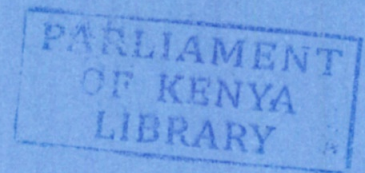


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



	PAPERS LAID
DATE	16/04/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	C. CHEROP

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF ISIOLO

**FOR THE YEAR ENDED
30 JUNE, 2023**



OFFICE OF THE AUDITOR GENERAL
UPPER EASTERN REGIONAL OFFICE - ISIOLO

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COUNTY GOVERNMENT OF ISIOLO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

COUNTY GOVERNMENT OF ISIOLO
County Executive of Isiolo
Annual Report and Financial Statements for the year ended June 30 2023



COUNTY GOVERNMENT OF ISIOLO

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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 Sectors departments:

No.	Sector & Departments	Major Responsibility
1.	Executive Office of the Governor	To provide good governance, efficient service delivery and accountability
2.	Finance, special program, Economic Planning & Cohesion	To provide evidence-based, effective policy and planning system that supports prudent financial management
3.	Lands, Urban planning, Roads & Public Works	To have a properly planned County and urban spaces with smooth connectivity in access for the rural and urban areas for sustainable economic development
4.	Education, Youth & Sports, Gender culture & Social services	To provide, promote and coordinate quality education and training, empower the vulnerable groups and nurture diverse heritage, arts and sports to enhance the County's regional competitiveness.
5.	Tourism, Trade, Co-operative & public service management	To develop, manage, promote, coordinate and implement integrated socio-economic policies and programmes for a sustainable tourism and economic investments for development.
6.	Water, Energy, Environment, Natural resource & Climate Change	To facilitate and promote sustainable utilization and management of water & sanitation services, energy, environment and natural resources for socio-economic development by building synergies with other stakeholders through application of modern technologies
7.	Health Services	To provide quality healthcare services that is accessible, equitable and sustainable to the population of Isiolo County and beyond

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No.	Sector & Departments	Major Responsibility
8.	Municipality Administration	To develop Isiolo County as a centre of excellence and a major economic hub in Kenya with resilient and inclusive growth through responsible use of its Natural Resources.

b) Key Management team

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

Office of the Governor

Office of the Deputy Governor

Office of the County Secretary

Finance, special program, Economic Planning & Cohesion

Lands, Urban planning, Roads & Public Works

Education, Youth & Sports, Gender culture & Social services

Tourism, Trade, Co-operative & public service management

Water, Energy, Environment, Natural resource & Climate Change

Health Services

Municipality Administration

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

S/No	Name	Designation
1.	Hon. Banticha Jaldesa	CECM, Finance and Economic Planning
2.	Batula A. Maalim	Chief Officer Public Service Management and County Secretary
3.	Habiba Galgalo Jirma	Chief Officer Finance
4.	Abdirashid Iribo	Chief Officer Office of the Governor, Delivery Unit and Deputy Governor
5.	Abdiaziz Jamma	Chief Officer MSMs & Cooperatives
6.	Ahmed Maalim	Chief Officer ICT & Innovation
7.	Gabriel Lekalkuli	Chief Officer Economic Planning

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S/No	Name	Designation
8.	Tony Ewoi	Chief Officer Mining & Natural Resources
9.	Isaiah Epuri	Chief Officer Livestock and Veterinary
10.	Nura Diba	Chief Officer Culture and social services
11.	Bisharo Hassan Duba	Chief Officer Public Health
12.	Lucy Kaburu	Chief Officer Trade and Enterprise
13.	Richard Ciira	Chief Officer Devolved Units & Inspectorate
14.	Zeinab Dida Golicha	Chief Officer Environment and Natural Resource Management
15.	Esunyen Barnabas	Chief Officer Renewable Energy
16.	Godana Diba Abduba	Chief Officer Water and Irrigation
17.	Salad Diba Rogicha	Chief Officer Education and vocational Training
18.	Diba Abduba Ganya	Chief Officer Youth, Sports and Gender
19.	Abdirizak Siyat Dubow	Chief Officer Public Works
20.	Stephen Kiambi	Chief Officer Vocational Training
21.	Adan Hassan Tupi	Chief Officer Intergovernmental Relations & Donor Coordination
22.	Judith Karendi	Chief Officer Civic Education & Public Participation
23.	Abdirahman Mohamed	Chief Officer Medical
24.	Bokao Adan Gonje	Chief Officer Cohesion
25.	Ali Wario	Chief Officer Roads, Housing and Public Works
26.	Ibrahim Chala	Chief Officer Tourism
27.	Salat Tutana	Chief Officer Agriculture
28.	Francis Lekalasimi	Chief Officer lands & physical planning
29.	Hashim Mohamed Abdi	County Attorney
30.	Osman Halake	Municipal Manager
31.	Mohamed Abdullahi	C.E.O Isiolo Public Service Board
32.	Feisal Hassan Adan	Chief Officer Revenue Services
33.	Mohamed Abdikadir	Chief Officer Public Urban Development and Housing
34.	Hassan Abdullahi	Chief Officer Special
35.	Mohamed Sharif	Chief Officer Fisheries Development

d) Fiduciary Oversight Arrangements

Audit and finance committee activities

The audit committee assess the performance of the county by examining internal and external recommendations after audit reports. The County executive is in the process of constituting the Audit Committee in the F/Y 2022/2023.

Parliamentary committee activities

The National Assembly considered and approved County Allocation Revenue Act, (CARA) for the year 2022/2023.

County Assembly

The county assembly was vibrant in discharging legislative mandate within the county. Its key role included;

- Vetting executive appointments

- Reviewing and approving the budget and expenditures for the execution of governance

- Approved County Development plan; CIDP, ADP, County Fiscal strategy paper (CFSP)

- Approved policies and bills

Development partner oversight activities

The following is a list of the development partners in the F/Y 2022/2023

- DANIDA-The entity supported improvement of health facilities in the county

- Climate Smart Agricultural Project by World Bank

- Financing Locally led climate action by World Bank

- World Bank - Emergency locust response

- Sweden -Agricultural Sector Development Support Programme (ASDSP)

- Isiolo County Kenya Urban Support Program by world bank

All the above partners carried out the oversight function through

- Monitoring/Evaluation of projects

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Reviewed Periodic reports

Approved the work plans and monitored the implementation

Carried out audit of the projects/activities

e) County Executive Headquarters

P.O. Box 36 60300

County Assembly Building

Hospital Road

KENYA

f) County Executive Contacts

Telephone: (254) +254 733 227530

E-mail: info@isiolo.go.ke

Website: www.isiolo.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

- i. Consolidated Bank of Kenya, Isiolo Branch
- ii. Equity Bank Ltd, Isiolo Branch
- iii. National Bank of Kenya, Isiolo Branch
- iv. Cooperative Bank of Kenya, Isiolo Branch
- v. Kenya Commercial Bank, Isiolo Branch

h) Independent Auditor

Auditor-General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office and Department of Justice

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

COUNTY GOVERNMENT OF ISIOLO

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Annual Report and Financial Statements for the year ended June 30 2023


3. Governance Statement

Isiolo County 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 and County Executive. The County Executive is structured in terms of Sectors, 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.

The County Executive




a) Membership of the cabinet/County Executive Governance Structures

<i>S/NO</i>	<i>NAME</i>	<i>POSITION</i>	<i>PHOTO</i>
1.	<i>H.E. Abdi Ibrahim Hassan</i>	<i>Governor</i>	

COUNTY GOVERNMENT OF ISIOLO

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Annual Report and Financial Statements for the year ended June 30 2023

2.	<i>H.E. Dr. James L o n g L o w a s a</i>	<i>Deputy Governor</i>	
3.	<i>Mr. Dadhe Boru</i>	<i>County Secretary</i>	
4.	<i>Hon. Banticha</i>	<i>Finance and Economic Planning</i>	

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo



Annual Report and Financial Statements for the year ended June 30 2023

5.	Yussuf Dahir	Land, Physical Planning, Roads, Transport, Urban Development and Peace and Conflict Resolution	
6.	Alio Wario Sarite	Water, Sanitation, Energy, Environment and Natural Resources	
7.	Agriculture, Livestock & Fisheries	Yussuf Mohamed Galgalo	

COUNTY GOVERNMENT OF ISIOLO

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8.	Dr. Lawrence Mwangela	Tourism, Trade, Cooperatives and Enterprise Development	
9.	Aileen Kajuju	Education, Youth, Sports, Social Services	
10.	H.E. Dr. James Long'osa	Health Services	<i>Refer above. Docket held by H.E. Deputy Governor</i>

b) stakeholder engagement/public participation

Public participation processes are designed to consult, involve and inform the public or stakeholders in order to allow those who would potentially be affected by a decision, any policy, legislation, program, project to have input into the process.

The County undertook community participation exercises within the County during the development of County planning documents as enshrined in section 207 of the Public Finance Management Act, 2012.

Under the regulations made under this section, the County engaged the communities in certain issues including: -

consideration of petitions, and complaints lodged by members of the community;

public meetings and hearings;

special needs of people with challenges to read or write, people with disabilities, women and other disadvantaged groups;

the rights and duties of members of community; and

In any other matter that enhances community participation.

The County public participation exercises were carried out in accordance with the provisions of the *Kenya Gazette Act, 2015*, *The Isiolo County Civic Education and Public Participation Act, 2015*

c) Safeguards against unethical conduct and corruption.

To address the challenges on unethical conduct and corruption, the County Public Service Management has consistently made progress through the necessary regulations such as: -

- i. County Human Resource policies and procedures Manual
- ii. Code of Conduct
- iii. Legal framework-Anti corruption and Economic Crimes Act.
- iv. Public Officers Ethics Act.

- v. Aligning County operations pursuant to the Constitution of Kenya 2010, Article 227 requiring that public procurement be carried out in a system that is fair, equitable, transparent, competitive and cost-effective.

Administratively, the Management has placed suggestion boxes at strategic areas for purposes of corruption reporting systems. In addition, the Management conducts regular sensitizations/training to the county officers on service regulations.

- d) The County Executive has since the promulgation of the Constitution of Kenya 2010, proposed regulations/bills for consideration by the county assembly. This involves various deliberations between the Specific County Assembly Committees and the Executive. The bills are thereafter approved by the assembly after considerations in line with the laid down procedures.

By carrying out the above mandate, the County Assembly must Consider whether any law, standing order or statutory instrument before it is in accord with the constitution or Act of parliament

The County Executive has also provided the county assembly with regular reports on matters relating to the county. These reports include quarterly budget implementation reports among others as enshrined in the Public Finance Management Act, 2012.

The Senate House of the Assembly plays crucial roles towards the functioning of the County Governments. The senate participates in law making by considering, debating and approving bills concerning counties. The Senate determines allocation of national revenue among counties.

e) Risk management

- The County has effective arrangements in place for risk management and internal control strategies as outlined here below;
 - Tracking of projects costs and estimates and the return on investments.
 - Increased awareness of legal requirements
 - Prevention accidents occurrences
- Formal processes towards the internal controls, the following measures have been put in place to assess risks
 - Defined authorization
 - Proper documentation of payments processes
 - Bank reconciliation exercises being done every month
 - Separation of duties
 - Independent physical verification
- The following is a list of processes of identifying and assessing risks
 - Seeking of employee's feedback through surveys
 - Analysis of customer's feedback
 - Stakeholders' participation
 - Use of consultancy services

- The following risks identified may pose a challenge to the County in controlling the same.
 - Change in taxes
 - Change in interest rates
 - Change in minimum wages
 - Changes of the organizational hierarchy
 - Chain of command
 - Administrative procedures.

f) County audit committee

The process of constituting an audit committee is ongoing in the F/Y 2023/24

***g)* Compliance**

The following are the laws governing the County Government;

- a) The County Governments Act, 2012
- b) The Public Finance Management Act, 2012
- c) The Constitution of Kenya 2010
- d) The Public Procurement and Asset Disposal Act, 2015
- e) Controller of Budget Act, 2016
- f) County Allocation of Revenue Act (CARA)
- g) Urban Areas and Cities Act, 2011
- h) Applicable Government Circulars
- i) Employment Act, (Amended) 2019
- j) Finance Act (s)

The County operations are usually guided by the above laws at all times.

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Annual Report and Financial Statements for the year ended June 30 2023

The financial statements are prepared pursuant to section 163,164 and 165 of the Public Finance Management Act, 2012, a requirement that the county has consistently obliged to since the onset of devolution. The Reports and Financial Statements for the periods are prepared in accordance with IPSAS cash basis in accordance with recommendations by the Public Sector Accounting Standards Board. These financial statements are for the 12 months' period ended 30th June, 2023. Other than being a conformation to regulatory requirements, these statements provide the county an opportunity for self-assessment in all financial matters, as a process of learning and continuous improvement in management of public resources.

All other County reports are usually disseminated to the relevant government agencies as provided by the laws and regulations governing it.

4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Isiolo financial statements for the year ended 30th June 2023. The financial statements present the financial performance of the County Government over the past year. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

a) Functions of the County Government as per the County Government Act.

Isiolo County Government is established under Article 6 and 174 of the constitution of Kenya and it exists as per article 176 (1), with both the County Assembly and the County Executive in existence. In the execution of the county mandate, it retains the constitutional responsibility for the performance of the fourteen functions, inclusive of the ones transferred to other agencies, as per article 187.

A County Government derives its functions and powers Pursuant to the Constitution of Kenya, 2010 Fourth Schedule Part 2. The powers include:

1. Agriculture, including—
 - (a) crop and animal husbandry;
 - (b) livestock sale yards;
 - (c) county abattoirs;
 - (d) plant and animal disease control; and
 - (e) fisheries.
2. County health services, including, in particular—
 - (a) county health facilities and pharmacies;

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- (b) ambulance services;
 - (c) promotion of primary health care;
 - (d) licensing and control of undertakings that sell food to the public
 - (e) veterinary services (excluding regulation of the profession);
 - (f) cemeteries, funeral parlours and crematoria; and
 - (g) refuse removal, refuse dumps and solid waste disposal.
3. Control of air pollution, noise pollution, other public nuisances and outdoor advertising.
4. Cultural activities, public entertainment and public amenities, including—
- (a) betting, casinos and other forms of gambling;
 - (b) racing;
 - (c) liquor licensing;
 - (d) cinemas;
 - (e) video shows and hiring;
 - (f) libraries;
 - (g) museums;
 - (h) sports and cultural activities and facilities; and
 - (i) county parks, beaches and recreation facilities.

5. County transport, including—

(a) county roads;

(b) street lighting;

(c) traffic and parking; [Rev. 2012] Constitution of Kenya, 2010 Const 2010 C35-139
[Issue

(d) public road transport; and

(e) ferries and harbours, excluding the regulation of international and national shipping and matters related thereto.

6. Animal control and welfare, including—

(a) licensing of dogs; and

(b) facilities for the accommodation, care and burial of animals.

7. Trade development and regulation, including—

(a) markets;

(b) trade licences (excluding regulation of professions);

(c) fair trading practices;

(d) local tourism; and

(e) cooperative societies

8. County planning and development, including—

(a) statistics;

(b) land survey and mapping;

(c) boundaries and fencing;

(d) housing; and

(e) electricity and gas reticulation and energy regulation.

9. Pre-primary education, village polytechnics, homecraft centres and childcare facilities.

10. Implementation of specific national government policies on natural resources and environmental conservation, including—

(a) soil and water conservation; and

(b) forestry.

11. County public works and services, including—

(a) storm water management systems in built-up areas; and

(b) water and sanitation services.

12. Firefighting services and disaster management.

13. Control of drugs and pornography

14. Ensuring and coordinating the participation of communities and locations in governance at the local level and assisting communities to develop the administrative capacity for the effective exercise of the functions and powers and participation in governance at the local level.

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 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 Isiolo County included game park fees, business permits, land rates, business plan approval, advertising fees, cess and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

The County Government continued to play its critical role towards service delivery in line with the Functions of county governments as enshrined in the County government Act 2012.

The county remains committed, and continuously pursues the fulfilment of the fiscal responsibility principles as espoused in law. This has been a slow but steady endeavour, as these statements portray a significant adherence to the fiscal responsibility principles, which was remarkable given the difficult and unprecedented times due to drought mitigation, preparedness and response activities within the County.

b) budget performance

In the F/Y 2022/2023, the County realised 97.75 % of the revenue projections. i.e. *Ksh. 6,316,282,100.60* against the approved revenue targets of *Ksh. 6,461,031,197.45*

From Own Source Revenue (OSR), the County managed to collect a total of *Ksh. 152,700,178.00* and a total of *Ksh. 4,710,388,265.00* being part of the Equitable Share Allocation received. The Equitable Share Allocation was disbursed from the National Treasury in full while County Own Source Revenue (OSR) targets achieved a target of 84.4%.

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Despite the hard economic times in the country as well as the drought challenges in the County, County Own Source Revenue (OSR) grew by 23.4% compared to the previous financial year 2021/2022.

Equitable share allocation accounted the large proportion of total county revenue at 72.9%. In the F/Y 2022/2023, The County received a total of Ksh. 387,303,664.35 as part of the Conditional grant from the development partners to finance County operations in accordance with the approved work plans.

The Conditional grants from Development Partners comprised of the following;

Grants from Foreign Governments-Danida -Ksh.9,734,622.05

Climate Smart Agricultural Project World Bank -Ksh. 59,805,034.00

Financing Locally led climate action World Bank- Ksh.22,000,000.00

World Bank - Emergency locust response – Ksh. 82,424,093.30

Sweden Agricultural Sector Development Support Programme (ASDSP) -
Ksh.11,000,000.00

UIG world bank-Ksh. 2,339,915.00

B County Revenue Sources

The schedule below provides the annual projected revenues and the actual receipts within the period under review as shown below.

County Revenue Sources										
Revenue Sources	Revenue Projections -Ksh millions					Actual Revenue -Ksh millions				
	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Equitable Share	3,925.00	4,241.10	4,241.10	4,710.39	4,710.39	3,925.00	4,241.10	4,241.10	4,333.56	4,710.39
Conditional Grants-GoK	555.80	578.42	233.34	68.00	90.80	246.84	407.25	133.34	-	-

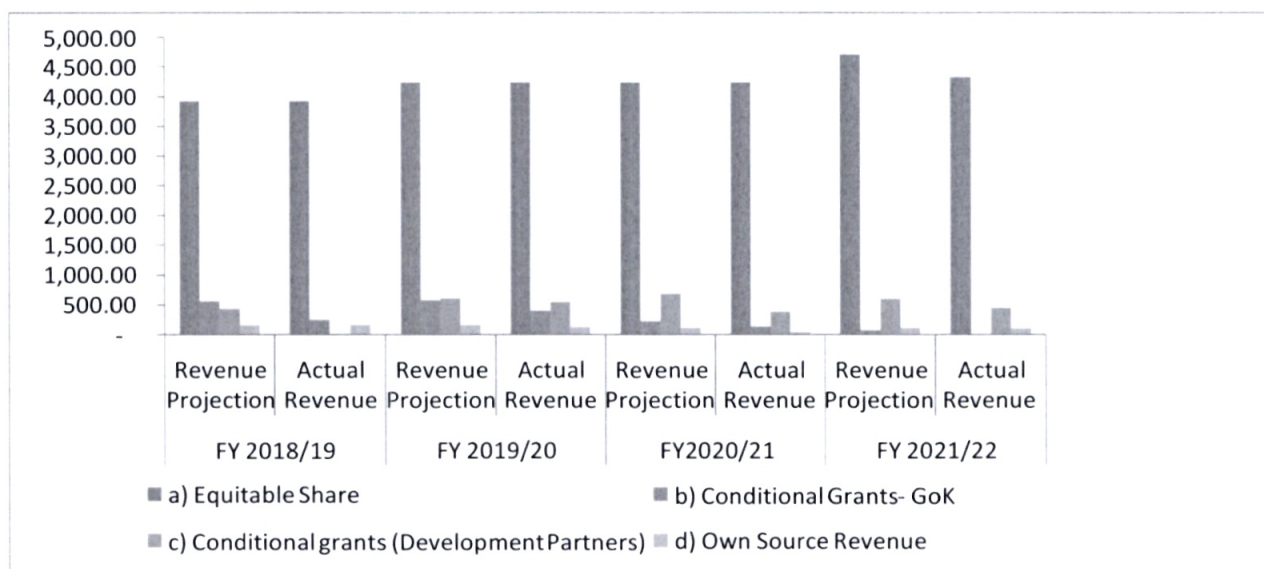
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County Revenue Sources										
	Revenue Projections -Ksh millions					Actual Revenue -Ksh millions				
Revenue Sources	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23
Conditio nal grant (Develop ment Partners)	433.78	617.70	686.09	597.29	518.64	0.23	546.90	379.34	449.43	387.30
Own Source Revenue	150.86	170.86	113.69	113.69	180.70	161.77	122.08	46.78	107.83	152.70
Total	5,065.4	5,608.0	5,274.22	5,489.3	5,500.5	4,333.8	5,317.3	4,800.5	4,890.8	5,250.39

In the Five year period, the County's projections the end of the FY 2022/23, the total revenue collection amounted to Ksh 24,592.94 million hence the County achieved 91.3% in the period under review.



Graph 2: Analysis of County Revenue Sources

County Budget Expenditure Analysis

- The section provides an analysis of total budget allocation and total actual expenditure by sector as shown in the table below in the period under review.

- The total expenditure for FY2018/19- 2021/22 amounted to **Ksh18.496 billion** while the overall revised budget amounted to **Ksh23.346 billion**, representing an under-spending of **Ksh 4.850 billion** and an absorption rate of 79%.

c) Progress report

Since 2013, the county has implemented programmes/ projects whose impacts has transformation of lives of Isiolo people. With exactly about 12 years to go, we are excited and appreciate that much has been achieved under in the county through the CIDPs.

In the health sector, the density of core health workers per 10,000 people increased from 8.8 in 2018 to 15.7 in 2022. The number of nurses per 10,000 people rose from 5.6 in 2018 to 11.8 in 2022. Maternal mortality in the county was lowered from 790/100,000 live births in 2017 to 451/100,000 live births in 2022 (Kenya Economic Survey 2022). The accomplishment was ascribed to investments in health funding, human resources for health, health stewardship, health information management, and health goods and technologies. Underweight among children under the age of five decreased from 20.9 percent in 2017 to 11.5 percent in 2022, while stunting decreased from 21.6 percent to 14.1% over the same period. Wasting levels fell from 18.2 percent to 7.2 percent, exceeding the ten percent objective. All this Nutrition indicators improved because of increased monitoring, early case diagnosis and referral, and ongoing health outreach to hard-to-reach communities. Long-term drought, food instability, a lack of drinkable water, and

COUNTY GOVERNMENT OF ISIOLO

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poor hygiene and sanitation practices have resulted in malnutrition levels that are still higher than the national average.

On land security tenure, the county registered has registered 7082 new parcels with title deeds up from about 290 titles in 2013. While about 14000 properties have been surveyed and index map drawn. The County too successfully installed land information systems, which improved the length of time taken to process land queries and related matters hence quick and easy access to land records.

On Early Childhood Development Education (ECDE), the county recorded an improvement in enrolment between 2017 and 2023. In 2017, enrolment was at 16,295 while it stands at 24,567 in 2023. The high enrolment was due to construction of new 63 ECDE classrooms between 2017/18 to 2022/23, recruitment of 240 ECDE caregivers, feeding programming in ECDE centers.

In 2017, the county had two existing operational polytechnics in Isiolo County i.e., St. Joseph Polytechnic and Uhuru Youth Polytechnic. By the 2023, the county had three more polytechnics namely Oldonyiro, Merti and Sericho polytechnics. The county too established Isiolo Youth Innovation Centre to provide a platform for youths interested in innovations to receive training on mobile and computer applications, agri-business, leadership training, career, and mentorship, and those in the entertainment industry to receive training in filmmaking. Through the center, more than 3,000 youth have benefited from youth empowerment training held at the center.

In the water sub -sector the number of households connected to the new water supply in the town, rose from 6,000 households in 2017 to 9,800 households in 2020. This was made possible through support of development partners, which ensured tremendous improvement in the town water system. On rural water supply the people of Cherab experience experienced drought causing long walking distance of 7km to Ewaso nyiro in

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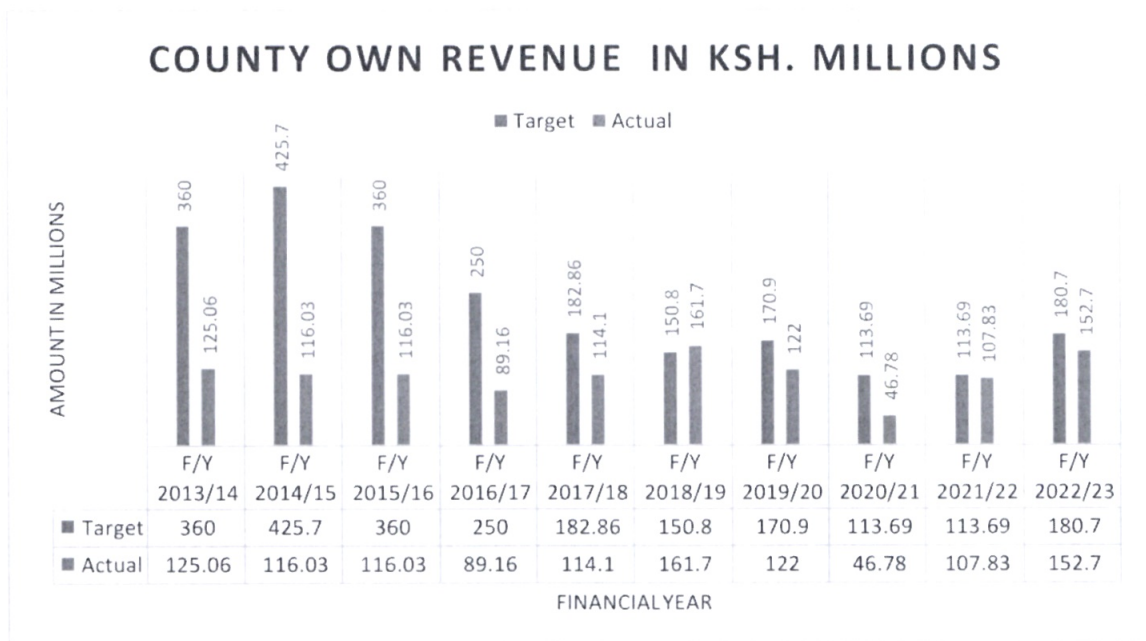
search of water for domestic and animal. The county through partnership with Northern water works, and NDMA managed to do a water pipeline of 24 km from Merti town to Korbessa. Nawiri extended 3km from Korbessa to Biliki. The project served Matarba, Salet Lig Korbessa and Biliki centres which previously had no water source and were relying on water trucking and use of unsafe water sources from dug well along laggas or seasonal streams.

On agriculture and livestock, the county has managed to complete Isiolo abattoir physical infrastructure currently equipping on going earmarked to be operational by start of 2024. The county has great achievements in vaccination, treatment, and pest control where over 1 million livestock are annually vaccinated.

County Comparative Revenue performance

Own Source Revenue performance (Ksh. Million)										
	F/Y 2013/1 4	F/Y 2014/1 5	F/Y 2015/1 6	F/Y 2016/1 7	F/Y 2017/1 8	F/Y 2018/1 9	F/Y 2019/2 0	F/Y 2020/2 1	F/Y 2021/2 2	F/Y 2022/2 3
Tar gets	360.00	425.7	360.00	250.00	182.86	150.8	170.9	113.69	113.69	180.7
Act uals	125.06	133.7	116.03	89.16	114.1	161.7	122	46.78	107.83	152.7

County Revenue performance



d) County flagship projects

County Flagship Projects Status Schedule				
S/No.	Project Name	Contract Sum (Kshs.)	Amount Certified to date (Kshs.)	% of Completion
1	Construction of Isiolo Stadium	346,000,000.00	227,000,000.00	65%
2	Proposed construction and upgrading of access road through cabro with drainage works (1.1 KM) within Isiolo Municipality.	65,246,866.00	35,087,622.00	100%
3	Proposed rehabilitation and improvement of urban street lights with construction of 200 access roads with cabro works and drainage line, streets, and 3 flood lights improvement in Isiolo with purchase of one Garbage truck for garbage collection within municipality	51,650,670.00	49,221,400.00	100%

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County Flagship Projects Status Schedule				
4	Construction of Isiolo Export Abattoir	651,000,000.00	456,958,201.94	75%
5	Construction of modern market	545,211,810.00	305,060,250.00	60%
6	Construction and upgrading of urban access roads and street improvement projects, selected sites within Isiolo municipality and supply, installation, testing, and commissioning of four no. Integrated location for high-mast lighting within Isiolo Municipality	89,691,432,00.00	89,691,432.00	100%
7.	Construction of Isiolo County Headquarters	556,905,708.00	328,081,401	65%

Figure 1. Ongoing Construction of Isiolo Stadium



Figure 2. Construction of Cabro Roads

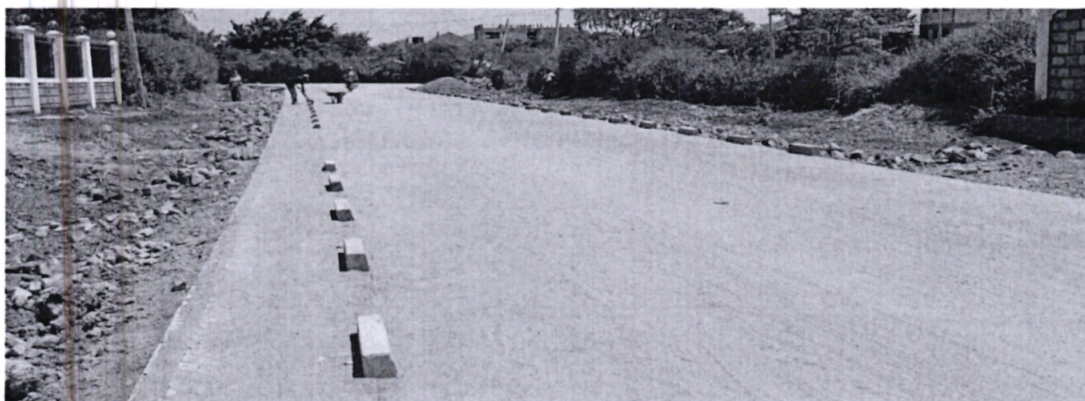


Figure 3 Isiolo County Export Abattoir



Figure 4. Ongoing Construction of modern market



e) Value-for-money achievements

The County executive ensures efficient and effective management while prudent financial management is key in service delivery to achieve value for money.

All designated County Executive Accounting officers are supposed to ensure funds are utilized in a way that is—

- (a) lawful and authorized.

(b) effective, efficient, economical and transparent.

This is achieved by ensuring all activities are undertaken in accordance with the necessary laws and regulations

The county executive promotes adherence to the fiscal responsibility principles set out in the Public Finance Management Act, 2012 in public finance management.

f) Implementation challenges

The county economy remained unstable from the macroeconomic instability as a result of the Covid-19 pandemic that continued to threaten the macroeconomic management and performance cognizance of ripple effects occasioned by the performance sectors of the National Government.

Other challenges include low revenue performance as the county continues to grapple with the adverse effects of the pandemic. In addition, the continuing process of County recruitment and rationalization of staff gave rise on wage/personnel emoluments expenditures.

Moving forward, the County Executive will align the key projects as per the county strategic plan.

g) Risk management strategies

To address the challenges, the County continued to make various adjustments in the annual budgets to take into account the pending bills from the previous year fiscal that performance challenges for the County.

Additionally, the County Executive intends to reduce the expenditures on non-core expenditures in the long run. Basically, the County is gearing towards austerity measures to ensure improved service delivery. To strengthen the economic recovery, the budget estimates for the medium term will focus on resource mobilization and reduction on non-

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core expenditures in order to reduce the fiscal deficits and ensure value for money at all times.

Key priority sectors will receive the higher allocation share in the medium term towards improving the physical infrastructure. Others include Roads, Housing and Public Works sectors. Education, Sports, Youth and culture will also continue to receive adequate resources.



**CECM Finance and Economic Planning
County Government of Isiolo**

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5. Statement of Performance against County Predetermined Objectives

The County Governments Act of 2012 (Part XI) requires county governments to establish a county integrated development plan (CIDP) that outlines five-year county development initiatives developed via a participatory, collaborative, and inclusive stakeholder process. Isiolo County Government 2018-2023 CIDP expounded on the county's development goals for the following five years. It also supports Isiolo Community's development goals from the previous CIDPs. This CIDP establishes programs and initiatives aimed at improving economic development for the residents of Isiolo. The CIDP II has explicitly matched and linked development goals to Kenya's Vision 2030 MTP III, the African Union Agenda 2063, and the Sustainable Development Goals (SDGs). Among other development priorities, MTP III.

The CIDPs are implemented through an Annual Development Plan (ADP) and Annual Budgets. The 2018–2022 CIDP informed the 2022–23 Annual Budget and the ADP. The 2018-2022 CIDP strategic development objectives together with progress made in attaining the CIDP objectives, challenges, and opportunities for the County in implementation of the future CIDPs are discussed below.

Challenges

The major challenges encountered in the implementation of the CIDP Include;

- i. High poverty levels;
- ii. Continued Weak Private Sector Investment in the county;
- iii. High Inequality;
- iv. Youth Unemployment;
- v. Climate Change; and
- vi. Vulnerability of the County Economy to Internal and External Shocks.

Opportunities of the County in the Implementation CIDP

- i. Diversify sources of funds through leveraging of public-private partnerships (PPPs) to fund planned projects including infrastructure development.
- ii. Boost creative economy: The County needs to establish creative economy infrastructure including theatres, music halls and art galleries.

- iii. Youth unemployment: There is a need for the subsequent CIDPs to have youth employment creation strategies to address the issue of high youth unemployment in the country. Possible pathways include the development of a county multi sectoral youth strategy
- iv. Mitigate unforeseen disasters, which will prevent diversion of resources from planned projects and programs. Important interventions include adoption of mechanisms for climate change finance (in collaboration with partners) and enhanced use of any of the innovative finance instruments such as climate insurance and climate guarantees.

Strategic development objectives

The County's Integrated Development Plan (CIDP) (2023-2027) has identified key strategic development objectives. Broadly, these objectives have been identified through the participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III, County Annual Development Plan (CADP) F/Y 2023/2024 and County Fiscal Strategy Paper (CSFP) 2023, The African Union Agenda 2063 and the Sustainable Development Goals (SDGs)

The key development objectives of Isiolo County's CIDP are;

1. Improved access to clean and safe water
2. Quality health services
3. Strengthening Early Childhood Development Education (ECDE)
4. Promotion of Agriculture and Livestock
5. Diversification of tourism products
6. promoting and marketing of our tourism sites and empowerment of women, youth and persons with disabilities.

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Presented here below, is the progress made in attaining the objectives of County Integrated Development Plan CIDP (2018-2022) for Isiolo County.

Strategic Development Objectives

S/No	Strategic Objectives as per CIDP	Targeted Outcome in 2018	Progress made by 2022	Remarks
Agriculture and Livestock				
1	To promote Water and Soil Appropriate Technologies for optimum crop production	Increased gross farm revenue from irrigation in millions from KES 103 in 2018 to KES 128 in 2022	197	surpassed due to support from partners (WFP DRSLP, KCSAP) There was an increase of 91% of Gross income KES from irrigated crops
		Expanded irrigation crop Production from 1,497 Ha in 2018 to 1,946 Ha in 2022	1,805.40	Underachieved due to COVID-19 & locust invasion. There was an increase of 20.6% in crop acreage under irrigation.
2	To improve agricultural production and productivity in smallholder farmers and off-farm sectors	Improved crop production in Tons of horticultural products produced Annually from 20,692 in 2018 to 33,107 in 2022	38,584	Overachieved the target y 86% due to partner synergy (FAO, WFP, DRLSP)
		Increased gross annual revenue In KES Million from the sale of tomatoes and onions from 444 in 2018 to 555 in 2022	577.2	With support from partners, we were able to increase the income by 30% (WFP DRSLP, KCSAP)
3	To increase value-added livestock products	Increased locally processed feeds from livestock in tons from 1920 in 2018 to 4500 in 2022	1000	Drought and inadequate resources affected the production
Water and Environment				
4	To improve accessibility to clean safe and affordable portable water	Increased access to clean and safe water of the Isiolo town population from 60% in 2018 to 70% in 2020	63%	Achievements realized through the last mile connectivity where 13,882 households were covered funded by NWWDA. improvement of water intake able to supply 4,500m ³ of water per day
		Increased access to potable water in rural areas of the rural	44.50%	Target Under achieved since 5 drilled boreholes of Malkadaka,

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S/No	Strategic Objectives as per CIDP	Targeted Outcome in 2018	Progress made by 2022	Remarks
		population from 37% in 2018 to 52% in 2022		Malkagalla, Awarsitu, Biliki, Badana WERE saline with high fluoride content.
5	To Enhance citizens health through the provision of effective sanitation systems	Increased Number of HHs accessing the Isiolo town sewer network from 1100 in 2018 to 2100 in 2022	2323	Target achieved. Chechelesi, parts of Kiwanjani, 78 area and Kambi arba not covered due to gravity issues. Mwangaza and parts of Kulamawe not covered due to unplanned settlements
		Increased Proportion of households with access to individual or shared toilet facilities from 30% in 2018 to 52% in 2022	68%	Target achieved due to community-led total sanitation initiatives done by the public health department complemented by the water sanitation
Health Services				
6	To enhance essential health services provision while reducing the burden of violence and injuries	Improved nutritional status of children and adults% Of children <5yrs wasted from 18.20 in 2018 to 14 in 2022	17.80%	The county experienced long dry period leading to food insecurity and malnutrition
		Improved nutritional status of children and adults % Of children <5yrs underweight from 20.90 in 2018 to 19.4 in 2022	18.80%	Attributed to increased morbidity among children under five, poor household dietary diversity and food consumption
		Improved nutritional status of children and adults% Of infants <6M on EBF from 12 in 2018 to 38 in 2022	74.10%	Attributed to sustained ACSM and SBCC through Nutrition, health promotion and community health services.
		Reduced Proportion of fully immunized children in the county from 20% in 2018 to 100% in 2022	48%	Attribute to negative impact of COVID-19 in uptake of Vit. A
		Improved reproductive and maternal health of deliveries conducted by skilled attendants from 50% in 2018 to 80 in 2022	84.30%	Attributed to ACSM, health education through CHS, c l i e referrals and infrastructure improvement supported by the County, UNFPA

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S/No	Strategic Objectives as per CIDP	Targeted Outcome in 2018	Progress made by 2022	Remarks
				and World bank THS project
7	To have well planned and organized spaces with clearly defined land uses and boundaries	Titling of land from 300 titles in 2018 to 2000 in 2022	4600	Surpassed the target with support from national government kiwanjani A&B kambi and kambi bule and kulamawe and while extra 3,100 titles for oldonyiro
Lands, Roads and public works				
8	To increase efficiency in land management	Reduced Time taken to process land queries and related matters from 30 days in 2018 to 10 by end of 2022	15	Time taken reduced significantly after Successfully Installed Land Information system
9	To improve accessibility and movement in the county	Reduced Days average taken to deliver goods from the countryside to Isiolo Town during rainy season from 3 days in 2018 to 1 by end of 2022	1	Target achieved after murruming and gravelling of access roads by county. KENNA and KURA. Tarmacking of Kinna Garbatulla road by national govt
Tourism and Trade				
10	To increase t o u r arrivals and earnings for the C o u n t Economic Development	Increased tourists visiting the county per year from 20,000 in 2018 to 30,000 by end of 2022	22000	Target not met due prolong effects of Covid19 pandemic.
Education Department				
11	To increase ECDE enrolments	Increased pupilenrolment rates from 36% to 54%	46%	Target not met due to cultural beliefs and pastoralism. But there was improvement due to construction of 10 classroom per year, school feeding program

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2022/2023

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

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performance measurement: Below we provide the progress on attaining the stated objectives:

Objective	Outcome	Indicator	Target	Performance/Achievement
Lands, Roads and public works				
To improve accessibility and movement in the county	Rural roads opened and improved.	Kilometres of roads opened and improved.	380	405
	Urban roads maintained.	Kilometres of roads maintained.	30	28
	Vented Drift Constructed	No. Of Vented Drift Constructed	1	1
To have well planned and organized spaces with defined land uses	County Spatial Plan prepared	% of completion of Spatial Plan	50	10
	Title deeds issued	Number of titles Issued	2000	7000
	Adjudicated settlements	Number of settlements adjudicated	15	4
	Planned towns	Number of Planned towns	2	0
		Km of roads opened	10	3.6
Agriculture and Livestock				
To maximize Crop Production and Land use Management	Increased area under crop production	Acreage under crop production (Ha)	1,946	1,805
	Reduced Cost of running the irrigation schemes	Cost of running the irrigation schemes per acre (KES)	90,000	76,500
	Agricultural mechanization services (AMS) Utilized	Number of farmers expanding their agricultural land	1100	1400
	Tonnage of crop produced	tons of horticultural products produced annually.(maize, beans, green grams, etc.)	364.5	200
To increase livestock production	Livestock enterprises trained on new technologies	Number of livestock farmers trained	20 groups/cooperatives	53 (50 poultry groups & 3 camel milk cooperatives)
	Improved pasture and fodder availability during drought	Acreage of land under pasture production	500	20

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Objective	Outcome	Indicator	Target	Performance/Achievement
To increase the contribution of fisheries and aquaculture to poverty reduction, food and nutrition security, employment and wealth creation	Farmers trained on good aquacultural practice	No of farmers trained on good aquacultural practice	300	380
	New fish ponds constructed	No of New fish ponds constructed	56	30
	Fish harvested by fishermen	Tonnage of fish harvested	50	10
	Fishermen licensed to transport fish	No of movement and trader licenses issued	30	5
Tourism and Trade sector				
To increase tourist arrivals and earnings for the County Economic Development	Tourism legal frameworks developed and Enacted.	No. Bills developed	3	3
	Review of Management plan	No. of management plan reviewed	1	0
	Private sector stakeholder engagement in tourism	No. of private sector stakeholder's	4	2
	Packaged & Marketed tourism products and services locally & internationally	No. of, products and services Packaged	3	1
		Number Marketing stakeholder's	6	1
	Community conservancies and ecological Management	Public Awareness on wildlife conservation management	20	0
	Conservancies established	Number of conservancies established	2	4
To promote trade & markets enhancement	Traders trained on entrepreneurial skills and good business practices	Number of traders trained on entrepreneurial skills	1000	1200
	Development of legal and policy framework	Number of policies developed	4	3

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Objective	Outcome	Indicator	Target	Performance/Achievement
	Fair Trade and Consumer Protection	Number of weights and measure equipment assorted	12	0
	Trade fair at sub-counties conducted	Number of trade fair conducted	3	2
	New cooperative registered and supported	No of new cooperative registered and supported	10	5
	County cooperative grant	Number of cooperative movements supported	14	0
	Training of cottage industry traders on innovation and marketing skills	No of traders trained	30	40
Health Services				
To Improve access to better and affordable health services	Staff trained in managerial skills	Number of staff trained	50	10
	HRH digitalized	Human resource software installed	1	0
	Hand washing equipment in household schools in place	Number of HH/Schools with access to WASH programme	30000	35000
	Surveillance system for disaster preparedness, contingency funds for disaster management	Number of surveillance and intervention	6	6
	Body mass index (BMI) machines procured and sensitization of staff and community health volunteers	Number of hospitals with promotional desk set up	1	0
	HIV testing and counselling in form of	Number of new HIV positive cases identified	100	TBA

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Objective	Outcome	Indicator	Target	Performance/Achievement
	moonlight or outreaches			
	Employment of lay counsellors	Number of lay counsellors employed	5	0
	Advocacy meetings held with county leaders on the HIV/AIDS burden in the county	Number of HIV/AIDS advocacy meetings held with County leaders	4	4
	Different cohorts on sensitized on HIV/AIDS	Number of persons sensitized on HIV/AIDS	300	2500
	Integrated outreach services conducted	No. of outreach sites reached	84	70
	Defaulter tracing conducted for TB clients	Number of defaulters traced and put on treatment	TBA	TBA
	Health workers trained in nutrition in TB/HIV	Number of health workers trained	30	0
	Health workers trained on diagnosis and treatment of kalazar	Number of kalazar cases diagnosed and treated	30	96
	Monthly in charges meeting in the 3 sub counties for performance review supported	Submission of reports in the DHIS	12	12
	School health program supported	Number of schools reached	20	30
	Advocacy conducted on drug and substance abuse	Number of youths sensitized on drugs and substance abuse	500	30

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Objective	Outcome	Indicator	Target	Performance/ Achievement
Education Sector				
To increase access, quality, retention and transition of Early Childhood Education	ECDE classrooms constructed	Number of ECDE Classrooms constructed.	10	10
	feeding programmes in ECDE Centre	Number of ECDE Centre under school on feeding programmes.	165	165
	ECDE teachers and administrators trained.	Number of ECDE teachers trained on Early childhood development issues	120	50
		Number of ECDE administrators trained on ECD management and coordination	45	20
Sports Department				
To Improve Sports Performance in the County	Teams supported with Assorted sports equipment	Number of teams supported with assorted sports equipment	10	20
	Trained youths on sport skills and development	Number of youths trained in sport skills and development	100	110
	Coaches and referees trained	Number of coaches and referees trained on various sports	15	30
	Isiolo Sports stadium Completed	Percentage of completion of the stadium	65%	65%
Gender and Social Services				
To mainstream gender in County development planning and promote equitable political and socio-economic development for women, men, girls and boys	Training conducted for service providers e.g., Health officers, Police officers, legal and paralegal etc.	Number of service providers trained on GBV	100	200
	County specific costed action plan on FGM developed	County specific costed action plans to end FGM in place.	1	1
	SGBV community sensitization forums held.	Number of SGBV community members sensitized	200	600

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Objective	Outcome	Indicator	Target	Performance/Achievement
	Gender Based violence recovery centres established	% completion and operationalization of gender based recovery centres.	0%	40
	Women benefiting from Enterprise Development funds.	Number of women groups accessing enterprise funds	0	110
	Women trained in entrepreneurship.	Number of women trained on entrepreneurship skills	200	300
	Women mentored on careers growth	Number of women participated in career and mentorship training.	300	500
	Women trained in leadership governance.	Number of women trained on leadership and governance	70	150
Objective: To end abuse, exploitation, trafficking and all forms of violence and torture against children	Policy on child protection developed.	Child protection policy developed and enacted.	1	1
	Paralegals and community, child protection actor trained on child rights.	Number of community members sensitized on child rights	500	1000
	community sensitization on laws and policies addressing violence against children	Number of community sensitization on laws and policies addressing violence against children	400	600
		Number of platforms used to convey the sensitization messages	2	4
	Children trained on life skills, prevention and response to violence.	Number of children trained life skills, prevention and response to violence.	150	300
	Child protection coordination assessments reports.	Number of child protection and coordination assessment reports.	7	12

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Objective	Outcome	Indicator	Target	Performance/Achievement
To reduce, empower and promote socio-economic and political inclusion of persons with disabilities	Policy on disability developed	Number of disability policies developed.	0	1
	Sensitized senior officials on mainstreaming of disability in county programmes	Number of officials sensitized on mainstreaming of disability in county programmes	15	50
	Disability building compliant	Number of government institutions sensitized on disability friendly infrastructures	35	70
	Persons with disabilities participated in desert wheel race (a county advocacy and sporting event for people with disability)	Number of disability sporting events held.	2	2
	Grant given to Almasi Children for the disabled to support school administration.	Amount in Ksh granted to Almasi Children	5	1
	PWDs Trained on AGPO.	Number of PWDs trained on AGPO)	70	120
	PWDs trained in entrepreneurship.	Number of PWDs trained on entrepreneurship	100	300
	PLWD receiving assistive devices	Number of PLWD supported with assistive devices	25	50
	Trained staff on sign languages	Number of county staff on sign languages	15	30
	PWDs trained in leadership on leadership and public participation	Number of PWDs trained.	80	200

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Objective	Outcome	Indicator	Target	Performance/ Achievement
	PWDs participating in decision-making.	Number of PWDs sensitized on leadership and political participation	50	120
To cushion vulnerable groups to meet basic human needs	Social protection Policy Developed.	% completion of social protection policy	0	0
	social halls constructed and equipped	Number of social halls constructed	2	1
	social halls rehabilitated	Number of social halls rehabilitated	2	1
	Training on drug and substance abuse conducted.	Number of trainer of trainees trained on drugs and Substance abuse	2	4
	Vulnerable household receiving cash transfer programme.	Number of vulnerable households on cash transfer programmes.	1200	1500
	Street families rehabilitated	Number of street family rehabilitated	15	30
	Rehabilitation Centre, operationalized.	% completion of rehabilitation centers	0	50
To improve heritage and culture awareness, knowledge, appreciation and conservation	Cultural festival held.	Number of cultural festivals held annually	0	1
		Number of cultural groups identified and sensitized on indigenous culture	10	20
	Cultural exchange visits conducted	Number of cultural exchange visits conducted annually	0	1
	Arts development training conducted	Number of youths enrolled and trained on arts courses	30	60
		Number of trainees on arts development recruited	15	30

6. Environmental and Sustainability Reporting

The County Government of Isiolo is committed to managing the environment in a sustainable manner through continuous improvements in the environmental performance that aims to:

- Ensuring that processes and operations are safe to the environment.
- Reducing energy usage; conserve water; reduce, reuse and recycle waste
- Prevention of environment pollution
- Developing policy, legal and administrative framework for management of Environment.

To achieve a sustainable environment, the County Government developed a number of policies key among them;

- The Climate change policy with the aim of building resilient communities and natural systems to steer Isiolo County towards a low carbon pathway for sustainable development. This will contribute towards achieving the Isiolo County vision of a secure, just, integrated and prosperous county where all enjoy full potential and high quality of life.
- Assessing the environmental impacts of all County projects to develop a management plan for improving environment in coordination with the National Environment management Authority (NEMA).
- Complying with applicable legal and other requirements that affect the environment.
- Investigate all environmental incidents or complaints that have or could have an adverse environmental impact and take action to prevent recurrence.
 - Empowering County staff to manage environmental issues as an integral part of their duties and establish systems that provide for training and delineation of responsibilities and accountabilities with respect to the environment.
 - Building the capacity of our business community and other stakeholders to improve their environment.
 - Development of County Environmental Action plan. (CEAP)
 - Implementation and mainstreaming of the County Environmental Action plan. (CEAP) in various development plans in the county. This will in turn ensure sustainable socio-economic development that safeguards the right of everyone within the Isiolo County to a healthy and clean environment.

1. Sustainability strategy and profile

In the medium term, the County government is seeking to develop an energy master plan that aims to provide alternative energy sources with a primary aim of reducing dependence on fuel and promoting clean cooking technologies among others. The idea is aimed at ensuring a sustainable renewable source of energy.

2. Environmental performance

The County Climate Change Fund Act enacted in 2018. The Act creates a fund in the County for the purpose of facilitating, establishment of a mechanism to finance climate change activities and programmes. The Act enabled establishment of institutions to coordinate climate change issues at the County; County Steering Committee, County Planning Committee and Ward Planning Committees. The Act also enabled commitment of 2% County development funds for interventions towards mitigating against effects of climate change and mainstreaming of climate change issues in County development. It also facilitates an enabling environment for accessing multilateral donor funding, and funding from the Financing Locally Led Climate Action (FLLOCA) programme among others. The process for the development of County Climate Change Policy is ongoing, after which County vulnerability Assessment will be undertaken and County Climate Change Action Plan developed.

3. Employee welfare

The County is guided by the Circulars during recruitments such as:

- ✓ Salaries and Remuneration Commission (SRC)- while determining the salaries and allowances of public service officers.
- ✓ The county also incorporates guidelines by the Public Service Commission to manage human resources in the Kenya.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

The County executive strive to ensure transparency in all decisions made in the area of its jurisdiction e.g., Open tendering, and involvement of all stakeholders.

The County also ensure impartiality at all times. County supply chain activities are usually guided by the provisions of the Public Procurement and Asset Disposal Act, 2015 and other procurement regulations.

Open tendering bidding is open to whoever is willing to participate and ensure the ultimate winner is awarded

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c) Responsible ethical practices-

The County Executive abides to all laws and regulations in its day-to-day affairs geared towards service delivery.

d) Stewardship of goods and services

This is done through Community engagements and participation during County Planning processes to incorporate the community views in all the Ten Wards. The County Government engaged the Community while developing Annual Development Plan (ADP) 2022-2023 and County Fiscal Strategy Paper(CFSP) 2022-2023 through public participation forums

7. Community Engagements

The County has an established a Bursary fund to benefit needy students in all the Wards across the County. In the F/Y 2022/2023, The County had a budgetary allocation of Ksh.35 million earmarked for disbursement to support the student.

The County will in the medium term allocate more funds the Bursary funds for the needy students. In the period under review, the County Executive distributed food rations to the community within Isiolo County to deal with the unprecedented cases of drought. In the medium term the County Government will strive to deal with drought preparedness and response activities to assist the Community. The County continues to provide enormous resources in the health sector.

The County is also developing a modern infrastructure that is pivotal for the social economic development. These includes the development of a state-of-the-art stadium and a modern market to increase trading volumes to the Community.

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Annual Report and Financial Statements for the year ended June 30 2023

7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance 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, 2023. This responsibility includes:

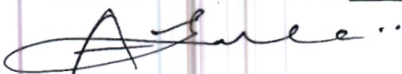
(i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, 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 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.

Approval of the financial statements

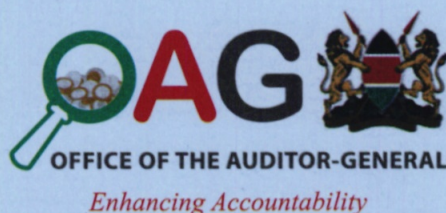
The County Executive's financial statements were approved and signed by the CEC member for finance on 24 III 2023.



County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF ISIOLO FOR THE YEAR ENDED 30 JUNE, 2023

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.
- C. Report on 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient, and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 Isiolo set out on pages 1 to 40, which comprise the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts, recurrent and development combined for the year then ended and a summary of significant accounting policies and

other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained, all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Isiolo as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

Review of the financial statements revealed the following discrepancies and non-compliance:

1.1 The Statement of Comparison of Budget and Actual Amounts – Recurrent and Development Combined

The statement reflects budgeted revenue of Kshs.5,223,402,709 and actual receipts of Kshs.5,223,402,709. However, Paragraph (b) under the forwarding statement by the CECM finance and economic planning states that in the financial year 2022/2023, the County realized 97.75 % of the revenue projections being Kshs.6,316,282,100 against the approved revenue targets of Kshs.6,461,031,197, resulting to unexplained variances of Kshs.1,092,879,391 and Kshs.1,237,628,488 respectively between the two statements.

Further, the statement reflects total receipts of Kshs.5,223,402,709 and total payments of Kshs.4,849,600,633 while the statement of receipts and payments reflects the same as Kshs.5,848,704,848 and Kshs.5,446,853,315, resulting to unexplained variances of Kshs.625,302,139 and Kshs.597,252,682 respectively, between the two statements.

In addition, Isiolo County Appropriation Act, 2023 indicates that the County had an approved budget of Kshs.6,460,705,128. However, the statement of comparison of budget and actual amounts reflects a final receipts budget of Kshs.5,223,402,709 and an expenditure budget of Kshs.5,863,652,447 resulting to unexplained variances of Kshs.1,237,302,419 and Kshs.597,052,681, respectively, between the approved budget in the Appropriations Act and the one reported in the financial statements.

1.2 The Statement of Receipts and Payments

The statement of receipts and payments and Note 6 to the financial statements reflects Kshs.1,501,486,520 in respect to transfers to other Government entities while the statement of cash flows for the year ended 30 June, 2023 reflects the same transfers as Kshs.904,233,838 resulting to an unreconciled variance of Kshs.597,252,682 between the two statements.

Further, the statement of receipts and payments and Note 3 to the financial statements reflects Kshs.1,807,543,161 in respect to compensation of employees which includes Kshs.90,275,000 in respect to basic wages of temporary employees. However, expenditure ledgers provided reflects an expenditure of Kshs.83,520,000 resulting to an unreconciled variance of Kshs.6,755,000 between the ledger and the financial statements.

1.3 The Statement of Cash Flows

The statement of cash flows reflects Kshs.999,104,215 in respect to net increase in cash and cash equivalents arising from cash flows from operating, investing, and financing activities. However, the net difference between the cash and cash equivalents at the beginning and end of the year was Kshs.764,615,509, resulting to an unexplained variance of Kshs.234,488,706.

1.4 Notes and Annexes to the Financial Statements

Note 9 to the financial statements reflects a total amount of Kshs.762,526,928 in respect to acquisition of assets. However, recast of the Note yields an amount of Kshs.326,927,428 resulting to an unexplained variance of Kshs.435,599,499. It was also noted that the financial statements for the year ended 30 June, 2023 did not include balances in respect to analysis of pending accounts payable, other pending payables, related party transactions and contingent liabilities register in annexes 2, 4, 6 and 8 to the financial statements respectively.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2.0 Unsupported Pending Accounts Payable

The other important disclosures under Note 20.1 to the financial statements reflects pending accounts payable balance carried forward for the year 2022/2023 of Kshs.415,895,241. However, the supporting documents including purchase, and service orders, contract agreements and procurement documents were not provided for audit review.

Further, some pending bills date back to the financial years 2013/2014, 2016/2017, 2017/2018, 2019/2020, 2020/2021 and 2021/2022. There was no explanation given as to why the long outstanding pending bills have not been paid or removed from the books of account. Updated creditors movement ledgers/schedules were also not maintained in the year under review.

In the circumstance, the accuracy and completeness of Kshs.415,895,241 in respect to pending accounts payable balance carried forward could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Isiolo Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit

evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects both final receipts budget and actual amounts on comparable basis of Kshs.5,223,402,709 or 100% budget performance. Similarly, the County Executive expended Kshs.4,849,600,633 against an approved budget of Kshs.5,863,652,447 resulting to an under-expenditure of Kshs.1,014,051,814 or 17% of the budget. The under-funding and under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is however, not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

The prior year audit issues remained unresolved as at 30 June, 2023. Management has not provided reasons for the delay in resolving the prior year audit issues. Further, the unresolved prior year issues are not disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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 Irregular Payments Made from Emergency Fund

Records provided for audit review showed that the County Executive operated a County Emergency Fund in the year under review. The statements of receipts and payments reflects total revenue of Kshs.5,848,704,848 (2022: Kshs.4,873,314,646) in respect to the County revenue for the year. However, during the year under review, the County

Executive made payments in respect to emergency funds totalling to Kshs.168,128,800 which translates to 3.45% of the total County revenue for the previous financial year as per the audited financial statements. The County, therefore, exceeded the maximum of emergency payment ceiling of two percent (2%) of Kshs.4,873,314,649, equivalent to Kshs.97,466,293, by Kshs.70,662,507. This is contrary to Section 113 of the Public Finance Management Act, 2012 which states that the County Executive Committee member for finance may not, during a financial year, make a payment from the Emergency Fund under Section 112 exceeding two per cent of the total County Government revenue as shown in that County Government's audited financial statements for the previous financial year.

Further, the requests for the emergency assistance, emergency needs assessment stating the nature and extent of emergency, and the assistance needed were not provided for audit review.

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

2.0 Failure to Provide County Projects Implementation Status

During the year under review, the County budgeted Kshs.1,567,020,813 for development. However, Management did not provide project implementation status report for the financial year under review. There was no documented evidence of the County projects implementation status to show how many projects were budgeted for, completed, ongoing projects and un-started projects. It was, therefore, not possible to confirm whether budgeted projects were started and completed in the year under review.

Failure to provide the requested documents, records and information is contrary to Section 62(1)(c) of the Public Audit Act, 2015 which states that a person shall not without justification fail to provide information within reasonable time that is required under this Act.

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

3.0 Revenue Management

3.1 Unapproved County Finance Bill 2022

The statement of receipts and payments and Note 2 to the financial statements reflects Kshs.1,138,316,583 in respect of miscellaneous receipts which includes Kshs.152,700,178 as own source revenue. However, the approved pronouncement of the revenue-raising measure made by the County Executive Committee (CEC) Member for finance was not provided for audit review contrary to Section 132(1) of the Public Finance Management Act, 2012 which requires that each financial year, the County Executive member for finance makes a pronouncement of the revenue-raising measures for the County Government with the approval of the County Executive Committee.

Further, there was no evidence that the CEC-Member for finance submitted to the County Assembly the County Finance Act as per Section 132(2) of the Public Finance Management Act, 2012 which states that the CEC-Member for finance shall, on the same date that the revenue-raising measures are pronounced, submit to the County Assembly

the County Finance Bill setting out the revenue-raising measures for the County Government together with a policy statement expounding on those measures.

Additionally, no evidence was provided for audit review to confirm that the County Assembly approved the Finance Bill contrary to Section 133 of the Public Finance Management Act, 2012 which requires that not later than ninety days after passing the Appropriation Bill, the County Assembly to consider and approve the Finance Bill with or without amendments.

In the circumstances, the regularity of the amount of Kshs.152,700,178 collected as revenue could not be ascertained.

3.2 Unexplained Delay in Transferring Revenue to County Revenue Fund

The statement of receipts and payments and Note 2 to the financial statements reflects Kshs.1,138,316,583 in respect to miscellaneous receipts which includes Kshs.152,700,178 as own source revenue. The County operated five (5) revenue collection bank accounts held in various commercial banks which includes a revenue collection account with a balance of Kshs.44,064,615 as at 30 June, 2023. Review of the bank statement for the account revealed that Kshs.30,000,000 had been swiped into the County Revenue Fund (CRF) Account as of 1 July, 2023 but the balance of Kshs.14,064,615 had not, despite revenue being banked into the revenue collection account on daily basis. No explanation was provided for the delayed non-swapping of the revenue. This was contrary to Regulation 81 of the Public Finance Management (County Governments) Regulations, 2015 which requires the receivers of revenue to promptly pay the revenue received into the County Revenue Fund as soon as possible and in any case not later than five (5) working days after receipt thereof.

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

3.3 Failure to Collect Revenue

The County Government of Isiolo had budgeted to generate own source revenue amount of Kshs.180,797,768. Which included Kshs.3,800,000 as collection from liquor licensing fee. However, review of the budget and the actual revenue revealed that the County had not realized any revenue on the liquor licensing. Further, review of Isiolo County Finance Act, 2020 revealed that liquor license fees had not been included as fees payable to the County and the liquor licensing bill had not been passed. The County therefore, could not collect the fees.

In the circumstances, the County missed out on revenue source by failing to enact the law.

3.4 Failure to Automate Revenue Collection System

During the year under review, the County Executive budgeted to collect own generated revenue amounting to Kshs.180,797,768 from various revenue sources as per the Appropriations Bill. However, records available shows that the County Executive managed to collect and account for only Kshs.152,700,178 or 84% of the budgeted revenue leading to under-collection of Kshs.28,097,590.

Further, as reported in the previous year, the County Executive used a revenue collection system namely Local Authority Integrated Financial Operations Management System (LAIFORMS). The revenue collection system was largely manual and required the revenue collectors to manually collect the revenue, issue manual receipts, post to LAIFORMS, bank the cash collected and do reconciliations afterwards. The system therefore, is prone to human manipulation and error which could have contributed to the under collection of Kshs.28,097,590.

In the circumstances, it was not possible to determine if the County Executive using LAIFORMS accounted for all the revenues collected in the year under review.

4.0 Irregular Procurements

4.1 Cleansing and Sanitary Materials

The statement of receipts and payments and Note 4 to the financial statements reflects Kshs.822,314,089 in respect to use of goods and services which includes Kshs.238,200,918 on specialized materials and services. Included in the specialized materials and services component is a payment of Kshs.3,900,000 under the Department of Health Services for the supply and delivery of cleansing and sanitary materials as per a contract agreement procured through request for quotations method of procurement. This was contrary to Regulation 91(1) of the Public Procurement and Asset Disposal Regulations, 2020 in the Second Schedule which puts the maximum level of expenditure under request for quotations method of procurement used to Kshs.3,000,000 for goods and services.

In addition, the payment was not supported with the receipt voucher and form S13 to confirm receipts to the store, and inspection and acceptance committee report casting doubt whether the materials were received in the right quantities and quality as ordered.

4.2 Supply and Delivery of Medical Records and Stationeries

The Department of Health Services engaged a supplier to supply and deliver medical records and stationeries for Kshs.3,500,000 through request for quotation as the preferred method of procurement. However, this was contrary to the provisions of the Second Schedule prescribed in Section 91(1) of the Public Procurement and Asset Disposal Regulations, 2020 which puts the maximum threshold for expenditure under the method to Kshs.3,000,000 for goods and services.

In addition, the receipt voucher, form S13 to confirm receipt of goods to the store, and inspection and acceptance committee report for the procurement were not provided for audit review casting doubt as to whether the procured items were received in the quantities and quality ordered.

In the circumstances, the validity of and accountability for Kshs.3,900,000 and Kshs.3,500,000 spent on cleansing and sanitary materials, and purchase of medical records and stationeries respectively could not confirmed.

5.0 Non-Compliance with Service Level Agreement

The statement of receipts and payments and Note 2 to the financial statements reflects Kshs.1,138,316,583 in respect to miscellaneous receipts which includes Kshs.152,700,178 as own source revenue. Included in the collection was Kshs.113,465,216 collected from the game entrance/royalties. The County Executive had engaged the Kenya Association of Tour Operators (KATO) for the collection of revenue from Shaba National Reserve and Buffalo Springs National Reserve as per the Service Level Agreement signed on 28 May, 2019 between the County Government of Isiolo and KATO.

However, the following anomalies were observed: -

- i. Section 2 of the Agreement required the County to surrender to KATO a rebate of four (4%) per centum of the face value of all the National Reserve entry tickets sold to tour operators. Further, it required KATO to bank all the collections to the accounts provided by the County and then invoice the County for the rebate due on monthly basis. However, there was no evidence provided to show that KATO had invoiced the County Government of Isiolo for the collection during the year under review. This could be an indication that KATO may have been recovering the rebates directly from the revenues collected which amounts to spending revenue collected before banking into the accounts provided by the County.
- ii. Section 3.3 of the Agreement obligates KATO to remit to the County the proceeds of all tickets sold. Further, Section 3.6 required KATO to submit to the County an analysis of the tickets sold to the tour operators and any other information required by the County. Although KATO remitted the proceeds of the tickets sold to the County, analysis of the tickets sold was not remitted contrary to the Agreement. The accuracy of the deposited amounts could not, therefore, be confirmed.
- iii. Section 4.6 of the Agreement obligates the County to carry out monthly reconciliation of the delivery and sales of the tickets with KATO. However, there was no evidence provided for audit review to show that the monthly reconciliations were done as per the Agreement.
- iv. Section 6 indicate that the Agreement was to be in force from 1 June, 2019 to 31 May, 2023 and could be extended upon agreement by both parties in writing. However, KATO irregularly continued collecting park revenue on behalf of the County even after the lapse of the agreement period. No evidence was provided to show renewal or extension on the Agreement.
- v. Further, although the County Executive was collecting entrance fees from the national reserve concurrently with KATO, the service agreement stated that collection of revenue was not an obligation of the County Government hence the County acted contrary to the service agreement. It could not be ascertained how much the County had collected in the year alongside KATO.

In the circumstances, the regularity, integrity and the accuracy of Kshs.113,465,216 collected as game park fees could not be ascertained.

6.0 Non-Remittance of Statutory Deductions

The statement of receipts and payments and Note 3 to the financial statements reflects Kshs.1,807,543,161 in respect to compensation of employees. The County made payroll deductions totalling to Kshs.452,404,991 during the year under review. However, the payment details provided for audit review reflects remittances of statutory deductions totalling to Kshs.434,470,804, resulting to a variance of Kshs.17,934,187, of statutory deductions not remitted to the respective statutory bodies.

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

7.0 Failure to Construct Governor's Residence and Irregular Rental Allowance

Available records indicate that the Governor's residence had not been constructed contrary to the Salaries and Remuneration Commission (SRC) Circular Ref. No. SRC/TS/CoG/6/61/48 Vol.II (64) dated 20 May, 2017 which gave guidelines on housing benefits for Governors, Deputy Governors and County Assembly Speakers. The Commission gave a deadline of 30 June, 2022 for the commissioning of the Governor's and Speaker's residence.

In the year under review the County Executive paid an amount of Kshs.2,400,000 in rental house allowance to the Governor which could have been avoided had the Governor's residence been constructed.

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

8.0 Non-Adherence to Requirement on Retirement Age

Analysis of the payroll data provided for audit revealed that nineteen (19) staff members were on payroll yet their ages were above the age limit of sixty (60) years contrary to Regulation, 70 of the Public Service Commission Regulations, 2020 and the Public Service Commission Circular Ref No: PSC/ADM/13(7) dated 19 November, 2020 on mandatory retirement age of public officers which requires that the mandatory retirement age shall be 60 years and 65 years for people with disability effective from 1 January, 2021. There was no evidence to confirm that the nineteen (19) officers fell under the category of people living with disability.

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

9.0 Unbudgeted Procurement

The statement of receipts and payments and Note 9 to the financial statements reflects Kshs.762,526,927 in respect to acquisition of assets in the year under review which includes Kshs.17,000,000 on purchase of vehicles and other transport equipment. The County Executive through the department of Public Service Management (PSM) made a payment of Kshs.15,000,000 for purchase of a vehicle, through an existing contract reference number SB/015/012/2020/2021 of Office of the Principal Secretary State Department of Public Works of 10 May, 2021. However, the procurement of the motor vehicle was not in the procurement plan or the approved budget contrary to Section 44(2) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that in the

performance of the responsibility under subsection (1), an Accounting Officer shall; (a) ensure that procurements of goods, works and services of the public entity are within approved budget of that entity.

Further, the logbook of the vehicle was not provided for audit review and therefore, not possible to confirm the vehicle ownership.

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

10.0 Management of Assets

10.1 Failure to Maintain an Updated Asset Register

As reported in the previous year, the County Government of Isiolo did not maintain an updated fixed asset register contrary to Regulation 132(1) of the Public Finance Management (County Governments) Regulations, 2015 that stipulates that the Accounting Officer of a County Government entity shall take full responsibility and ensure the proper control systems exists for assets. Further as reported in the previous years, there was no evidence that Management had incorporated various assets and liabilities amounting to Kshs.14,155,106,914 and Kshs.158,259,036, respectively, from the defunct County Council of Isiolo.

In the circumstances, the accuracy, valuation, ownership, existence, completeness, location and security of the non-current assets could not be confirmed.

10.2 Uninsured Non-Current Assets

The Annex 6 to the financial statements in respect to summary of non-current assets register reflects historical cost brought forward balance of Kshs.17,708,499,054, although the book value of the non-current assets was previously reported as Kshs.17,357,822,250. Further, there was no evidence to show that the assets have been insured. This is contrary to Section 160(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall manage its inventory, assets, and stores for the purpose of preventing wastage and loss and continuing utilization of supplies.

In the circumstances, the security and safety of the non-current assets could not be confirmed.

11.0 Ethnic Composition on Staff Appointments

Available records on new staff appointments for Isiolo County Executive in the year under review show that two dominant communities took 45.2% and 37.5%, respectively, both totalling to 82.7% of the available positions leaving only 17.3% of the available positions to others, contrary to the provisions of Section 65(e) of the County Governments Act, 2012 which requires County Governments to ensure that at least thirty percent of the appointments are filled by candidates who are not from the dominant ethnic community in the County.

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

11.1 Non-Compliance with Law on Fiscal Responsibility on Wage Bill

The statement of receipts and payments and Note 3 to the financial statements reflects Kshs.1,807,543,161 in respect to compensation of employees which represents 38.4% of the total receipts of Kshs.4,710,388,265. This is contrary to 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 (35%) of the total County revenue.

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

12.0 Failure to Prepare and Submit Financial Statements

12.1 Receiver of Revenue

Management of the County Executive did not prepare and submit to the Auditor-General financial statements in respect of revenue collected, received, and recovered by the Receiver of Revenue during the financial year contrary to Section 165(1) and (3) of the Public Finance Management Act, 2012 which states in part, that not later than three months after the end of the financial year, the Receiver of Revenue for the County Government shall submit the accounts to the Auditor-General.

12.2 Emergency Fund

Information available indicate that although the County Government of Isiolo had established an Emergency Fund in line with the provisions of Section 110(1) of the Public Finance Management Act, 2012, the financial statements for the Emergency Fund were not prepared and submitted to the Auditor-General for audit in line with Section 115 (1) of the Public Finance Management Act, 2012 which requires the County Treasury to prepare and submit to the Auditor-General, financial statements in respect of the Emergency Fund for that year not later than three months after the end of each financial year.

12.3 County Revenue Fund

Management of the County Executive did not prepare and submit to the Auditor-General the financial statements in respect of revenue collected, received and paid during that financial year contrary to Section 165(1) and (3) of the Public Finance Management Act, 2012 and Regulation 80(2) of the Public Finance Management (County Governments) Regulation, 2015 which states in part, that not later than three months after the end of the financial year, the County Government shall submit the accounts to the Auditor-General.

12.4 Municipality of Isiolo

The Municipality of Isiolo Board has been in existence since January, 2019. However, it has not kept, prepared, and submitted financial statements to the County Executive Committee member for onward transmission to the Office of the Auditor-General contrary to Section 46(2) of the Urban and Cities Act, 2011 which states that within a period of three months after the end of each financial year the board or town committee shall submit to the County Executive Committee its accounts for that year for transmission to the Auditor-General together with; (a) a statement of the income and expenditure of a Board

for that year; and (b) a statement of the assets and liabilities of a Board on the last day of that financial year.

12.5 Bursary Fund

Although Isiolo County Bursary Fund has been in existence since 2019 and have prepared financial statements and submitted them to the Auditor-General up to the year ended 30 June, 2022, the Fund did not submit financial statements for the year ended 30 June, 2023 to the Auditor-General. Records available show that during the year under review the County Executive transferred Kshs.35,000,000 to the Fund.

12.6 Facility Improvement Fund (FIF)

During the year under review, the County Executive of Isiolo operated two gazetted level four hospitals namely; Isiolo County Referral Hospital and Garbatulla Hospital. However, the two facilities did not prepare and submit to the Auditor-General financial statements contrary to Section 10(2a) of the Facility Improvement Fund Act, 2021 which requires officers administering the Fund to prepare, sign, and transmit to the County Treasury in respect of each financial year and within three months after the end thereof, a statement of account relating to the Fund specifying all contributions to the Fund.

Further, documents obtained from Isiolo County Referral Hospital regarding the Facility Improvement Fund reflected that the facility had realized an income of Kshs.37,840,759 and expended Kshs.23,938,477. However, both the income and expenditure were not included in the Isiolo County Executive financial statements.

In the circumstances, Management failed to enforce compliance on submission of financial statements by the Receiver of Revenue, County Funds Municipality and County level four hospitals for audit by the Auditor-General.

13.0 Unbalanced Budget

The statement of comparison of budget and actual amounts reflects Kshs.5,223,402,709 in respect to the final receipts budget against final expenditure budget of Kshs.5,863,652,447 resulting to a budget deficit of Kshs.640,249,737 contrary to Regulation 31(c) of the Public Finance Management (County Governments) Regulations, 2015 which provides that budgeted revenue and expenditure appropriations shall be balanced. Further, there was no documentary evidence provided for audit review to show how the County Executive intended to finance the budget deficit.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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, 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 Weaknesses in Internal Audit Function

1.1 Lack of Approved Internal Audit Work Plan and Quarterly Reports

The internal audit department had developed an annual work plan at an estimated cost of Kshs.900,200 for the year under review. However, there was no evidence to show that the work plan was approved by the audit committee and included in the County Executive budget as required of Regulation 163(2b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the annual work plans developed to be approved by the audit committee and shared with the Accounting Officer of that entity for inclusion in the budget of that entity.

In addition, there were no audit reports produced by the department which was an indication that the audit department did not carry out their mandate as envisaged in Regulation 153(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires internal auditors to review and evaluate budgetary performance, financial management, transparency, and accountability mechanisms and processes in County Government entities.

Further, it was noted the internal audit department lacked functional independence since there was no audit committee in place contrary to Regulation 155(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires the head of the internal audit unit in a County Government entity to enjoy operational independence through the reporting structure by reporting administratively to the Accounting Officer and functionally to the Audit Committee.

1.2 Lack of Assessment of Internal Audit Performance and Effectiveness

The head of internal audit did not provide evidence for audit review including performance assessment appraisal reports, independence, performance, and competency reports and professional assessment of its effectiveness undertaken by a professionally recognized body or institution contrary to Regulation 159(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires that each year the head of internal audit unit shall assess its own effectiveness through an internal performance appraisal and shall carry out annual review of the performance of the internal audit activity commenting on its effectiveness in the annual report to County Treasury.

1.3 Lack of Risk Management Policy for Internal Audit

As reported in the previous year, the County Executive did not have a risk management policy contrary to Regulation 153(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires that internal auditors shall have a duty to give reasonable assurance through the Audit Committee on the state of risk management, control, and governance within the organization.

In the circumstances, the effectiveness of the internal audit department of the County Executive could not be confirmed and it was not possible to confirm how operational and other risks faced by the County Executive were identified, monitored, and controlled during the year under review.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (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 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 control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or 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 are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the 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

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

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

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

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 January, 2024

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

9. Statement of Receipts and Payments for the year ended 30th June 2023

		F/Y 2022/2023	F/Y 2021/2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	4,710,388,265.00	4,333,557,206
Miscellaneous receipts	2	1,138,316,583.00	449,429,645
County own generated receipts			90,327,797.00
Total receipts		5,848,704,848.00	4,873,314,648
Payments			
Compensation of employees	3	1,807,543,161.00	1,584,432,870
Use of goods and services	4	822,314,089.00	912,866,907
Subsidies	5	-	-
Transfers to other government entities	6	1,501,486,520.00	908,059,441
Other grants and transfers	7	404,365,512.00	94,292,050
Social security benefits	8	35,137,105.00	-
Acquisition of assets	9	762,526,928.00	362,746,932
Finance costs, including loan interest	10	-	-
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	113,480,000.00	880,437,641
Total payments		5,446,853,315.00	4,742,835,841
Surplus		401,851,534.00	130,478,808

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 24/11/2023 and signed by:



.....
Name: Habiba Galgalo

Chief Officer -Finance



.....
Name: David K. Wambugu

Head of Accounting Unit

ICPAK M/No. 21549

COUNTY GOVERNMENT OF ISIOLO
County Executive of Isiolo
Annual Report and Financial Statements for the year ended June 30 2023

10. Statement of Assets and Liabilities as at 30th June 2023

	Notes	FY 2022/23 Kshs	FY 2021/22 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	503,147,665.00	1,267,763,174
Cash balances	13B	-	-
Total cash and cash equivalents		503,147,665.00	1,267,763,174
Outstanding imprests and advances	14	-	43,382,290
Total financial assets		503,147,665.00	1,311,145,464
Financial liabilities			
Deposits and retentions	15	-	-
Net financial assets		503,147,665.00	1,084,723,159
Represented by			
Fund balance b/fwd.	16	1,311,145,464.00	1,084,723,159
Prior year adjustments	17	-1,209,849,342.00	95,943,497
Surplus for the year		401,851,534.00	130,478,808
Net financial position		503,147,665.00	1,311,145,464

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 24/11/2023 and signed by:



.....
Name: Habiba Galgalo
Chief Officer - Finance



.....
Name: David K. Wambugu
Head of Accounting Services
ICPAK No. 21549

COUNTY GOVERNMENT OF ISIOLO**County Executive of Isiolo****Annual Report and Financial Statements for the year ended June 30 2023****11. Statement of Cash Flows for the period ended 30th June 2023**

		FY 2022/2023	FY 2021/2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	4,710,388,265.00	4,333,557,206
Miscellaneous receipts	2	1,138,316,583.00	449,429,645
County own source			90,327,797.00
Total receipts from operating income		5,848,704,848.00	4,873,314,649
Payments for operating expenses			
Compensation of employees	3	1,807,543,161.00	1,584,432,870
Use of goods and services	4	822,314,089.00	917,588,657
Subsidies	5	-	-
Transfers to other government entities	6	904,233,838.00	908,059,441
Other grants and transfers	7	404,365,512.00	94,292,050
Social security benefits	8	35,137,104.00	-
Finance costs, including loan interest	10	-	-
Other payments	12	113,480,000.00	880,437,641
Total payments for operating expenses		4,087,073,705.00	4,384,810,659
Net receipts/ (payments) from operations		1,761,631,142.00	584,447,487
Adjusted for:			
Prior year adjustments	17	-	95,943,497
Decrease/(increase) in outstanding imprests & advances	18	-	548,721
Increase/(decrease) in deposits and retentions	19	-	-
Net cash flow from operating activities		1,761,631,142.00	487,955,269
Cash flow from investing activities			
Acquisition of assets	9	(762,526,927.00)	-362,746,932
Net cash flows from investing activities		(762,526,927.00)	-362,746,932
Cash flow from Financing activities			
Repayment of principal on domestic and foreign Borrowing	11	-	-
Net cash flow from financing activities			
Net increase in cash and cash equivalents		999,104,215.00	226,971,027
Cash and cash equivalents at beginning of the year		1,267,763,174.00	1,040,792,147
Cash and cash equivalents at end of the year		503,147,665.00	1,267,763,174

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 24/11/2023 and signed by:



.....
Name: Habiba Galgalo
Chief Officer Finance



.....
Name: David K. Wambugu
Head of Accounting Services
ICPAK No. 21549

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

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 30th June 2023

Receipts	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=a+b	D	e=c-d	f=d/c %
Transfers from the CRF	4,710,388,265	-	4,710,388,265	4,710,388,265	-	100%
Other receipts						
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	513,014,444	-	513,014,444	513,014,444	-	100%
Total	5,223,402,709		5,223,402,709	5,223,402,709	-	100%
Payments						
Compensation of employees	1,867,920,577	79,152,779	1,947,073,356	1,807,543,161	139,530,194	93%
Use of goods and services	966,972,387	44,066,263.00	1,011,038,650	822,314,089	188,724,560	81%
Transfers to other government units	713,655,132	582,974,145.00	1,296,629,277	904,233,838	392,395,438	70%
Other grants and transfers	75,439,318	350,580,386	426,019,704	404,365,512	21,654,192.00	95%
Social security benefits	42,726,575	-	42,726,575	35,137,104	7,589,470	82%
Acquisition of assets	1,020,543,590	645,389,985	1,030,164,885	762,526,927	267,637,957	73%
Other payments	110,000,000	-	110,000,000	113,480,000	-3,480,000	103%
Total	4,797,257,579	1,702,163,558	5,863,652,447	4,849,600,633	1,014,051,813	83%
Surplus/(Deficit)	426,145,130	-1,702,163,558	-640,249,738	373,802,076	-1,014,051,813	

The County Executive's financial statements were approved on 24/11/2023 and signed by:

.....
Name: Habiba Galgalo
Chief Officer Finance

.....
Name: David K. Wambugu
Head of Accounting Services
ICPAK Member Number: 21549

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expenditure 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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,297,271,785	-	3,297,271,785	3,297,271,785	-	100%
Other receipts						
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	359,110,111	-	359,110,111	359,110,111	-	100%
Total	3,656,381,896		3,656,381,896	3,656,381,896		100%
Payments						
Compensation of employees	1,867,920,577	79,152,779	1,947,073,356	1,807,543,161	139,530,194	93%
Use of goods and services	966,972,387	44,066,263	1,011,038,650	822,314,089	188,724,560	81%
Subsidies	-	-	-	-	-	
Transfers to other government units	81,184,057.00	73,089,537.00	154,273,594.00	143,276,948	10,996,646	93%
Other grants and transfers	75,439,318.00	350,580,386	426,019,704	404,365,512	21,654,192.00	95%
Social security benefits	42,726,575.00	-	42,726,575	35,137,104	7,589,470	82%
Acquisition of assets	20,826,541.00	327,505,640	348,332,181	325,899,058	22,433,123	94%
Total	3,055,069,455	874,394,605	3,929,464,060	3,538,535,872	390,928,186	90%
Surplus/(deficit)	601,312,441	-874,394,605	-273,082,164	117,846,024	-390,928,186	

The County Executive's financial statements were approved on 24/11/2023

.....
Name: Habiba Galgalo
Chief Officer Finance

.....
Name: David K. Wambugu
Head of Accounting Services
ICPAK Member Number:21549

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023


12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,413,116,480	-	1,413,116,480	1,413,116,480	-	100%
Other receipts	-	-	-	-		
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	153,904,333	-	153,904,333	153,904,333	-	100%
Total	1,567,020,813		1,567,020,813	1,567,020,813		
Payments						
Transfers to other government units	632,471,075	509,884,608	1,142,355,683	760,956,890	381,398,792	67%
Acquisition of assets	999,717,049	317,884,345	681,832,704	436,627,869	245,204,834	64%
Other payments	110,000,000	-	110,000,000	113,480,000	3,480,000.00	103%
Totals	1,742,188,124	827,768,953	1,934,188,387	1,311,064,759	623,123,627	68%
Surplus/(deficit)	-175,167,311	-827,768,953	-367,167,574	255,956,053	623,123,627	

The County Executive's financial statements were approved on 24/11/2023 and signed by;

.....

Name: Habiba Galgalo
Chief Officer Finance

.....

Name: David K. Wambugu
Head of Accounting Services
ICPAK Member Number: 21549

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2023

Program	Sub Program	Description	Original Budget FY 2022/2023	Adjustments FY 2022/2023	Final Budget FY 2022/2023	Actual FY 2022/2023	Budget utilization on difference
			KShs	KShs	KShs	KShs	KShs
1010035 10		Livestock resource management and development	131,953,268	12,825,151	144,778,419	130,223,063	14,555,355
	1010235 10	Livestock Production	131,953,268	12,825,151	144,778,419	130,223,063	14,555,355
1020035 10		Fisheries development	5,344,000.0	-5,344,000	0	0	0
	1020435 10		5,344,000	-5,344,000	0	0	0
1040035 10		Crop Productivity Improvement	486,130,505	437,815,257	923,945,762	639,716,847	284,228,914
	1040135 10	Increase food productivity & output by 30%.	46,969,550	66,403,581	113,373,131	78,146,482	35,226,648
	1040335 10	Promote sustainable land use and environmental conservation	6,000,000	-6,000,000	0	0	0
	1040435 10	Establishment of Demo Farms	20,529,177	15,554,460	36,083,637	27,500,000	8,583,637
	1040535 10	Administratio n Climate Change Mitigation	407,712,488	366,776,506	774,488,994	534,070,365	240,418,629
	1040635 10	Irrigation	4,919,290.0	-4,919,290.00	0	0	0
105003510		Value Addition	18,684,507	-12,290,000	6,394,507	4,795,000	1,599,507
	105013510	Veterinary Support Services	18,684,507	-12,290,000	6,394,507	4,795,000	1,599,507

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

107003510		Planning and Survey of Urban Areas	29,751,268	-9,946,200	19,805,068	16,569,946	3,235,122
	107013510	Administration and Planning Services	29,751,268	-9,946,200	19,805,068	16,569,946	3,235,122
109003510		Land Survey and land use planning	86,273,199	-57,038,199	29,235,000	25,686,769	3,548,231
	109013510	County land planning and spatial development	23,873,199	-3,638,199	20,235,000	16,715,400.	3,519,600
	109023510	County Land Survey and Mapping	62,400,000	-53,400,000	9,000,000	8,971,369	28,631
204003510		Public Works.	181,516,056	-56,552,512	124,963,544	122,328,642	2,634,901
	204013510	Road Improvement	16,016,000.00	-2,063,880.00	13,952,120	11,371,793	2,580,326
	204023510	Estate Flood lighting facilities.	13,500,056	-13,500,056	0	0	0
	204033510	Bridge Infrastructure and Engineering Designs	8,000,000	0	8,000,000	7,945,425	54,575
	204043510	Roads Maintenance Emergency	144,000,000	-40,988,576	103,011,424	103,011,424	0
207003510		Municipal Administration	222,447,202	-18,878,153	203,569,049	150,749,487	52,819,561
	207013510	General Administration and Planning	76,410,772	-10,731,903	65,678,869	47,335,948.	18,342,920
	207023510	Infrastructural Development	146,036,430	-8,146,250	137,890,180	103,413,538	34,476,641
301003510		Trade development and promotion	42,696,890	-18,030,503	24,666,387	23,082,815	1,583,572
	301013510	Entrepreneurship and business management training	30,196,890	-5,530,503	24,666,387	23,082,815	1,583,572
	301023510	Micro and Small Business Support Services	2,500,000	-2,500,000	0	0	0
	301033510	Infrastructure support	10,000,000	-10,000,000	0	0	0
304003510		Tourism Promotion	159,781,330	-4,704,500.00	155,076,830	141,474,307	13,602,522
	304013510	Tourism Promotion and Marketing	10,000,000	-6,000,000.00	4,000,000.00	4,000,000.00	0
	304023510	Tourism Development	146,781,330	1,295,500	148,076,830	134,474,307	13,602,522

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

	304033510	Protection of endangered wildlife animals.	3,000,000	0	3,000,000	3,000,000	0
401003510		Health Preventive and Promotive Services	210,874,790	-49,083,233	161,791,557	128,264,913	33,526,643
	401023510	Preventive and Promotive Health Services	199,273,740	-60,733,306	138,540,434	98,150,191	40,390,243
	401033510	Disease Surveillance and Epidemic preparedness	11,601,050	11,650,073	23,251,123	30,114,722	-6,863,599
402003510		Health Curative Services	1,062,661,577	32,395,250	1,095,056,827	1,000,704,810	94,352,016
	402013510	Provision Of Essential Health products in all The Level	13,550,000	0	13,550,000	11,142,240	2,407,760
	402033510	Administration Support Services	1,034,799,215	22,029,320	1,056,828,535	970,164,058	86,664,476
	402083510	Beyond Zero Campaigns	14,312,362	10,365,930	24,678,292	19,398,512	5,279,780
403003510		Administration and Planning	216,817,151	-8,064,477	208,752,674	183,798,918	24,953,755
	403013510	Curative and Rehabilitative Health Services	216,817,151	-8,064,477	208,752,674	183,798,918	24,953,755
501003510		Administration, Planning and Support Services.	228,898,884	13,893,000	242,791,884	219,681,847	23,110,036
	501013510	Administration	193,898,884	-1,107,000	192,791,884	184,681,847	8,110,036
	501033510	Contracted Services	35,000,000	15,000,000	50,000,000	35,000,000	15,000,000
502003510		Provision of education and training services	33,600,000	-20,600,000	13,000,000	3,900,000	9,100,000
	502013510	ECDE Classroom Infrastructure	23,400,000	-10,400,000	13,000,000	3,900,000	9,100,000
	502043510	Promotion of Quality Youth empowerment	4,000,000	-4,000,000	-	-	-
	502053510	Sanitation for ECDE	6,200,000.00	-6,200,000.00	-	-	-
503003510		Cultural and Arts Empowerment	4,365,185	-	4,365,185	4,350,000	15,185
	503053510		4,365,185	-	4,365,185	4,350,000	15,185
504003510		Management and development of Sports and sports facilities	80,331,935	-39,430,349	40,901,586	17,667,582	23,234,004
	504013510	Sports Academy Centre	60,331,935	-19,430,349	40,901,586	17,667,582	23,234,004

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	504023510	Youth and Women Empowerment	20,000,000	-20,000,000	-	-	-
505003510		Culture and Social Services	27,127,264	-3,172,898	23,954,366	11,653,950	12,300,416
	505013510	Culture Development	27,127,264	-3,172,898	23,954,366	11,653,950	12,300,416
701003510		Management of County Affairs	24,000,000	900,000	24,900,000	38,682,947	13,782,947
	701013510	Personnel Services	-	-	-	19,864,850	19,864,850
	701033510	County Executive Services	24,000,000	900,000	24,900,000	18,818,097	6,081,902
708003510		Prudent use of Financial Resources	22,204,882	-5,304,299	16,900,583	13,893,386	3,007,196
	708013510	Governors Delivery Unit	22,204,882.00	-5,304,299.00	16,900,583	13,893,386	3,007,196
709003510		Administration and support services	90,800,000	301,818,179	392,618,179	189,066,272	203,551,906
	709083510	Administrative Infrastructure support	90,800,000.	301,818,179	392,618,179	189,066,272	203,551,906
710003510		Public financial management	166,127,379	375,721,218	541,848,597	472,311,150	69,537,446
	710013510	Administrative Services	143,127,299	371,231,218	514,358,517	466,270,750	48,087,766
	710023510	Policies and Bills	21,447,580	0	21,447,580.	0	21,447,580
	710043510	Audit Services	1,552,500	4,490,000	6,042,500	6,040,400	2,100
711003510		Economic Planning and Coordination	73,736,173	-1,558,420	72,177,753	54,210,288	17,967,464
	711013510	Monitoring and Evaluation	26,174,303	-820,000	25,354,303	16,022,048	9,332,254
	711023510	Economic Policy and County Development Plans	23,090,745.00	-5,755,700.00	17,335,045.00	14,110,260.00	3,224,785.00
	711043510	County Development Stakeholders Forums	8,706,930	4,000,000	12,706,930	11,330,400	1,376,530
	711053510	County Baseline Surveys on County Development Indicators	7,400,000	2,034,600	9,434,600	8,950,600	484,000
	711063510	Social Intelligence Reporting	3,014,195.	-	3,014,195	1,753,800	1,260,395

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	7110735 10	Capacity building and Support to Departments	2,350,000	-17,320	2,332,68	2,043,180	289,500
	7110935 10	County Strategic Plan and Performance Management Plan	3,000,000	-1,000,000	2,000,000	-	2,000,000
7120035 10		Cohesion and Peace Building	45,992,850	-13,088,210	32,904,640	27,608,976.	5,295,664
	7120135 10	Administrative and Civic Education Services	45,992,850	-13,088,210	32,904,640	27,608,976.	5,295,66
7130035 10		County Governance and Coordination Affairs	290,040,316	55,001,767	345,042,083	310,425,467	34,616,615
	7130135 10	County Governance	290,040,316	55,001,767	345,042,083	310,425,467	34,616,61
	7130335 10	Intergovernmental Services (Deputy Governor Services)	-	-	-	-	-
7160035 10		County Devolved Administrative Affairs	44,692,234	1,630,000	46,322,234	39,373,914	6,948,319
	7160135 10	Devolved Administrative Affairs	44,692,234	1,630,000	46,322,234	39,373,914	6,948,319
7190035 10		Town administration, planning and support services	180,823,224	1,469,939	182,293,163	168,313,424	13,979,738
	7190135 10	Personnel Services	125,701,897	-82,975,322	42,726,575	34,491,363	8,235,211
	7190235 10	General Administration Support Services	55,121,327	84,445,261	139,566,588	133,822,060	5,744,527

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7230035 10		County Public Service	70,639,215	-11,356,460	59,282,755	48,600,076	10,682,678
	7230235 10	Administratio n Support Services	70,639,215	-11,356,460.	59,282,755.	48,600,076	10,682,678
7240035 10		Administratio n and support services	30,924,615	-18,324,000	12,600,615	11,011,250	1,589,365
	7240235 10	Administratio n Support Services	10,924,615	-1,324,000	9,600,615	8,011,400	1,589,215
	7240335 10	Fencing and Rehabilitation of Payroll Office	20,000,000	-17,000,000.	3,000,000.	2,999,850	150
7250035 10		Special programmes	151,663,95 9	330,574,037	482,237,99 6	477,705,89 2	4,532,104
	7250135 10	Administratio n & Planning	17,037,003	7,859,581.	24,896,584	17,778,092	7,118,492
	7250235 10	Disaster management	134,626,95 6	322,714,456	457,341,41 2	459,927,80 0	-2,586,388
9020035 10			18,000,000	-16,000,000.	2,000,000	-	2,000,000
	9020235 10	Marginalized Group Empowermen t support services	10,000,000. 00	- 10,000,000.0 0	-	-	-
	9020335 10	Empowermen t Support Services	8,000,000.0 0	-6,000,000.00	2,000,000.0 0	-	2,000,000. 00
1001003 510		Provision & Management of domestic & livestock rural water supply	-	-	-	-	-
	1001013 510	Administratio n and Planning Support Services	-	-	-	-	-
	1001043 510	Construction of Physical structures for water supply	-	-	-	-	-

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1002003 510		Water Supply and Storage Services	184,168,96 6.00	-7,957,775.00	176,211,19 1.00	136,826,28 3.00	39,384,908 .00
	1002013 510	Procurement of survey e q u i p m e n t & accessories	49,922,162. 00	2,842,225.00	52,764,387. 00	45,211,544. 00	7,552,843. 00
	1002023 510	Water Supply and Storage	124,791,80 4.00	- 11,800,000.0 0	112,991,80 4.00	84,189,739. 00	28,802,065 .00
	1002043 510	Civil Works- Establishment of Dams & Pans	3,000,000.0 0	500,000.00	3,500,000.0 0	2,800,000.0 0	700,000.00
	1002053 510	River bank protection upstream & downstream of irrigation intakes	6,455,000	500,000.00	6,955,000	4,625,000	2,330,000
1003003 510		Conservation of Environment & Natural Resources	174,188,75 5	120,924,742	53,264,013	36,922,401	16,341,611
	1003013 510	Administration and Support Services	23,381,772	75,258	23,457,030	21,943,601	1,513,428
	1003023 510	Environmental Conservation	150,806,98 3	-121,000,000	29,806,983	14,978,800	14,828,183
		Grand Total	4,797,257,5 79	1,066,394,86 8	5,863,652,4 47	4,849,600,6 33	1,014,051, 813

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

COUNTY GOVERNMENT OF ISIOLO

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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.

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 statement

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.

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 Fixed asset registers 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 sheet' 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

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County Executive of Isiolo

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an 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 30th June, 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was two 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

COUNTY GOVERNMENT OF ISIOLO

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Annual Report and Financial Statements for the year ended June 30 2023

- 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.

COUNTY GOVERNMENT OF ISIOLO*County Executive of Isiolo**Annual Report and Financial Statements for the year ended June 30 2023***Notes to the Financial Statements****1. Transfer from the CRF**

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	777,214,064.00	777,214,064
Total exchequer releases for quarter 2	777,214,063.00	1,177,597,067
Total exchequer releases for quarter 3	777,214,064.00	777,214,064
Total exchequer releases for quarter 4	2,378,746,074.00	1,601,532,012
Total	4,710,388,265.00	4,333,557,206

2. Miscellaneous Receipts

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts		
Own Source Revenue	152,700,178.00	90,327,797.00
Transfers of Unspent Balances	85,298,297.00	-
Receipts from Conditional grants	387,303,664.00	449,429,646.00
Opening bank balance-conditional grants	513,014,444.00	
Total	1,138,316,583.00	

3. Compensation of Employees

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Basic salaries of permanent employees	1,174,046,731.00	1,085,425,182
Basic wages of temporary employees	90,275,000.00	57,059,436
Personal allowances paid as part of salary	489,618,135.00	417,686,350
Employer contribution to compulsory national Social schemes	53,603,294.00	24,261,902
Total	1,807,543,161.00	1,584,432,870

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)**4. Use of Goods and Services**

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Utilities, supplies and services	26,859,556.00	22,767,563
Communication, supplies and services	5,520,950.00	5,616,240
Domestic travel and subsistence	112,616,535.00	114,205,713
Foreign travel and subsistence	5,205,820.00	822,888
Printing, advertising and information supplies & services	7,531,600.00	15,520,465
Rent and Rates	56,232,549.00	143,966,995
Training expenses	13,382,818.00	13,944,748
Hospitality supplies and services	179,931,715.00	199,121,875
Insurance costs	2,192,254.00	30,311,244
Specialized materials and services	238,200,918.00	184,094,398
Office and general supplies and services	16,799,300.00	30,634,364
Fuel, oil and lubricants	43,097,226.00	30,322,168
Other operating expenses (including bank charges)	89,913,438.00	93,763,863
Routine maintenance – vehicles and other transport equipment	15,842,408.00	16,061,251
Routine maintenance – other assets	8,987,000.00	11,713,132
Total	822,314,089.00	912,866,907

5. Subsidies

	Y 2022/2023	Y 2021/2022
Description	Kshs	Kshs
Subsidies to Public Corporations		
<i>See List Attached</i>		
(Insert Name)		
Subsidies to Private Enterprises		
<i>See List Attached</i>		
(Insert Name)		
Total		

COUNTY GOVERNMENT OF ISIOLO*County Executive of Isiolo**Annual Report and Financial Statements for the year ended June 30 2023***Notes to the Financial Statements (Continued)****6. Transfer to other Government entities**

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	39,483,400.00	39,159,740
Capital Grants to Government Agencies and other Levels of Government	65,320,119.00	-
Other Current Transfers, Grants and Subsidies	83,349,080.00	39,729,000
Other Capital Grants and Trans	716,081,238.00	324,037,447
Transfer to assembly	597,252,680	505,133,254
Total	1,501,486,520	908,059,441

7. Other Grants and Transfers

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Scholarships and other educational benefits	35,000,000.00	70,000,000
Emergency relief and refugee assistance	369,365,512.00	24,292,050
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	404,365,512.00	94,292,050

8. Social Security Benefits

	FY 2022/2023	FY 2021/2022
Description	Kshs	Kshs
Government Pension and Retirement Benefits	35,137,104.70	-
Social Security Benefits	-	-
Employer Social Benefits	-	-
Total	35,137,104.70	-

COUNTY GOVERNMENT OF ISIOLO*County Executive of Isiolo**Annual Report and Financial Statements for the year ended June 30 2023***Notes to the Financial Statements (Continued)****9. Acquisition of Assets**

Non- financial assets	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	18,400,000.00	18,995,450
Refurbishment of buildings	-	-
Construction of roads	110,406,821.00	58,963,976
Construction and civil works	83,446,429.00	165,949,895
Overhaul and refurbishment of construction & civil works	30,195,466.00	30,927,631
Purchase of vehicles and other transport equipment	17,000,000.00	-
Overhaul of vehicles and other transport equipment	-	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	12,079,852.00	9,953,985
Purchase of specialized plant, equipment and machinery	9,166,000.00	25,017,866
Rehabilitation and renovation of plant, machinery and equip.	-	-
Purchase of certified seeds, breeding stock and live animals	11,857,000.00	26,475,000
Research, studies, project preparation, design & supervision	28,875,860.00	26,463,130
Rehabilitation of civil works	5,500,000.00	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment 's	-	-
Acquisition of land	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	762,526,927.00	362,746,932
Financial assets		
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	762,526,927.00	362,746,932

COUNTY GOVERNMENT OF ISIOLO*County Executive of Isiolo**Annual Report and Financial Statements for the year ended June 30 2023***Notes to the Financial Statements (Continued)****10. Finance Costs, including Loan Interest**

	/Y 2022/2023	/Y 2021/2022
Description	Kshs	Kshs
Interest payments on foreign borrowings		
Interest payments on guaranteed debt taken over by govt		
Interest on domestic borrowings (non-govt)		
Interest on borrowings from other government units		
Total		

11. Repayment of Principal on Domestic Lending and On-Lending

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
Repayments on borrowings from domestic		
Principal repayments on guaranteed debt taken over by government		
Repayments on borrowings from other domestic creditors		
Repayment of principal from foreign lending & on - lending		
Total		

12. Other Payments

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves		110,000,000.00
Other payments	113,480,000.00	770,437,641.00
Total	113,480,000.00	880,437,641.00

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County Executive of Isiolo
Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name of Bank, Account Name. & Currency	Indicate whether Rec, Dev, Dep or CRF etc	F/Y 2022/2023	F/Y 2021/2022
CBK County Recurrent 1000171405	Recurrent	803.6	-
CBK County Development 1000171367	Development	44,687.85	-
CBK Isiolo County Health Services 1000270721	Development	1,884,892.30	22,329,360.30
CBK Isiolo County Fuel Levy 1000293427	Recurrent	11,424.45	11,424.45
CBK Isiolo County Village Poly Proj 1000369377	Recurrent	-	10,000.35
CBK Isiolo County AGR SEC DEV S.PRGI 1000371307	Development	-	-
CBK Isiolo County Kenya Climate Smart Agr 1000371315	Recurrent	120,000,000.80	270,674,582.80
CBK Isiolo County Urban Development 1000392266	Development	-	65,320,119.45
CBK Isiolo County Urban Institutional 1000392274	Grant	255,182.35	255,182.35
CBK Isiolo County Livestock Support 1000392298	Grant	243,151.00	243,151.00
Isiolo County KDSP Account 1000426845	Grant	56,503,925.55	120,482,795.00
Isiolo County Emergency Locust Re Account 1000580615	Grant	74,654,931.30	28,903,581.00
Isiolo County Primary Health Care 1000580607	Grant	192,000.55	4,784,247.60
Consolidated Emergency Fund 10111203000240	Fund	2,728,762.40	2,078,247.00
KCB ASDSP Acc 1224687353	Grant	8,118.70	3,230,184.00
KCB Kenya C.limate Proj Acc 1235885739	Grant	162,628,913.70	123,986,563.00
Consolidated Account 10111203000081	Revenue	9,408,486	
Consolidated Dollar Account	Revenue	2,129,442	

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Name of Bank, Account Name. & Currency	Indicate whether Rec, Dev, Dep or CRF etc	F/Y 2022/2023	F/Y 2021/2022
10112200000004			
Consolidated MPED account 10111203000227	Revenue	74,659	
Co-op Bank Collection Account 0114143792300	Revenue	499,390	
Co-op Bank Dollar Collection 02120437923000	Revenue	138,978	
NBK account 01040204720700	Revenue	44,064,615	
KCB Bursary Fund Acc 1182179509	Fund	25,489,711.00	14,497,388.00
Iresa Boru Dispensary	Recurrent	1,911.50	89,937.00
Gafarsa Dispensary	Recurrent	1,966.45	2,055.00
Badana Dispensary	Recurrent	1,307.75	63,308.00
Malka Galla Dispensary	Recurrent	21,152.15	82,392.00
Goda Dispensary	Recurrent	1,763.15	-
Gotu Dispensary	Recurrent	4,702.10	-
Kombola Dispensary	Recurrent	1,146.50	-
Korbesa Dispensary	Recurrent	290,922.65	545,903.00
Lebarsherik Dispensary	Recurrent	71,409.75	-
Bulapesa Health Centre	Recurrent	801.90	-
Bulesa Dispensary	Recurrent	35,193.80	92,314.00
Bisan Biliqo Dispensary	Recurrent	89,309.20	101,949.00
Malka Daka Dispensary	Recurrent	608.00	77,728.00
Madogashe Dispensary	Recurrent	11,805.15	168,305.00
Muchuro Dispensary	Recurrent	579.00	59,579.00
Mataarba Dispensary	Recurrent	13,788.40	61,088.00
Ngaremara Dispensary	Recurrent	6,895.85	-
Nooloroi Dispensary	Recurrent	96,540.95	-
Ntuale Dispensary	Recurrent	4,083.70	-
Biliqi Sericho	Recurrent	1,775.60	-
Biliqi Marara Dispensary	Recurrent	62,750.05	62,130.00
Isiolo District Hospital	Recurrent	-	68,125.00
Garbatulla District Hospital	Recurrent	-	1,046,160.00
Rapsu Dispensary	Recurrent	466.40	55,466.00
Daaba Dispensary	Recurrent	6,212.80	229,213.00
Kulamawe Dispensary	Recurrent	12,647.55	107,498.00
Merti Health Centre	Recurrent	-	78,768.00
Boji Dispensary	Recurrent	35.25	69,155.00
Barambate Dispensary	Recurrent	1,628.85	156,529.00
Eldera Dispensary	Recurrent	157,725.80	61,726.00
Isiolo Samburu Complex Dispensary	Recurrent	59,449.05	88,069.00
Shambani Dispensary	Recurrent	200.00	-

COUNTY GOVERNMENT OF ISIOLO*County Executive of Isiolo**Annual Report and Financial Statements for the year ended June 30 2023*

Name of Bank, Account Name. & Currency	Indicate whether Rec, Dev, Dep or CRF etc	F/Y 2022/2023	F/Y 2021/2022
Saleti Dispensary	Recurrent	3,439.15	-
Sericho Health Centre	Recurrent	120,631.00	58,921.00
Oldonyiro Dispensary	Recurrent	114,558.20	204,678.00
Kinna Health Centre	Recurrent	597,270.00	378,570.00
Kipsing Health Centre	Recurrent	4,330.35	128,490.00
Eremet Dispensary	Recurrent	13,914.20	136,714.00
GK Prison Dispensary	Recurrent	458.47	66,482.00
Apu Dispensary	Recurrent	70,343.90	107,204.00
Duse Dispensary	Recurrent	462.50	69,463.00
Yaqbarsadi Dispensary	Recurrent	7,375.50	-
Isiolo County Health Department	Recurrent	-	-
Escort Dispensary	Recurrent	292,600.25	292,600.00
Basa Dispensary	Recurrent	1,416.40	87,416.00
TOTAL		503,147,665.00	1,267,763,174

13 B Cash in Hand

	F/Y 2022/2023	F/Y 2021/2022
	Kshs	Kshs
Cash in hand - Held in Domestic Currency	-	-
Cash in hand - Held in Foreign Currency	-	-
Total	-	-

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	F/Y 2022/2023	F/Y 2021/2022
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

Description	F/Y 2022/2023	F/Y 2021/2022
	Kshs	Kshs
Government Imprests	-	43,931,011.00
Salary Advance	-	-
Clearance accounts	-	-
Total	-	43,931,011.00

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

15. Deposits and Retention

	F/Y 2022/2023		F/Y 2021/2022	
	Kshs		Kshs	
Deposits		-		-
Retention Monies		-		-
Total		-		-
Ageing analysis for				
Ageing analysis: (deposits and retentions)	FY 2022/2023	% of the Total	FY 2021/2022	% of the Total
Under one year				
1-2 years				
2-3 years				
Over 3 years				
Total (tie to above total)				

16. Fund Balance Brought Forward

	F/Y 2022/2023	F/Y 2021/2022
	Kshs	Kshs
Bank Accounts	1,267,214,453.45	1,040,792,148
Cash in Hand	-	-
Outstanding Imprests and Advances	43,931,011	43,931,011
Third party deposits and retention	-	-
Total	1,311,145,464.45	1,084,723,159

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

17. 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			-467,577,252.00
Cash in Hand	-	-	-
Outstanding Imprests and Advances	-	-	-43,931,011.00
Third party deposits and Retention	-	-	-
Others	-	-	-786,203,101.24
			-
Total	-	-	1,209,849,342.24

NOTE

Others- amounts relate to other expenses and unspent balances from previous years fiscal period

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)		
Imprest and Advances as at 30 th June (B)		
Increase)/ Decrease in Imprest and Advances (C=(B-A))		

19. Increase/ (Decrease) in Deposits and Retention

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)		
Deposits and Retention as at 30 th June (B)		
Increase/ (Decrease) in Deposits and Retentions C= B-A		

COUNTY GOVERNMENT OF ISIOLO*County Executive of Isiolo**Annual Report and Financial Statements for the year ended June 30 2023***20. Other Important Disclosures****1. Pending Accounts Payable**

	Balance b/f FY 2021/22	Additions for the year 2022/23	Paid during the year 2022/23	Balance c/f FY 2022/23
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	14,657,458.00	-	-	--
Construction of Civil Works	129,893,693.00	35,069,943.00	105,299,820.00	95,655,905.00
Supply of Goods	227,270,438.00	21,346,922.00	64,095,543.00	58,225,333.00
Supply of Services	349,420,945.00	96,061,149.00	288,429,944.00	262,014,001.00
Total	721,242,534.00	152,478,015.00	457,825,308.00	415,895,241.00

2. Pending Staff Payables

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (FY 2022/23)
Description	Kshs	Kshs	Kshs	Kshs

3. Other Pending Payables

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (FY 2022/23)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities				
Amounts due to County Government Entities				
Amounts due to Third Parties				
Total				

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Other Important Disclosures**4. External Assistance**

	F/Y 2022/2023	F/Y 2021/2022
Description	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

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	387,303,664.35	
Total		

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	F/Y 2022/2023	F/Y 2021/2022
Description		Kshs	Kshs
Undrawn External Assistance - Loans			
Undrawn External Assistance - Grants	Conditional grants funds from development partners	513,014,444.30	
Total			

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Other Important Disclosures

c) Classes of providers of external assistance

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
Total		

d) Non-monetary external assistance

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
Goods		
Services		
Total		

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Other Important Disclosures

e) Purpose and use of external assistance.

	F/Y 2022/2023	F/Y 2021/2022
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

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
Total		

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

Classification by Source

	F/Y 2022/2023	F/Y 2021/2022
Description	Kshs	Kshs
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
Other County Entities		
Others		
Total		

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

	F/Y	F/Y
Description	2022/2023	2021/2022
	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		

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

6. Related Party Disclosures

Related party transactions

	F/Y 2022/2023	F/Y 2021/2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
Transfers To Related Parties		
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		
Transfers From Related Parties		
Transfers From the CRF		
Transfers From National Government MDAs		
Transfers From SCs And SAGAs - National Government (Insert Any Other Transfers Received)		
Total Transfers from Related Parties		

Other Important Disclosures

7. Establishment of other County Government Entities

Entity	Date Established	Location	Accounting Officer responsible
Isiolo Water and Sewerage Company (IWASCO)	2002	Isiolo Town-Airport Rd.	Managing Director
Emergency Fund	2021	Isiolo County headquarter	Chief Officer Special Programme

8. Leasing of Medical Equipment

9. Contingent Liabilities

Contingent Liabilities	F/Y 2022/2023	F/Y 2021/2022
	Kshs	Kshs
Court Case Against the Entity		
Bank Guarantees In Favour Of Subsidiary		
Contingent Liabilities Arising from PPPs		
Total		

11. Progress on follow up on Prior Year A u d i t 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	Status:	Timeframe:



.....
County Executive Committee Member - Finance and Economic Planning

D a t e **24/11/23**

Isiolo CEC Finance
 County Government
 P. O. Box 36
 ISIOLO
 Tel: 0722 949 671

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

12. Annexes

Annex 1 – Analysis of Transfers From the CRF

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	777,214,064	777,214,063	777,214,064	2,378,746,074	4,710,388,265
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme				9,734,622.05	9,734,622.05
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				2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)				11,000,000	11,000,000
Kenya Climate Smart Agriculture Project (KCSAP)				259,805,034	259,805,034
Water and Sanitation Development Project					
Construction of County Headquarters					
World bank -Emergency locust response				82,424,093	82,424,093
Financing Locally led climate action World Bank				22,000,000	22,000,000
Total	777,214,064	777,214,063	777,214,064	2,766,049,738	5,097,691,929

COUNTY GOVERNMENT OF ISIOLO
County Executive of Isiolo
Annual Report and Financial Statements for the year ended June 30 2023

Annex 2 – Analysis Of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoice d/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1.								
2.								
Sub-Total								
Construction Of Civil Works							96,753,500	
3.								
4.								
Sub-Total								
Supply Of Goods								
5.							57,866,007	
6.								
Sub-Total								
Supply Of Services							261,275,734	
7.								
Sub-Total								
Grand Total							415,895,241	

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30 2023

Annex 3 – Analysis Of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Annex 4 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

COUNTY GOVERNMENT OF ISIOLO
County Executive of Isiolo
Annual Report and Financial Statements for the year ended June 30 2023

Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
Total				

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>

COUNTY GOVERNMENT OF ISIOLO
County Executive of Isiolo
Annual Report and Financial Statements for the year ended June 30 2023

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2021-2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2021-2022
Land	14,624,181,715	-	-	-	14,624,181,715
Buildings And structures	1,271,661,059	18,400,000	-	-	1,290,061,059
Purchase of Motor vehicle and Transport Equipment	350,676,804	17,000,000	-	-	367,676,804
Office Equipment, Furniture and Fittings	266,676,476	12,079,852	-	-	278,756,328.00
ICT Equipment	36,335,959	-	-	-	36,335,959
Machinery And Equipment	443,888,156	9,166,000	-	-	453,054,156.00
Heritage And Cultural Assets	58,296,741	-	-	-	58,296,741
Biological Assets	51,388,972	11,857,000	-	-	63,245,972.00
Intangible Assets		-	-	-	
Infrastructure Assets- Roads, Rails	605,393,172	224,048,716	-	-	829,441,888
Work In Progress	-		-	-	
Total	17,708,499,054	292,551,568	-	-	18,001,050,622

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
	Total								

.....
Director of Finance
County Executive

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

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Annex 8 – 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						

Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q 1	Q 2	Q 3	Q 4		

COUNTY GOVERNMENT OF ISIOLO

County Executive of Isiolo

Annual Report and Financial Statements for the year ended June 30 2023

Annex 10 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 (Ksh s.)	Comments

Pending accounts payables

S/No.	Supplier/Contractor Name	Lpo/Lso Contract No.	Date of Lpo/Lso Contract No.	Details of Work Performed	Outstanding Pending Bill Amount As Of 30th June, 2022 (Kshs.)	Amount Paid (Kshs.)	Outstanding Pending Bill Amount As Of 30th June, 2023 (Kshs.)
					A	B	C=A-B
1	Charaka General Enterprises Ltd			Spot improvement	2,975,320	-	2,975,320
2	Ebb Kenya Ltd			Spot improvement	2,950,320	-	2,950,320
3	Bahja Agencies Ltd			Street light maintenance works	850,000	-	850,000
4	Yealink Limited			Fire construction phase ii	3,995,000	-	3,995,000
5	Hillows Son Ltd			Maintenance of civil works	1,000,000	-	1,000,000

6	Hillows Son Ltd			Spot improvement	2,450,000	-	2,450,000
7	Jirosham Investment Ltd			Spot improvement kiwanjani area	2,820,880	-	2,820,880
8	Fafachane Construction Company			Spot improvement and routine maintenance	3,327,320	-	3,327,320
9	Lujillo Investments Ltd			Rehabilitation of market stalls	3,055,000	-	3,055,000
10	Ciltacho Holdings Ltd			Dumpsite maintenance	2,200,000	-	2,200,000
11	Bakalcha Construction Ltd			Open air market murraming and road improvement works	1,750,000	-	1,750,000
12	Shibawa General Enterprises Limited			Rehabilitation of serena bridge and buffalo airstrip	8,793,960	-	-
13	Lawnico Construction Limited	193	27th Feb. 2023	Road maintainance	2,200,000	-	2,200,000

14	Panako Kenya Limited	195	27th Feb.2023	Road maintenance	2,000,000	-	2,000,000
15	Dido And Sons Ltd	302	19.06.2023	Desilting, de-sludging, gabion works and pipeline rehabilitation -ewaso in oldonyiro	2,996,860	2,996,860	-
16	Sadeti Contractors And Suppliers	303	19.06.2023	Rehabilitatin Of 750m3 Masonry Tank-Ndugu Zanguni In Oldonyiro	2,992,255	-	2,992,255
17	Jirohsam Investment Company Ltd	303	19.06.2023	Duse pipeline rehabilitation works.	2,798,848	2,798,848	-
18	Masulink Enterprises Limited	305	19.06.2023	Drilling of borehole at kiwanja attan-ngaremara ward	3,924,280	3,924,280	-
19	Barros Construction Co Ltd	306	19.06.2023	Drilling of borehole at kakili-burat ward	2,999,905	2,999,905	-
20	Sadeti Contractors	307	19.06.2023	Drilling of borehole at	2,994,337	2,994,337	-

	And Suppliers Ltd			akadeli-burat ward			
21	Masulink Enterprises	308	19.06.2023	Drilling of replacement borehole at lmd-burat ward	2,998,600	-	2,998,600
22	Nurki Construction Company Limited	312	19.06.2023	Drilling of borehole at bassa - cherab ward	3,999,018	-	3,999,018
23	Nurki Construction Company Limited	309	19.06.2023	Drilling of borehole at malkagalla-cherab ward	3,999,494	3,999,494	-
24	Nurki Construction Company Limited	310	19.06.2023	Drilling of borehole for lakole at merti-cherab ward	3,999,871	3,999,871	-
25	Mammoth Ventures Limited	282		Supply and installation of genset 30 kv to basa - cherab ward	2,932,800	-	2,932,800
26	Mammoth Ventures Limited	299		Borehole repairs	1,439,305	1,439,305	-
27	Northern Prestige	ICG/WATER/022 /2022/23	06.03.2023	Supply and installation of genset 30 kv	2,929,000	-	2,929,000

	Company Limited			to moliti-kinna ward			
28	Kuri General Construction And Co. Ltd			Rehabilitation of lenguruma water supply	3,000,000	-	3,000,000
29	Waso Building And Roadworks Ltd			Development for water trucking services at dololo-dakiye and dadachabasa for 66 days (sept-nov 2020)	2,970,000	-	2,970,000
30	Waso Building And Roadworks Ltd			Provision Of Water Trucking At Dadachabsa And Dololodakiye (30th Dec 2020-4th March 2021)	2,925,000	-	2,925,000
31	Rumich Company Ltd			Water trucking services at haidafin and its environs for 30 days (nov 2021)	1,350,000	-	1,350,000

32	Kuri General Construction And Co Ltd			Fy 2020/21 development for water trucking services for 65 days at belgesh (aug-oct 2021)	2,925,000	-	2,925,000
33	Gulani Contractors Limited			Fy 2020/21 development for water trucking services for 60 days (july-aug2021) to modogashe community and its environs during drought period	3,000,000	-	3,000,000
34	Samir Logistics Limited			Fy 2020/21 development for water trucking services for modogashe for 60 days (nov-dec 2021)	3,000,000	-	3,000,000

				Fy 2021/22 development for water trucking services in chirach and qampicha area			
35	Barros Construction Co Ltd				2,925,000	-	2,925,000
36	Barros General Trading Co Ltd			Fy 2021/22 development for iresaboru flood control works	4,998,395	-	4,998,395
37	Kuri General Construction And Co Ltd			FY 2020/21 Development For Water Trucking Services For 65 Days At Belgesh (21st OCT 2021-25th Dec 2021)	2,925,000	-	2,925,000
38	Kuri General Construction And Co Ltd			FY 2020/21 Development For Water Trucking Services At Belgesh For 18 Days (26th Dec 2021-12th Jan 2022)	810,000	-	810,000

39	Chulu General Supplies			Fy 2020/21 development for water trucking service	1,170,000	-	1,170,000
40	Umut Holdings			Procurement of equipment of boreholes	1,400,000	-	1,400,000
41	Tulla Hardware			Purchase of generator	2,340,000	-	2,340,000
42	Tulla Hardware			Fy 2020/21 development for repair works of corroded steel water tanks at iresaboru town centre	2,992,336	-	2,992,336
43	Adhe Godla			Fy 2020/21 development for repair works of corroded steel water tanks at iresaboru borehole site	2,984,448	-	2,984,448
44	Al-Mansur Contractors			Fy 2020/21 development for borehole	3,340,220	-	3,340,220

	And Suppliers Limited			repairs in ngarendare, kombokola and korbasa			
				Fy 2021/22 development for provision of water trucking services for 30 days at lakole and dogogicha			
45	Sadeti Contractors And Suppliers Limited				3,380,588	-	3,380,588
46	D2k Company Limited			Repair/civil works	892,000	-	892,000
47	Hadab Company Ltd		1	Suppy and delivery of stationeries	790,000	-	790,000
48	Rabaha General Enterprise			Supply and delivery of branded t, shirts	1,600,000	-	1,600,000
49	Azamat Holding Limited	ICG/2020 -2021	17th Aug. 2020	Supply and delivery of hand sanitizers	2,400,000	-	2,400,000
50	Ali Abdullahi Mahad	98	9/3/2022	Supply and delivery of fuel	700,000	-	700,000

51	Ali Abdullahi Mahad	100	9/4/2022	Supply and delivery of fuel	528,000	-	528,000
52	Iqrah Company Ltd			Supply and delivery of fuel	800,000	-	800,000
53	Ciltacho Holdings Ltd			Supply and delivery of stationeries	750,000	-	750,000
54	Lakole Investment Limited		14th April 2023	Supply and delivery of laptops	850,000	-	850,000
55	Zashidi Ventures Limited		27th June 2023	Supply of sanitary and cleaning materials	564,000	-	564,000
56	Bright Wool Limited	201	3rd May 2023	Supply of rangers uniform	4,999,850	-	4,999,850
57	Munhab Investment Limited	200	30th Nov. 2022	Supply of office stationeries	300,000	-	300,000
58	Baghdad Ventures Limited	199	25th April 2023	Supply and delivery of tyres and motor vehicle battery	490,000	-	490,000

59	Kubidimtu Construction Company Limited	ICG/011/T&T2022-2023		Supply and delivery of food rations	1,525,200	-	1,525,200
60	Fulcayo Group Limited	175	21st Dec. 2022	Supply and delivery of sanitary and cleaning materials	225,000	-	225,000
61	Iqrah Company Limited			Supply and delivery of tyres	490,000	-	490,000
62	Fulcayo Group Limited	175	21st Dec. 2022	Supply and delivery of sanitary and cleaning materials	225,000	-	225,000
63	Iqrah Company Limited			Supply and delivery of tyres	490,000	-	490,000
64	Cmc Group Ltd.		2013/2014	Supply and delivery of 4 no. Muldboard ploughs	1,700,000	-	1,700,000
65	Faimo-Link Investment		2019/2020	Supply and delivery of certified seeds	2,950,000	-	2,950,000
66	Shoba-Amin Investment Ltd.		2019/2020	Supply and delivery of	2,890,000	-	2,890,000

				certified seeds			
67	Simlaw Seeds Company Ltd		2019/2020	Supply and delivery of horticultural seeds	619,473	-	619,473
68	Chemesa Construction And Supplies Co. Ltd.		2019/2020	Supply and delivery of office curtains	75,000	-	75,000
69	Fahimysin Company		2019/2020	Supply and delivery of cleaning materials	75,000	-	75,000
70	Fahimysin Company		2019/2020	Supply and delivery of computer accessories	250,000	-	250,000
71	Fahimysin Company		2019/2020	Supply and delivery of office stationeries	200,000	-	200,000
72	Samburu Service Station		2020/2021	Supply of diesel 2712 litres	300,000	-	300,000
73	Mushrum Contractors And General Supplies Ltd		2020/2021	Supply and delivery of production materials	260,000	-	260,000

74	Samburu Service Station		2018/2019	Supply and delivery of 3 no. Cooking gas	91,000	-	91,000
75	Cmc Motors Group Ltd.		2016/2017	Supply and delivery of motor vehicle service parts	33,500	-	33,500
76	Cmc Motors Group Ltd.		2017/2018	Supply and delivery of tractor batteries	66,682	-	66,682
77	Cmc Motors Group Ltd.		2017/2018	Supply and delivery of tractor filters	144,210	-	144,210
78	One Zero One Supermarket		2018/2019	Supply and delivery of office furniture	499,000	-	499,000
79	Barisa Investment Ltd	245		Supply of office stationeries	1,500,000	-	1,500,000
80	Merti Service Station	ICG/WATER/020 /2022/23	09.11.2023	Supply of fuel	600,400	-	600,400
81	Isiolo Service Station			Supply of fuel	400,000	-	400,000
82	Churigon Suppliers And	313	19.06.2023	Supply of stationeries	296,800	-	296,800

	General Contractors						
83	Fairway Petroleum			Supply of fuel	447,525	-	447,525
84	Fairway Petroleum			Recurrent for supply of fuel	2,562,000	-	2,562,000
85	Shufedin Ltd Co	Agreement		Supply and delivery of food ration	1,500,000	-	1,500,000
86	Sadorb Enterprises	3228626		Supply and delivery of tyres	580,000	-	580,000
87	Sadorb Enterprises	Agreement		Supply of stationery	893,900	459,900	434,000
88	Nasib Youth	Agreement		Donations	1,200,000	500,000	700,000
89	Bonashid Enterprises	Agreement		Stationery	700,000	-	700,000
90	Engineering Mapping	Agreement		Tyres and car battery	1,572,000	-	1,572,000

91	Kimbalite Construction	Agreement		Supply and delivery of special equipments	2,800,000	-	2,800,000
92	Sazar Investment	Agreement		Donations	1,500,000	-	1,500,000
93	Nurweyne Investment	Agreement		Donations	1,800,000	-	1,800,000
94	Jafferford Ltd	Agreement		Donations	1,900,000	-	1,900,000
95	Charaka General	Agreement		Donations	2,200,000	-	2,200,000
96	Mayo Investment Ltd			Supply and delivery of general office supplies	416,000	-	416,000
97	Fairway Petroleum Ltd			Supply of fuel	145,200	-	145,200
98	Abbat Enterprises			Supply of furnitures	2,999,850	-	2,999,850
99	Absamo Co Ltd			Office stationery	731,000	-	731,000

100	Samburu Service Station Ltd			Supply and delivery of fuel	1,470,778	-	1,470,778
101	Samburu Service Station Ltd			Supply and delivery of fuel	642,949	-	642,949
102	Asmun Co.Ltd			Supply and delivery of office stationeries	1,000,000	-	1,000,000
103	Asmun Co.Ltd			Supply and delivery of cleaning material	346,050	-	346,050
104	Asmun Co.Ltd			Supply and delivery of stationeries	540,540	-	540,540
105	Samburu Total Station		2021/22	Supply of fuel	200,000	-	200,000
106	Double Take Holding Ltd			Car hire services	1,332,000	-	1,332,000
107	Baliba General Company Ltd			Car hire services	970,000	-	970,000
108	Double Take Holding Ltd			Car hire services	3,000,000	-	3,000,000

109	Mulfab Holdings Ltd			Cleaning services	3,600,000	-	3,600,000
110	Adhe Securities Solutions			Security services	980,000	-	980,000
111	Ruhaza Investment			Rental services	2,720,000	-	2,720,000
112	Takaful Insurance			Insurance services	2,000,000	-	2,000,000
113	Bahja Agencies Ltd			Car hire services	750,000	-	750,000
114	Osile Works			Car hire services	8,640,000	-	8,640,000
115	Isiolo Parkside Garage Ltd	178	18th Jan. 2023	Maintainance of motor vehicle	500,467	-	500,467
116	Mbogo & Muriuki Advocates		2018/2019	Legal fees - constitutional petition no. 27 of 2018- michael koome mburugu vs	8,560,800	-	8,560,800

				county govt. Of isiolo			
117	Mbogo & Muriuki Advocates		2020/2021	Legal fees - meru high court petition no. 7 of 2020- moses kithinji vs h.e. dr. Mohamed abdi kuti	11,107,000	-	11,107,000
118	Mbogo & Muriuki Advocates		2020/2021	Legal fees- meru elrc petition no. 8 of 2019 mohamed huka & 55 others vs county govt.of isiolo	10,161,000	-	10,161,000
119	Mbogo & Muriuki Advocates		2020/2021	Legal fees- isiolo cmcc no. 7 of 2016- mwangaza co. Ltd. Vs. County government of isiolo.	6,424,080	-	6,424,080
120	Mbogo & Muriuki Advocates		2017/2018	Legal fees isiolo cmcc no. 7 of 2016- isiolo mwangaza	6,275,600	-	6,275,600

				co. Ltd. Vs. County govt. Of isiolo			
121	Mbogo & Muriuki Advocates		2020/2021	Legal fees- meru high court petition no. 10 of 2019 nanyuki express cabs sacco ltd. Vs county govt. Of isiolo and another	6,206,000	-	6,206,000
122	Mbogo & Muriuki Advocates		2018/2019	Legal fees- meru elc petition no. 13 of 2018 - hassan kassim & others vs. County govt. Of isiolo and others	9,813,600	-	9,813,600
123	Mbogo & Muriuki Advocates		2020/2021	Legal fees- meru environment and other land court petition e8 of 2020 adan jirma duba & 188 others vs. Cabinet	12,533,800	-	12,533,800

				secretary, lands & physical & others			
124	Philip Henry Assocites		2020/2021	Legal fees- isiolo elc no. 6 of 2020, barnabas kariuki gatheria vs.county govt. Of isiolo	4,872,000	-	4,872,000
125	El-Boran Resort And Spa		2019/2020	Facitation of un delegates breakfast	108,300	-	108,300
126	Incoe Auto Spares		2019/2020	Provision of motor vehicle repair and maintenance	1,000,000	-	1,000,000
127	Umiramza Ltd		2020/2021	Provision of services to print publicity materials, trai ning materials	325,000	-	325,000
128	Government Printer		2019/2020	Provision of printing services for file folders	87,000	-	87,000

	Apa Insurance		2020/2021	Insurance cover for tractors, motor cycles and motor vehicles	600,000	-	600,000
129							
130	Incoe Auto Spares		2019/2020	Repair and maintenance of agriculture tractor-kby 405c	400,000	-	400,000
131	Cmc Motors Group Ltd.		2019/2020	Repair and servicing of agriculture tractor-kby 408c	79,823	-	79,823
132	Apa Insurance		2019/2020	Insurance cover for tractors, motor cycles and motor vehicles	600,000	-	600,000
133	Kiugu Tech Engineering		2017/2018	Motor vehicle repair/service-gkb 887g	149,000	-	149,000
134	Kiugu Tech Engineering		2017/2018	Motor vehicle repair- gkb 888g	185,000	-	185,000
135	Mutindwa Enterprises		2017/2018	Motor vehicle repair- gkb 888g	81,315	-	81,315

136	Plan Online Limited		2017/2018	Provision of internet services	40,500	-	40,500
137	Apa Insurance		2017/2018	Insurance cover for tractors, motor cycles and motor vehicles	439,549	-	439,549
138	Apa Insurance		2021/2022	Insurance cover for tractors, motor cycles and motor vehicles	600,345	-	600,345
139	Sahel Research And Consulting Co	250	#####	Consultancy on development of strategic plan	2,250,000	-	2,250,000
140	Shibawageneral Enterprise Ltd	248	#####	Car hire services	750,000	-	750,000
141	Standard Group Limited			Advertising services	336,400	-	336,400
142	Gira Golbo	284		Maintanance service	600,000	-	600,000

143	Canon Metropolitan	298		Insurance service	300,000	-	300,000
144	Misooma Investment Group Limited	275	15.11.2022	Water trucking at maikagala,ba sa,biliqi cherab ward	2,970,000	2,970,000	-
145	Misooma Investment Group Limited	278	07.01.2023	Water trucking at cherab ward	2,970,000	2,970,000	-
146	Misooma Investment Group Limited	293	20.02.2023	Water trucking at cherab ward	2,970,000	-	2,970,000
147	Misooma Investment Group Limited	292	20.02.2023	Water trucking at cherab ward	2,970,000	-	2,970,000
148	Waso Trading Company Limited	294	21.02.2023	Water trucking at cherab ward	3,000,000	-	3,000,000
149	Waso Trading Company Limited	277	21.12.2022	Water trucking at cherab ward	3,000,000	3,000,000	-
150	Galaan Maro Rangelands Limited	311	20.06.2023	Water trucking at modogashi	2,970,000	-	2,970,000
151	Ashmun Company Limited	ICG/WATER/014/2022/23	06.03.2023	Borehole repairs at	1,642,560	-	1,642,560

				korbesa and bisan biliqi			
152	Misooma Investment Group Limited			Water trucking at cherab ward	2,970,000	-	2,970,000
153	Waso Trading Company Limited			Water trucking at cherab ward	3,000,000	-	3,000,000
154	Galaan Maro Ranglands Limited	ICG/WATER/021/2022/23	06.01.2023	Water trucking at cherab ward	2,970,000	-	2,970,000
155	Galaan Maro Ranglands Limited	ICG/WATER/023/2022/23	06.01.2023	Water trucking at cherab ward	2,970,000	-	2,970,000
156	Kandila Limited	ICG/WATER/BMU/002/22/23	06.01.2023	Being payment for repair of boreholes in duse,roqa and merti water supply	2,944,966	-	2,944,966
157	Zuheb Ventures Limited	ICG/WATER/030/2022/23	12.03.2023	Car hire services	2,000,000	-	2,000,000
158	Waso Building And Roadworks Ltd			Provision of water trucking services in	1,350,000	-	1,350,000

				merti sub county			
159	Sadeti Contractors And Suppliers Limited			Repair of boreholes	2,951,115	-	2,951,115
160	Kuri General Construction And Co Ltd			Water trucking services at nano and chirach for 60 days (dec 2020- jan 2021)	3,000,000	-	3,000,000
161	Barros Construction Co Ltd			Car Hire Services For 120days	3,000,000	-	3,000,000
162	Kuri General Construction And Co Ltd			Water trucking services	2,700,000	-	2,700,000
163	Iqra Co Ltd			Water trucking services	2,700,000	-	2,700,000
164	Iqra Co Ltd			Water trucking services	1,395,000	-	1,395,000
165	Barros Construction Co Ltd			Car Hire 120days (JAN-MAY 2022)	3,000,000	-	3,000,000

166	Morrocom Kenya Limited			Water trucking services for july to september at qampicha	2,925,000	-	2,925,000
167	Alineer Investment Ltd			Borehole repairs	2,850,000	-	2,850,000
168	Kandila			Borehole repairs	2,980,200	-	2,980,200
169	Chulu General Supplies			Fy 2021/22recurrent for provision of water trucking services for 61 days at duqes, lakole,and dogogicha (sept-no2021)	2,925,000	-	2,925,000
170	Chulu General Supplies			Fy 2021/22recurrent for provision of water trucking services for 61 days at	1,350,000	-	1,350,000

				duques, lakole,and dogogicha (sept-no2021)			
171	Chulu General Supplies			Fy 2020/21 recurrent for provision of water trucking services for 61 days at duques, lakole,and dogogicha (sept-no2021)	2,745,000	-	2,745,000
172	Barros Construction Co Ltd			Car Hire 120days (JAN-MAY 2022)	3,000,000	-	3,000,000
173	Ranaha Investment Limited			Fy 2019/20 recurrent for repair of motor vehicle kch 991q	870,000	-	870,000
174	Iqra Company Limited			Water trucking for 12 days at malkadaka	540,000	-	540,000
175	Takaful Insurance			Provision of insurance for vehicles	350,000	-	350,000

176	Albicho General Suppliers			Car hire services	1,275,000	-	1,275,000
177	Holale Enterprise Limited			Car hire services	680,000	-	680,000
178	Al-Anama Enterprises Limited			Repair of motor vehicle	2,600,000	-	2,600,000
179	Kuri General Construction And Co Ltd			Fy 2020/21 recurrent for water trucking services for 66 days at lakole, mataarba, and dogogicha	2,970,000	-	2,970,000
180	Waso Building And Roadworks Ltd			Fy 2021/22 recurrent for water trucking services for 65 days at dadachabasa and dolodakiye (july-aug 2021)	2,925,000	-	2,925,000

181	Kuri General Construction And Co Ltd			Fy 2020/21 development for provision of water trucking services nano and chirach (9/11/2020-3/12/2020 and 08/04/2021-27/04/2021)	2,025,000	-	2,025,000
182	Kuri General Construction And Co Ltd			Fy 2020/21 for provision of water trucking services at nano and chirach for 65 days (3/2/2021 - 7/4/2021)	2,880,000	-	2,880,000
183	Waso Building And Roadworks Ltd			Fy 2020/21 provision of water trucking at dadachabasa and dolodakiye for 52 days (05/3/2021-25/4/2021)	2,340,000	-	2,340,000

184	Gohuba Company Limited			Rehabilitation of bulesa goda water supply	2,981,084	-	2,981,084
185	Gulani Contractors Limited			Fy 2020/21 recurrent for water trucking services in modogashe for 60 days (sept-oct 2021)	3,000,000	-	3,000,000
186	Gulani Contractors Limited			Fy 2020/21 recurrent for water trucking services in modogashe for 60 days (nov-dec 2021)	3,000,000	-	3,000,000
187	Samir Logistics Limited			Fy 2020/21 recurrent for water trucking services for 60 days (july-august 2021) days to modogashe community and its environs	3,000,000	-	3,000,000

				during drought period			
188	Samir Logistics Limited			Fy 2020/21 recurrent for water trucking services for 60 days (sept-oct 2021) days to modogashe community and its environs during drought period	3,000,000	-	3,000,000
189	Waso Building And Roadworks Ltd			FY 2020/21 Recurrent For Provision Of Water Trucking Services For 60 Days At Dadachabasa (20th Aug-18th Oct 2021)	3,000,000	-	3,000,000
190	Waso Building And Roadworks Ltd			Fy 2021/22 recurrent for provision of water trucking	2,150,000	-	2,150,000

				services for 60 days at dadachabasa and dolodakiye months of oct - nov 2021			
191	Munawar Holding			Fy 2020/21 recurrent for water trucking services for 62 days in shaab (july-aug 2021)	2,790,000	-	2,790,000
192	Munawara Holding			Fy 2020/21 recurrent for water trucking services for 62 days in shaab (sept-nov 2021)	2,925,000	-	2,925,000
193	Munawara Holding			Fy 2020/21 recurrent for water trucking services for 25 days in shaab (nov 2021)	1,125,000	-	1,125,000

194	Rumich Company Ltd			Fy 2020/21 recurrent for water trucking services for 62 days to haidafin community and its environs during drought period	2,790,000	-	2,790,000
195	Rumich Company Ltd			Fy 2020/21 recurrent for water trucking services for 61 days to haidafin community and its environs during drought period	2,745,000	-	2,745,000
196	Ali Abdullahi Mahad			Provision of car hire services for 64 days	1,600,000	-	1,600,000
197	Ag Insurance			Insurance cover m/vehicles	693,250	-	693,250

198	Arbicho General Suppliers			Fy 2020/21 recurrent for water trucking services at iresaboru	3,000,000	-	3,000,000
199	Al Badr	Agreement		Rent services	1,500,000	-	1,500,000
200	Al Badr	Agreement		Rent services	2,700,000	-	2,700,000
201	Nasafa Enterprises	470		Car hire services	900,000	-	900,000
202	Great North Energy Tech.	Agreement		Car hire services	1,200,000	-	1,200,000
203	Rabusa Co Ltd	Agreement		Car hire services	900,000	-	900,000
204	Rabusa Co Ltd	Agreement		Printing services	1,300,000	-	1,300,000
205	Rwagkhem Ltd	Agreement		Donation	1,300,000	-	1,300,000

206	Ikrimah Ltd	Agreement		Carpet	803,800	-	803,800
207	Rangelands	Agreement		Catering services	350,000	-	350,000
208	Biguns Transporters	Agreement		Car hire services	360,000	-	360,000
209	Amozaf	Agreement		Security services	1,700,000	-	1,700,000
210	Moya Investment Co.Ltd			Provision of car hire services to the department of public service management	320,000	-	320,000
211	Mushram Co.Ltd			Printing and publishing	156,000	-	156,000
212	Abdulrahman Perera			Office rent	500,000	-	500,000
213	Walker Automec			Repair of motor vehicle	562,300	-	562,300

214	Walker Automec			Repair of motor vehicle	227,800	-	227,800
215	Haphek Company Limited			Car hire services	2,420,000	-	2,420,000
216	Standard Group Plc			Advert o county secretary position	117,480	-	117,480
217	Waligah Express Co.Ltd			Printing and publishing	806,720	-	806,720
218	Kimstat Marketing Intelligence And Statistical Consultants Limited		2021/22	Consultancy services -	1,995,000	-	1,995,000
219	Standard Media Group		2021/22	Advertiseme nt county fiscal strategy paper	177,480	-	177,480
220	Standard Media Group		2021/22	Advertiseme nt budget estimate	177,480	-	177,480
221	Standard Media Group		2020/21	Advertiseme nt budget estimate	177,480	-	177,480

	Standard Media Group		2020/21	Advertisement county fiscal strategy paper	177,480	-	177,480
222							
	Standard Media Group		2020/22	Advertisement -adp	177,480	-	177,480
223							
	Standard Media Group		2021/22	Advertisement -adp	177,480	-	177,480
224							
	Linmus Solution Ltd			Printing services	2,180,000	-	2,180,000
225							
	Kimstat Marketing Intelligence And Statistical Consultants Limited		2022/23	Consultancy-services-editing and formating of 2023-2027 cidp	2,000,000	-	2,000,000
226							
	TOTAL				459,742,002	35,052,801	415,895,241