENOVATION OF 10NO. CLASSROOMS	CGG/T/101/2014-2015	2014-2015	9,989,740.00	3,800,000.00	6,189,740.00
400	GAMADID TRADING CO. LTD	PROPOSED GARISSA SOKO MUGDI MARKET PLOTNO.51	CGG/DUPD/MKTS/1/19	2017-2018	70,753,357.20	61,000,000.00	9,753,357.20
401	A TO Z TASK (K) LTD	CONSTRUCTION OF 6BED CAPACITY MATERNITY UNIT AT JARAJARA BALAMBALA SUB-COUNTY	CGG/T/15/2014-2015	2014-2015	8,151,336.00	6,865,800.04	1,285,535.96
402	EVERSHINE CONTRACTORS AND TRANSPORTERS LTS	CONSTRUCTION OF NEW DISPENSARY AT DAL-LAHELE CENTRE LAGDERA SUB-COUNTY	CGG/T/95/2013-2014	2013-2014	5,401,447.00	4,901,447.00	500,000.00
403	BURALE INVESTMENT LIMITED	PROPOSED FENCING AND REPAIR AT MAALIMIN DISPENSARY LAGDERA SUB-COUNTY	CGG/T/73/2014-2015	2014-2015	8,348,628.00	4,700,000.00	3,648,628.00
404	EVERSHINE CONTRACTORS AND TRANSPORTERS LTD	FENCING AND REPAIR WORKS AT ELAN PRIMARY SCHOOL	CGG/T/72/2014-2015	2014-2015	8,438,348.00	5,000,000.00	3,438,348.00

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405	LUCKY CORPORATE GENERAL CO.LTD	CONSTRUCTION OF WATER PAN	CGG/T/088A/2014-2015	2014-2015	11,298,000.00	10,000,000.00	1,298,000.00
406	MOHAMAR GENERAL SUPPLIES AND CONSTRUCTION LTD	PROPOSED CONSTRUCTION OF 2NO. CLASSROOMS AND CHAIN LINK FENCE	CGG/T/DLHP/103/2014-2015	2014-2015	9,420,000.00	5,000,000.00	4,420,000.00
407	TAQILAH ENTERPRISES LTD	IMPROVEMENT OF NUNO JUNCTION	CGG/T/DRTI/032/2014-2015	2014-2015	40,764,495.00	39,000,000.00	1,764,495.00
408	ASMA INVESTMENT AND COMPANY LTD	SUPPLY OF STATIONERIES	CGG/ENR/Q/002/2018-2019	2018-2019	489,850.00	-	489,850.00
409	MUJMA INVESTMENT LTD	PROVISION OF CAR HIRE SERVICES FOR WATER TRUCKING, HULUGHO SUB-COUNTY	CGG/WS/WT/APPT/001/2019-2020	2019-2020	1,500,000.00	-	1,500,000.00
410	URENA CONSTRUCTION AND SUPPLIES CO. LTD	PROPOSED CLEARING AND GRADING OF ELKAMBERE	CGG/T/DRTI/003/2014-2015	2014-2015	9,264,920.00	7,700,000.00	1,564,920.00
411	BERNAGRO(K)	PROPOSED RENOVATION AT COUNTY GARISSA REFERRAL	CGG/T/07A/2014-2015	2014-2015	2,521,860.00	-	2,521,860.00
412	LIBAN INVESTMENT LTD	PROPOSED CLEARING AND GRADING OF ABDISUGOW ROAD	CGG/T/169X/2013-2014	2013-2014	30,209,648.00	28,404,824.00	1,804,824.00
413	EXPERTS LINK INVESTMENT	CONSULTANCY SERVICES FOR UNDERTAKING SOIL SURVEY AND WATER SOURCE MAPPING FOR VARIOUS IRRIGATION	CGG/WS/T/019/2017-2018	2017-2018	29,965,816.00	25,965,816.00	4,000,000.00
414	HIFOW VENTURES LTD	MAINTENANCE OF PLANT,MACHINERY AND EQUIPMENT	CGG/AFC/Q/018/2017-2018	2017-2018	1,482,200.00	500,000.00	982,200.00
415	WALISA INVESTMENT CO. LTD	WATER TRUCKING SERVICES	CGG/Q/81/2015-2016	2015-2016	1,800,000.00	-	1,800,000.00
416	MARIB CONSTRUCTION LIMITED	CONSTRUCTION OF NEW WATER SUPPLY AT HARA CENTRE AT IJARA SUB-COUNTY	CGG/T/54/2014-2015	2014-2015	26,000,000.00	24,800,800.00	1,199,200.00
417	MAJER CONSTRUCTION AND SUPPLIES LIMITED	SUPPLY AND DELIVERY OF ENRICHED PORRIDGE TO ALL ECD CENTRES IN GARISSA COUNTY	CGG/ECD/T/001/2018-2019	2018-2019	19,800,000.00	13,500,000.00	6,300,000.00
418	KULAN GROUPS LIMITED P O BOX 432-70100 GARISSA	PROPOSED RENOVATION OF GK HOUSE LG172,LG164	CGG/Q/DLHP/029/2014-2015	2014-2015	3,864,193.00	-	3,864,193.00
419	ABSHEMO BUILDING AND CIVIL ENGINEERING	PROPOSED CONSTRUCTION OF 6BED MATERNITY UNIT AT BANANE CENTRE	CGG/T/16/2014-2015	2014-2015	8,120,354.00	7,700,000.00	420,354.00
420	HUMAMO KENYA LIMITED	SUPPLY OF FUEL	LPO. 3535675	2020-2021	1,999,990.00	-	1,999,990.00

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421	SULTANO MERCHANTS LTD	DRILLING AND EQUIPPING OF QONE 11 BOREHOLE SABENA WARD	CGG/T/133/2014-2015	2014-2015	16,635,235.00	8,500,000.00	8,135,235.00
422	SAGAR CONSTRUCTION CO LTD	CONSTRUCTION OF NEW WATER PAN AT DEG-ELEMA LIBOI WARD	CGG/T/056/2013-2014	2013-2014	16,436,200.00	14,313,200.00	2,123,000.00
423	GARISSA BROTHERS CONSTRUCTION & ENGINEERING LIMITED	PROPOSED EXPANSION OF THE OUTPATIENT UNIT AT GARISSA COUNTY REFERRAL HOSPITAL	CGG/HEALTH/T/002/2017-2018	2017-2018	21,000,000.00	15,795,186.40	5,204,813.60
424	BURFULOW CONSTRUCTION AND GENERAL SUPPLIES LIMITED	SUPPLY OF STATIONARIES	CGG/HEALTH/Q/006/2019-2020	2019-2020	956,800.00	-	956,800.00
425	ALFARIS CONSTRUCTION AND SUPPLY CO. LTD	PROPOSED CABRO LAYING AND INSTALLATION OF STEEL TANK	CGG/HEALTH/Q/061/2018-2019	2018-2019	3,832,118.00	1,200,000.00	2,632,118.00
426	TIIR (PILLAR) CONSTRUCTION AND CIVIL ENGINEERING CO. LTD	CONSTRUCTION OF 3NO CLASSROOMS AT SURDERE PRIMARY SCHOOL	CGG/T/DLHP/152/2014-2015	2014-2015	3,501,000.00	1,600,000.00	1,901,000.00
427	TASKIM LTD	PROVISION OF WATER BOWSER FOR WATER TRUCKING	CGG/WS/Q/10/2019-2020	2019-2020	1,500,000.00	-	1,500,000.00
428	FATCO TRADING CO. LTD	PROPOSED LEASING OF OFFICE ACCOMODATION FOR COUNTY GOVERNMENT OF GARISSA DEPARTMENT OF COUNTY AFFAIRS.	GC/DCA/VOL.1(19)	2015-2016	16,800,000.00	13,200,000.00	3,600,000.00
429	MILESTONE DEVELOPERS LTD	ADVISORY PLAN OF GARISSA TOWN	CGG/LCO/LHP/198/2014-2015	2014-2015	85,000,000.00	83,032,000.00	1,968,000.00
430	TUKAMAL EARTH WORK LTD	SUPPLY AND DELIVERY OF ITEMS FOR DONATION	CGG/GSS/Q/006/2018-2019	2018-2019	1,600,000.00	-	1,600,000.00
431	MUNCIM COMPANY LTD	PROPOSED RENOVATION AND REFURBISHMENT OF WORKS OFFICES IN GARISSA TOWNSHIP	CGG/PW/001/2018-2019	2018-2019	2,998,870.00	500,000.00	2,498,870.00
432	SULTANO MERCHANTS LTD	PROPOSED RENOVATION OF STAFF QUARTERS AND CONSTRUCTION OF 2NO. OF LATRINES IN AMUMA PRIMARY SCHOOL	CGG/T/265/2014-2015	2014-2015	5,100,260.00	3,450,000.00	1,650,260.00
433	IKHLAS SUPPLIERS	SUPPLY OF SUBMERSIBLE PUMPS	CGG/Q/61/2014-2015	2014-2015	485,000.00	-	485,000.00
434	ABDULAZIZ SHEIKH ABDUL HAMID	OFFICE LEASE	INVOICE NO. 08	2019-2020	2,340,000.00	-	2,340,000.00

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435	AHZAAB INVESTMENT LIMITED	PROPOSED CHAIN LINK FENCE OF HALUKA WATER PAN	CGG/T/FW/117A/2015-2016	2015-2016	7,699,800.00	4,000,000.00	3,699,800.00
436	NORTHERN PILLARS LIMITED	PROPOSED CONSTRUCTION OF WATER PAN AT KORISSA CENTRE IN FAIFI SUB-COUNTY FOR GARISSA SUB-COUNTY	CGG/WS/T/017/2018-2019	2018-2019	27,312,675.00	25,000,000.00	2,312,675.00
437	MIOHAMED MUKHTAR SHEIKH	CAR HIRE	CGG/CPSB/Q/389/2014-2015	2014-2015	420,000.00	-	420,000.00
438	GREEN CONSTRUCTION AND CIVIL ENGINEERING LTD	CONSTRUCTION OF A NEW WATER PAN AT LAFAGARI IN BENANE WARD	CGG/T/82/2014-2015	2014-2015	12,988,620.00	12,545,000.00	443,620.00
439	HANAN CONSTRUCTION CO. LTD	CONSTRUCTION OF SIX BEDS MATERNITY UNIT AT KAMOTHE CENTRE	CGG/T/24/2014-2015	2014-2015	1,574,478.00	250,000.00	1,324,478.00
440	SANGOLE CONSTRUCTION COMPANY LIMITED P O BOX 373-70100	DRILLING OF BOREHOLE AT BAHURI CENTRE, DADAAB	CGG/T/47/2014-2015	2014-2015	54,450,000.00	46,700,000.00	7,750,000.00
441	SANGOLE CONSTRUCTION COMPANY LIMITED P O BOX 373-70101	EQUIPPING OF BAHURI BOREHOLE IN DADAAB SUB-COUNTY	CGG/T/030/2014-2015	2014-2015	9,975,174.00	7,475,174.00	2,500,000.00
442	MAQBUL CONSTRUCTION AND TRANSPORT CO. LTD	PROPOSED INSTALLATION OF ACCESS CULVERTS ON LAMU ROAD	CGG/T/DRT/005/2014-2015	2014-2015	9,962,034.53	2,500,000.00	7,462,034.53
443	AL-HUDA TRADING LTD	PROPOSED RENOVATION AND REFURBISHMENT OF GK HOUSE (12 NO. CLASSROOMS) AT HYUGA PRIMARY	CGG/T/058/2014-2015	2014-2015	9,000,000.00	4,000,000.00	5,000,000.00
444	WARDI INVESTMENT LTD	PROPOSED RENOVATION OF WORKS TO 12NO CLASSROOM AND BUSH CLEARING AT TETU PRIMARY SCHOOL GARISSA COUNTY	CGG/T/005/15-16	2015-2016	9,550,000.00	5,000,000.00	4,550,000.00
445	WARDI INVESTMENT LTD	PROPOSED RENOVATION TO GK HOUSE LG (MWD/GSA/22) LG(MWD/GSA/12A)& LG(MWD/GSA/12B)	CGG/T/156/14-15	2014-2015	6,317,128.00	5,500,000.00	817,128.00
446	ABDULLAHI DIIS	CLAIMS	PERDIEM VOUCHER	2016-2017	1,955,586.33	500,000.00	1,455,586.33
447	AADA CONSTRUCTION CO. LTD	BACKFILLING AND DEMOLITION OF OF EARTH PITS AT MATHAHGISI, DADAAB SU COUNTY	CGG/T/88B/2014-2015	2014-2015	9,610,600.00	4,500,000.00	5,110,600.00
448	MOHAMED BASHIR MAALIM	RENTING OFFICE PREMISES	CGG/SCA/T-SHIP (4)/OFC RENT/VOL.2	2021-2022	4,100,000.00	-	4,100,000.00

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				5,219,403,416.64	3,404,384,027.78	1,815,019,388.86
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S/No	Tender Number	Name of Supplier	Tender/Contract Description	Procurement Method	Nature of Procurement	Contract Amount/Value (Kshs)	Contract Amount Paid to Date (Kshs)	Contract Balance to Date (Kshs)
1	CGG/T/WS/06/2022-2023	Macruf investor	Proposed rehabilitation of works for GAWASCO pipe works for various locations	Open Tender	Works	9,310,705.20	6,586,423.12	
2	CGG/T/WS/07/2022-2023	M/S Wagtech Africa Limited	Proposed supply of Laboratory Items for Garissa Water and Sewerage Company	Open Tender	Goods	12,834,281.00	-	2,724,282.08
3	CGG/T/WS/09/2022-2023	M/S Suluhisho Investment Limited	Proposed Drilling and Equiping of Makah Borehole in Dadaab Sub County	Restricted	Works	16,339,504.80	12,350,000.00	12,834,281.00
4	CGG/T/PW/09/2022-2023	Nasib Company Limited	Construction of Ward Administration Offices in Deka Harja ward Fafi Sub-county	Open Tender	Construction	9,926,874.00	7,926,874.00	3,989,504.80
5	CGG/T/PW/10/2022-2023	Nasib Company limited	Construction of Ward Administration Offices in Fafi ward Fafi sub county	Open Tender	Construction	9,898,506.20	8,898,506.20	2,000,000.00
6	CGG/T/PW/11/2022-2023	Usw Investment Realtor Company Ltd	Construction of Ward Administration Offices in Jarajilla ward Fafi sub county	Open Tender	Construction	9,895,026.20	7,895,026.20	1,000,000.00
7	CGG/T/PW/13/2022-2023	Hagardera Constructio	Construction of Ward Administration Offices in Sangailu ward Ijara sub county	Open Tender	Construction	9,950,000.00	8,950,000.00	2,000,000.00
8	CGG/T/PW/15/2022-2023	Hafy Construction company Ltd	Construction of Ward Administration Offices in Ijara ward Ijara sub county	Open Tender	Construction	9,700,000.00	8,700,000.00	1,000,000.00
9	CGG/T/PW/23/2022-2023	Al bawadi Investment	Construction of Ward Administration Offices in Balambala ward Balambala sub county	Open Tender	Construction	9,980,000.00	8,980,000.00	1,000,000.00
10	CGG/T/PW/29/2022-2023	Bayan Costruction Ltd	Proposed Renovation of 2no ECD Classroom,construction at Iftin Primary School Iftin ward township Sub-County	Open Tender	Construction	9,819,842.20	9,816,411.20	1,000,000.00
11	CGG/T/PW/32/2022-2023	Boru Building Costruction Works limited	Proposed of chainlink fence,Construction of pit latrine and Guard House and Bush clearing at police post in Galbet ward	Restricted	Fencing	8,500,000.00		3,431.00
12	CGG/Q/PWR/004/2022-2023	Dalsoor Construction Co Ltd	Proposed Renovation for the Department of public works main office in Garissa town	RFQ	Renovation	3,429,812.60	1,829,812.00	8,500,000.00
13	CGG/Q/HEALTH /001/2022-2023	Shade Quality Construction Limited	Renovation of Garissa County Refierral Hopstal Main Kitchen	RFQ		4,856,914.00	-	1,600,000.60
14	CGG/Q/HEALTH /011/2022-2023	Aham Ventures Limited	Propossed supply Installation and commissioning of energy saving Jikos	RFQ		4,826,319.00	-	4,856,914.00
15	CGG/T/002/2022-2024	Quadcore communication P.O Box 719-00100 Nairobi	Supply and delivery of personal protection equipment	Open Tender	GOODS	17,694,640.00	1,000,000.00	4,826,319.00
16	CGG/T/RPTS/02/2023-2024	Raptus Limited	PROPOSED RENOVATION OF EXTENSION OF MODOGASHE MUNICIPAL HEADQUARTERS IN LAGDERA SUB-COUNTY	Open Tender	Works	34,853,294.93	26,600,000.00	7,646,400.00
								8,253,294.93

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17	CGG/Q/RTP/026/2023-2024	Harith Company Limited	PROPOSED SOLARIZATION OF SHANTA ABAK GOVERNMENT OFFICES	RFQ	Works	2,496,900.00	2,000,000.00	
18	CGG/Q/RTP/027/2023-2024	Harith Company Limited	PROPOSED CONSTRUCTION OF CHAINLINK FENCING AND 2 NO PIT LATRINES SHANTA ABAK IN LAGDERA SUB-COUNTY	RFQ	Works	4,871,113.40	4,000,000.00	496,900.00
19	CGG/Q/RTP/028/2023-2024	KIFMAS LIMITED	PROPOSED RENOVATION OF GOVERNMENT OFFICES AND STAFF QUARTER AT SHANTA ABAK LAGDERA SUB-COUNTY	RFQ	Works	4,888,294.52	-	871,113.40
20	CGG/Q/RTP/038/2023-2024	JEYNID CONSTRUCTION CO LTD	PROPOSED RENOVATION OF PUBLIC WORKS OFFICES IN MODOGASHE TOWN LAGDERA SUB-COUNTY	RFQ	Works	2,500,000.00	-	4,888,294.52
21	CGG/Q/RTP/039/2023-2024	GHAFIR CONSTRUCTION AND GENERAL SUPPLIES LIMITED	SUPPLIES OF OFFICE STATIONERIES AND EQUIPMENT	RFQ	Goods	1,500,000.00	-	2,500,000.00
22	CGG/T/WS/01/2023-2024	M/S Bishin transporters and construction limited	PROPOSED QONE-MODOGASHE PIPELINE PROJECT,	Open Tender	Works	260,800,000.00	244,345,214.00	1,500,000.00
23	CGG/T/UP/01/2023-2024	M/S Jowhar Investments Limited	Proposed Installation of Solar Powered Led Street Lights in Suuq-Mugdi Access Road and Bulla Madina Road	Open Tender	Works	7,523,484.00	-	16,454,786.00
24	CGG/T/UP/02/2023-2024	M/S Hanworth Construction Ltd	Proposed Installation of Solar Powered Street Lights in Lamu Road, Garissa Town	Open Tender	Works	19,496,178.00	-	7,523,484.00
25	CGG/HEALTH/T/024/2023-2024	M/S Telemob Digital Solution Ltd	Proposed Construction of Mother and Child Hospital,	Open Tender	Works	113,778,404.00	50,000,000.00	19,496,178.00
26	CGG/T/UP/03/2023-2024	M/s Jowhar Invest Limited	Proposed Demolition and Construction of Parking and Fencing at Qorahey Market	Open Tender	Works	16,547,293.00	8,575,350.00	63,778,404.00
27	CGG/WS/T/04/2023-2024	M/s A and J Investment Company	Proposed construction of 50,000m3 Water Pan at Hulugho	Open Tender	Works	25,956,450.00	-	7,971,943.00
28	CGG/WS/T/07/2023-2024	M/s ABS Company Ltd	Proposed Desilting At Bula Abass Water Pan	Open Tender	Works	2,487,837.00	-	25,956,450.00
29	CGG/WS/T/08/2023-2024	M/S African Water Drilling Co	Proposed ADC Water Project at Garissa Township	Open Tender	Works	3,095,081.00	-	2,487,837.00
30	CGG/WS/T/09/2023-2024	Jakabo Investment Limited	Proposed Maramtu Water Project at Garissa Township,	Open Tender	Works	7,169,261.00	-	3,095,081.00
31	CGG/HEALTH/T/002/2023-2024	M/s Maksud Investment Ltd	Proposed Renovation and Expansion of Eye Unit at Garissa County Referral Hospital	Open Tender	Works	885,631.00	-	7,169,261.00
32	CGG/Q/EDU/027/2023-2024	M/S Alore Construction Company	Proposed Renovation of Galmagala Dispensary	Open Tender	Works	2,056,026.00	-	885,631.00
33	CGG/T/HEALTH/18/2023-2024	M/S Mahmaar Investment Ltd	Proposed Construction of Outpatient Unit at Bulla Medina Health Centre	Open Tender	Works	951,193.00	-	2,056,026.00
34	CGG/T/HEALTH/21/2023-2024	M/S Sahane Enterprises Ltd	Proposed Construction of Garissa County Referral Hospital Medical Records and Offices.	Open Tender	Works	4,553,029.00	-	951,193.00
35	CGG/RTP/006/2023-2024	M/S Silent ocean construction company ltd	PROPOSED UPGRADING TO BITUMEN STANDARD OF BULLA MADINA-DOBALE ROAD	Open Tender	Works	39,219,843.00	17,282,976.00	4,553,029.00
								21,936,867.00

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53	CGG/EDU/Q/037/2023-2024	MACQUL GENERAL SUPPLIES LIMITED	SUPPLY OF UNIMIX PORRIDGE TO ECD CENTRES IN IFTIN WARD LOT2	RFQ	Goods	1,960,000.00	1,300,000.00	660,000.00
54	CGG/EDU/Q/038/2023-2024	NASHIYE GENERAL SUPPLIES	SUPPLY OF UNIMIX PORRIDGE TO ECD CENTRES IN GALBET WARD LOT2	RFQ	Goods	1,994,600.00	1,300,000.00	694,600.00
55	CGG/EDU/Q/037/2023-2024	SHUNAZ CONSTRUCTION AND SUPPLIES LIMITED	SUPPLY OF UNIMIX PORRIDGE TO ECD CENTRES IN WABERI WARD LOT 2	RFQ	Goods	1,920,000.00	1,300,000.00	620,000.00
56	CGG/EDU/Q/042/2023-2024	GALAL SUUPLIES LIMITED	SUPPLY OF UNIMIX PORRIDGE LOT2 TO ALL ECD CENTRES IN IJARA SUB-COUNTY	RFQ	Goods	2,971,920.00	1,300,000.00	1,671,920.00
57	CGG/EDU/Q/050/2023-2024	HARUN CONSTRUCTION AND TRANSPORTERS CO.LTD	SUPPLY OF BRONCHURES AND LEBELLING OF BANNERS	RFQ	Goods	856,000.00	-	856,000.00
58	CGG/T/HEALTH/T/027/2023-2024	HANDASA ENGINEERING LIMITED	FENCING OF KORAKORA HEALTH CENTRE WITH GATE AND PATHWAY	Resstricted	Works	15,690,624	-	15,690,624
59	CGG/Q/HEALTH/011/2023-2024	RAPTUS LIMITED	RENOVATION OF DEPARTMENT OF HEALTH OFFICES	RFQ	Works	4,801,200	-	4,801,200
60	CGG/HEALTH/Q/017/2023-2024	MARHABA HOLDINGS COMPANY LIMITED	QUARTERLY GAS REFILL FOR EXPANDED PROGRAM FOR IMMUNIZATION	RFQ	Works	626,400	-	626,400
61	CGG/Q/HEALTH/016/2023/2024	PETMUT LIMITED	RENOVATION OF MADOGASHE SUB COUNTY HOSPITAL	RFQ	Works	4,429,650	-	4,429,650
62	CGG/HEALTH /Q/018/2023-2024 29/3/2024	TOTALFIX INVESTMENT LIMITED	SUPPLY AND DELIVERY OF MCH BOOKLETS	RFQ	GOODS	2,923,200	-	2,923,200
63	CGG/Q/HEALTH/019/2023-2024	AL OTHMAN CONSTRUCTION	RENOVATION OF MCH AND NUTRITION DEPARTMENT AT IFTIN SUB-COUNTY HOSPITAL	RFQ	Works	4,779,814.80	-	4,779,814.80
64	CGG/HEALTH/Q/008/2023-2024	NASTARTECH SOLUTION LIMITED	PROVISION OF INTERNET SERVICES	RFQ	Works	815,200	-	815,200
65	CGG/HEALTH/Q/004/2023-2024	ABRAEL VENTURES LTD	SUPPLY, INSTALLATION OF DESKTOP, CASH DRAWER , THERMAL PRINTER AND REVENUE SYSTEM	RFQ	GOODS	1,600,000	-	1,600,000
66	CGG/T/HEALTH/010/2023-2024	ALORE CONSTRUCTION COMPANY LIMITED	RENOVATION OF GALMAGALA DISPENSARY	Open Tender	Works	2,418,855.20	-	2,418,855.20
67	CGG/T/FIN/01/2023-2024	SCORELINE INSURANCE BROKERS LIMITED	PROVISION OF MEDICAL INSURANCE COVER	OPEN TENDER	Services	267,843,807.00	-	267,843,807.00

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68	CGG/AGRI/004/2023-204	QATAAR GENERAL SUPPLY CONTRACTORS	SUPPLY AND DELIVER OF VETERINARY VACCINE	OPEN TENDER	GOODS	19,500,000.00	13,822,000.00	5,678,000.00
69	CGG/Q/HEALTH/010/2023- 2024	UTHMANIA INVESTORS LIMITED	RENOVATION OF BOGYAR DISPENSARY	Open Tender	Works	2,814,223.80	-	2,814,223.80
								643,231,537.80

ANNEX 3– SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2021/2023	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2023/2024
Land					
Buildings and structures	12,145,209,313	1,287,286,445			13,432,495,758
Transport equipment	581,677,180	0			581,677,180
Office equipment, furniture and fittings	521,042,167	32,267,364			553,309,531
ICT Equipment	49,655,088	0			49,655,088
Machinery and Equipment	454,326,540	74,995,726			529,322,266
Heritage and cultural assets					
Biological assets	38,084,836	7,056,000			45,140,836
Intangible assets					
Infrastructure assets- Roads, Rails	245,887,246	74,325,053			320,212,299
Work in progress					
Total	14,035,882,370	1,475,930,588			15,511,812,958

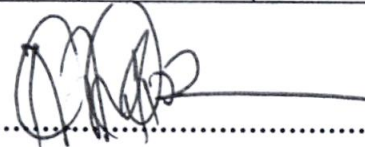
County Executive of Garissa
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ANNEX 4 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Garissa County Emergency Fund			70,000,000		70,000,000	50,000,000		
2.	Garissa County Bursary Fund			50,000,000		50,000,000	50,000,000		
3.	Total			120,000,000		120,000,000	120,000,000		



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Director of Finance
County Executive



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Director of Finance
Fund/project/board/water company/hospital



COUNTY EXECUTIVE OF GARISSA
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ANNEX 5 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

COUNTY EXECUTIVE OF GARISSA
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ANNEX: 6 REPORTING OF CLIMATE RELEVANT EXPENDITURES

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

ANNEX 7 REPORTING ON DISASTER EXPENDITURE

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments