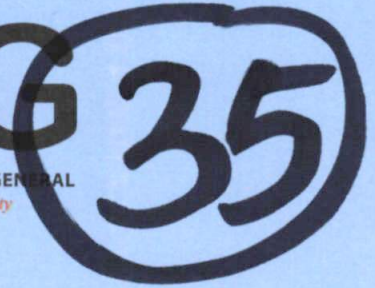
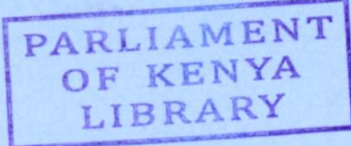


REPUBLIC OF KENYA



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

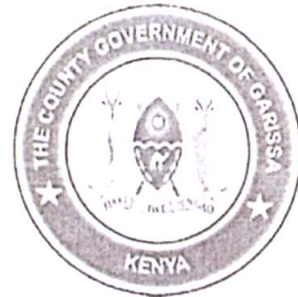
**ON**

**CGUNTY EXECUTIVE OF GARISSA**

**FOR THE YEAR ENDED  
30 JUNE, 2025**

32

2025



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**COUNTY EXECUTIVE OF GARISSA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
JUNE 30, 2025**

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**Transitional IPSAS Financial Statements**

*County Executive of Garissa*  
**Annual Report and Financial Statements**  
**for the Period ended June 30, 2025.**

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*County Executive of Garissa*  
**Annual Report and Financial Statements**  
**for the Period ended June 30 2025**

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**1. Acronyms and Definition of Key Terms**

**A. Acronyms**

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

**B. Definition of Key Terms.**

***Fiduciary Management*** Members of Management directly entrusted with the responsibility of financial resources of the organisation.

**2. Key Entity Information and Management****a) Background information.**

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

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

**b) Key Management team**

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

	Designation	Name
1.	Governor	H.E Nathif Jama Adam
2.	Deputy Governor	H.E Abdi Dagane Muhumed
3.	County Secretary	Mohamud Hassan Mursal
4.	C.E.C Finance and Economic Planning	Abass Ismail Khaar
5.	C.E.C Water, Environment, Climate change and Natural Resource	Ahmed Mohamed Ibrahim
6.	C.E.C Roads, Transport and Public Works	Nasir Mohamed
7.	C.E.C Gender, Social Services and Sports	Hawa Ahmed
8.	C.E.C Education and Labour	Ebla Minhaj
9.	C.E.C Agriculture, Livestock and Cooperatives	Milgo Dubow Keinan
10.	C.E.C Health and Sanitation Services	Ahmednadir Omar
11.	C.E.C County Affairs, Public services and Intergovernmental relation	Zahra Musa
12.	C.E.C Lands, Housing and Urban Devt	Mohamed Hussein
13.	C.E.C Trade, Enterprise Devt and Tourism	Mohamed Suleiman

**c) Fiduciary Management**

The key management personnel who held office during the financial period ended 30 June 2025 and who had direct fiduciary responsibility were:

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

**d) Fiduciary Oversight Arrangements**

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

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

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

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

**e) Entity Headquarters**

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

**f) Entity Contacts**

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

**g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank  
Garissa Branch  
P.O. Box 143  
Garissa, Kenya
3. Equity Bank  
Garissa Branch  
P.O. Box 700  
Garissa, Kenya
4. First Community Bank  
Garissa Branch

Garissa

5. Gulf African Bank  
Garissa Branch  
Garissa
6. Cooperative Bank  
Garissa Branch  
Garissa
7. National Bank Of Kenya  
Garissa Branch  
Garissa

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

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

**j) County Attorney**

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

### 3. Governance Statement

Garissa County is established as per Section 176 of 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 Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

#### The County Executive

##### a) The County Executive

NO PHOTO

NAME

DESIGNATION

#### GOVERNOR

Nathif Jama Adam, EGH, (Nadiif Jaamac Aadan, Arabic: نظيف جامع آدم) is a Kenyan banker, writer and politician.

Adam has served as the Governor of Garissa County since August 2023. He was initially elected to the position in March 2013 to become the pioneer Governor of Garissa County and served until 2017. He was elected once again in August 2023.

Prior to joining politics, he was the Managing Director of First Community Bank. He was also previously a Senior Vice President and the Head of Sharjah Islamic Bank's Investments & International Banking Division. He co-authored the first book on sukuk investments.

#### Honours

At the Jamhuri Day of 2023, Adam was awarded by President William Ruto the Elder of the Order of the Golden Heart (E.G.H.) which is the second highest honour awarded by the Kenyan government.



**H.E NATHIF  
JAMA ADAM**

1

2



**H.E ABDI  
DAGANE  
ISMAL**

## **DEPUTY GOVERNOR**

His Excellency Abdi Dagane is the Deputy Governor of Garissa County, a position of great responsibility and leadership in the county government. With a strong commitment to serving the people of Garissa and a vision for positive change, H.E Abdi Dagane plays a vital role in shaping the future of the county.

3



**HON.  
MOHAMUD  
HASSAN  
MURSAL**

## **COUNTY SECRETARY**

BA Public Administration from Moi University  
MSc Information Security – Royal Holloway University of London

Before he joined the county, he worked in various Tech and data security firms and consultancy services to the public and private institutions

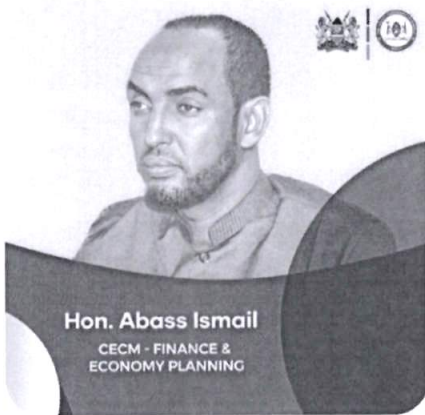
Vast experience in public administration and governance

He was a pioneer county secretary who served Governor Nathif Jama first administration diligently and with dedication.

As the first county secretary of Garissa, he is remembered for establishing internal structures and policies that helped cap the county wage bill to below the controller of budget's authorized limit. This subsequently led to increase in the budgetary allocation to other sectors such as health and water.

He introduced and spearheaded the county capacity assessment and rationalization of public service (carps), in 2014

4



**HON. ABASS ISMAIL**

**CECM FINANCE & ECONOMY PLANNING**

Bachelor of Business Management  
MBA from Kenya Methodist University

Diverse experience in financial sectors

Participated in drafting and designing numerous financial policies and accounting procedures

Worked with various International NGOs in Kenya and Somalia in Finance and grant Management

From 2020 to 2023, working with National Drought Management Authority as Program Manager for the Hunger Safety Net Programme

Trained as Senior Management course in Kenya School of Government

5



**HON. ZAHRA MUSA**

**CECM COUNTY AFFAIRS, PUBLIC SERVICES & INTERGOVERNMENTAL RELATIONS**

Business Administration (DBA) - (Finance)

University of Nairobi | 2018 – Expected Dec 2024 (Candidate)

Master's in Business Administration (MBA) (Finance)

University of Nairobi | 2015 -2017 Bachelor of Business Management (BBM): Finance and Banking

Mount Kenya University | 2012-2014 Served as CECM County Affairs, Public Services & Intergovernmental Relations from 2023 to date

**CECM CULTURE, GENDER, YOUTH & SPORTS**

6



**HON. HAWA ABDI**

B.A in Business management from East Africa University  
Diploma in sales and marketing from Mombasa Polytechnic University College  
Before her appointment, Hawa was serving as Deputy Sub-County Administrator in Ijara, Garissa County, from June, 2015.  
Before joining the COUNTY EXECUTIVE OF GARISSA, Hawa worked for different Humanitarian Organizations in Dadaab Refugee Camp (Care Kenya, Oxfam GB, Care International and Kenya Red Cross.  
Worked for Baclays Bank (now Absa Bank)

**CECM TRADE, INVESTMENTS & ENTERPRISE DEVELOPMENT**

7

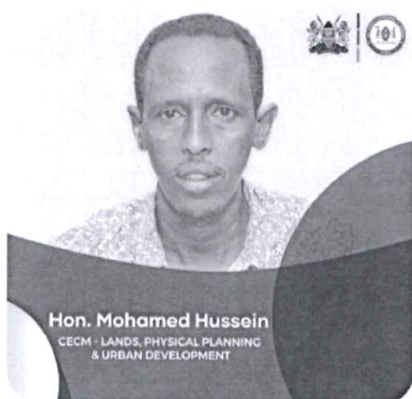


**HON. MOHAMED SULEIMAN**

Bachelors of Commerce (B.Com)  
Currently pursuing Bachelors of Law  
Previously served as Head of Accounts in the County department of Health from 2018 to 2023  
Served as CECM Trade, Investments & Enterprise Development from 2023 to date

**CECM LANDS, PHYSICAL PLANNING & URBAN DEVELOPMENT**

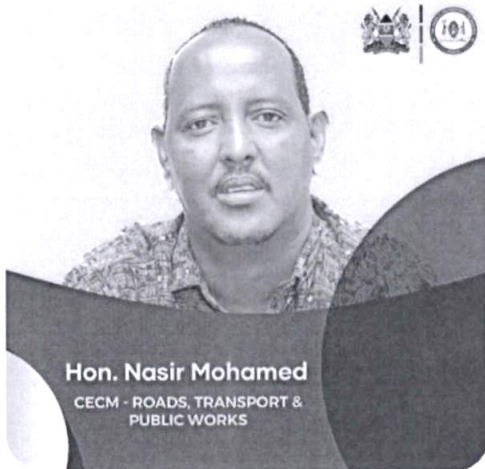
8



**HON. MOHAMED HUSSEIN**

B. Com from Egerton university  
Vast experience in management, finance and implementation of projects and programs.  
Over 12 years in senior positions, both private, public and other organizations.

9



**HON NASIR  
MOHAMED**

Believe in teamwork, leadership and well-coordinated activities.

Recognized for exceptional skills in fast paced, multitask environment, strong analytical and problem-solving skills.

**CECM ROADS, TRANSPORT & PUBLIC WORKS**

Mount Kenya University Masters in Diplomacy and International Relations.

University Of Nairobi Bachelors of Arts (Education)

Diploma in education management (Kenya Institute of Education Management)

Ministry of education (MOEST) certificate in schools-based teacher Development course 1996-1998:

Narok TTC P1 Certificate

Member of county assembly for Nanighi Ward 2013-2017

Served as minority leader of Garissa County assembly 2013-2017

Secondary teacher in Sankuri Secondary School 2001-2011

Primary teacher in various schools in Fafi Sub-County.

**CECM AGRICULTURE, LIVESTOCK & PASTORAL ECONOMY**

Degree in Development studies. From Mount Kenya University.

Skilled professional with over ten years' experience in logistics, finance administrative and program.

Diverse experience in program implementation, donor relation, financial management and grant oversight.

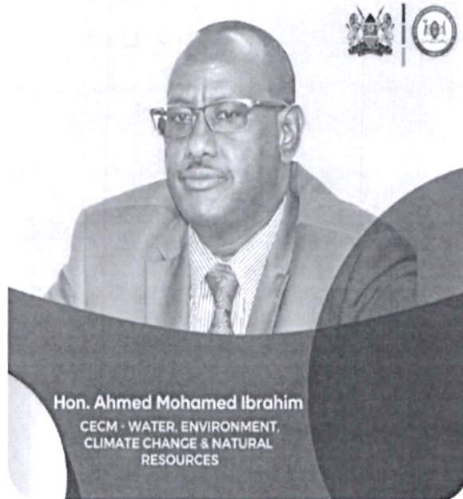
Believe in accountability. She has received several accolades based on her strict practice of providing comprehensive Support Programmes reports to both donors and project beneficiaries.

10



**HON. MILGO  
DUBOW  
KEINAN**

11



**HON. AHMED MOHAMED IBRAHIM**

Shee works in strict adherence to process as she carries the mantra, the process is as important as the product.

**CECM WATER, ENVIRONMENT, CLIMATE CHANGE & NATURAL REOURCES**

M.A International Relations-Brunel University U.K

B.A International Development- University of East London  
Certificate Teacher Education- Shanzu Teachers College Mombasa  
Expert in Public Policy and Good Governance.

Over 20 years in leadership positions both in public, private and humanitarian sectors.  
Taught many schools in Garissa as a teacher /Headteacher.

12



**HON. AHMEDNADHIR OMAR**

**CECM HEALTH**

Ahmed Nadhir Omar is an alumna of Jomo Kenyatta University of Agriculture and Technology (JKUAT) and holds a Bachelor of Science (BSc) I.T Degree.

Health & sanitation services-OCT 2017 -JAN 2021.

Jan 2021 to date: County Executive Committee Member Education, ICT and Labour-COUNTY EXECUTIVE OF GARISSA.

During his tenure in the health docket, he led the Garissa health team to scoop prestigious national award Kenya health forum 2018 and at the Inter-Governmental Immunization Consultative Forum 2019.

Represented the 47 County Governments in the Sub-Technical Working group of world bank's

13



**HON. EBLA  
MINHAJ**

transforming health systems for universal care project and DANIDA's universal health care projects.

Garissa County was selected as the sole County in Kenya for Primary Health Care (PHC) piloting, an MOH/UNICEF project during his tenure as health CECM

**CECM EDUCATION,  
INFORMATION & ICT**

B.A degree in development studies  
kampala university

Diploma in special education kenya  
institute of special education

Certificate of teacher education  
highbidge teachers college-p1  
certificate

Worked with NDMA as sustainable  
livelihood advisor-on technical  
issues related to resilience and  
building strategies.

County food for asset coordinator-  
link between NDMA, WFP, RRDO &  
KRCS.

Worked with aridlands project 2 as  
mobile extension team leader.

Trained communities on  
participatory methodologies.

Taught in different schools both  
ordinary and special schools in  
Garissa County.

Participated in study tours-Kenyans  
on good governance in Washington  
DC 2007.

**b) County stakeholder engagement:**

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

**c) Safeguards against unethical conduct and corruption.**

The County embraces diversity and offers services to all county residents without discrimination. All county fees and charges are levied after wide consultation with the citizens through public participation. The county maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

The county government has declared its premises corruption free environment and guarantees the rights and interests of its citizens as stewardship in service delivery.

**d) Engagement with the County Assembly**

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

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

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

The County Government also presented two bills; the facility improvement fund bill which was aimed at providing for collection, retention, management and use of county health improvement financing.

Also, the county presented to the assembly the county rangelands management bill 2023 aimed at facilitating sustainable and holistic management of rangelands in the County.

**e) Risk management**

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

This policy supports the attainment of the following objectives:

- a. Enhanced risk awareness- A culture where employees. in the county government have a greater understanding of risks and their responsibility to manage them.
- b. Result-Based Management- Improved decision making through the consideration of risks and their potential impact on the County Government objectives and budget allocations.

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

**f) Audit committee and its charter.**

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

**g) Compliance**

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

The Public finance Management Act, 2012 and The Public finance Management regulations (County Government) 2015, provide for the effective management of public finances by the county government. The Public Procurement and Asset Disposal Act, 2022 and Public Procurement and Asset Disposal Regulations, 2020 provide procedures for efficient public procurement and for assets disposal by the County Government. The County Government is also in compliance with various

National treasury and Controller of Budget circulars that are issued from time to time. The entity should identify the laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

#### **4. Foreword by CECM Finance and Economic Planning**

In our pursuit to improve on transparency and accountability in Public Financial Management, I present the financial statements for the for the period ended June 30, 2025 of the County Executive of Garissa. The County Executive of Garissa has and will continue to manage its finances in accordance with the principles of fiscal responsibilities as spelt out in the Public Finance Management Act, 2012.

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

##### **a) Functions of the County Government**

The County Executive of Garissa derives its functions from the Constitution of Kenya 2010, specifically the Fourth Schedule and the County Governments Act, 2012. These functions include, but are not limited to: provision of health services, agriculture, early childhood education, local infrastructure development, county planning and development, water and sanitation, trade regulation, and cultural activities. Our administration has remained committed to implementing these functions in an inclusive, accountable, and impactful manner.

##### **b) Budget Performance**

In the current financial year, Garissa County budgeted KES 11.8 billion for service delivery and development programs. By the end of the Final quarter, actual revenue received—including equitable share, conditional grants, and own-source revenue—amounted to KES 8.2 billion, marking a performance rate of approximately 99%. Development expenditure absorption reached 60%, while recurrent expenditure performance was at 91%.

##### **c) Physical Progress: Outputs, Outcomes & Impacts**

Since the inception of devolution, Garissa County has recorded significant development milestones:

**Health:** Operational health facilities have increased from 52 to 91 (75% growth), with maternal mortality reduced by 28% since 2017.

**Water:** More than 460 boreholes have been drilled and rehabilitated, with rural water coverage now at 63%, compared to 40% in 2013.

**Education:** Over 12,000 students have benefitted from the County Scholarship Fund, leading to an 82% increase in University enrolment in underserved wards.

Infrastructure: Over 700 km of rural access roads have been rehabilitated, enhancing trade and mobility.

**d) Flagship Projects Performance**

Garissa County's flagship projects are on track and showing measurable results:

Health: Construction of New Mother and Child Hospital

Water: Construction of New Pipeline Extension and Drilling of Borehole in Modogashe Lagdera.

Works: Construction of New Terminals at Garissa Airstrip

Sport: Construction of Pavilion and Stadium at Garissa Primary Garissa Township.

These projects are aligned with the County Integrated Development Plan (CIDP)

**e) Value-for-Money Achievements**

Garissa County has institutionalized value-for-money principles through strict procurement oversight, and regular audit checks. A recent assessment showed 85% of projects achieved intended outcomes on time and within budget. Programs like the scholarship fund and water projects demonstrate high socio-economic return per shilling spent.

**f) Implementation Challenges and County Outlook**

Key challenges include:

- i. Unpredictable disbursement of funds from the National Treasury,
- ii. Low local revenue mobilization due to drought and economic disruptions,
- iii. Insecurity in some border areas affecting service delivery,
- iv. Climate change effects impacting agriculture and infrastructure.

Despite these challenges, the County has laid out an ambitious development agenda for FY 2025/26, with a proposed budget of KES 11.8 billion. Key focus areas include:

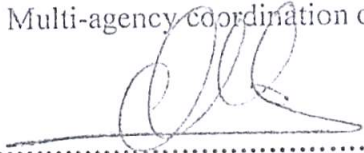
- i. Climate-resilient agriculture,
- ii. Expanded health insurance and mobile health services,
- iii. Youth empowerment and employment creation,
- iv. Modernization of Garissa municipality and digital transformation of services.

These are anchored in the Garissa County 2023–2027 Strategic Plan and informed by citizen priorities.

**g) Risk Management Strategies**

The County Executive has implemented the following strategies to mitigate risks:

- Strengthened internal audit and performance review systems,
- Digitization of financial operations to enhance transparency,
- Multi-agency Coordination on security and disaster preparedness.



.....  
CECM Finance and Economic Planning  
COUNTY EXECUTIVE OF GARISSA

**5. Statement of Performance against Predetermined Objectives**

**Introduction**

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

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

Below we present the progress made in attaining the objectives of the as per the CIDP for the period ending June 2025 County.

**Agriculture**

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

**2.Lands, Housing and Urban Developments.**

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

3.Education

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

4.Health

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	To Promote Disease Surveillance and Control.	<p>Conduct active case search using ODK for AFP surveillance at all health facilities on a monthly basis.</p> <p>Capacity building of 100 workers on new guidelines and HIV 90-90-90 strategy</p> <p>Carryout local radio awareness spots in each quarter.</p> <p>For TB Control Interventions we have carried out monthly active case finding in 30 high volume facilities.</p>	The Promotion of all the disease have been Achieved	The Promotion and the Capacity Building

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
	Increased Environmental Health, Water and Sanitation Interventions.	Procurement and distribution of waste segregation Bins.  Quarterly purchase of chemicals and treatment of water.  Carry out water sample testing.	Reduced disease burden and improved health outcomes.	Expanded health centres, improved immunization coverage.
	Constructions and renovations of Dispensaries and MCH	Renovation of 10 health centres and Dispensaries.  Quarterly Purchase of Pharm and Non Pharm for 72 health facilities.  Purchase and distribution of lab reagents to 74 health facilities.	Accelerate the reduction of the burden of communicable diseases and conditions through integrated services and robust health promotion.	The construction of 400 No bed capacity MCH is a multiyear project
	Increased Preventive and Promotive Health care Services.	Conduct 160 integrated outreaches in the county.  Train 25 HCWs (Nurses, Clinical officers, Nutritionist)	Improved in the PPH and other Care Services	

## 5. Water

S/No.	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks
1	Development of surface water storage and groundwater source for multi-purpose water uses	Construction of Extension of Kone Modogashe Pipeline	This is a multiyear project the progress of the project is in progress	The project has achieved its object in the provision of water for the locals
2	Expansion of water supply services	Extension of pipeline various sub counties in the County	The pipelines has been connected and water services has been achieved for the locals	
3	Rehabilitation, maintenance and operation of water supplies	Rehabilitation of 15 boreholes across the county.	Several Boreholes have been maintained	These are occasionally maintained because of its helpful to the community

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

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

**7.Trade, Investment, and Enterprise Development**

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

**8. Roads, Transport, and Public Works**

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

**9.County Affairs, Public Service, and Intergovernmental Relations**

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

**10. Finance and Economic Planning**

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

## **6. Environmental and Sustainability Reporting**

### **Introduction**

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

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

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

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

#### **a) Sustainability Strategy and Profile**

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

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

**b) Environmental Performance**

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

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

**c) Employee Welfare**

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

**d) Market Place Practices**

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

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

**e) Community Engagements**

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

**7. Management Discussion and Analysis**

During the financial year ending June 30, 2025, the Garissa County Executive implemented a series of key programs and development projects aligned with the Third County Integrated Development Plan (CIDP 2023–2027). In the education sector, the County initiated the construction of new classrooms across various wards, which reached 60% completion with a budget allocation of KES 150 million. The health sector saw notable progress with the successful upgrading of Garissa Level 5 Hospital, and Construction of New Mother Child Hospital that is still In progress. The water sector focused on drilling and equipping boreholes in arid areas like Balambala, Lagdera Dadaab and Ijara Sub counties. The Department of Roads and Infrastructure initiated road rehabilitation works in Several Sub Counties, which are ongoing and currently at 50% completion. In agriculture, the County successfully concluded a livestock vaccination campaign to curb disease outbreaks, fully implemented with a budget of KES 80 million.

The County Executive remained largely compliant with statutory and regulatory obligations. Financial statements were submitted in time to the Office of the Auditor-General, and procurement processes adhered to the Public Procurement and Asset Disposal Act. Environmental compliance was also observed in projects requiring clearance from the National Environment Management Authority (NEMA). Furthermore, public participation forums were held regularly at the ward and sub-county levels, enhancing transparency and community ownership of development priorities.

Despite these achievements, the County faced significant risks during the reporting period. Climate change, particularly prolonged droughts, disrupted water supply and livestock production threatening food security and livelihoods. Security challenges in border and interior regions occasionally affected service delivery and field operations. In addition, delays in the release of funds from the National Treasury created financial strain, affecting project timelines and supplier payments.

The broader economic environment continued to present mixed outcomes. While livestock production remains the backbone of Garissa's economy, recurring droughts, low market prices, and weak infrastructure limited its potential. Efforts to diversify the economy through irrigated agriculture, trade, and small-scale industries are ongoing. Inflation and rising costs of construction materials also affected the execution of planned projects.

## **8. Statement of Management Responsibilities**

Section 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare 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 Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the period ended December 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county government; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county government; (v) selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic planning accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for Finance and Economic Planning/Clerk is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended June 30, 2025, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the financial statements as well as the adequacy of the systems of internal financial control.

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

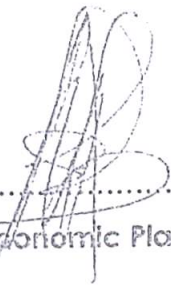
*County Executive of Garissa*  
**Annual Report and Financial Statements for the Period ended June 30 2025**

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**Approval of the financial statements**

The County's financial statements were approved and signed by the CECM for Finance for county Executive on

20/09 2025.



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CECM - Finance and Economic Planning

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF GARISSA FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS financial statements of County Executive of Garissa set out on pages 1 to 33, which comprise of the statement of financial position as at 30 June, 2025 and the statement of statement of financial

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Garissa as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted Under IPSAS 33) and comply with the County Government Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

## **Basis for Qualified Opinion**

### **1. Inaccuracies in Compensation of Employees' Expenditure**

The statement of financial performance reflects compensation of employees' expenditure of Kshs.4,221,902,295 as disclosed in Note 6 to the financial statements. Analysis of the records indicated that employees' expenditure included an amount of Kshs.25,140,000 in respect of payments to twenty-five (25) locum staff. However, there was no evidence of requisitions from user departments, approval from the County Public Service Board, personnel and qualification documents, attendance or work records and engagement or appointment letters for twenty-three (23) of the staff members. In addition, there was no clear explanation provided regarding their roles, terms of engagement and basis of remuneration.

In addition, an analysis of IPPD and HRIS-Ke payroll data for the months of November and December, 2024 revealed the following: eighteen (18) instances where officers were migrated from IPPD to HRIS-Ke, resulting in an increase of Kshs.380,184 in their basic salaries from Kshs.6,254,616 to Kshs.6,634,800; thirteen (13) instances where officers' job groups changed, leading to a gross pay variation of Kshs.1,824,900 from Kshs.9,435,036 to Kshs.11,259,936; and fourteen (14) instances where officers with a gross pay of Kshs.8,995,674, who were not captured in IPPD, were introduced in HRIS-Ke without explanation

In the circumstances, the accuracy of compensation of employees' expenditure of Kshs.36,540,758 could not be confirmed.

### **2. Unsupported Use of Goods and Services**

The statement of financial performance reflects use of goods and services expenditure of Kshs.1,441,242,652 as disclosed in Note 7 to the financial statements. Included in the

expenditure is an amount of Kshs.454,568,109 in respect of specialized materials and services, which further includes an amount of Kshs.37,686,405 spent on procurement of non-pharmaceuticals, radiology and dental consumables. However, the counter issue vouchers (S11s), stores ledgers and the framework contract agreement between the County Executive and suppliers were not provided for audit.

Further, the specialized materials and services expenditure include an amount of Kshs.13,116,162 spent on the supply of aluminum sulphate on behalf of the Garissa Water and Sanitation Company. However, the Water Company is an independent entity and Management did not provide explanations for the payments made on behalf of the Company.

In the circumstances, the accuracy and completeness of the specialized materials and services expenditure of Kshs.37,686,405 spent on procurement of non-pharmaceuticals, radiology and dental consumables and Kshs.13,116,162 spent for the Water Company could not be confirmed.

### **3. Unsupported Property, Plant and Equipment**

The statement of financial position reflects property, plant and equipment balance of Kshs.1,254,486,244 as disclosed in Note 13 to the financial statements. The balance is in respect of assets acquired during the financial year. However, Management did not maintain a fixed assets register to support the balance.

Further, the balance includes an amount of Kshs.94,355,984 and Kshs.283,320,839 for completed buildings and Work-In-Progress (W-I-P), respectively. However, ownership documents were not provided for audit, and the value of the land on which the buildings are built was not disclosed.

In addition, the W-I-P balance includes an amount of Kshs.166,000,000 for the construction of Mother and Child Hospital at Garissa County Referral Hospital. However, the original bid documents, Bills of Quantities, Environmental Impact Assessment Report, National Construction Authority (NCA) license and project architectural drawings were not provided for audit and Project signage was not displayed at the construction site.

Further, the balance includes an amount of Kshs.37,672,474 incurred for the installation of street lights, under infrastructure, in Garissa Town on behalf of Garissa Municipality which is an independent entity. However, Management did not provide justification for the payments made on behalf of the Municipality.

In the circumstances, the accuracy, completeness and right and obligation to property, plant and equipment balance of Kshs.1,254,486,244 as at 30 June, 2025 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 Garissa Management

in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

## **Emphasis of Matter**

### **Budgetary Control and Performance**

The statement of comparison of budget and actual amount reflects final receipts budget and actual on comparable basis of Kshs.10,835,570,111 and Kshs.8,947,779,967 respectively, resulting in an under-funding of Kshs.1,887,790,144 or 17% of the approved budget. Further, the County Executive spent an amount of Kshs.8,504,279,014 against actual receipts of Kshs.8,947,779,969 resulting in an underutilization of Kshs.443,500,953.

The underfunding and underutilization may have affected the planned activities and may have impacted negatively on service delivery to the public. My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report for the previous year, several issues were reported under the Report on Financial Statements, Report on Lawfulness and Effectiveness in the Use of Public Resources and Report on Effectiveness of Internal Control and Governance. However, the following issues remained unresolved as at 30 June, 2025 as shown in **Appendix I**.

### **Other Information**

The Management is responsible for the Other Information set out on page iii to xxxiii which comprise Key Entity Information and Management, Governance Statement, Foreword by CECM Finance and Economic Planning, Statement of Performance against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Human Resource Practices**

##### **1.1. Gender, Ethnicity and Persons Living with Disabilities**

Review of the payroll revealed that the County Executive had two thousand nine hundred and forty-six (2,946) employees, out of whom one hundred and six (106) were persons with disabilities representing four (4) percent. This was contrary to Section B.23 (2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 on Rights and Privileges of Persons with Disabilities, which requires at least five (5) percent of all appointments are for persons with disabilities.

Further, the manual excel payroll had eight hundred and forty (840) staff members and five hundred and sixty-six (566) contractual employees which did not contain details on gender, ethnicity and persons with disability.

This was contrary to Section B22(2) of the Human Resources Policies and Procedures Manual for Public Service, 2016, which states that the Government will endeavor to have a gender balanced Civil Service by ensuring that not more than two-thirds of positions in its establishment are filled by either gender.

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

## **1.2. Irregular Engagement of Casual Employees**

The statement of financial performance reflects compensation of employees' expenditure of Kshs.4,221,902,295 as disclosed in Note 6 to the financial statements. Included in the expenditure is an amount of Kshs.37,572,000 in respect of casual employees' wages. However, review of payroll records revealed that Management engaged two hundred and seventy-three (273) casual employees for more than three (3) months. This was contrary to Section 37(1)(a) and (b) of the Employment Act, 2007, which provides that such engagement should be converted to a contract of employment.

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

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

## **1.3. Employees Earning Less Than One -Third of Their Basic Pay**

Review of the Integrated Payroll and Personnel Database (IPPD) payroll revealed that four (4) officers were drawing a net salary that was less than one-third of their basic salary. This was contrary to Section 19(3) of the Employment Act, 2007, which provides that the total amount of all deductions shall not exceed two-thirds of wages.

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

## **1.4. Non-Compliance with the Law on Staff Retirement Age**

Review of employment records revealed that five (5) officers had attained the mandatory retirement age of sixty (60) years but were still in the payroll as at 30 June, 2025. Management did not provide a justifiable reason for retaining the officers in service after they had attained the retirement age. This was contrary to Regulation 70(1) of the Public Service Commission Regulations, 2020 which provides that the mandatory retirement age in the public service shall be sixty (60) years and sixty-five (65) years for persons with disability.

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

## **1.5. Irregular Designation of Employees Living with Disabilities**

During the year under review, the County Executive recognized ninety-four (94) employees as Persons with Disabilities (PWDs) and exempted them from taxation. However, Management did not provide disability assessment reports issued by government-gazetted hospitals and valid disability registration certificates from the National Council for Persons with Disabilities (NCPWD) for the employees. This was contrary to Section 35(1) and (5) of the Persons with Disabilities Act, 2025 which provides that, in order to facilitate access by persons with disabilities to various services, the

Council shall register on a continuous basis all persons with disabilities and issue them with disability identification cards in such form as it may determine.

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

## **2. Non-Compliance with the Law on Fiscal Responsibility on Wage Bill**

The statement of financial performance, as disclosed in Note 6 to the financial statements, reflects compensation of employees amounting to Kshs.4,221,902,295 against total exchequer releases of Kshs.10,835,570,111, representing 39% of total revenue.

This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the County Executive Committee Member, with the approval of the County Assembly, shall set a limit on the county government's expenditure on wages and benefits for its public officers pursuant to Section 107(2) of the Act and that the limit shall not exceed thirty-five (35) percent of the County Government's total revenue.

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

## **3. Lack of Annual Recruitment Plans**

The County Executive advertised for the recruitment of officers during the 2024/2025 financial year. However, the departments did not have annual recruitment plans to guide the recruitment. Further, there was no evidence of budgetary availability before commencement of the recruitment process.

This was contrary to Section 59(1)(g) of the County Governments Act, 2012 which requires the County Public Service Board of a County to facilitate the development of coherent, integrated human resource planning and budgeting for personnel emoluments in counties.

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

## **4. Irregular Payments to the Council of Governors and Frontier Counties Development Council Limited**

During the year under review, Management paid amounts of Kshs.4,500,000 and Kshs.5,000,000 to Frontier Counties Development Council and to the Council of Governors respectively. However, Management did not provide justification for the payments to the Council of Governors, which is also funded from the national budget. In addition, the Frontier Counties Development Council Limited is not a public entity established by law. Hence, subscriptions made to the two (2) Councils may not be considered as proper charge to public funds.

This was contrary to Section 149(1)(a) of the Public Finance Act, 2012 which provides that an accounting officer is accountable to the County Assembly for ensuring that the resources of the entity for which the officer is designated are used in a way that is lawful and authorized.

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

#### **5. Irregular Engagement of Private Law Firms**

The statement of financial performance reflects use of goods and services of Kshs.1,441,242,652, as disclosed in Note 7 to the financial statements. Included in this expenditure is an amount of Kshs.109,394,016 in respect of other operating expenses. Out of this, an amount of Kshs.57,758,400 was paid to various private law firms for legal services rendered to the County Executive. This is despite the existence of the County Attorney's Office, which is mandated to represent the County Executive in all legal proceedings and provide legal advice to county departments.

This was contrary to Section 7(c) of the Office of the County Attorney Act, 2020 provides that the County Attorney shall, on the instructions of the County Government, represent the County Executive in court or in any other legal proceedings to which the County Executive is a party, other than criminal proceedings.

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

#### **6. Irregular Procurement of Water Pipe Project**

The statement of financial position reflects property, plant and equipment balance of Kshs.1,254,486,244 as disclosed in Note 13 to the financial statements. Included in the balance is Kshs.869,382,440 in respect of acquisition of infrastructure assets out of which, an amount of Kshs.7,600,000 was for the construction of a 7-Kilometer water pipeline in Balambala Town at a contract sum of Kshs.19,997,000. However, the works were procured through restricted tendering.

This was contrary to Section 102(1)(a) of the Public Procurement and Asset Disposal Act, 2015, which provides that an accounting officer of a procuring entity may use restricted tendering only if the works is complex or specialized.

Further, the winning bidder was not among the list of pre-qualified suppliers, contrary to Section 95(3) of the Public Procurement and Asset Disposal Act, 2015 which states that a procuring entity shall invite tenders from approved persons who have been pre-qualified.

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

#### **7. Construction of Bour-Algi Giraffe Sanctuary Project**

The statement of financial position reflects property, plant, and equipment balance of Kshs.1,254,486,244, as disclosed in Note 13 to the financial statements. Included in the balance is an amount of Kshs.283,320,839 in respect of Work-In-Progress out of which,

an amount of Kshs.43,149,655 relates to the construction of the Bour-Algi Giraffe Sanctuary in Garissa Township at a contract sum of Kshs.67,785,969. However, the performance security bond for the project expired on 9 March, 2025. In addition, no project signage was displayed and the contractor was not on site.

This was contrary to Section 145(1) and (2) of the Public Procurement and Asset Disposal Act, 2015, which provides that the performance security shall be returned to the successful tenderer within thirty (30) days following the final acceptance by the accounting officer of the procuring entity and that the thirty (30) days shall include the retention period except in cases of procurement for works where the period shall commence from the date of practical completion or handover, whichever is earlier.

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

## **8. Delayed Construction of Perimeter Fence Wall and Pavilion**

The statement of financial position reflects property, plant and equipment balance of Kshs.1,254,486,244, as disclosed in Note 13 to the financial statements. Included in the balance is an amount of Kshs.283,320,839 in respect of Work-In-Progress out of which, a balance of Kshs.43,149,655 was for the construction of pavilion and perimeter wall at Garissa Primary School Stadium at a contract sum of Kshs.187,800,000.

The project was for a contract period of twenty-four (24) months commencing in February, 2025. However, physical inspection conducted in October, 2025 revealed that the project was incomplete and the Project Status Report indicated that only 18% of the works had been completed against 33% of the contract period elapsed. This may lead to project delays and additional costs.

Further, it was established that there was an unresolved land ownership dispute and no evidence was provided to confirm that adequate arrangements had been made to obtain a title deed to safeguard the land. In addition, project signage was not displayed at the site.

This was contrary to Section 162(2)(c)(i) and (ii) of the Public Finance Management Act, 2012 requires every public officer, within their area of responsibility, to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property, and to use their best efforts to prevent any damage from being done to the financial interests of the County Government.

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

## **9. Stalled and Unutilized Projects**

Review of the Project Progress Report and physical verification carried out in the month of October, 2025 revealed that seventeen (17) projects with a total contract sum of Kshs.509,485,588 stalled at various stages of implementation. However, no satisfactory

explanation was provided by Management for the delay in completion and updated projects' status reports were not provided to confirm the current status of the projects.

Further, physical inspection conducted in May, 2025 revealed that five (5) projects, with a total value of Kshs.186,327,912 had been completed but had not been put into use. No justified explanation was provided for the failure to utilize the projects to serve the public.

In the circumstances, the value for money of the expenditure on stalled and unutilized projects could not be confirmed.

#### **10. Unsatisfactory Implementation of Baraki–Maalim Water Pipeline Project**

The statement of financial position reflects property, plant and equipment balance of Kshs.1,254,486,244, as disclosed in Note 13 to the financial statements. Included in the balance is an amount of Kshs.869,382,440 in respect of infrastructure assets. Out of this expenditure an amount of Kshs.25,700,000 was for the equipping and extension of 56-Kilometer Baraki–Maalim pipeline at a contract sum of Kshs.219,827,435 which was fully paid.

Although a physical inspection conducted in September, 2025 confirmed that the Project was complete, technical design shortcomings were observed. The combined yield of the three (3) boreholes serving the pipeline was 66 cubic meters per hour, while the installed collection pipe has a capacity of only 22 cubic meters per hour, resulting in underutilization of available water resources. The Project also lacked a storage facility at the collection point, which limits operational flexibility and the ability to regulate water distribution effectively. Further, sections of the pipeline are susceptible to leakages and bursts, which could compromise service delivery and lead to additional maintenance or replacement costs.

In the circumstances, the value for money of the expenditure on the water project could not be confirmed.

#### **11. Long Outstanding Trade and Other Payables**

The statement of financial position reflects trade and other payables balance of Kshs.1,422,048,727, as disclosed in Note 14 to the financial statements. However, ageing analysis revealed that pending bills amounting to Kshs.512,043,144 had been outstanding for more than three (3) years. However, no satisfactory explanation was provided for the failure to consider them as a first charge on the County Revenue Fund.

This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015, which provides that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible to avoid defaulting on debt obligations.

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

## **12. Non-Compliance with the Law on the Budget and Economic Forum and Finance Bill**

During the year under audit, Management did not establish the County Budget and Economic Forum (CBEF). This was contrary to Section 137(1) of the Public Finance Management Act, 2012, which provides that as soon as practicable after the commencement of this Act, a County Government shall establish a forum to be known as the County Budget and Economic Forum.

Further, Management did not submit to the County Assembly the revenue-raising measures for the County Government. This was contrary to Section 132(2) of the Public Finance Management Act, 2012 which provides that the County Executive Committee member for finance shall, on the same date that the revenue raising measures are pronounced, submit to County Assembly the county finance bill setting out the revenue raising measures for the County Government together with the policy statement expounding on the measures.

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

## **13. Failure to Implement E-Procurement**

During the year under review, Management acquired goods, works and services. However, the County Executive had not implemented an e-Procurement system, hence goods, works and services were procured through manual system. This was contrary to Executive Order No.2 of 2018 which directed all public procuring entities to conduct all procurement processes through the e-Procurement Module on the IFMIS system, starting from 1 January, 2019 and Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020, which provides that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

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

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

## **REPORT ON 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 effect of 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. Lack of Internal Audit Reports and Audit Committee**

Review of records established that the County Executive had established an Internal Audit Unit. However, during the period under review, the Unit did not provide any evidence of audit assignments and reports conducted.

Further, the County Executive did not have an Audit Committee during the period under review. This was contrary to Regulation 167(1) of the Public Finance Management (County Governments) Regulations, 2015, which requires each County Government entity to establish an Audit Committee. The Committee is expected to support management on matters of risk management, internal controls, governance and assurance processes.

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

### **2. Lack of Approved Staff Establishment**

During the year under review, the County Executive engaged services of two thousand, nine hundred and forty-six (2,946) permanent employees and seven hundred and fifty-nine (759) casuals on contractual terms and two hundred and seventy-three (273) number of staff as casuals. However, the County Executive did not have an approved staff establishment which gives details on optimum number of staff for each department, hierarchy of authority and the responsibilities, the current status and gap existing and as result guiding on strategies to fill the gaps.

In the circumstances, existence of effective mechanisms of determining staffing levels and roles for effective service delivery could not be confirmed.

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

## **Responsibilities of the Management and those Charged with Governance**

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

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

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

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

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


### **Auditor-General's Responsibilities for the Audit**

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

10 December, 2025

## Appendix I: Unresolved Prior Year Matters

No	Financial Year	Audit Issue
1	2023/2024	Unsupported Locum Payments
2	2023/2024	Unsupported KRA Agency Payments
3	2023/2024	Accumulation of Pending Accounts Payables
4	2023/2024	Unresolved Prior Year Matters
5	2023/2024	Irregularities in Human Resource Management – Non-Compliance with Fiscal Responsibility Principle on Wage
6	2023/2024	Failure to Maintain Staff Establishment
7	2023/2024	Non-Adherence to Recruitment Thresholds for Persons with Disabilities
8	2023/2024	Irregular Engagement of Casual Employees
9	2023/2024	Employees Earning Less Than One Third of the Basic Pay
10	2023/2024	Employees Retained in Service Beyond the Mandatory Retirement Age
11	2023/2024	Processing of Salary Outside the IPPD
12	2023/2024	Failure to Label County Projects
13	2023/2024	Stalled Projects
14	2023/2024	Completed Projects Not Put into Use
15	2023/2024	Incomplete Equipping and Extension of Baraki and Maalimin Water Pipeline
16	2023/2024	Incomplete Construction of Garissa County Referral Hospital Medical Records Offices
17	2023/2024	Incomplete Construction of Parking and Fencing at Qorahey
18	2023/2024	Incomplete Fencing of Agricultural Training Centre
19	2023/2024	Upgrading to Bitumen Standard of Bulla Madina – Dobale Road
20	2023/2024	Irregular Operation of Bank Accounts
21	2023/2024	Procurement of Food Donations
22	2023/2024	Procurement of Street Lighting for Garissa Township Municipality
23	2023/2024	Procurement of Items for Garissa Water and Sewerage Company and Masalani Water Supply Project from Recurrent Vote
24	2023/2024	Irregular Payments to the Frontier Counties Development Council
25	2023/2024	Failure to Submit Financial Statement for County Entities
26	2023/2024	Failure to Publish and Publicize Procurement Contracts
27	2023/2024	Failure to Implement E-Procurement

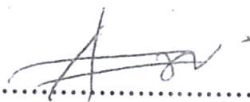
<b>No</b>	<b>Financial Year</b>	<b>Audit Issue</b>
28	2023/2024	Failure to Appoint County Chief Officers
29	2023/2024	Lack of Substantive County Public Service Board Chairman
30	2023/2024	Unconfirmed Existence of County Motor Vehicles
31	2023/2024	Ineffective Internal Audit Unit and Audit Committee

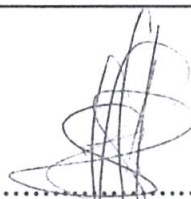
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10. Statement of Financial Performance for the Period Ended June 30 2025

Description	Notes	Period ended June-25 Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from CRF	5	8,883,531,974
<b>Revenue from exchange transactions</b>		
Other income		-
<b>Total revenue</b>		<b>8,883,531,974</b>
<b>Expenses</b>		
Employee costs	6	4,221,902,295
Use of goods and services	7	1,441,242,652
Transfers to other Government Entities	8	1,347,293,951
Depreciation and amortization expense	9	143,944,442
Other Grants and Subsidies	10	95,409,431
<b>Total expenses</b>		<b>7,249,792,771</b>
<b>Surplus/Deficit for the year</b>		<b>1,633,739,203</b>
<b>Net Surplus/Deficit</b>		<b>1,633,739,203</b>

The Financial Statements were signed by:

  
 .....  
 Name: **ABDILATIF SHEIKHA**  
 Chief Officer, Finance

  
 .....  
 Name: **ABDAL ACI**  
 Director Accounting Services /CFO  
 ICPAK M/No.....**28047**

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11. Statement of Financial Position as at June 30 2025

Description	Notes	Period ended June	Opening Statement
		2025	1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	11	42,923,788	64,247,993.
Inventories	12	-	
<b>Total Current Assets</b>		<b>42,923,788</b>	<b>64,247,993.1</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	13	1,254,486,244	
<b>Total Non- Current Assets</b>		<b>1,254,486,244</b>	
<b>Total Assets (A)</b>		<b>1,297,410,032</b>	<b>64,247,993</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	15	1,422,048,727	1,815,019,38
<b>Total Current Liabilities</b>		<b>1,422,048,727</b>	<b>1,815,019,388</b>
<b>Non-Current Liabilities</b>			
Non-Current Provisions		-	
<b>Total Non- Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>1,422,048,727</b>	<b>1,815,019,388</b>
<b>Net Assets (A-B)</b>		<b>(117,032,191)</b>	<b>(1,750,771,395)</b>
<b>Represented by:</b>			
Reserves		-	
Accumulated Surplus		(117,032,191)	(1,750,771,394
Capital Fund		-	
<b>Net Assets</b>		<b>(117,032,191)</b>	<b>(1,750,771,394</b>

The financial statements were signed by:

.....  
Name ADICAFI STELLA  
Chief Officer Finance

.....  
Name ABDI JU  
Director Accounting Services /CFO  
ICPAK M/No.....29049

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**12. Statement of Changes in Net Assets for the Period Ended June 30 2025**

Description	Accumulated Surplus	Reserves	Capital Fund	Total
<b>As at 30<sup>th</sup> June 2024 (cash basis)</b>	<b>64,247,994</b>			<b>64,247,9</b>
Adjustments: (to recognize assets and liabilities)	(1,815,019,388)			(1,815,019,38
<b>As at July 1, 2024</b>	<b>(1,750,771,394)</b>	-		<b>(1,750,771,39</b>
Surplus/ deficit for the period	1,633,739,203			<b>1,633,739,2</b>
Returns to CRF	-			
Additions during the period		-		
Other changes (specify)		-	-	
<b>As at June, 2025</b>	<b>(117,032,191)</b>	-	-	<b>(117,032,19</b>

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13. Statement of Cash Flows for the Period ended June 30 2025

Description	Notes	Period ended June 2025
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from CRF	5	8,883,531,974
<b>Total receipts</b>		<b>8,883,531,974</b>
<b>Payments</b>		
Employee costs	6	4,221,902,295
Use of goods and services	7	1,441,242,652
Transfers to other Government Entities	8	1,347,293,951
Other Grants and Subsidies	10	95,409,431
<b>Total payments</b>		<b>7,105,848,329</b>
<b>Net cash flows from/(used in) operating activities</b>	39	<b>1,777,683,645</b>
<b>Adjustments:</b>		
Increase/Decrease trade and other payables		(392,961,660)
<b>Net cash flows from/(used in) operating activities</b>		<b>1,384,721,984</b>
<b>Adjustments:</b>		
<b>Cash flows from investing activities</b>		
Purchase of PPE	13	(1,398,430,685)
Proceeds from sale of PPE		
<b>Net cash flows from/(used in) investing activities</b>		<b>(1,398,430,685)</b>
<b>Cash flows from financing activities</b>		
Returns to CRF		-
<b>Net cash flows from financing Activities</b>		<b>-</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(13,708,701)</b>
Cash and cash equivalents as at Period Start	11	64,247,993
<b>Cash and cash equivalents as at Period End</b>	<b>11</b>	<b>50,539,292</b>

(PSASB has now prescribed the direct method of cashflow presentation for all entities under the IPSAS Accrual basis of accounting)

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**14. Statement of Comparison of Budget and Actual Amounts for the Period Ended June 2025**

**A) Recurrent and Development budgets Combined**

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
<b>Revenues</b>						
Opening balance (Non-refundable special purpose accounts)	486,127,762		486,127,762	64,247,993	421,879,769	13%
Transfers from CRF	8,950,347,059		8,950,347,059	8,883,531,974	66,815,085	99%
Miscellaneous Revenue					-	
Other income	1,399,095,290		1,399,095,290		1,399,095,290	0
<b>Total revenues</b>	<b>10,835,570,111</b>	<b>-</b>	<b>10,835,570,111</b>	<b>8,947,779,967</b>	<b>1,887,790,144</b>	<b>83%</b>
<b>Expenses</b>						
Employee costs	4,228,691,551	-	4,228,691,551	4,221,902,295	6,789,256	100%
Use of goods and services	1,454,200,101		1,454,200,101	1,441,242,652	12,957,449	99%
Transfers to other Government Entities	1,819,901,230		1,819,901,230	1,347,293,951	472,607,279	74%
Other Grants and Subsidies	105,410,000		105,410,000	95,409,431	10,000,569	91%
<b>Total</b>	<b>7,608,202,882</b>	<b>-</b>	<b>7,608,202,882</b>	<b>7,105,848,329</b>	<b>502,354,553</b>	<b>93%</b>
<b>Capital items</b>						
Acquisition of PPE	3,227,367,229		3,227,367,229	1,398,430,685	1,828,936,544	43%
<b>Total expenses Development</b>	<b>3,227,367,229</b>	<b>-</b>	<b>3,227,367,229</b>	<b>1,398,430,685</b>	<b>1,828,936,544</b>	<b>43%</b>
<b>Total Expenses</b>	<b>10,835,570,111</b>	<b>-</b>	<b>10,835,570,111</b>	<b>8,504,279,014</b>	<b>2,331,291,097</b>	<b>78%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>443,500,953</b>	<b>-</b>	

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**Reconciliation table**

	Operating	Financing	Investing	Total
<i>Actual amounts on comparable basis presented in the budget and actual comparative statement</i>	443,500,953	-	-	443,500,953
<i>Basis difference</i>	-	-	-	-
<i>Timing differences</i>	-	-	-	-
<i>Entity differences</i>	-	-	-	-
<i>Classification differences</i>	-	-	-	-
<i>Actual in the statement of cashflows</i>	443,500,953	-	-	443,500,953

**Budget Notes**

1. Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (IPSAS 24.14).
2. Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes. (IPSAS 24.29).
3. Where the total of actual on comparable basis does not tie to the statement of financial performance totals due to differences in accounting basis, classification, entity and timing differences provide a reconciliation.

## 15. Notes to the Financial Statements

### 1. General Information

Garissa Entity is established by and derives its authority and accountability from The Constitution of Kenya/Act 2010. The Entity is domiciled in Kenya and its principal activities are Garissa.

### 2. Statement of Compliance and Basis of Preparation

#### Statement of Compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

The financial statements have been prepared in accordance with the Public Finance Management (PFM) Act, 2012, and International Public Sector Accounting Standards (IPSAS). The entity has taken advantage of the transitional provisions under IPSAS 33, and therefore these 1<sup>st</sup> year's financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has applied the transitional provisions outlined in IPSAS 33: inventories and non-financial assets other than non-financial assets purchased during the year 2024/25.

The County Executive is implementing a phased IPSAS Accrual adoption plan as follows:

- **FY 2025/2026 (Year 2): Initiate data collection and valuation of non-financial assets and other liabilities. Recognition of some inventories and some non-financial assets.**
- **FY 2026/2027 (Year 3): Complete recognition and valuation of all remaining non-financial assets (infrastructure, heritage, biological assets, and investment property) and all provisions, contingent liabilities, and employee benefits. Issue fully IPSAS Accrual-compliant financial statements in accordance with all applicable IPSAS standards.**

These financial statements were authorised for issue by the accounting officer on June 30 2025

#### Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Notes to the financial statements

Significant Accounting Policies

**Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation to the entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *entity* pursues a number of policy targets and outcomes. However the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *entity* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *entity* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

**Notes to the financial statements**  
**Significant Accounting Policies**

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO<sub>2</sub>eq. Entity's commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

Notes to the financial statements

Significant Accounting Policies

**3. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i. Revenue from non-exchange transactions**

**Transfers from other government entities**

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Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

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**ii. Revenue from exchange transactions**

**Interest income**

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Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

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**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

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The original budget for FY 2024/25 was approved by the County Executive on xxxx. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of on the 2024/2025 budget following the governing body's approval.

*County Executive of Garissa*

**Annual Reports and Financial Statements For the Period ended June 30, 2025.**

The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

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Notes to the financial statements

Significant Accounting Policies

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**Budget information (continued)**

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

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**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

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**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized

in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

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**Notes to the financial statements**

**Significant Accounting Policies**

**e) Right of use asset**

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received, and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

**f) Tangible Natural Resources**

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

**Notes to the financial statements**  
**Significant Accounting Policies**

**g) Leases**

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Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

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**h) Intangible assets**

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Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

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**i) Research and development costs**

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of

development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

## Notes to the financial statements

### Significant Accounting Policies

#### j) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

#### i. Financial assets

##### Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding.

A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Notes to the financial statements

Significant Accounting Policies

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Notes to the financial statements

Significant Accounting Policies

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

ii) financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

k) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

**Notes to the financial statements**  
**Significant Accounting Policies**

**l) Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**m) Contingent liabilities**

The Entity 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.

**n) Contingent assets**

The Entity 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 Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**o) Nature and purpose of reserves**

The Entity creates and maintains reserves in terms of specific requirements. *(Entity to state the reserves maintained and appropriate policies adopted).*

**p) Changes in accounting policies and estimates**

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**Notes to the financial statements**  
**Significant Accounting Policies**

**q) Employee benefits**

**Retirement benefit plans**

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**r) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

**s) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**t) Related parties**

The *Entity* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.*

**Notes to the financial statements**

**Significant Accounting Policies**

**u) Service concession arrangements.**

The *Garissa Executive* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**v) 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.

**w) Comparative figures**

In preparing these financial statements, the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

**x) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

**4. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Notes to the financial statements**  
**Significant Accounting Policies**

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

*(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).*

## 5. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended June 2025
	Kshs	Kshs	Kshs
Recurrent	5,995,902,152		5,995,902,152
Development	1,794,182,854		1,794,182,854
Special purpose transfers	1,093,446,968		1,093,446,968
<b>Total</b>	<b>8,883,531,974</b>	-	<b>8,883,531,974</b>

*Explain the purpose of funding)*

## 6. Employee Costs

Description	Period ended June 2025
	Kshs
Basic salaries of permanent employees	3,815,561,918
Basic wages of temporary employees	206,269,536
Personal allowances – part of salary	
Pension and other social security contributions	-
Employer contributions to compulsory national social security schemes	80,873,040
Employer contributions to compulsory national health insurance schemes	94,905,802
Other social benefit schemes	
Gratuity	24,292,000
<b>Employee costs</b>	<b>4,221,902,295</b>

\* Other employee related costs- please provide a brief explanation for these costs

## 7. Use of Goods and Services

Description	Period ended June 2025
	Kshs
Utilities, supplies and services	146,793,342
Communication, supplies and services	
Domestic travel and subsistence	123,553,398
Foreign travel and subsistence	
Printing, advertising, and information supplies & services	
Rentals of produced assets	24,836,000
Training expenses	11,163,907
Hospitality supplies and services	62,005,251
Insurance costs	220,000,000
Specialized materials and services	454,568,109
Other operating expenses <i>including bank Charges</i>	109,394,016
Office and general supplies and services	178,520,513
Fuel Oil and Lubricants	105,120,611
Routine maintenance – vehicles and other transport equipment	5,287,505
Routine maintenance – other assets	
Others (specify)	
<b>Total</b>	<b>1,441,242,652</b>

## Notes to the financial statements (continued)

**8. Transfers to Other Government Entities**

Description	Period ended
	June 2025
	Kshs
Transfers to Department of Health	13,000,000
Transfers to Municipalities	52,800,000
Transfers to Enviromental Restoration	164,597,720
Transfer to Indutrial Park	368,450,039
Transfer to Climate Change Fund	286,866,940
Transfer to KUSP	32,309,300
Transfer to FSR	75,127,132
Transfer to Daninda	22,810,500
Transfers to water Department	331,332,320
<b>Total</b>	<b>1,347,293,951</b>

**9. Depreciation and Amortization Expense**

Description	Period ended
	June 2025
	Kshs
Property, plant and equipment	143,944,442
Intangible assets	
Investment property carried at cost	
<b>Total</b>	<b>143,944,442</b>

*(Provide brief explanation expenditure variations compared same period in the previous year)*

**10. Other Grants and Subsidies**

Description	Period ended
	June 2025
	Kshs
Membership dues and subscriptions to international organizations	
Scholarships and other educational benefits	50,000,000
Emergency relief and refugee assistance	39,969,431
Emergency relief and refugee assistance	5,440,000
Subsidies to Public entities	
Subsidies to Private entities	
<b>Total Grants and Subsidies</b>	<b>95,409,431</b>

## Notes to the financial statements (continued)

## 11. Cash and Cash Equivalents

Description	Period ended	Opening Statement
	June 2025	1 <sup>st</sup> July 2024
	Kshs	Kshs
Recurrent Account	4,117	18,738
Development Account	153,973	731,340
Deposits Account	6,477,978	-
Special Purpose Accounts	35,034,572	626,302
Department of Health	7,606,505	-
Other operating commercial accounts ( <i>Specify</i> )	1,253,148	62,871,613
<b>Total</b>	<b>50,530,293</b>	<b>64,247,993</b>

(The amount should agree with the closing and opening balances as included in the statement of cash flows)

## (a) Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	Period ended	Opening Statement
		June 2025	1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Recurrent Accounts</b>			
CBK00001	1000170972	4,117	18,738
<b>Development Accounts</b>			
CBK00002	1000170905	153,973	731,340
<b>Deposits Accounts</b>			
CBK00003	1000225677	6,477,978	
<b>Special Purpose Accounts</b>			
CBK00004(CAIB)	1000736817	24,221,072	
CBK00005(FSR)	1000746246	0	
CBK00006 (DANIDA)	1000592494	10,822,500	
CBK00004 WSDP	1000268228		626,302
<b>Other operating commercial accounts (Specify)</b>			
Department of Health	9057631	7,606,505	
National Bank of Kenya	198703000	1,253,148	62,871,613
<b>Total</b>		<b>50,539,293</b>	<b>64,247,993</b>

## 12. Inventories

Description	Period ended	Opening Statement
	June 2025	1st July 2024
	Kshs	Kshs
Spare parts		
Goods held for distribution		
Less: allowance for impairment		
<b>Total</b>		

13. Property, Plant, and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Plant and Equipment	Heritage assets	Work in progress	Total
<b>Depreciation Rate</b>		2-10%	10-16.67%	2-20%	12.50%	33.30%	12.50%	x%		
<b>Cost</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Opening Bal as 1<sup>st</sup> July 2024</b>										
Additions		96,281,617	43,700,000	869,382,440	16,395,279	3,229,022	86,121,489		283,320,839	<b>1,398,430,685</b>
Disposals		-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
<b>As At June 2025</b>	-	<b>96,281,617</b>	<b>43,700,000</b>	<b>869,382,440</b>	<b>16,395,279</b>	<b>3,229,022</b>	<b>86,121,489</b>	-	<b>283,320,839</b>	<b>1,398,430,685</b>
<b>Depreciation And Impairment</b>										
Depreciation	-	1,925,632.34	7,284,790	120,844,159	2,049,410	1,075,264	10,765,186		-	<b>143,944,442</b>
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
<b>As At June 2025</b>	-	<b>1,925,632</b>	<b>7,284,790</b>	<b>120,844,159</b>	<b>2,049,410</b>	<b>1,075,264</b>	<b>10,765,186</b>	-	-	<b>143,944,442</b>
<b>Net Book Values</b>										
<b>Opening Bal as at 1<sup>st</sup> July 2025</b>										
<b>As At June, 2025</b>	-	<b>94,355,984</b>	<b>36,415,210</b>	<b>748,538,281</b>	<b>14,345,869</b>	<b>2,153,757</b>	<b>75,356,302</b>	-	<b>283,320,839</b>	<b>1,254,486,244</b>

The statement does not contain comparatives, as the entity has taken advantage of IPSAS 33 provisions on presentation for the first year of transition

## Notes to the Financial Statements (Continued)

## Valuation

Land and buildings/ Equipment (be specific) were valued by in line with the National Assets and Liabilities Management Policy and Guidelines (Issued 30<sup>th</sup> June 2020). These amounts were adopted on xxx.

## 14 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	96,281,617	1,925,632	98,207,249
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	43,700,000	7,284,790	50,984,790
Computers And Related Equipment	3,229,022	1,075,264	4,304,286
Office Equipment, Furniture, And Fittings	16,395,279	2,049,410	18,444,689
<b>Total</b>	<b>159,605,917</b>	<b>12,335,096</b>	<b>171,941,014</b>

Property plant and Equipment includes the following assets that are fully depreciated:

	Cost or valuation	Normal annual depreciation charge
Plant and Machinery		
Motor Vehicles including Motorcycles		
Computers and Related Equipment		
Office Equipment, Furniture And Fittings		
<b>Total</b>		

**14. Trade and Other Payables**

Description	Period ended June 2025		Opening Statement	
	Kshs		Kshs	
Trade payables	1,422,048,728		1,815,019,388	
Payments received in advance				
Employee payables				
Third-party payments				
Other payables				
<b>Total trade and other payables</b>	<b>1,422,048,728</b>		<b>1,815,019,388</b>	
<b>Ageing analysis: (Trade and other payables)</b>	Current FY	%	<b>Opening balance</b>	% of the Total
Under one year	772,791,410	54%	778,120,400	43%
1-2 years	136,400,120	9.6%	169,319,126	9.4%
2-3 years	813,470	0.05%	31,908,764	1.7%
Over 3 years	512,043,144	36%	835,671,098	46%
<b>Total (tie to above total)</b>	<b>1,422,048,728</b>		<b>1,815,019,388</b>	

**15. Cash Generated from Operations**

	Period ended March 2025
<b>Surplus for the year before tax</b>	715,038,612
<b>Adjusted for:</b>	
Depreciation	41,435,505
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to impairment allowance	-
<b>Working capital adjustments</b>	
Increase in inventory	-
Increase in receivables	-
Increase in deferred income	-

Increase in payables	(375,591,840)
Increase in payments received in advance	-
<b>Net cash flow from operating activities</b>	<b>380,882,278</b>

#### 16. Segment Information

##### Geographical Segment Information

Sub-County	Major Programmes / Projects Implemented
Garissa Township	Urban roads tarmacking, street lighting, stormwater drainage, market rehabilitation, Renovation of offices construction of stadium, and Bursaries
Balambala	Borehole construction, school feeding programme, livestock vaccination and Bursaries
Lagdera	Extesion Modogahse Kone Pipinng Maalim Water Project Water pans excavation, rural road grading, ECD classroom construction and Bursaries
Dadaab	Health centre upgrades, community projects, solar-powered boreholes
Fafi	Irrigation canal works, livestock disease control and Bursaries
Ijara	Livestock market construction, health outreach services, rural Road Grading and Improvements
Hulugho	Security lighting, mobile clinics, drought resilience projects and Bursaries

##### Functional Segment Information

Department	Sector Information
Office of the Governor	Coordination, intergovernmental relations, county representation
Finance & Economic Planning	Revenue collection, budget preparation, economic policy
Education, Youth & Human Capital Dev.	County scholarship fund, ECD classrooms, TVET support
Health Services	Hospitals upgrade, medical supplies, immunization campaigns
Roads, Transport & Public Works	Road construction, bridges, culverts
Water, Energy & Environment	Borehole drilling, solar street lights, environmental conservation
Agriculture, Livestock & Fisheries	Livestock vaccination, irrigation projects, farmers' training
Trade, Tourism & Cooperative Dev.	Market stalls construction, SME support, tourism promotion

## Notes to the financial statements (continued)

## 17. Contingent Assets and Contingent Liabilities

Contingent Assets

	2024-2025
	Kshs
<b>Contingent Assets</b>	
Insurance Reimbursements	
Assets Arising from Determination Of Court Cases	
Reimbursable Indemnities and Guarantees	
Receivables From Other Government Entities	
Others (Specify)	
<b>Total</b>	

(Give details)

Contingent Liabilities

	2024-2025
	Kshs
<b>Contingent Liabilities</b>	
Court Case against the Entity	84,794,054
Bank Guarantees in Favour of Subsidiary	
Contingent Liabilities arising from Contracts Including PPPs	
Others (Specify)	
<b>Total</b>	

(Give details)

Notes to the financial statements (continued)

**18. Capital Commitments**

<b>Capital Commitments</b>	<i>Period ended Sep/Dec/March/June 2025</i>
	<b>Kshs</b>
Authorised for	
Authorised and Contracted for	
<b>Total</b>	

*(NB: Capital commitments are commitments to be carried out in the next financial year and are disclosed in accordance with IPSAS 17. Capital commitments may be those that have been authorised by the board but at the end of the year had not been contracted or those already contracted for and ongoing)*

**19. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**20. Ultimate And Holding Entity**

The Entity ultimate parent is the Government of Kenya.

**21. Currency**

The financial statements are presented in Kenya Shillings (Kshs).

16. Appendices

**Appendix 1: Implementation Status of Auditor-General’s Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
17.	Unsupported Locum Payments	Committee recommendation acted on	Not Resolved	
18.	Unsupported KRA Agency Payments	Committee recommendation acted on	Not Resolved	
19.	Accumulation of Pending Accounts Payables	Committee recommendation acted on	Not Resolved	
20.	Unresolved prior year matters	Committee recommendation acted on	Not Resolved	
21.	Irregularities in Human Resource Management – Non-Compliance with Fiscal Responsibility Principle on Wage	Committee recommendation acted on	Not Resolved	
22.	Failure to Maintain Staff Establishment	Committee recommendation acted on	Not Resolved	
23.	Non-Adherence to Recruitment Thresholds for Persons with Disabilities	Committee recommendation acted on	Not Resolved	
24.	Irregular Engagement of Casual Employees	Committee recommendation acted on	Not Resolved	
25.	Employees Earning Less Than One Third of the Basic Pay	Committee recommendation acted on	Not Resolved	
26.	Employees Retained in Service Beyond the Mandatory Retirement Age	Committee recommendation acted on	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
27.	Processing of Salary Outside the IPPD	Committee recommendation acted on	Not Resolved	
28.	Failure to Label County Projects	Committee recommendation acted on	Not Resolved	
29.	Stalled Projects	Committee recommendation acted on	Not Resolved	
30.	Completed Projects Not Put into Use	Committee recommendation acted on	Not Resolved	
31.	Incomplete Equipping and Extension of Baraki and Maalimin Water Pipeline	Committee recommendation acted on	Not Resolved	
32.	Incomplete Construction of Garissa County Referral Hospital Medical Records Offices	Committee recommendation acted on	Not Resolved	
33.	Incomplete Construction of Parking and Fencing at Qorahey	Committee recommendation acted on	Not Resolved	
34.	Incomplete Fencing of Agricultural Training Centre	Committee recommendation acted on	Not Resolved	
35.	Upgrading to Bitumen Standard of Bulla Madina – Dobale Road	Committee recommendation acted on	Not Resolved	



Accounting Officer

Date

**Appendix II: Statement of Financial Performance for Each Quarter**

Description	Notes	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>Revenue from non-exchange transactions</b>						
Transfers from CRF	5			5,207,264,847	3,676,267,127	8,883,531,974
Miscellaneous Revenue	6			-		-
<b>Revenue from exchange transactions</b>						-
Other income	7			-		-
<b>Total revenue</b>				<b>5,207,264,847</b>	<b>3,676,267,127</b>	<b>8,883,531,974</b>
						-
<b>Expenses</b>						-
Employee costs	8			2,938,712,241	1,283,190,054	4,221,902,295
Use of goods and services	9			904,996,647	536,246,005	1,441,242,652
Transfers to other Government Entities	10			513,812,410	833,481,541	1,347,293,951
Depreciation and amortization expense	11			41,435,505	102,508,937	143,944,442
Other Grants and Subsidies	12			93,269,431	2,140,000	95,409,431
Finance costs	13			-		-
Social Benefits	14			-		-
<b>Total expenses</b>				<b>4,492,226,235</b>	<b>2,757,566,537</b>	<b>7,249,792,771</b>
Gain/(loss) on sale of assets	15			-		-
Gain/Loss on Foreign Exchange	16			-		-
Gain/Loss on fair value of investments	17			-		-
Impairment loss	18			-		-
<b>Surplus/Deficit for the year</b>				<b>715,038,612</b>	<b>918,700,590</b>	<b>1,633,739,203</b>
Taxation	19			-		-
<b>Net Surplus/Deficit</b>				<b>715,038,612</b>	<b>918,700,590</b>	<b>1,633,739,203</b>

Appendix II: Transfers from Other Government Entities

Name of the Entity Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized			Total Transfers during the Period
					Deferred Income	Receivables	Others - must be specific	

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**Appendix III: Pending Bill Analysis**

SNO	CONTRACTOR/SUPPLIER	TENDER NO/QUOTATION	DESCRIPTION OF WORK/GOODS/SERVICES	BALANCE
1	Hi-tech Air Condition	CGG/T/83/2013-2014	Proposed Supply And Installation Of Equipment Of The 12body Capacity Mutuary At Phh	3,032,970.00
2	Bajwed General Merchant Ltd	CGG/T/82/2013-2014	Proposed Construction Of 12body Capacity Mortuary At County Referral Hospital	1,236,908.00
3	Holwadag Construction Co. Ltd	CGG/T/009/2014-2015	Proposed Improvement Of Ijara-sangole Road In Ijara Sub-county	7,803,878.40
4	Barda Enterprise Limited	CGG/AWS/T/001/2017-2018	Augumentation Of Masalani Water Supply Garissa County	1,773,280.00
5	Lego Construction Company Limited	CGG/T/009/2018-2019	Proposed Renovation / Refurbishment Of Masalani Level 4 Hospital	1,252,584.00
6	Mubashir Construction And Civil Engineering Co. Limited	CGG/HLT/T/015/2018-2019	Proposed Construction Of Dispensary Block In Geddlum Centre, hulugho Sub-county	5,673,942.00
7	Sotura Construction And Transportation Co. Ltd	CGG/Q/169/2014-2015	Water Trucking	2,400,000.00
8	Sinay Constructionn Ltd	CGG/ALFC/T/023/2018-2019	Renovation Of Veterinary Offices In Ijara Sub-county	4,765,968.00
9	Warsan Construction Co. Ltd	CGG/T/058/2014-2015	Proposed Renovation /refurbishment Of Kenya National Library At Masalani Garissa County	3,248,300.00
10	Hanshis Construction Co. Ltd P.o Box 542 Garissa	CGG/T/DLHP/121/2014-2015	Construction Of Chainlink Fence Heavy Bush Clearing Sentry Box At Welmarer Hospital	4,721,930.80
11	Ash Security Services Ltd	CGG/ATC/Q/15/2017-2018	Guading Services (security)	2,122,800.00
12	Gondari Limited	CGG/HEAL.TH/T/001/2017-2018	Construction Of Warehouse At Garissa Referral Hospital	2,776,074.00
13	Mashry Company Ltd	CGG/T/018/2014-2015	Construction Of Chainlink Fence, Heavy Bush Clearing And Sentry Box	3,575,600.00
14	Mashry Company Ltd	CGG/T/DLHP/111/2014-2015	Construction Of Chain Link Fencing Sentry Box,heavy Bush Clearing And Renovations	2,105,344.00
15	Ashal Investment Limited	CGG/PW/T/030/2017-2018	Proposed Construction Of Ict Centre In Nanighi Ward	2,299,402.80
16	Ashal Investment Limited	CGG/MOH/Q/037/2017-2018	Proposed Renovation Of Warable Dispensary, Fafi Sub-county	1,361,968.00
17	Mostwin Traders Limited	CGG/T/DLHP/13/2014-2015	Refurbishment Of Dispensary Block Staff And Construction Of 2no Latrines At Dadaab Sub-county	1,546,780.00
18	Mahomar Construction And General Suppliers	CGG/T/200/2014-2015	Desilting Of Water Pan	3,545,500.00
19	Bilsan Investment Co. Ltd	CGG/T/12/2015-2016	Equipping Of Aliqarsade Borehole Dadaab Sub-county	3,250,000.00
20	Riig Construction And Transporters Co. Ltd	CGG/T/DLHP/154/2014-2015	Construction Of New Dispensary At Rig Dam At Madogashe	2,440,600.00
21	Richkal Two Women Investment Company Ltd	CGG/T/80A/2014-2015	Proposed Fencing Of Wildlife Drinking Pan At Kadaqso Centre, Dadaab Sub County	850,556.00

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22	Muhim Construction And Supply Co Ltd	CGG/T/25/2014-2015	Proposed Masonry Perimeter Fence At Bulla Masalani Grave Yard	1,675,895.00
23	Al-hamdu Construction And Supplies Co.ltd	CGG/T/DLHP/086/2014-2015	Construction Of Chainlink Fence , Sentry Box And Heavy Bush Clearing	5,529,781.00
24	North South Construction Co.ltd	CGG/T/87/2013-2014	Proposed Construction Of A Hospital Kitchen At Masalani	1,342,774.28
25	R And R Construction, Water And Civil Works Co. Ltd	CGG/T/DLHP/174/2014-2015	Proposed Renovation Works And Chain Link Fencing At Tetu Secondary School	1,045,477.50
26	Al-hamdu Construction And Transporters Co. Ltd	CGG/T/026/2016-2017	Water Trucking Services	2,700,000.00
27	Wobi Logistics Co Ltd	CGG/T/DLHP/186/2014-2015	Proposed Construction Of Chain Link , Sentry Box And Heavy Bush Clearing At Masalani Girls	3,201,966.00
28	Zamil Construction And Transporters Co. Ltd	CGG/T/170M/2013-2014	Proposed Graveling Of Aligabey-liboi Town Road	1,184,025.40
29	Qataar General Construction Limited	CGG/T/06/2014-2015	Proposed Graveling Of Bulla Madina Access Roads At Garissa Township Garissa County	3,016,464.00
30	Gutaale Company Ltd	CGG/T/156/2014-2015	Drilling Ino Borehole At Abdi Sugow	1,696,240.00
31	Mahmar Investment Limited	CGG/T/15/2015-2016	Equiping Of Degelema Borehole In Dadaab Sub-county	1,910,000.00
32	Macknon Investment Co. Ltd	CGG/T/268A/2016-2017	Improvement Of Dadaab-kulan Liboi Road	13,225,256.00
33	Eish Construction Company Ltd	CGG/T/170G/2013-2014	Improvement Of Bulla Madina Access Road	1,263,008.00
34	Hassan Farah Contractor Ltd	CGG/T/57/2014-2015	Construction Of 72 Market Stalls At Dadaab Town	5,500,000.00
35	Suluhisho Investment Ltd	CGG/T/DLHP/169/2014-2015	Chainlink Fence At Barkuke Primary School At Modogashe Sub-county	1,411,119.20
36	Suluhisho Investment Ltd	CGG/T/DLHP/167/2014-2015	Construction Of Chainlink Fence And 4no Toilet At Barkuke Dispensary At Modogashe Sub-county In Garissa	5,250,100.00
37	Garissa Brothers Construction And Engineering Co. Ltd	CGG/T/057/2014-2015	Construction Of Hajjimey Water Pan At Hajjimey In Galmagala Ward	6,025,000.00
38	Faco Holding Co. Ltd	CGG/EP/T/002/2017-2018	Proposed Extension And Refurbishment To Economic Planning Offices	3,679,654.00
39	Nomad Palace Hotel Limited	CGG/4/236/2014-2015,CGG/CAFF/03/2017-2018,CGG/4/235/2014-2015,CGG/Q/056/2014-2015	Hotel Services	2,550,600.00
40	Nomad Palace Hotel Limited	CGG/C/17/244/2013-2014	Hotel Services	631,400.00
41	Dabar Investments Limited	CGG/T/DLHP/083/2014-2015	Renovation Of Baraki Dispensary And Staff Quarters	3,851,406.00
42	Ken County Builders And Construction Co. Ltd	CGG/T/DLHP/163/2014-2015	Proposed Construction Of Fencing Of Hamey Pprimary School	3,699,000.00
43	Nomad Construction And Engineering Co. Ltd	CGG/T/109A/2014-2015	Proposed Construction Of Wildlife Drinking Pan At Faryar, Lagdera Sub-county	2,428,339.00
44	Ahzaab Investment Limited	CGG/T/CO-DEEM/T/35/2014-2015	Proposed Construction Of Saretho In Dadaab-garissa County	4,371,200.00

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45	Haliyev Construction Co. Ltd	CGG/T/180/2014-2015	Proposed Construction Of New Water Pan At Warsame Centre	5,468,240.00
46	Sheikhov Contractors	LPO. 1463	Water Trucking Services	1,050,000.00
47	Hajjow Construction Co ltd	CGG/T/028/2014-2015	Fencing Of Languyato Dam In Lagdera Sub-county	7,429,040.00
48	Biladho Construction And Transportation Company Limited	CGG/T/008/2017-2018	Construction Of 2ecd Classrooms	1,300,000.00
49	Ali Abdi Construction Co. Ltd	CGG/T/170V/2013-2014	Proposed Improvement Of Banane Ashadin Road	4,296,226.00
50	Haret Construction Co. Ltd	GCG/T/08/2014-2015	Spot Improvement Of Masalani Wema Road	6,792,000.00
51	Bile Building And Transport Limited	GCG/T/108A/2014-2015	Proposed Construction Of New Wildlife Water Pan At Lebahlow Centre, Balambala Sub-county	4,805,910.35
52	Afwein Investment Co. Ltd	CGG/T/DLHP/021/2014-2015	Proposed Construction Of Chain Link Fence At Dujjis Dispensary Garissa County	4,945,761.00
53	Afwein Investment Co. Ltd	CGG/T/DLHP/012/2014-2015	Proposed Construction Of Chain Link Fence Sentry Box	2,424,660.00
54	Amana Construction,transportation And Civil Eng. Ltd	CGG/T/051/2014-2015	Construction Of Two Ecd Class Rooms	2,237,176.00
55	Ore Investment And Supplies Ltd	CGG/AFC/T/009/2017-2018	Proposed Construction And Repair Of Ate Office Dining Hall, Toilet And Makuti Shade	1,234,160.00
56	Ahzaab Investment Limited	CGG/T/038/2014-2015	Proposed Fencing Of Play Ground, Construction Of Twin Pit Latrine And Putting Up Of Goal Post At Dadaab Play Ground	840,000.00
57	Safamaan Construction And Transport Co. Ltd	CGG/COH/HLT/VOL. 11(S02)	Supply And Delivery Of Fresh Milk 500ml,200ml,cabbages And Goat Meat	4,466,630.00
58	Al-madad Construction And Supplies Co. Ltd P O Box 70100-garissa	CGG/T/047/2014-2015	Construction Of Two Ecd Class Rooms, Chainlink Fencing And Twin Pit Latrine At Madhahgisi Primary School	1,234,211.00
59	Sangole Construction Company Limited P O Box 373-70100	CGG/T/046/2014-2015	Proposed 2 no Class Rooms, Chain Link Fence And Twin Latrines At Damajale Primary School At Dadaab Sub-county	7,890,756.00
60	Biriye Construction Co. Ltd	CGG/PW/T/005/2017-2018	Proposed Construction Of Ict Centre In Saka Village	2,620,871.00
61	Ayan Suppliers Limited	CGG/T/117/2014-2015	Proposed Construction Of Chainlink Fencing At Bulla Golol	4,098,680.72
62	Dulcon (k) Co. Ltd	CGG/T/056/2014-2015	Desilting Of Kambi Samaki Water Pan Of Lagdera Sub-county	6,986,245.00
63	Dulcon (k) Co. Ltd	CGG/T/DLHP/095/2014-2015	Proposed Construction Chain Link Fence At Kambi Samaki Primary School At Lagdera Sub-county	5,400,000.00
64	Hara Contractors Ltd	CGG/T/233/2014-2015	Renovation Works At Government Houses	4,700,000.00
65	Ramecos General Supplies	LSO.1646476	Provision Of Car Hire Services To The Department Of Water Services	2,200,000.00
66	Ijara Filling Station	LPO. 3680765	Supply Of Fuel	1,485,000.00
67	Rasmicon Construction And Excavation Limited	CGG/T/51/2013-2014	Construction Of Hulugho Water Supply	2,946,332.80

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68	Al-fatah Contractor Limited	CGG/TT/55B/2014-2015	Proposed Construction Of 72no Market Stall Phase Ii At Masalani Ijara Sub-county	5,388,089.00
69	Qayliye Construction And Transporters Co. Ltd	CGG/TT/DLHP/079/2014-2015	Proposed Construction Of 3no classrooms At Tokojo Primary School	1,436,060.00
70	Aada Construction Co. Ltd	CGG/TT/DLHP/008/2014-2015	Proposed Construction Of A New Dispensary At Madahigisi Location	1,000,000.00
71	Garse Engineering And Construction Ltd	CGG/WS/T/78/2014-2015	Disilting And Fencing Of Barfin Water Pan In Modogashe Ward Lagdera-sub-county	7,064,995.00
72	Maakib Co. Ltd	CGG/TT/004/2014-2015	Proposed Construction Of Administration Block At Damajale Primary School Dadaab-sub-county	4,086,935.00
73	Gareed Construction And General Suppliers Ltd	CGG/TT/61A/2014-2015	Generator Installation Works 3phase Power Supply At P.s.d	3,877,400.00
74	Evershine Contractors And Transporters Ltd	CGG/TT/018/2015-2016	Equipping Of 1no borehole At Kone 1 Centre In Lagdera Sub-county	5,926,235.00
75	Gareed Construction And General Suppliers Ltd	CGG/TT/075/2014-2015	Proposed Construction Of 2classrooms And Chamlink Fencing At Surdere Primary School	5,200,000.00
76	Holborn Group Limited	CGG/TT/63/2014-2015	Proposed Improvement Of Gurufa Shantaabak Road Lagdera-sabena	4,605,200.50
77	Midnimo Construction And Transporters Co. Ltd	CGG/TT/041/2014-2015	Proposed Renovation Of Administration Block Of 8no. Offices,computer Lab And Staff Room At Dertu Girls Secondary School	7,236,000.00
78	Dry Port Logistics Ltd	CGG/Q/029/2018-2019	Supply And Delivery Of Garbage Collection Bags For Sanitation Department	1,550,000.00
79	Minle Construction And Landscaping Ltd	CGG/TT/30/2014-2015	Proposed Construction Of Chain Link Fence, Putting Up Of Goal Post At Ifin Primary Play Ground	5,695,700.00
80	Mara-ade Construction And Transporters Ltd	CGG/TT/85/2014-2015	Proposed Construction Of New Wildlife Drinking Dageta Centre In Fafi	3,275,596.55
81	Dololowein Limited	CGG/TT/368/2014-2015	Construction Of Saka Dormitory And Abulution Block	7,595,610.00
82	Life Solution Company Limited	CGG/TT/166/2014-2015	Construction Of 6no. Bed Maternity At Barkuke Centre At Modogashe Sub-county	5,000,000.00
83	Dad And Sons Investments Co. Ltd	CGG/TT/64/2014-2015	Construction Of Roads	5,003,687.68
84	Nomad Palace Hotel Limited	CGG/SP/Q/016/2017-2018 CGG/TT/D/05/2017-2018	Hotel Services	830,000.00
85	Hirola Book Sellers And Stationers	CGG/Q/003/2015-2016 CGG/Q/008/2017-2018	Supply And Delivery Of Stationeries	300,000.00
86	Garissa Delta Logistics Ltd	CGG/TT/DLHP/093/2014-2015	Proposed Construction Of Masonry Perimeter Fence At Shantaabak Grave Yard Modogashe	5,602,838.00
87	Sultano Merchants Ltd	CGG/FEENR/T/004/2018-2019	Beautification Of Garissa Round About Of Garissatownship	2,998,980.00
88	Duh Construction And Suppliers Ltd	CGG/TT/53/2014-2015	Proposed Construction Of 72no market Stalls At Bura	5,397,980.00
89	Robletex Construction Company Ltd	CGG/TT/DRTI/033/2014-2015	Proposed Improvement Of Boransis - Alikune Road	2,000,000.00

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90	Hirola Book Sellers And Stationers	CGG/WS/Q/014/2016-2017	Supply Of Office Stationaries	1,063,940.00
91	Glamour Construction And Civil Engineering Ltd	CGG/T/61/2014-2015	Supplyand Installation Of Fire Equipments In The Governor's Office And Residence	2,994,540.00
92	Baile Construction Co. Ltd	CGG/T/19B/2014-2015	Proposed Masonry Perimeter Fence At Deka Burey Graveyard	5,455,740.00
93	Muad Construction And Transport Co. Ltd	CGG/T/042/2014-2015	Construction Of 2no Bed Staff In Balich	2,198,610.00
94	Alfaris Construction And Supply Co. Ltd	CGG/HEALTH/T/012/2018-2019	Proposed Construction Of Delivery Unit In Hadley Dispensary Balambala Sub-county	4,692,990.00
95	Jilomata Construction Co. Ltd	CGG/T/69A/2014-2015	Construction Of A New Water Pan At Jilo Mata Centre Hulugho Sub-county	2,260,930.00
96	Bishaam Construction Ltd	CGG/T/016/2018-2019	Proposed Renovation And Refurbishment And Upgrading Of Banane Health Centre In Lagdera Sub-county	3,944,250.00
97	Kulan Groups Limited P O Box 432-70100 Garissa	CGG/ALFC/T/005/2019-2020	Proposed Heavy Bush Clearing For Bismillahi Warable Farm In Warable Garissa County	4,265,450.00
98	Ahzaab Investment Limited	CGG/T/DLHP/059/2014-2015	Construction Of Chain Link Fence Heavy Bush Clearing At Liboi Health Centre Dadaab Sub-county	1,872,385.00
99	Geele Man Power Services	CGG/C.A/Q/002/2017-2018	Supply And Delivery Of Office Fumitures For The Office Of Deputy Governor	1,982,866.88
100	Makkaah Pharmaceuticals	CGG/GCRH/Q/11/2021-2022	Pharmaceuticals Products	813,470.00
101	Al-bakal Construction And Transport Limited	CGG/T/DLHP/013/2014-2015	Proposed Construction Of Chain Link Fence, Sentry Box And Heavy Bush Clearing At Benane Ap Camp	4,600,000.00
102	Al-bakal Construction And Transport Limited	CGG/RMLF/T/002/2018-2019	Proposed Routine Maintenance Of Benane-kambi Samaki Road	924,883.00
103	Al-bakal Construction And Transport Limited	CGG/PW/T/011/2017-2018	Proposed Construction Of Ict Centre In Modogashe Ward At Lagdera Sub-county	2,180,000.00
104	Al-bakal Construction And Transport Limited	CGG/PW/T/010/2017-2018	Proposed Construction Of Ict Centre In Banane Ward At Lagdera Sub-county	2,200,000.00
105	Murar Groups Services Limited	CGG/T/DLHP/078/2014-2015	Proposed Construction Of Science Laboratory Block At Shanta-abak Secondary School At Lagdera Sub-county	7,392,150.00
106	Damac Construction Co. Ltd	CGG/T/10/2014-2015	Proposed Renovation And Rehabilitation Of Masalani Township Administrator Office Block/toilet Block And Water Connection At Masalani Town	1,678,784.00
107	Hagar Construction Limited	CGG/T/44/2013-2014	Construction Of Shabah Water Supply Balambala Sub-county	1,870,931.00
108	Jesken Enterprises Limited	LPO/LSO.2153382	Supply Of Motor Bikes To Bouralgy Rangers	1,475,000.00
109	Famous Installation Contractors Ltd	CGG/WS/T/163/2014-2015	Construction Of New Water Pan At Harera Center	7,733,769.00
110	Yatico Suppliers And Constraction Limited	CGG/T/68B/2014-2015	Construction Of New Water Pan	5,000,000.00
111	Farayub Investment Limited	CGG/T/0176/2014-2015	Renovation Of Ap Goodwish Primary School Atgarissa Township-sub-county	2,200,000.00

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**Annual Reports and Financial Statements For the Period ended June 30, 2025.**

112	Farayub Investment Limited	CGG/T/208/2014-2015	Proposed Renovation, Repair And Construction Works To Jaribu Primary School	2,500,000.00
113	Farayub Investment Limited	CGG/T/0154/2014-2015	Proposed Renovation Of Dining Hall, Office Kitchen,staff Quoters And Toilet At Baraki Primary School	9,500,000.00
114	Uhud Investment Ltd	CGG/T/49/B/2014-2015	Proposed Construction Of 6bed Maternity Unit At Afwein Centre	1,255,000.00
115	Amana Construction,transportation And Civil Eng. Ltd	CGG/T/49/2014-2015	Proposed Construction Of Ward Block At Gurufa Sub-county	5,846,400.00
116	Warable Construction Co. Ltd	CGG/T/DLHP/115/2014-2015	Proposed Construction Of Chain Link Fence At Galmagala Sec School	7,346,056.80
117	Riyaal Construction Co. Ltd	CGG/T/18/2014-2015	Proposed Construction Of 6 Bed Maternity Unit At Iftin Hospital Centre	2,500,000.00
118	Garissa Delta Logistics Ltd	CGG/CO-DEEM8T/44/2014-2015	Construction Of Wildlife Water Pan At Dagwaldey Centre	4,470,000.00
119	Ilaes Construction Co. Ltd	CGG/HEALTH/T/016/2017-2018	Upgrading/renovation At Furqan Masalani Dispensary	492,383.12
120	Adamoli Enterprises Building And Construction Ltd	CGG/T/122/2014-2015	Supply, Delivery And Installation Of 50kva Capacity Genset And Gen House At Hulugho District Hospital, Hulugho Sub-county	993,500.00
121	Fatam Investment Ltd	CGG/Q/WS/WT/004/2019-2020	Provision Of Car Hire Services For Water Trucking, Hulugho Sub-county	1,000,000.00
122	Zamil Construction And Transporters Co. Ltd	CGG/T/95/2014-2015	Proposed Construction And Chainlink Fence At Hulugho Dump Site Garissa County	2,498,846.00
123	Riyaal Construction Co. Ltd	CGG/T/01/2014-2015	Construction Of 6bed Capacity Maternity Unit At Jarajara Balambala Sub-county	991,602.00
124	Maleley Construction And Transportation Ltd	CGG/T/141/2014-2015	Proposed Construction Of Liboi Guest And Conference Facility Dadaab Sub-county	5,266,198.00
125	Bulle Construction And General Supplies	GAWASCO/001/2020-2021	Construction Of Access Road To Iftin Borehole At Iftin	4,610,900.00
126	Hirad Construction Co. Ltd	CGG/T/85/2014-2015	Construction Of 6 Bed Maternity Unit At Deka Harja Ward	1,485,039.00
127	Liboi Enterprise	CGG/WS/T/52/2013-2014	Construction Of New Water Supply At Liboi Centre Dadaab	3,254,219.00
128	Green Construction And Civil Engineering Ltd	CGG/T/81/2014-2015	Construction Of Water Pan At Ilan	1,000,000.00
129	Green Construction And Civil Engineering Ltd	CGG/T/49/A/2014-2015	Construction Of 6bed Maternity At Ilan	5,910,908.00
130	Togwein Construction Co. And Transporters Ltd	CGG/T/167/2014-2015	Rehabilitation Of Banane Water Supply	998,449.00
131	S And S Construction And Civil Engineering Co. Ltd	CGG/T/86/2013-2014	Proposed Construction Of Hospital Kitchen At Modogashe	3,905,808.00
132	Gothir Construction And General Supplies Co. Ltd	CGG/IRR/T/004/2018-2019	Construction Of Irrigation Infrastructure In Asad Farm Irrigation Scheme	1,098,500.00
133	Gothir Construction And General Supplies Limited	CGG/HEALTH/Q/005/2019-2020	Renovation Of Mudey Dispensary For Balambala Sub-county	1,862,949.00

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134	Mujmal Investment Ltd	CGG/UD/Q/010/2018-2019	Renovation Works At Urban Office Department	3,199,999.00
135	Ali Abdi Construction Co. Ltd	CGG/T/170V/2013-2014	Proposed Improvement Of Banane-ashadin Road	4,296,226.00
136	Mara-ade Construction And Transporters Ltd	CGG/T/136B/2014-2015	Proposed Renovation Of Maternity Nutrition Block, Opd, Pharmacy, Male Ward, female Ward And Paediatric Ward	2,934,750.00
137	Kahin Construction Co. Ltd	CGG/HEALTH/Q/045/2018-2019	Proposed Terrazo Laying Along The Covered Walk Ways At Garissa County Referral Hospital	1,296,372.00
138	Kahin Construction Co. Ltd	CGG/T/101/2013-2014	Proposed Construction Of New Dispensarys Garissa County, Ashadin Centre, Balambala Sub-county	477,243.00
139	Mubarak Contractors And Transporters Ltd	CGG/T/229/2014-2015	Supply Nd Delivery Of Office Furnitures	6,364,608.00
140	Tana Frontiers Ltd	CGG/ECD/T/007/2018-2019	Supply And Delivery Of Teaching And Learning Materials	2,591,600.00
141	Garar Investment Ltd	CGG/T/W/S/022/2018-2019	Desilting Of Shidle Water Pan Shidle Centre Balambala Sub-county	5,080,000.00
142	Robletex Construction Ltd	CGG/T/008/2014-2015	Chain Linking Fencing Of Yathrib Primary	5,500,340.00
143	Wardi Investment Ltd	CGG/T/133/2013-2014	Proposed 72 Market Shed At Liboi Centre Garissa County	2,667,717.20
144	Pharmaco Health Care Ltd	SNV00010510	Medicalsupplies To Garissa County Referral Hospital	2,792,000.00
145	Rise One Supplier Co. Ltd	CGGT/4/2014-2015	Proposed Construction Of Dump Site At Modogashe Town	1,501,072.00
146	Amana Construction, transportation And Civil Eng. Ltd	CGG/T/101/2014-2015	Renovation Of 10no. Classrooms	6,309,850.64
147	A To Z Task (k) Ltd	CGG/T/15/2014-2015	Construction Of 6bed Capacity Maternity Unit At Jarajara Balambala Sub-county	1,285,535.96
148	Evershine Contractors And Transporters Lis	CGG/T/95/2013-2014	Construction Of New Dispensary At Dal-lahale Centre Lagdera Sub-county	500,000.00
149	Burale Investment Limited	CGG/T/73/2014-2015	Proposed Fencing And Repair At Maalimin Dispensary Lagdera Sub-county	3,648,628.00
150	Evershine Contractors And Transporters Ltd	CGG/T/72/2014-2015	Fencing And Repair Works At Elan Primary School	3,438,348.00
151	Lucky Corporate General Co.ltd	CGG/T/088A/2014-2015	Construction Of Water Pan	9,298,000.00
152	Taqilah Enterprises Ltd	CGG/T/DRTI/032/2014-2015	Improvement Of Nuno Junction	6,764,495.00
153	Urena Construction And Supplies Co. Ltd	CGG/T/DRTI/003/2014-2015	Proposed Clearing And Grading Of Elkambere	1,564,920.00
154	Hifow Ventures Ltd	CGG/AFC/Q/018/2017-2018	Maintenance Of Plant,machinery And Equipment	982,200.00
155	Marib Construction Limited	CGG/T/54/2014-2015	Construction Of New Water Supply At Hara Centre At Ijara Sub-county	1,199,200.00
156	Abshemo Building And Civil Engineering	CGG/T/16/2014-2015	Proposed Construction Of 6bed Maternity Unit At Banane Centre	420,354.00
157	Humamo Kenya Limited	LPO_3535675	Supply Of Fuel	1,999,990.00

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158	Sagar Construction Co Ltd	CGG/T/056/2013-2014	Construction Of New Water Pan At Deg-elema Liboi Ward	2,123,000.00
159	Garissa Brothers Construction & Engineering Limited	CGG/HEALTH/T/002/2017-2018	Proposed Expansion Of The Outpatient Unit At Garissa County Referral Hospital	5,204,813.60
160	Tahrir Limited	CGG/T/50/2014-2015	Construction Of Water Supply At Hadley	7,281,119.68
161	Sanaad Construction Ltd	CGG/T/DLHP/056/2014-2015	Chain Link Fencing, Bush Clearing And Sentry Box At Saka Health Centre	3,206,720.00
162	Aziyya Construction Co. Ltd	CGG/T/DLHP/193/2014-2015	Construction Of Chainlink Fence	4,445,600.00
163	Green Construction And Civil Engineering Ltd	CGG/T/82/2014-2015	Construction Of A New Water Pan At Lafagari In Benane Ward	477,620.00
164	Hanan Construction Co. Ltd	CGG/T/24/2014-2015	Construction Of Six Beds Maternity Unit At Kamotho Centre	1,324,478.00
165	Sangole Construction Company Limited P O Box 373-70100	CGG/T/47/2014-2015	Drilling Of Borehole At Bahuri Centre, Dadaab	7,750,074.00
166	Sangole Construction Company Limited P O Box 373-70101	CGG/T/030/2014-2015	Equipping Of Bahuri Borehole In Dadaab Sub-county	2,500,000.00
167	Warsan Toyota	LSO NO. 2091150	Motor Vehicle Repair And Service	641,291.62
168	Warsan Toyota	LSO NO. 2091147	Repair & Service Of Garissa County Motor Vehicles	672,892.28
169	Warsan Toyota	REPAIR & SERVICE OF GARISSA COUNTY MOTOR VEHICLES	Cgg/coh/hit/vol.iii (003)	659,954.00
170	Remera Investments Limited	CGG/T/RTP/001/2024-2025	Proposed Construction Of Terminal Building At Garissa Airstrip	46,572,655
172	Numan Construction & Logistics Ltd	CGG/T/RTP/04/2024-2025	Proposed Routine Maintenance Of Bulla Sunnah-bulla Taqwa-access Road	14,493,771
173	Sanabil Constuction Supplies Limited	CGG/T/RTP/06/2024-2025	Proposed Grading,gravelling And Bush Clearing At Premier Along Gawasco Treatment Plant	9,647,314
174	Leyba Investment Limited	CGG/T/RTP/07/2024-2025	Proposed Maintenance Of Shimbirey-abdisamad Road	8,435,730
175	Dimax Consstruction Company Ltd	CGG/T/RTP/08/2024-2025	Proposed Maintenance Of Hifow-libahlow Road	8,400,070
176	Balsam Construction & General Supplies Ltd	CGG/T/RTP/09/2024-2025	Proposed Maintenance Of Balambala Municipality Road Works	9,732,516
177	Under Fig Tree Limited	CGG/T/RTP/010/2024-2025	Proposed Maintenance Of Ijara Town Road	8,412,600
178	Daad Hamud Construction Co.ltd	CGG/T/RTP/011/2024-2025	Proposed Maintenance Sangau Town-ege Location Access Road	8,308,092
179	Hopkins Investment Limited	CGG/T/RTP/012/2024-2025	Proposed Maintenance Of Ibnu Abass-bulla Saudi Road	9,630,490
180	Horsed Ventures Limited	CGG/T/RTP/013/2024-2025	Proposed Maintenance Of Modogashe Municipality Roads Works	7,793,000
181	Violet Young Ventures Limited	CGG/T/RTP/014/2024-2025	Proposed Maintenance Of Bashai Market Centre-ring Road	9,926,367
182	Gasara Limited	CGG/T/RTP/015/2024-2025	Proposed Maintenance Of First Oil-excel Hospital Road	5,594,660

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183	Palm Oasis Resort	CGG/Q/RTP/011/2024-2025	Supply And Delivery Of Catering Services	892,500
184	Babangida Company Limited	CGG/Q/RTP/015/2024-2025	Proposed Maintenance Of Waberi 4 Access Road	4,501,960
185	Ababila Contractors And Supplies Limited	CGG/Q/RTP/019/2024-2025	Proposed Renovation Of Chief Officer's Office And Construction Of Mansory Elevated Water Tank	4,896,554
186	Rithwan Solutions Limited	CGG/Q/RTP/020/2024-2025	Proposed Maintenance Of Balambala Township Road	4,940,440
187	Steinbock General Merchant Limited	CGG/Q/RTP/022/2024-2025	Proposed Maintenance Of Muhumed -abdirahman Access Road	4,976,400
188	Burhan Networks Limited	CGG/Q/RTP/023/2024-2025	Proposed Distilting Of Kmtc Hostels - Maendeleo Plaza Road	2,999,644
189	Raso Construction & Supplies Limited	CGG/Q/RTP/024/2024-2025	Proposed Distilting Of Masalani Town Access Road	2,996,280
190	Almaaruf Company Limited	CGG/Q/RTP/025/2024-2025	Proposed Construction Of Bulla Game Drift And Dekaburey Culvert	3,959,776
191	Pinnastra Group Limited	CGG/Q/RTP/026/2024-2025	Proposed Maintenance Of Alfalah-sambul Road	4,506,600
192	Falcon Fast Forward Services Limited	CGG/Q/RTP/027/2024-2025	Proposed Construction Of Dekaburey Drift 1	2,958,766
193	Farakemama Building Construction Limited	CGG/Q/RTP/028/2024-2025	Proposed Construction Of Dekaburey 2 Drift	2,932,666
194	Malayley Construction And Transport Company Limited	CGG/Q/RTP/029/2024-2025	Proposed Maintenance Of (waberi Fresha Area) Drift	2,966,208
195	Nunimran Construction Limited	CGG/Q/RTP/030/2024-2025	Proposed Maintenance Of Salama Girls Road	1,987,660
196	Musanim Limited	CGG/Q/RTP/031/2024-2025	Proposed Maintenance Of Public Works Road	3,494,500
197	Himila Investment Limited	CGG/Q/RTP/032/2024-2025	Proposed Disilting Of Bulla Medina Road	2,981,200
198	Mac Sisters Limited	CGG/Q/RTP/033/2024-2025	Proposed Maintenance Of Dadaabd Municipality Road	3,944,000
199	Sabmo Enterprised Limited	CGG/Q/RTP/034/2024-2025	Proposed Maintenance Of Affweine Junction Access Road	1,991,720
200	Evershine Construction And Transporters Limited	CGG/Q/RTP/035/2024-2025	Proposed Maintenance Of Bulla Medina Junction Access Road	2,499,800
201	Silent Ocean Construction Limited	CGG/Q/RTP/036/2024-2025	Proposed Maintenance Of Forest Access Road	2,795,600
202	Narmiz Limited	CGG/Q/RTP/037/2024-2025	Proposed Maintenance Of Rabbit Mosque Access Road	3,002,080
203	Al Huda Trading Company Limited	CGG/Q/RTP/038/2024-2025	Proposed Maintenance Of Hermaadley Road	2,978,880
204	Hakmo Enterprises Limited	CGG/Q/RTP/039/2024-2025	Proposed Maintenance Of Kiwanja -Ibaqalo Road	2,978,800
205	Manazil Holdings Limited	CGG/Q/RTP/040/2024-2025	Proposed Maintenance Of Al Matan Road	4,939,280
206	Jemmapat Enterprises Limited	CGG/Q/RTP/041/2024-2025	Proposed Maintenance Of Riq Dam Road	4,960,740
207	Umeida Investment Limited	CGG/Q/RTP/042/2024-2025	Proposed Maintenance Modogashe C-pd - Ama Primary Access Road	2,963,800
208	Yanways Group Limited	CGG/Q/RTP/044/2024-2025	Proposed Maintenance Of Al Irfan Access Road	4,468,320
209	Sky-net Africa Limited	CGG/Q/RTP/045/2024-2025	Proposed Maintenance Ofmustaqbal University Road	2,198,200

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210	Mushti Investment Limited	CGG/Q/RTP/046/2024-2025	Proposed Maintenance Of Horset Secondary Road	Access Road	3,466,080
211	Cesh Company Limited	CGG/Q/RTP/047/2024-2025	Proposed Maintenance Of Bulla Nassib	Access Road	2,969,600
212	Handasa Engineering Ltd	CGG/Q/RTP/048/2024-2025	Proposed Maintenance Of flowiq	Access Road	2,997,440
213	Kulan Merchants Building And Construction Ltd	CGG/Q/RTP/049/2024-2025	Proposed Maintenance Of Hajji Dawara	Access Road	3,496,240
214	Marshk Investment Limited	CGG/Q/RTP/050/2024-2025	Proposed Maintenance Of Public Wrks Office In Masalani		3,980,000
215	Gele Company Limited	CGG/Q/RTP/051/2024-2025	Proposed Maintenance Of Bula Rahim	Access Road	4,756,000
216	Iltire Company Limited	CGG/Q/RTP/052/2024-2025	Proposed Maintenance Of Bulla Rahim	Access Road	2,482,400
217	Frewamwa General Contractors Limited	CGG/Q/RTP/053/2024-2025	Proposed Maintenance Of Bunow -kiwanja		4,876,640
218	Kalator Limited		Equipping Of Dadaab Ict Centre		3,415,807
219	Jelle Constructor Limited		Renovation Of Ecd Classrooms At Handaro Primary		2,096,449
220	Deaka Construction Limited		Renovation Of Ecd Classrooms At Masalani Primary		1,884,331
221	Nana Tech & Engineering Co Ltd		Construction 2 no Ecd Classrooms At Ilan Primary		2,490,120
222	Jemmapat Enterprise Limited		Completion Of Dicese College Admin Block		6,753,039
223	Cesh Company Limited		Construction Of Modern Ecd Centre At Yathrib Primary		9,999,877
224	Defe Investment Limited		Construction 2 no Ecd Classrooms And 2 no. Toilets At Dabeley Primary		3,452,414
225	Sambul Construction Company Limited		Construction Of 2 no. Ecd Classrooms And 2 no. Toilets At Borcano Village		2,868,663
226	Goodir Logistics Limited		Construction Of 2 no Ecd At Garigune Village		2,465,870
227	Abhino Commodities Limited		Construction Of 2 no. Ecd Classrooms At Indado Location		2,841,343
228	Bizzo Enterprises Limited		Construction Of 2 no. Ecd Classrooms And 2 no. Toilets At Biyobombi Village		3,956,774
229	Shalete Trading & Co Ltd		Construction Of 2 no. Ecd Classrooms At Faryar Location		3,202,800
230	Bulle Contractor's And General Supplies Ltd		Construction Of 2 no. Ecd Classrooms At Gumarey In Iftin Ward		2,655,000
231	Abdar East Africa Limited		Construction Of 2 no. Ecd Classrooms And 2 no. Toilets At Landiiq Village		2,908,292
232	Uthmania Investors Limited		Construction Of 2 no. Ecd Classrooms And 2 no. Toilets At Satah Gose Primary School.		3,348,917
233	Silent Ocien Limited		Construction Of 2 no. Ecd Classrooms And 2 no. Toilets At Dabar Matan Village		4,700,000
234	Mahzats Investment Limited		Repair And Maintenance Of Balambala Library		3,800,000

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235	Bilqey's Bookshop And Investment Limited			Supply And Delivery Of Office Stationery	1,359,800
255	Hakmo Investment Limited			Supply And Delivery Of Porridge To Esc Centers In Ward	1,050,000
256	Tiin Investment Ltd	CGG/HEALTH/Q/001/2024-2025		Supply And Delivery Of T-shirts, Banners And Caps	1,044,000
257	Zamil Contractors And Transporters Ltd	CGG/HEALTH/Q/019/2024-2025		Supply And Delivery Of General Office Supplies And Stationeries	2,819,460
258	Gacalo Investment Limited	CGG/HEALTH/RFQ/021/2024-2025		Renovation Of Elan Maternity	4,949,00.80
259	Leyba Investment Ltd	CGG/HEALTH/Q/023/2024-2025		Supply And Delivery Of Office Furnitures	1,519,000
260	Qaba Oliyo Co. Ltd	CGG/HEALTH/Q/024/2024-2025		Construction Of New Incinerator And Solarization Of Galmagala Health Centre	3,988,100
261	Othowa Construction And Supplies Co. Ltd	CGG/HEALTH/Q/025/2024-2025		Renovation Of Ruqa Dispensary And Staff Quarter	4,899,376
262	Nana Tech Engineering Ltd	CGG/HEALTH/RFQ/026/2024-2025		Renovation Of Skanska Dispensary	4,491,248
263	Ambaab Constuction And General Supplies Ltd	CGG/HEALTH Q/027/2024-2025		Supply And Delivery Of Medical Equipments	2,987,000
264	Ridwan Enterprises Ltd	CGG/HEALTH/Q/028/2024-2025		Supply And Delivery Of Beds And Materesses	1,490,000
265	Bisham Construction Limited	CGG/HEALTH /T/003/2024-2025		Construction Of New Dispensary At Tokojo	8,492,636
266	Hayan General Supplies Limited	CGG/HEALTH /T/004/2024-2025		Solarization Of Dalahale And Hagar Jarer Health Centre	4,397,700
267	Sky Bound Enterprise Limited	CGG/T/HEALTH/005/2024-2025		Proposed Renovation And Solarization Of Jarajara Health Centre	6,774,620
268	Gardafil Investment Limited	CGG/T/HEALTH/007/2024-2025		Proposed Expansion And Renovation Of Duijis Health Centre,	5,592,592
269	Burhan Networks Limited	CGG/T/HEALTH/008/2024-2025		Proposed Renovation Of Uuwala Health Centre Township Sub-county	3,719,227
270	Leyba Investment Limited	CGG/T/HEALTH/009/2024-2025		Proposed Renovation Of Balich Dispensary Sankuri Sub-county	3,103,686
271	Abshimen Engineering Company Limited	CGG/T/HEALTH/010/2024-2025		Proposed Solarization Of Shantabaq Sub-county Hospital	3,156,671
272	Ore Investment And Suppliers Limited	CGG/T/HEALTH/011/2024-2025		Proposed Construction Of 1 Disable Friendly Toilet And Renovation Of Ifiin Sub-county Hospital Store	1,920,930
273	Mazmai Construction And Suppliers Limited	CGG/T/HEALTH/012/2024-2025		Proposed Renovation Of Dertu Health Facility Maternity Wing	6,905,641
274	Jalalaqsi General Enterprise Limited	CGG/T/HEALTH/013/2024-2025		Proposed Construction Of Barkuke Health Centre Staff Quarter	3,397,672
275	Shibane Construction And Supplies Limited	CGG/T/HEALTH/014/2024-2025		Proposed Renovation Of Hamey Maternity	5,351,955
276	High Reach Investment Limited	CGG/T/HEALTH/015/2024-2025		Proposed Renovation Of Afweine Maternity	4,290,557
277	Evershine Contractors And Transporters Ltd	CGG/T/HEALTH/016/2024-2025		Proposed Renovation Of Baraki Dispensary	4,097,938
278	Burhan Networks Limited	CGG/T/HEALTH/017/2024-2025		Proposed Renovation Of Elkanbere Dispensary	2,999,608

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279	Laghatogwein Investment Limited	CGG/T/HEALTH/019/2024-2025	Proposed Renovation Of Amenity Wing At Garissacounty Referral Hospital	20,666,519
280	Foleygama Company Limited	CGG/T/HEALTH/021/2024-2025	Proposed Renovation Of Kasha Dispensary	4,950,306
281	Plan Investment Ltd	CGG/T/HEALTH/022/2024-2025	Proposed Expansion And Renovation Of Theatre Recovery Room	4,510,318
282	Maksud Investment Limited	CGG/T/HEALTH/023/2024-2025	Proposed Renovation Of Gurufa Health Centre	7,422,566
283	Aham Ventures Limited	CGG/HEALTH/T/025/2024-2025	Supply And Delivery Of Hardwares ( Computers)	9,999,200
284	Kornel Enterprises Ltd	CGG/ALFC/Q/005/2024-2025	Supply And Delivery Of Agricultural Materials	528,480
285	Sahafi Investment Limited	CGG/ALFC/020/2024-2025	Supply And Delivery Of Farm Inputs	2,758,500
286	Simra Limited Limited	CGG/ALFC/Q/021/2024-2025	Supply And Delivery Of Meat Inspection Equipments	4,759,500
287	Honest Agency Limited	CGG/ALFC/27/2024-2025	Periodic Maintenance Of Bismillahi Farm Access Road	4,732,800
288	Abs Company Limited	CGG/ALFC/Q/26/2024-2025	Periodic Maintenance Of Anisa Farm Access Road	4,906,000
289	Ibramade Investment Limited	CGG/ALFC/Q/004/2024-2025	Supply And Delivery Of Sttionery	2,988,000
291	Langham Consulting Limited	CGG/ALFC/Q/016/2024-2025	Supply And Delivery Of Office Furniture	1,992,880
292	Dentol Investment Limited	CGG/ALFC/Q/028/2024-2025	Periodic Maintenance Of Bara Farm Acces Road	4,906,000
293	Alore Construction Company Limited	CGG/ALFC/Q/024-2025	Periodic Maintenance Of Bakuyu Farm Access Road	4,309,440
294	Astur Limited	CGG/ALFC/Q/030/2024-2025	Periodic Maintenance Of Alfatah Farmaccesss Road	4,877,000
295	Bilkheir Investment Limited	CGG/ALFC/Q/31/2024-2025	Periodic Maintenance Of Qahira Farm Access Road	2,471,400
296	Redford Enterprises	CGG/ALFC/Q/32/2024-2025	Periodic Maintenance Of Umoja Farm Access Road	4,753,840
297	Ebmas Construction And Supplierslimited	CGG/ALFC/Q/033/2024-2025	Periodic Maintenance Of Korkora Irrigation 1farm Access Road	4,163,240
298	Firin Limited	CGG/ALFC/Q/034/2024-2025	Proposed Maintenance Of Lagdera 2 Farm Access Road	3,840,000
299	Adna Investment Limited	CGG/ALFC/Q/035/2024-2025	Proposed Maintenance Of Wathajir Farm Access Rpod	3,555,000
300	Nana Tech Engineering Limited	CGG/ALFC/Q/036/2024-205	Periodic Maintenance Of Atheyley Farmacees Road	4,952,040
301	Handasa Engineering Limited	CGG/ALFC/Q/037/2024-2025	Periodic Maintenance Of Likoley Farm Accesroad	2,186,600
302	Hafiz Construction And Supplies Limited	CGG/ALFC/038/2024-2025	Periodic Maintenance Of Maramtu Farm Access Road	4,512,000
303	Cesh Company Limited	CGG/ALFC/039/2024-2025	Periodic Maintenance Of Green Access Road	3,964,148
304	Mudais Investment Ltd	CGG/ALFC/T /004/2024-2025	Construction Of Slaughter House At Hulugho	8,419,387
305	Murar Groups Services Ltd	CGG/ALFC/005/2024-2025	Construction Of Livestock Market In Shantaabak	3,104,672
307	Geolete Trading Company Ltd	CGG/ALFC/Q/041/2024-2025	Periodic Maintenance Of Gubatu 2 Farm Access Road	4,834,000
308	Al-yusra Palm Tree Hotel Ltd	CGG/Q/UD/01/2024-2025	Hire Of Conference Facility	660,000

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309	Horsed Ventures Ltd	CGG/UD/Q/04/2024-2025	Provision Of Ifhar Food Programme For Fire Staffs	651,000
310	M/s Sabmo Enterprises Limited	CGG/UD/Q/06/2024-2025	Proposed Site Clearance, Chain Link Fencing And Associated Road Works At Balambala Municipality Dumpsite-balambala Sub-county.	4,599,001
311	M/s Yabs Investment Limited	CGG/UD/Q/07/2024-2025	Proposed Site Clearing, Leveling And Maintaining Of Madogashe Municipality Dumpsite In Madogashe Sub-county	2,379,450
312	Labageet Investment		Supply And Delivery Of Ict Ward Office Equipment In Masalani Offices	1,484,800
313	Mazmai And Construction And Supplies Limited		Supply And Delivery For Dertu Ward Furnitures	1,498,720
314	Labeyk Investement Limited		Supply And Delivery Of Hulughho And Banane Ward Furniture	2,994,500
315	Neyrus Enterprise Limited		Supply And Delivery Fro Balambala And Danyere Ward Furniture	2,997,600
316	Somken Logistics And Construction Limited		Supply And Delivery Of Bura And Saka Ward Furniture	2,994,500
317	Jubalink Logistic And Transporters Limktd		Supply And Delivery Of Damajale Ward Furnitures	1,498,550
318	Transmax Solution Limited		Supply And Delivery Of Liboi And Labasigale	2,994,500
319	Tawane And Sons Construction Limited		Supply And Delivery Of Sankuri Ward Furnitures	1,498,000
320	Evershine Construction And Transporters		Supply And Delivery Sabena Ward Furnitures	1,480,000
321	Dekow Logistics And Supplies Limited		Supply And Delivery Of Office Furniture	1,498,000
322	Golden Key Contractors Limited		Supply And Delivery Of Office Furniture Nanigi Ward	1,490,000
323	Hayaan General Suppliers		Supply And Delivery Of Office Furniture Maalim Ward	1,498,000
324	Tineli Holding Limited		Supply And Delivery Of Office Furniture Fafiward	1,497,000
325	Ridhwan Enterprise Limited		Supply And Delivery Of Office Furniture Jarjara Ward	1,490,000
326	Sabrin Contruction Limited		Supply And Delivery Of Office Furniture Goraale Ward	1,480,000
327	Dadaab Construction And Transporter Limited		Supply And Delivery Of Office Furniture Dekaharia Ward	1,490,000
328	Sate Construction And Supplies Limited		Supply And Delivery Of Office Furniture At Abakaile And Mdogashe	2,994,500
329	Towfiq Investment Limited		Supply And Delivery Office Furniture For Jarajarila Ward Office	1,480,000
330	Ramazone Enterprises Ltd	CGG/WS/Q/02/2024-2025	Proposed Drilling Of Borehole At Rahole At Damajair	4,200,000
331	M/s Samya Holding Limited	CGG/WS/Q/04/2024-2025	Proposed Supply And Delivery Of Office Stationaries	2,495,995
332	Simra Limited	CGG/WS/O5/2024-2025	Proposed Supply And Delivery Of Office Furniture	1,998,400
333	Abnu Investments Company Ltd	CGG/WS/Q/06/2024-2025	Proposed Maintenance Of Office Furniture And Equipment For Water Department Offices	994,700

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334	Goodways Engineering Ltd	CGG/WS/Q/07/2024-2025	Proposed Supply And Delivery Of Sanitary And Cleaning Materials,	991,800
335	Qalaf Construction Company Ltd	CGG/WS/Q/010/2024-2025	Proposed Desilting Of Water Pan At Sheikh Hassan	4,409,392
336	Somken Logistics And Construction Services	CGG/Q/WS /11/2024-2025	Proposed Supply And Installation Of Boreholes, Repairs, Equipment	4,895,000
337	Delta Dynamics Solution	CGG/WS/Q/20/2024-2025	Proposed Production And Printing Of Materials And Visibility	1,000,036
338	Ritwans Solution Limited	CGG/WS/Q/021/2024-2025	Proposed Hire Of Truck For Water Trucking	1,950,000
339	Nayrus Enterprises Co. Ltd	CGG/Q/WS/23/2024-2025	Proposed Modifications, Partition Of Dadaab Water Office	4,608,788
340	Almaaruf Company Limited	CGG/WS/Q/024/2024-2025	Proposed Drilling Of Rehabilitation Village Kumahumato Location Liboi Sub County	4,800,000
341	Wardi Investment Ltd	CGG/Q/WS/26/2024-2025	Proposed Construction Of Elevated Tank At Abaykale	3,487,875
342	Ahzaab Co.ltd	CGG/Q/WS/27/2024-2025	Proposed Construction Of Pipeline From Steel Tank To Hospital Liboi Town	4,284,000
343	Abdar Ea Limited	CGGQ/WS/28/2024-2025	Proposed Construction Of Pipeline From Steel Water Tank To Bula Torowtorow	4,838,139
344	Macruf Investors Limited	CGG/Q/WS/30/2024-2025	Proposed Desliting Of Elyey Water Pan Liboi Sub County	4,200,000
345	M/s Golden Key Construction Ltd	CGG/WS/Q/31/2024-2025	Proposed Rehabilitation And Solaraziation Of Guyo Borehole At Nanighi Ward Fafi Sub County	2,955,120
346	Hilac Contractors Limited	CGG/WS/Q/32/2024-2025	Proposed Desilting Of Hara Water Pan In Ijara Sub County	4,878,380
347	Parthvinco Kenya Ltd	CGG/Q/WS /33/2024-2025	Proposed Piping Of Water Extension Within Masalani Town Ijara Sub County(masalani Ward)	4,950,553
348	Ebmas Construction & General Suppliers Ltd	CGG/WS/Q/34/2024-2025	Proposed Piping Of Water Extension Within Bula Hodhan Sankuri Ward Balambala Sub County.	4,868,979
349	Ebmas Construction & General Suppliers Limited	CGG/WS/Q/035/2024-2025	Proposed Piping Of Water Extension Within Leheley Village Sankuri Ward Balambala Sub County	4,862,773
350	Tawane And Son Construction And Suppliers Co Ltd	CGG/WS/Q/36/2024-2025	Proposed Piping Of Water Within Guyo Fafi Sub County	4,973,985
351	Kiswa Prime Investment Ltd	CGG/WS/Q/37/2024-2025	Proposed Supply And Delivery Of Fittings To Garissa Water And Sewerage Company	2,999,992
352	Issa Enterprises Co. Ltd	CGG/WS/Q/039/2024-2025	Proposed Desilting Of Jilango Water Pan	4,842,528
353	Immah Constrction Company Ltd	CGG/WS/Q/40/2024-2025	Proposed Drilling Of Wadjir Borehole At Damajale Ward	4,980,000
354	100miles Suppliers Company Limited	CGG/WS/Q/41/2024-2025	Proposed Supply And Delivery Of Water Chemicals	2,459,700
355	Tubere Investment Limited	CGG/WS/Q/042/2024-2025	Proposed Supply And Delivery Of Plastic Tank Capacity 10,000lts	2,923,200
356	Hamad Construction And Transport Company Ltd	CGG/WS/Q/043/2024-2025	Proposed Supply And Delivery Of Plastic Tank	2,772,000

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360	Aasim Construction Company Limited	CGG/T/WS/05/2024-2025	Proposed Drilling Of Gujir Borehole At Shanta Abak Sub- County	6,003,013
362	Nurki Construction Company Limited	CGG/T/WS/07/2024-2025	Proposed Drilling Of Haji Arale Village Borehole At Shanta Abak Sub- County In Garissa County	4,235,740
363	Hasib Hardware And Supplies Ltd	CGG/T/WS /10/2024-2025	Proposed Installation Of Power Factor Of Intake Works And Treatment Plant At Garissa Water Sewerage Company	6,000,000
364	Jir-gab Company	CGG/T/WS /11/2024-2025	Proposed Supply And Delivery Of Essential Water Supplies Materials	5,236,820
365	Golden Key Const Ltd	CGG/T/WS /12/2024-2025	Proposed Rehabilitation And Solarization Of Guyo Borehole At Namighi Ward Fafi Sub County	2,955,120
366	Ebmas Construction	CGG/T/WS /13/2024-2025	Proposed Desilting Of Gubis Water At Dekaharia Ward Fafi Sub County	4,315,872
367	Maima Investment Ltd	CGG/T/WS /14/2024-2025	Proposed Desilting Of Hudumow Water Pan At Fafi Ward Fafi Sub County	8,200,014
368	Baroko Construction	CGG/T/WS /15/2024-2025	Proposed Drilling And Solar Powered Borehole, Pipping And Fencing 100m2 In Masabubu Bura Ward Fafi Sub County	8,450,600
369	Bulle Contractors And Gen Supplies	CGG/T/WS /16/2024-2025	Proposed Rehabilitation And Equipping Of Kamuthe Borehole At Namighi	5,438,385
370	Alore Construction Co. Ltd	CGG/T/WS /18/2024-2025	Proposed Purchasing Of 2 New Genset For Alinjukur And Welmarer Boreholes Fafi Sub County (jarajila Ward)	5,350,000
371	Jilal Investment Ltd	CGG/T/WS/19/2024-2025	Proposed Desilting Of Abdiyare Water Pan At Fafi Sub County: Garissa County	4,159,000
372	Silent Ocean Construction Co. Ltd	CGG/T/WS/21/2024-2025	Proposed Construction Of Arera Water Pan (16,000m3) At Shanta Abak Subcounty. (baraki Ward )	8,491,882
373	Bulle Contractors And Gen Supplies	CGG/T/WS/22/2024-2025	Proposed Equipping And Solarization Of Borholes At Balambala Sub- County(balambala Ward)	8,480,000
374	Issa Enterprises Co. Ltd	CGG/T/WS /23/2024-2025	Proposed Equipping Of Warsan Borehole And Installation Of Genset At Abakaile In Dadaab Sub County	4,900,318
375	Gazal Group Co. Ltd	CGG/T/WS /24/2024-2025	Proposed Construction Of Elevated Steel Tank 6m High With 10,000m3 Of Plastic Tanks, Pipeline Extension And Animal Trough In Abakayle	3,487,295
376	Mazmai Construction & Supplies Ltd	CGG/T/WS /25/2024-2025	Proposed Construction Of Elevated Steel Tower 9m High With 10,000m3 Plastic Tanks Pipeline Extension And Animal Troughs At Bahuri Dadaab Sub County	2,499,946
377	Ramazone Enterprises Ltd	CGG/T/WS /26/2024-2025	Proposed Dconstruction Of Elevated Steel Tank 9m High And Pipeline Extension 350m At Rahole Damajale Ward In Dadaab Sub County	3,438,298
382	Garissa Auto Accessories Co Ltd	CGG/WS/T/033/2024-2025	Repair And Amaintance Of Motor Vehicle For Department Of Water Services	5,900,000

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383	Milcom Contractors Limited	CGG/T/WS/36/2024-2025	Proposed Desilting And Fencing Of Gurow Water Pan At Dadaab Sub County	8,289,985
385	Qaba Oliyoo Company Limited	CGG/T/GSSS/02/2024-2025	Proposed Renovation Of Child Protection Unit	4,983,236
386	Afao Construction And Supplies Limited	CGG/T/GSSS/03/2024-2025	Supply And Delivery Of Wheel Chair	4,920,000
387	Wahsan Construction Company Limited	CGG/T/GSSS/04/2024-2025	Supply And Delivery Of Sewing Machines	4,900,000
388	Fardosa Company Limited	CGG/T/GSSS/06/2024-2025	Supply And Delivery Sport Kits	4,935,000
139	Ulex Construction Company Limited	CGG/ALFC/T/03/2024-2025	Proposed Renovation And Completion Of Frsp Office	21,284,000
389	Olympix Digital Designers	CGG/T/GSSS/07/2024-2025	Supply And Delivery Of Car Wash And Accessories	4,996,000
390	Umma Logistic		Maintenance Of Access Road	7,606,505
				<b>1,422,048,728</b>

Appendix IV: Analysis on Contingency Liabilities

S/NO	Name of the Law Firm	Details of the Legal Fees	Gross amount for the legal Fees (Kshs)	Amount Paid (Ksha.)	Balance Due (Kshs.)
1	Issa, Dayib And Company Advocates	1. Garissa High Court Judicial Review Number E006 Of 2023	3,944,000	0	12,895,720
		2. Garissa MCELC NO. E013 OF 2024	2,716,720	0	
		3. Garissa HCJR E005 OF 2024	6,235,000	0	
2	Abdiaziz And Company Advocates	1. ELRC CONS PETITION E205 OF 2022 & COURT OF APPEAL NO. E077 OF 2023	7,600,000	2,100,000	5,500,000
3	Ogle And Associates Advocates	1. Ahmed Abdi Hussein vs Garissa County E538	4,960,000	3,000,000	13,960,000
		2. LAPFUND vs Garissa County	5,000,000	0	
		3. Ahmed Abdi Hussein vs CGG (Appeal E068)	7,000,000	0	
4	Kusow & Company Advocates	HCCRPET E009 of 2024,	8,003,334		35,713,334
		ELRCPETE080 of 2024	7,883,334		
		MCLC/E020/2022	4,066,666	3,500,000	
		ELCC/1/2023	4,940,000		
		HCCRPET E001 of 2025	7,933,334		
		HCJR/E001/2025	6,386,666		
5	Duwane & Wethow Company Advocates	1. Garissa ELC NO. E004 OF 2022	8,760,000	0	34,707,119
		2. Garissa ELC NO. E006 OF 2022	7,965,000	0	
		3. Garissa ELC NO E002 OF 2022			
		4. Garissa ELC NO E004 OF 2024			
				13,508,070	
		4,474,049			