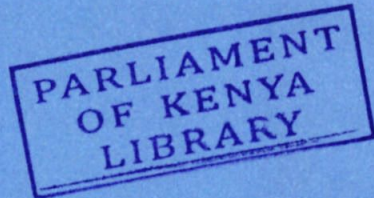


REPUBLIC OF KENYA



Enhancing Accountability

REPORT



OF

THE AUDITOR-GENERAL

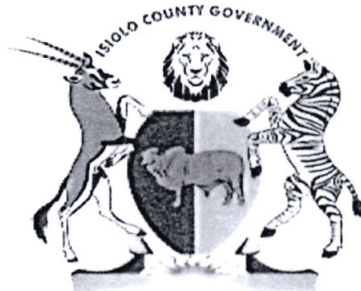
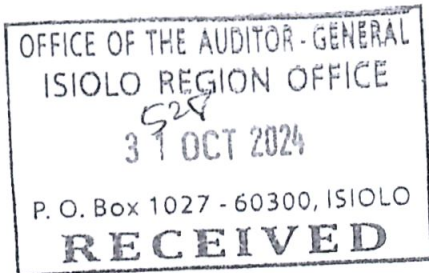
ON

COUNTY EXECUTIVE OF ISIOLO

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

PAPERS LAID	
DATE	27/2/2025
TABLED BY	Majority Whip
COMMITTEE	
CLERK AT THE TABLE	Angela

REPUBLIC OF KENYA



COUNTY GOVERNMENT OF ISIOLO EXECUTIVE

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL ENDED

JUNE 30, 2024

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

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1. ACRONYMS AND GLOSSARY OF TERMS

ASDSP	Agriculture Sector Support Programme
B/F	Brought Forward
CA	County Assembly
CARA	County Revenue Allocation Act
CBK	Central Bank of Kenya
CECM	County Executive Committee Member
COB	Controller of Budget
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
DANIDA	Danish International Development Agency
ECDE	Early Child Development Education
FS	Financial Statement
FLLoCA	Financing Locally Led Climate Action
FY	Financial Year
IFMIS	Integrated Financial Management Information System
IPSAS	International public Sector Accounting Standards
KCSAP	Kenya Climate Smart Agriculture Project
KDSP	Kenya Devolution Support Program
PFMA	Public Finance Management Act, 2012
PSAB	Public Sector Accounting Standards Board
THSUCP	Transforming Health System for Universal Care Project
UDG	Urban Development Grant
UHDSP	Universal Healthcare for Devolved System Program
UIG	Urban Institutional Grant

3. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

b) Key Management

The County Executive is comprised of the following departments:

Table 1: The County Departments

	Name	Major Responsibility
1	Office of the Governor and Deputy Governor	County administration and governance matters
2	Finance, special program, Economic Planning & Cohesion	Management of county Treasury and Economic Planning
3	Health Services	Management of County health facilities and general public health
4	Land, Urban Planning, Roads, and Public Works	Tasked with management of land within the County ensuring proper planning and implementation of public works
5	Education, Youth & Sports, Gender culture & Social services	Management of ECDE and Village polytechnics
6	Agriculture, Livestock, Veterinary Services, Fisheries Development Industry and Co-operative Development.	Promotion of food production through farmer support programme
7	Water, Energy, Environment, Natural resource & Climate Change	General environment safeguards, provision of clean and safe drinking including for irrigation purpose
8	Tourism, Trade, Co-operative & public service management	Management of Sub County and Ward offices for service delivery to County residents
9	Municipality Administration	Management of Isiolo Municipality

c) Fiduciary Management

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

Table 2: Fiduciary Responsibility

S/No	Name	Designation
1.	Hon. Banticha Jaldesa	CECM, Finance and Economic Planning
2.	Batula A. Maalim	Chief Officer Public Service Management and County Secretary
3.	Habiba Galgalo Jirma	Chief Officer Finance
4.	Abdirashid Iribo	Chief Officer Office of the Governor, Delivery Unit and Deputy Governor
5.	Abdiaziz Jama	Chief Officer MSMs & Cooperatives
6.	Ahmed Maalim	Chief Officer ICT & Innovation
7.	Gabriel Lekalkuli	Chief Officer Economic Planning
8.	Tony Ewoi	Chief Officer Mining & Natural Resources
9.	Isaiah Epuri	Chief Officer Livestock and Veterinary
10.	Nura Diba	Chief Officer Culture and social services

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

d) Fiduciary Oversight Arrangements

➤ County Budget and Economic Forum (CBEF)

The County Executive in accordance to PFM Act, 2012 Section 137 appointed members to County Budget and Economic Forum until such time a new Forum is appointed by incoming Governor.

Table 3: CBEF Members

No	Name	Position
1	Abdi H. Daud	Governor / Chairman
2	Fe Robyn Lekorere	Members
3	Abdi Wako	Member
4	Hussein Mohamed	Member
5	Faisal A. Hassan	Member

6	Wario Galma	Member
7	Josphine Eregae	Member
8	Mary Asipital	Member
9	Nimo Hassan	Member
10	Allan Kiilu	Member
11	Patrick Lenawasae	Member
12	Dokatu Galgalo	Member

Other Fiduciary Oversight Bodies include:

- County Assembly of Isiolo
- Senate of Kenya - Public Accounts and Investment Committee

e) Entity Headquarters

County Headquarters Building
Hospital Road
Isiolo Town
P.O. Box 36-60300
ISIOLO

f) County Executive Contacts

Telephone: (+254) 733 22 75 30
Email: info@isiolo.go.ke
Website: www.isiolocounty.go.ke

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000 - 00200
City Square
NAIROBI
2. Kenya Commercial Bank
Isiolo Branch
ISIOLO

h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084 – 00100 GPO
NAIROBI

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) Office of County Attorney

The County Attorney
County Government of Isiolo
P.O. Box 36 - 60300
ISIOLO







4. GOVERNANCE STATEMENT




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

The County is made up of a County Assembly, County Executive and five (5) number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

Table 4: Members of County Executive

 <p>H.E Abdi Ibrahim Hassan County Governor</p>	 <p>H.E. Long'or Lowasa Deputy Governor and CECM Health Services</p>	 <p>Mr. Dade Boru County Secretary, Head of Administration and Public Service</p>
 <p>Hon. Banticha Jaldesa CECM Finance and Economic Planning</p>	 <p>Yusuf Dahir CECM-Land, Physical Planning, Roads, Transport, Urban Development ad Peace and Conflict Resolution</p>	 <p>Aileen Kajuju CECM- Education, Youth, Sports and Social Services</p>

		
<p>Mr. Yusuf Mohamed Galgalo CECM- Agriculture, Livestock and Fisheries</p>	<p>Ali Wario Sarite CECM- Water, Sanitation, Energy, Environment and Natural Resources</p>	<p>Dr. Lawrence Mwangela CECM- Tourism, Trade, Co-operatives and Enterprises</p>

a) Public Participation

Public participation is a constitutional requirement specifically, Article 1 that states that sovereign power belongs to the people and Article 10 (2) and the Forth Schedule Part 2 (14) of the Constitutional of Kenya, 2010

The County has endeavoured involve the public in critical decision-making process such as enactment of county legislation, development of strategic plans and identification of projects. Notice of public meetings published on print media, local radio stations, county websites and social media networks inviting for public participation through submission of memoranda and opportunity to give opinion in such meetings.

b) Safeguards against unethical conduct and corruption.

The County has put stringent internal control measures to detect and prevent fraud. The full proof systems installed to manage revenue collections and expenditure. The County conducts regular training of its employee on corruption prevention measures.

c) Engagement with County Assembly

The County has cordial working relationship with the County Assembly of Isiolo. During the year under review the County Executive sponsored nine bills that were deliberated and passed by the County Assembly.

d) Risk management

The County Government has put in place risk management policies such as ICT policy, data recovery policy and disaster recovery plans.

e) Compliance with relevant laws

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

The County has effective arrangements in place for risk management and internal control strategies as outlined here below;

- Tracking of projects costs and estimates and the return on investments.

- Increased awareness of legal requirements
- Prevention accidents occurrences

Formal processes towards the internal controls, the following measures have been put in place to assess risks

- Defined authorization
- Proper documentation of payments processes
- Bank reconciliation exercises being done every month
- Separation of duties
- Independent physical verification

The following is a list of processes of identifying and assessing risks

- Seeking of employee’s feedback through surveys
- Analysis of customer’s feedback
- Stakeholders’ participation
- Use of consultancy services

The following risks identified may pose a challenge to the County in controlling the same.

- Change in taxes
- Change in interest rates
- Change in minimum wages
- Changes of the organizational hierarchy
- Chain of command
- Administrative procedures.

The Statement of Compliance with various legal requirements as outlined on Public Finance Management Act, 2012 as highlighted below;

Table 5: Compliance with Specific Legal Requirements

PFM Act	Legal Requirement	Status
166 Financial Reporting	PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), no later than one month after the end of each quarter.	The County complied with this requirement and submitted the quarterly reports within the stipulated timelines
107 Fiscal Responsibility Principles	The county government’s recurrent expenditure shall not exceed the county government’s total revenue;	The County executive complied with total actual recurrent expenditure at Kshs. 3.4 B against total revenue of Kshs. 5B
	Over the medium term a minimum of thirty percent (30%) of the county government’s budget shall be allocated to the development expenditure;	The county executive complied with Kshs. 1.6 B spent on development against total actual expenditure of Kshs.5 B representing 32% development expenditure ratio

	The county government's expenditure on wages and benefits for its public officers shall not exceed thirty-five percentage (35%) of the county government's total revenue as prescribed by the County Executive member for finance in regulations and approved by the County Assembly;	The county failed to comply with Kshs.2. Billion spent on personnel expenditure against total revenue of Kshs. 5.1 representing 40%
	Over the medium term, the government's borrowings shall be used only for the purpose of financing development expenditure and not for recurrent expenditure;	The county did not borrow any funds during the year reported
	The fiscal risks shall be managed prudently; and a reasonable degree of predictability with respect to the level of tax rates and tax bases shall be maintained, considering any tax reforms that may be made in the future	There were no significant fiscal risks with no matter that may have a material effect on the fiscal and economic outlook

5. FOREWARD BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Isiolo Executive, Reports and Financial Statements for the financial year ended **30th June 2024**. The Financial Statements present the financial performance of the County Government Executive.

(i) Financing of the County Governments

The major source of budget financing is equitable share of revenue. Article 202 of the Constitution of Kenya 2010, provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County as approved under County Finance Act. The key own source revenue for Isiolo County included business permits, land rates, business plan approval, advertising fees, cess and various other administrative charges. The County continues to explore new and more innovative ways of increasing its own source of revenue collections.

The revenue received from national government allocation in accordance with CARA, is receive through CRF and also county own sources of revenue swept to CRF from revenue collection bank accounts. The withdrawal from the CRF to operations account is made with approval of the Controller of Budget (COB) through the funds requisition process.

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

During the year under review an amount of Kshs. 4,522,730,268 was received from CRF with Kshs. 3,210,716,935 and Kshs. 785,101,113 transferred to Recurrent Account and Development Account respectively and Kshs. 526,912,220 for Conditional Grants Special Purpose Accounts.

Table 6: Transfers from CRF

Budget	Q1	Q2	Q3	Q4	Total Kshs.
Recurrent	708,328,660	607,486,470	677,375,470	1,217,526,335	3,210,716,935
Development	118,685,129	164,686,829	127,800,164	373,928,991	785,101,113
Grants SPA		15,698,375	146,258,238	364,955,607	526,912,220
Total	827,013,789	787,871,674	951,433,872	1,956,410,933	4,522,730,268

(ii) Summary of Funds Utilization

The summary of funds utilization against the approved budget during the year ended 30th June 2024 was as follows:

Table 7: Summary of Funds Absorption

	Budget Category Executive	Original Budget (Kshs)	Budget Supplementary Adjustment (Kshs)	Revised Approved Budget (Kshs)	Actual Cumulative Expenditure (Kshs)	Level of Funds Absorption (%)
1	Recurrent	3,187,581,364	224,756,364	3,412,337,728	3,107,917,946	91%
2	Development	1,787,401,959	(60,181,988)	1,727,219,971	1,411,984,271	82%
	Total Budget	4,974,983,323	164,574,376	5,139,557,700	4,519,902,217	77%

Sources: Isiolo County Supplementary Appropriation Act, 2024

The County reported overall absorption level at 77% for the year under review with 81% and 68% absorption rates for Recurrent and Development expenditure respectively. The low level of absorption was as result of delayed disbursement of exchequer revenue.

(iii) Cash flows

During the year under review, the County experienced severe cash flow challenges due to delayed disbursement of equitable share of revenue and conditional grants.

Despite the hard-economic times in the country as well as the drought challenges in the County, County Own Source Revenue (OSR) grew by 106.8% compared to the previous financial year 2022/2023.

Equitable share allocation accounted the large proportion of total county revenue at 89%. In the F/Y 2023/2024, The County received a total of Kshs. 526,912,220 as part of the Conditional grant from the development partners to finance County operations in accordance with the approved work plans

(iv) Outstanding Imprests and Advances

Imprests management is a critical area of focus in County Government of Isiolo. Our aim is to adhere to the PFM regulations on imprests management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. We will place more emphasis on complying with the PFM regulations with regards to imprests. All imprest issued had been fully accounted for.

(v) Pending bills

The County had outstanding Pending Bills amounting to **Kshs. 415 M** at the beginning of the financial year. During the year under review the County settled pending bills amounting to Kshs. **250 M.** with an additional pending bill accrued during the year amounting to **Kshs. 835M.** The amount of pending bills as at 30th June 2024 amounts to Kshs. **1B.** Detailed schedules attached on **Appendix III.**

Our focus as County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills

(vi) Non-Current Assets

During the year under review the County acquired more non-current assets in form of Construction of Buildings and Infrastructure, Refurbishment of Buildings, Purchase of Motor Vehicle, Purchase of Office Furniture, Purchase of Specialized Equipment and Civil Works and Infrastructure at cumulative cost of Kshs. **352 million**. The total non-current assets belonging to the County amount to Kshs. **18 billion**. Fixed Asset Schedule provided. **Appendix IV**

(vii) Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programs and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in all county wards where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Government has also developed a website where all important information is posted for ease of access by public. The portal is active and also helps in dissemination of important public information.

(viii) Operational Performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee Member. For seamless service delivery, all departments have to work in unison and synergize.

Value –for-money Achievements

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

In the health sector, the density of core health workers per 10,000 people increased from 8.8 in 2018 to 15.7 in 2022. The number of nurses per 10,000 people rose from 5.6 in 2018 to 11.8 in 2022. Maternal mortality in the county was lowered from 790/100,000 live births in 2017 to 451/100,000 live births in 2022 (Kenya Economic Survey 2022). The accomplishment was ascribed to investments in health funding, human resources for health, health stewardship, health information management, and health goods and technologies.

On land security tenure, the county registered 7082 new parcels with titledeeds up from about 290 titles in 2023. While about 14000 properties have been surveyed and index map drawn. The County too successfully installed land information systems, which improved the length of time taken to process land queries and related matters hence quick and easy access to land records.

On Early Childhood Development Education (ECDE), the county recorded an improvement in enrolment between 2017 and 2024. In 2017, enrolment was at 16,295 while it stands over 24,567 in 2024. The high enrolment was due to construction of new 63 ECDE classrooms between 2017/18 to 2023/24, recruitment of 240 ECDE caregivers, feeding programming in ECDE centres.

In 2017, the county had two existing operational polytechnics in Isiolo County i.e., St. Joseph Polytechnic and Uhuru Youth Polytechnic. By the 2024, the county had three more polytechnics namely Oldonyiro, Merti and Sericho polytechnics. The county too established Isiolo Youth Innovation Centre to provide a platform for youths interested in innovations to receive training on mobile and computer applications, agri-business, leadership training, career, and mentorship, and those in the entertainment industry to receive training in filmmaking. Through the centre, more than 3,000 youth have benefited from youth empowerment training held at the centre.

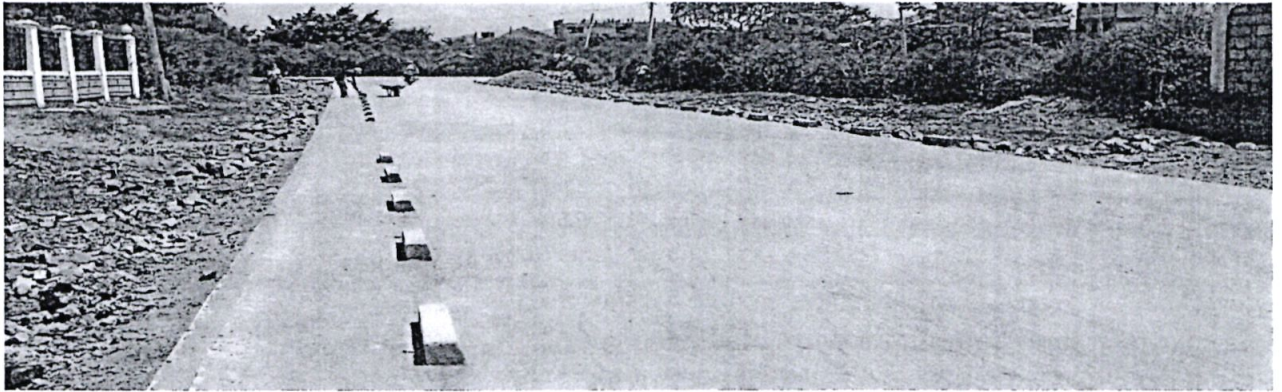
On agriculture and livestock, the county has managed to complete Isiolo abattoir physical infrastructure currently equipping on going earmarked to be operational by start of 2025. The county. The county has great achievements in vaccination, treatment, and pest control where over 1million livestock are annually vaccinated.

Table 9: Implementation of Strategic Objective (flagship project)

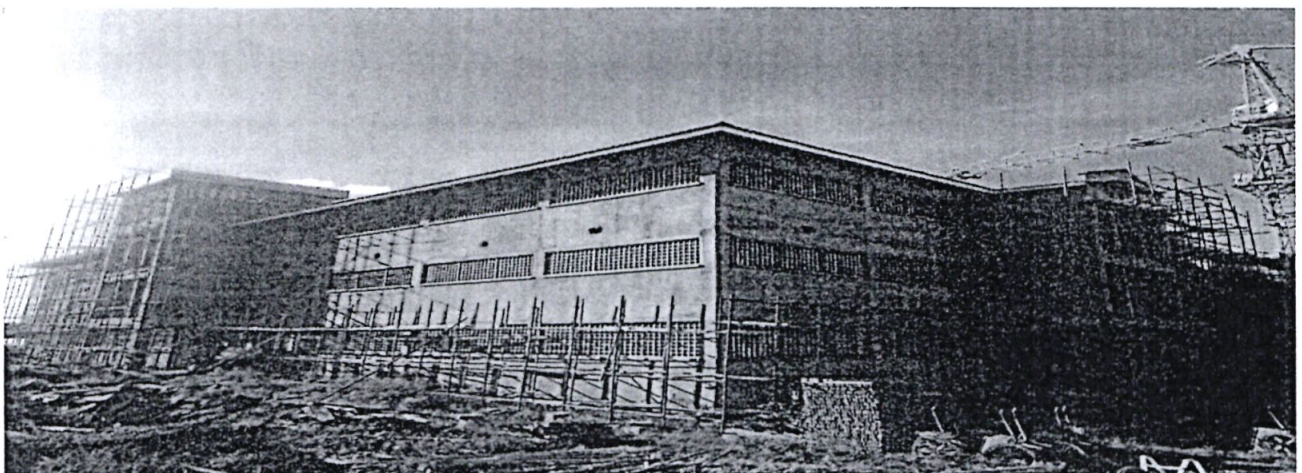
County Flagship Projects Status Schedule				
S/No.	Project Name	Contract Sum(Kshs.)	Amount Certified to date (Kshs.)	% of Completion
1	Construction of Isiolo Stadium	346,000,000	227,000,000	65%
2	Proposed construction and upgrading of access road through cabro with drainage works (1.1 KM) within Isiolo Municipality.	65,246,866	35,087,622	100%
3	Proposed rehabilitation and improvement of urban street lights with construction of 200 access roads with cabro works and drainage line, streets, and 3 flood lights improvement in Isiolo with purchase of one Garbage truck for garbage collection within municipality	51,650,670	49,221,400	100%
4	Construction of Isiolo Export Abattoir	651,000,000	456,958,202	75%
5	Construction of modern market	545,211,810	305,060,250	60%
6	Construction and upgrading of urban access roads and street improvement projects, selected sites within Isiolo municipality and supply, installation, testing, and commissioning of four no. Integrated location for high-mast lighting within Isiolo Municipality	89,691,432,000	89,691,432	100%
7.	Construction of Isiolo County Headquarters	556,905,708	328,081,401	65%



On-going construction of Isiolo Stadium



On-going cabros



On-going construction of Isiolo Market

(ix) Risk Management Strategies

To address the challenges, the County continued to make various adjustments in the annual budgets to consider the pending bills from the previous year's that poses fiscal performance challenges for the County.

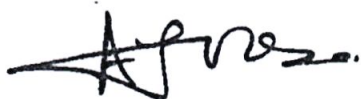
Additionally, the County Executive intends to reduce the expenditures on non-core expenditures in the long run. Basically, the County is gearing towards austerity measures to ensure improved service delivery. To strengthen the economic recovery, the budget estimates for the medium term will focus on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

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

Recommended Way Forward

The county government will continue investing heavily on programs that will have direct impact positively on the lives of our people and thereby uplift their standard of living. Necessary internal controls and measures have been put in place to realize this. Wastage of resources in form of goods, human or otherwise should not be condoned

Thank you very much and God bless Isiolo County



Sign..... Date 27th September,2024

Hon. Banticha Jaldesa

CECM – Finance and Economic Planning

6. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

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

The CIDPs are implemented through an Annual Development Plan (ADP) and Annual Budgets. The 2023–2027 CIDP informed the 2023–24 Annual Budget and the ADP. The 2023-2027 CIDP strategic development objectives together with progress made in attaining the CIDP objectives, challenges, and opportunities for the County in implementation of the future CIDPs are discussed below.

Challenges

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

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

Opportunities of the County in the Implementation CIDP

- i. Diversify sources of funds through leveraging of public-private partnerships (PPPs) to fund planned projects including infrastructure development.
- ii. Boost creative economy: The County needs to establish creative economy infrastructure including theatres, music halls and art galleries.
- iii. Youth unemployment: There is a need for the subsequent CIDPs to have youth employment creation strategies to address the issue of high youth unemployment in the country. Possible pathways include the development of a county multi sectoral youth strategy
- iv. Mitigate unforeseen disasters, which will prevent diversion of resources from planned projects and programs. Important interventions include adoption of mechanisms for climate change finance (in collaboration with partners) and enhanced use of any of the innovative finance instruments such as climate insurance and climate guarantees.

Strategic development objectives

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

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

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

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

7. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

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

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

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

i. Sustainability strategy and profile

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

ii. Environmental Performance

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

iii. Employee Welfare

The County has put in place policies that ensure the employee welfare are well guarded and all staff are given fair and just treatment. All staff matters are considered through select committee that evaluates the staff matter and advise according for necessary action such promotion, deployment, reprimanding and or dismissal.

Isiolo County is equal opportunity employer with consideration for merit as prerequisite for hiring. The County ensures applicants are not discriminated by gender, religious background, ethnicity or any other form of personality.

The County conducts annual staff appraisal that helps to identify training needs and ways of improving staff productivity. The annual targets are negotiated and agreed between the officer and the supervisor at the beginning of the year. The County has clear career progression structure and staff are awarded promotion timely basis.

The County also provides medical cover for its staff and also ensures the salaries and other allowances are paid without delay.

iv. Market place practices-

Isiolo County is tasked with mandates as outlined on Constitutional of Kenya (2010) Forth Schedule. In delivering its mandates the county ensure maximum benefit to the citizenly and that public funds are utilized in the most efficient and effective manner.

The County executive strive to ensure transparency in all decisions made in the area of its jurisdiction e.g., Open tendering, and involvement of all stakeholders. The County also ensure impartiality at all times. County supply chain activities are usually guided by the provisions of the Public Procurement and Asset Disposal Act, 2015 and other procurement regulations. Open tendering bidding is open to whoever is willing to participate and ensure the ultimate winner is awarded

v. Community Engagements-

The County has an established a Bursary fund to benefit needy students in all the Wards across the County. In the F/Y 2023/2024, The County had a budgetary allocation of Kshs.75 million earmarked for disbursement to support the student.

The County will in the medium term allocate more funds the Bursary funds for the needy students.

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

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

8. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended **30th June 2024**. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county 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 o 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 is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended **30th June, 2024**, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County 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 confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya

Approval of the financial statements

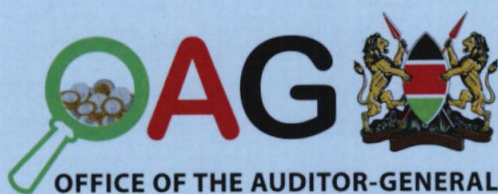
The County Government's financial statements were approved and signed by the CEC member for Finance on 27th September 2024



Hon. Banticha Jaldesa
CECM- Finance and Economic Planning

REPUBLIC OF KENYA

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

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 financial statements of County Executive of Isiolo set out on pages 1 to 27, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on County Executive of Isiolo for the year ended 30 June, 2024

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Isiolo as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Long Outstanding Pending Accounts Payables

Note 15(i) to the financial statements on other important disclosures reflect a balance of Kshs.1,242,393,771 in respect to the pending bills accounts payable. These payables related to 2013/2014, 2014/2015, 2017/2018, 2018/2019, 2019/2020, 2021/2022, 2022/2023 and 2023/2024 financial years, were not prioritized as the first charge on the County Revenue Fund contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015. In addition, support documentations including purchase and service orders contract agreements, invoices and other procurement documentations were not provided for audit review.

Further, Kshs.250,531,088 was used during the year under review to settle domestic payables from previous years. However, payables totaling Kshs.109,109,122 could not be matched to the opening balance list.

In addition, pending account payables totalling to Kshs.13,118,500 as shown below were charged under construction of buildings instead of specialized materials and services:

LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Works Performed	Outstanding Pending Bill Amount as of 30th June, 2024 (Kshs.)
393	28/06/2024	Supply of animal vaccines	2,200,000
1596277	30/04/2024	Tree planting in Wabera Ward	2,693,500
1596276	30/04/2024	Tree planting in Merti town	2,635,000
1596272	13/05/2024	Cleaning and unclogging of Marire River 4km	2,805,000
1596271	13/05/2024	Cleaning and unclogging of Isiolo River 5km	2,785,000
Total			13,118,500

In the circumstances, accuracy completeness, validity and propriety of pending accounts payables could not be confirmed.

2. Inaccuracies in the Asset Register

Annex III to the financial statements reflect Kshs.18,360,053,851 in respect of historical cost carried down on the County assets. However, the County Executive, had not established policies and procedures on assets management and control as required to monitor control and efficient utilization of the County assets. Further, the following anomalies were noted;

2.1 Lack of Land Ownership Documents

Included in Kshs.18,360,053,851 is an amount of Kshs.14,624,181,715 in respect to land. However, no ownership documents for land were provided for audit review thus the ownership status could not be ascertained. Further examination of the asset's registers revealed that six (6) parcels of land of which three (3) of them have a total acreage of 2.18 hectares and the other three (3) of unknown acreage under Livestock Department reflect no information on development and current users posing a high risk of encroachment and grabbing since they remain unfenced.

Further, twenty-eight (28) parcels of land in the asset inventory were yet to be surveyed hence the acreage/size and could not be determined thereby exposing them to encroachment and idle use. In addition, sixty-nine (69) parcels of land were yet to be valued hence the value could not be determined.

2.2 Office Equipment, Furniture, and Fittings

Included in Kshs.18,360,053,851 is Kshs.282,894,678 in respect of office equipment, furniture, and fittings. This amount could not be confirmed since the assets register does not indicate the fair value against each of the assets under this category. The assets shown in the register were not tagged for ease of identification and monitoring the office equipment, furniture and fittings. In addition, one hundred and sixty-seven (167) office equipment and furniture had been indicated as worn out, unserviceable or not functional with no disposal measures initiated to prevent further loss.

The furniture from County departments of Finance and Agriculture were not included in the assets register and therefore the accuracy of the reported furniture balances could not be confirmed.

2.3 ICT Equipment

Included in the historical cost was Kshs.36,335,959 in respect to ICT equipment. However, the County Asset inventory lacked information of the description, serial number, tag number, make, model, and the year of purchase of the equipment listed in the register. Physical verification on a sample of ICT equipment revealed that although some of the equipment had tag numbers indicated on them the same tag numbers had not been included in the asset register. Further, the fair values of the ICT equipment had not been indicated thus the accuracy of the historical cost could not be ascertained.

2.4 Machinery and Equipment

The asset register indicated the condition of four (4) equipment as faulty, decommissioned, unserviceable or not functional. The County has not demonstrated the intention to dispose the assets as a measure of preventing further loss. Further, the asset inventory lacked important information such as the registration/serial number, tag details, make/model, dates of installation and fair values of the assets.

In the circumstances, the accuracy of the assets register and ownership of the county assets could not be confirmed as at 30 June, 2024.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Isiolo County Executive 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 Controls and Performance

The statement of comparison of budget and actual amounts for the year under review reflects final receipts budget and actual on comparable basis of Kshs.5,139,557,699 and Kshs.4,701,820,844 respectively, resulting to an under-funding of Kshs.437,736,855 or 9% of the budget. Similarly, the County Executive expended Kshs.4,519,902,217 against actual receipts Kshs.4,701,820,844 resulting to an under-expenditure of Kshs.181,918,620.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Prior Year Unresolved Issues

In the previous audit report several issues were raised under Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Control, Risk Management and Governance. However, the matters remained unresolved as at 30 June, 2024.

Other Information

The Management is responsible for the other information set out on page ii to xxi which comprise of Key Entity Information and Management, The Governance Statement, Foreword by the CEC Member for Finance and Economic Planning, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting 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 effects 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. Regularity of Human Resource Management Practices

1.1 Non-Adherence to Ethnic Balance Requirement

The statement of receipts and payment and as disclosed in Note 3 to the financial statements reflect Kshs.2,082,321,741 in respect to compensation of employees. However, review of the payroll for the Month of June 2024 indicated that the County Executive had a total of one thousand seven hundred and seven (1707) employees out of which one ethnic community held eight hundred and five (805) or approximately (47%) accounting for more than one third of the total staff contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provide that no public establishment shall have more than one third of its staff from the same ethnic community.

In the circumstances, the county is in breach of law and it has not sought to represent the diversity of the people of Kenya in the employment of staff.

1.2 Non-Compliance with Fiscal Responsibility on Wage Bill

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects compensation of employees amount of Kshs.2,082,321,741, representing 46% of the total revenue received of Kshs.4,522,730,268. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that the County Government expenditure on wages and benefits for public officers should not exceed thirty-five (35%) of the total County revenue.

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

1.3 Retention of Staff Aged Over Sixty Years

Review of the Integrated Payroll and Personnel Database (IPPD) revealed that twenty-nine (29) employees were over sixty (60) years which is beyond the mandatory retirement age contrary to Section 80. (1) of the Public Service Commission Act, 2017 which provides that where a public officer has attained the mandatory retirement age as may be prescribed in regulations, the public officer shall retire from the service with effect from the date of attaining the mandatory retirement age;

In the circumstances, Management was in breach of the law and there may be low productivity of staff and failure to meet their employment mandate due to old age.

1.4 Over Commitment of Salaries

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects Kshs.2,082,321,741 in respect of compensation of employees. However, examination of the IPPD revealed that twenty- Nine (29) employees received net pay which was below a third (1/3) of their basic pay contrary to Section 19 (3) of the Employment Act, 2007 which states that the total amount of deduction of the wages of an employee shall not exceed 2/3 of such wages.

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

1.5 Lack of Human Resource, Skills Inventory and Succession Management Plans

Note 3 to the financial statements reflect Kshs.2,082,321,741 in respect of compensation of employees, although the County payroll comprised of 1707 employees, Management did not prepare human resource plans in accordance with Section D.4 of Isiolo County Public Service Board Human Resource Policies and Procedures Manual of July 2018 which provides that every department shall prepare human resource plans to support achievement of goals and objectives in their strategic plans.

In addition, the County did not have in place a skills inventory and succession management plans which guides future promotions and seamless hand over as provided in Section M.14 of Isiolo County Public Service Board Human Resource Policies and Procedures Manual which provides that Authorized Officers shall develop, analyze, update and maintain a comprehensive skills inventory for all staff in their respective departments for purposes of identifying the available and the required skills.

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

1.6 Payment of Overtime and Extraneous Allowances

Note 3 to the financial statements reflect Kshs.2,082,321,741 in respect of compensation of employees which included Kshs.808,433,754 in respect of personal allowance paid as part of salary which further include Kshs.1,426,900 paid to members of staff working overtime. However, the officers job groups and personal numbers were not provided for audit review and as such the their eligibility could not be confirmed contrary to Section E.2.2.11(1) of Isiolo County Public Service Board Human Resource Policies and Procedures Manual July, 2018 which provides that overtime allowances are only payable where an officer is in Job Group 'J' and below, over time is approved by the Chief Officer, overtime worked is in excess of forty (40) hours per week and paid at a rate of one and a half (1½) times the officer's basic salary.

In addition, Important details such as the hours worked, signed attendance master rolls and approvals by the departmental heads for the payment of overtime allowances were also not provided for audit review.

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

1.7 Unlawful Creation of Employment Positions

1.7.1 Advisors

Review of payroll and human resource records revealed that the County Executive has in position thirty-six (36) advisors on multiple aspects in County management contrary to the guideline of the Salary and Remuneration Commission (SRC) Circular dated 29 July, 2013 which limits the maximum number of appointees to the position of advisors to four (4) individuals.

There is no documentary evidence to show how the County Public Service Board who are solely charged with the responsibility, established the office for the excess thirty-two (32) advisors including submitting the proposal to the County assembly for approval through the County Executive committee member responsible for the County public service.

1.7.2 County Chief Officers and Deputy County Secretaries

Human resource records revealed that the County had appointed thirty-one (31) County Chief officers to head multiple departments instead of eighteen (18) which are provided for in the County staff establishment of July, 2022.

In addition, the County has in position two deputy County secretaries which were not provided for in the County staff establishment.

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

2.0 Regularity of Procurement and Award of Contracts

2.1 Non-Compliance with Reporting Requirements for Contract Awards

During the financial year under review, the county government engaged in procurement of goods services and works through various contracts signed between the County and

suppliers. However, documentary evidence was not provided to confirm that the procurements were reported to Public Procurement Regulatory Authority as required by Section 138(1) and (2) of the Public Procurement and Asset Disposal Act, 2015 and Section 131(1) (b) of Public Procurement and Asset Disposal Regulation, 2020 which stipulates that an accounting officer of a procuring entity shall report all contract awards to the Authority.

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

2.2 Irregularities in the Award of Contract for the Development of Isiolo County Spatial Plan 2023/2033

Note 8 to the financial statements reflect Kshs.702,259,516 in respect of acquisition of assets, included in this was Kshs.24,119,480 spent on research studies, project preparation, design and supervision which further included Kshs.19,694,480 made to a company for Isiolo County Spatial (physical and land use development) plan 2023-2033 whose contracted sum was Kshs.98,472,400. However, the following anomalies were noted:

- i. The County Executive awarded the tender to a company at a contract sum of Kshs.98,472,400 instead of the lowest bidder who had quoted Kshs.62,173,448 contrary to Section 86(1) of the Public Procurement and Asset Disposal 2015 states that the successful tender shall be the one who meets any one of the criteria specified in the tender document.
- ii. The lowest bidder was disqualified during financial evaluation on the grounds that their quotation was abnormally low and would potentially fail to deliver the contract as per Section 27 of the tender documents.
- iii. The County Executive failed to follow the required procedure outlined in the tender document of seeking written clarification from the bidder, including a detailed price analysis of the bid in relation to the contract's scope, delivery schedule, allocation of risks and other request for proposal requirements. No evidence was provided to confirm that the County Executive determined the bidder's inability to deliver the contract at the quoted price.

In the circumstance, Management is in breach of law.

2.3 Delay in Completion of Isiolo Municipality Market

Note 8 to the financial statements reflect Kshs.702,259,516 on acquisition of assets which included Kshs.94,139,291 for the construction of buildings. Included in this amount was Kshs.83,825,151 paid to a Company for the construction of a modern market in Isiolo at a contract sum of Kshs.545, 211,810 out of which the contractor had been paid ten (10) certificates totalling Kshs.366,626,237 (67%). Audit review revealed the following issues:

- i. A report by Isiolo County public works for a meeting held on 12 August 2024 stated that the project was 80% complete despite the initial completion date of 30 June 2021.

The contract was delayed by 72 months since the contract was signed on 25 June, 2018. Management did not provide justification for the delay.

- ii. Inspection report dated 6 July, 2022 signed by the architect and project manager indicated the revised completion date as December, 2022 and proposed a comprehensive re-measurement of the entire project to capture changes and allowable fluctuations. However, there was no evidence that this re-measurement was carried out as recommended.
- iii. The valuation report No. 2 reported under item 9(g) comprised of other works amounting to Kshs.7,000,000. However, the specific details of these other works were not clear.
- iv. The payment of Kshs.30,000,000 towards Certificate No. 10 dated 30 May, 2024 was made without a monitoring and evaluation report as provided for in the other conditions of the contract section B (i) which states that the employer shall independently carry out its own monitoring and evaluation of the works done regardless of any certificate issued by the Works Officer/Project Supervisor prior to payment. audit could not verify how the amount was arrived at.
- v. On 6/06/2023, the contractor acknowledged receipt of Kshs.25,666,160 and gave notice of resuming work implying that at some point the contract had been put on hold. Further, the contractor cited significant increases in the prices of materials and indicated a variation in interim payment certificate of Kshs.5,021,151.93 which is contrary to Public Procurement and Asset Disposal Act Section 31 which requires that for the purposes of Section 47 (b) of the Act, any variation of a contract shall be effective only if the price variation is based on the prevailing consumer price index obtained from Central Bureau of Statistics or the monthly inflation rate issued by the Central Bank of Kenya.

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

2.4 Upgrading of Isiolo Abattoir to International Standards

Note 8 to the financial statements reflect Kshs.702,259,516 in respect of acquisition of assets, included in this was Kshs.313,470,571 spent on infrastructure and civil works, this included two transfers of Kshs.130,000,000 and Kshs.70,000,000 all totaling Kshs.200,000,000 to the Isiolo Export Abattoir Account, for executing the Kenya Climate Smart Agriculture Projects. Review of records revealed that the County of Isiolo engaged a company for building and civil works to upgrade Isiolo Abattoir to international standards under RFB No. KE-Isiolo County-300132-CW-RFB, with a contract sum of Kshs.169,746,482. However, the following anomalies were noted:

2.4.1 Irregular Appointments

Four members of the tender opening committee, appointed on 28 February, 2023, were also appointed to the tender evaluation committee through a letter dated 8 March, 2023, contrary to Regulation 24. (1) of the Public Procurement and Asset Disposal Regulations,

2020 which provides that for purposes of internal controls, the procuring entity shall have segregated responsibilities in the establishment of all relevant committees under section 44(2) (b) of the Act.

2.4.2 Irregular Notifications of Award and Regret Letters

The successful bidder was notified of the award on 24 March, 2023 and in contrast, the regret letters for unsuccessful bidders were released on March 27, 2023. This sequence violated Regulation 82(1) of the Public Procurement and Asset Disposal Regulations, 2020, which mandates that notifications to unsuccessful bidders be made simultaneously with the notification to the successful bidder.

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

2.5 Irregular Procurement of Cleaning Services

Note 4 to the financial statements reflect Kshs.605,410,480 on use of goods and services, included in this is an amount of Kshs.64,446,340 in respect to other operating expenses. Included in this was a payment of Kshs.5,900,000 made to a company for provision of cleaning services in Isiolo town. However, detailed description of the kind and extent of cleaning service required was not captured on the department requisition. In addition, there were no daily cleaning reports or schedule to confirm if the cleaning services were actually offered. Further, the service was procured using the Request for Quotation method at a cost exceeding the Kshs.3,000,000 maximum threshold set under Section 91(1) and the second schedule of the Public Procurement and Asset Disposal Regulations, 2020. However, tender opening minutes and tend evaluation minutes, were not provided for audit.

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

2.6 Irregularities in Sourcing and Award of Security Contract

Note 4 to the financial statements reflect Kshs.605,410,480 on use of goods and services, included in this is an amount of Kshs.64,446,340 in respect to other operating expenses which further included a payment of Kshs.2,040,000 made to a company for provision of security services. However, the following issues were observed.

- i. The contract for provision of security between the company and Isiolo County Government did not have contract period or ending date specified and the signature of the winning bidder in the quotation document, and letter of acceptance dated 27 September, 2023 were different with the one in the contract.
- ii. Quotation documents were not dated and had not indicated the deadline for submission of the quoted prices and neither had the services providers who quoted signed nor dated their quotation documents so their authenticity could not be confirmed.

- iii. Date of opening of the quotations were not indicated in the quotation documents so it was not possible to authenticate whether the evaluation took place contrary to Section 104 of the Public Finance Management Act, 2012 which provides that all receipts and payments voucher shall be supported by appropriate authority and documentation.

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

3. Irregularities in Imprest Management

Note 4 to the financial statements reflect Kshs.605,410,480 in respect of use of goods and services which includes Kshs.131,984,124 spent on domestic travel and subsistence allowance. Further included in this amount was Kshs.25,818,600 advanced in form of Imprest advanced to various officers and occasions to carry out duties. However, the following unsatisfactory matters were noted:

- i. Imprest was drawn and used to make cash procurement of goods and services for amounts which exceed the threshold provided for low value procurement by the Public Procurement and Asset Disposal Regulations, 2020.
- ii. Advances were made to facilitate activities held in Nairobi and other towns which could have been conveniently carried out in Isiolo casting doubts as to the value for money in the scenario.
- iii. Transport reimbursements and allowances were paid to the participants of county organized events with no policy guideline on the rates and approval of payment to members of the public.
- iv. A significant portion of allowances had no evidence of invitation letters, signed attendance, list and program of activities for the participants and back to office reports.
- v. Payment of allowance to staff members while still at their duty station with no clearly defined roles. Other Imprest were paid out without an imprest warrant contrary to Section 91 (2) of the Public Finance Management Act 2015.

In the circumstances, Management was in breach of law.

4. Stalled Projects

4.1 Construction of Isiolo Municipal Stadium Phase I

The County Executive of Isiolo engaged a construction company for the construction of Isiolo Municipal Stadium at a contract sum of Kshs.345,998,315. The project commenced in May 2019 and was scheduled for completion in December 2020 with a project period of twenty (20) months. However, as of June 2022 the project had stalled and the contractor had been paid a total of Kshs.231,622,838 or 66.9% and completion status of 67% according to the Ministry of Public Works.

At the time of audit, the project had been delayed by forty-four (44) months exceeding the original contract period of twenty (20) months.

4.2 Construction of Isiolo County Headquarters

The National Government through the State Department of Public Works in Conjunction with the County Government of Isiolo commenced construction of the County headquarters by a construction company in 4 March, 2019. The project was to cost Kshs.870,706,010.84 but was revised to Kshs.556,905,702.88 based on the guidelines provided by the National Government. At the time of audit, the project was incomplete despite payments totaling Kshs.180,396,810 having been paid, representing approximately 32% of the contract sum.

Although the project was contracted and managed by the Ministry of Public Works at the National Government level, physical verifications revealed that the project has stalled. Additionally, the Kshs.60,000,000 allocated for the project in the 2023/2024 County budget was not funded by The National Treasury.

Further, review of records revealed that the county government paid Kshs.33,812,876 in respect to rentals of produced assets on payments of rent to accommodate various County offices in private residences despite incurring Kshs.180,396,810 over a five-year period to construct the County headquarters.

In the circumstances, the residents of Isiolo county have not received value for money from funds incurred in the project.

5. Anomalies in Projects Implementation

Note 8 to the financial statement reflects Kshs.702,259,516 on acquisition of assets transfers to other Government units. Included in this is Kshs.28,629,737 used in construction of classrooms and rehabilitation of roads however, physical verification of the projects revealed the several inadequacies and prior workmanship.

6. Proposed Construction of Accident and Emergency Centre at Isiolo County Referral Hospital

Note 5 to the financial statements reflect Kshs.687,114,437 in respect of other grants and transfers, this further include Kshs.364,063,937 on other capital transfers and grants included in this was Kshs.32,955,140 paid to a contractor for the construction of accident and emergency centre at Isiolo County Referral Hospital for a contract sum of Kshs.89,264,215. The commencement date was 5 August, 2022, while the original completion date was projected to be 4 August, 2023. According to the project status report payments amounting to Kshs.81,368,305 had been paid to the contractor.

However, audit review of the project file and physical verification on September, 2024 revealed the following:

- i. While the original completion date was projected to be 4 August, 2023 and the last revised and approved completion date was 31 December, 2024, as at the time of audit in September, 2024 the project had not been completed, there was no progress reports detailing the project status. Physical verification of the project revealed that the contractor's materials, plant and equipment were not on site, there

was no sign of work in progress despite the fact that the project was behind schedule by 1 year and 1 months. There were no revised work programs submitted by the contractors to the project Manager indicating how the remaining works will be carried out.

- ii. Payment certificate No.4 and No.5 dated 23 February, 2024 and 26 April, 2024 for Kshs.23,819,432 and Kshs.9,135,708 respectively revealed that statement for payment on account did not show how the certificates total was arrived at on the valuation of work done by the contractor. therefore, there was no basis upon which to confirm the validity of the certificate.
- iii. Provisional sum amounting to Kshs.7,100,000 was made in the Bills of Quantities to allow fitting and fixtures, NEMA impact assessment, construction of bridge and ramp across the existing road, However, utilization of the same was not supported with detailed schedules of payment and other supporting documents or certificate from the merchants making a justification for the payment and there was no evidence documented to confirm that the utilization of provisional sum was requested and approved by tender evaluation committee as required by Section 139 (2) of Public Procurement and Asset Disposal Act 2015.
- iv. Physical verification revealed that though fitting of plumbing and drainage works was done they were not functioning, electrical works done but not connected to main power line, External and internal painting and decorating works done but sub standard, floor finishes exposed tiles not done, fixing of doors done but not clearly furnished, terrazzo finish for staircase and ramp done but not clearly polished. Ramp not installed with polycarbonate sheets, curtain rails works had not been done, and Air conditioning not installed. it was not clear how payment certificates were issued prematurely despite some work remain undone. This is an indication of poor workmanship thus casting doubt on the quality of works done therefore the County Government did not get value for money.
- v. Hospital equipment's amounting to Kshs.17,448,400 was not delivered as factored in the Bill of Quantity, it was not clear how the contractors were paid 91% without delivering the equipment.
- vi. No environmental impact assessment study initiated/undertaken before commencement of the project on the waste management as required by Section 58 of the environmental management and coordination Act,1999 (amended 2015) and Regulations 10 of the environmental (impact assessment and audit) Regulations, 2003 it was noted that baby pampers and other garbage were disposed to the construction site and flow of dirty water from the Hospital to drainage system.

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

7. Non-Preparation and Submission Financial Statements

The County Government of Isiolo established Isiolo Municipality Board, Isiolo County Youth, Women and Persons with Disabilities Enterprise Development Fund and Garbatulla Sub County Hospital in January 2019, 2019, 2018 and 2021 respectively. However, the entities have never prepared financial statements since inception contrary to Section

101(4) of the Public Financial Management (County Governments) Regulations, 2015. Although the county stated that the entities have been non-operational due to non-allocation of funds, the county had not taken any steps to dissolve the entities procedurally in accordance with the relevant establishment Acts.

In the circumstances, Management is in breach of law.

8. Delay in Completion of Construction of Isiolo Fire station

Annex II to the financial statements reflect Kshs.1,242,393,771 on the pending bills carried down during the year. Included was contract agreement on 17 October, 2023 with a construction company for construction of Isiolo Fire station at a contract sum of Kshs.4,950,000 through the Municipality of Isiolo. Review of records provided revealed that the contractor entered into contract agreement with the County on 17 October, 2023 before the lapse of 14 days after the notification of award was done contrary to Section 135 (3) of Public Procurement and Asset Disposal Act, 2015 which provides that 14 days must lapse after the issue of notification of award before a contract agreement is signed.

In addition, there were no engineers estimate from the department of public works which could have been the basis of conducting technical and financial evaluation and at the time of audit plumbing work to the washroom amounting to Kshs.300,000 had not been done.

In the circumstances, Management is in breach of law.

9. Project Implementation Status

The statement of comparison and actual amounts development reflect Kshs.1,727,219,971 on total development budget which ought to have been spent on project implementation during the year. The project implementation status report as at 30 June 2024 indicated that the County budgeted for one hundred and ninety-one (191) projects worth Kshs.1,727,219,971 to be undertaken during the year. However, one hundred and seventeen (117) projects worth Kshs.459,222,670 were completed, twenty-five (25) projects worth Kshs.1,069,672,681 were on-going and forty-nine (49) projects worth Kshs.238,324,621 had not been started.

In the circumstances, the public failed to get the expected goods and services equivalent to Kshs.1,307,997,302 that was either not started or started but not completed.

10. Irregular Allowances for Land Adjudication Process

Note 8 to the financial statements reflect Kshs.702,259,516 in respect of acquisition of assets, which includes Kshs.24,119,480 in respect to research studies, project preparation, design and supervision. Included in this amount is Kshs.3,000,000 advanced to a member of staff for facilitation of land adjudication process at Garbatulla. However, officers were paid allowances amounting to Kshs.2,877,200 for 8 and 10 days without clear roles and there were no daily signed attendance registers, program of activities provided to prove their work for which they were paid.

In the circumstances, accountability of Imprest amounting to Kshs.3,000,000 could not be confirmed.

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 effects 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. Failure to Adhere to Guidelines on Migration to New Accounting Framework

Evaluation of the county executive on its preparedness to migrate to the International Public Sector Accounting Standards (IPSAS) Accruals basis revealed that the County had not appointed a project co-ordination committee made up of officers from relevant departments and responsible to the Accounting Officer through a project manager. Although the County stated that it had appointed a committee to identify its assets and liabilities, the Committee was yet to sit and compile the listing for use in the migration process.

In the circumstances, the County is late in preparing to migrate to accruals basis of accounting when it will be required to.

2. Improper Management and Control of Motor Vehicles

Annex III to the financial statements reflect Kshs.18,360,053,851 in respect of historical cost of all assets . Included in this balance is Kshs.368,752,524 in respect of motor vehicle and other transport equipment which comprise of one hundred and two (102) motor vehicles. However, the following anomalies were noted:

i. Motor Vehicle Identification Details

The County assets register did not include Important unique identification details for the motor vehicles such as the engine numbers, chassis numbers, color, Model and individual fair values of the vehicles.

ii. Government Vehicle Registered in the Name of Private Parties

Motor vehicle registration number KBS 098T, included in the register is jointly owned between a private company and an individual and therefore, it has not been possible to establish how a public vehicle is registered in the name of private entities.

iii. Unregistered Ambulance Vehicles

Two (2) Toyota Land Cruiser Ambulances procured in 2010 and allocated to the department of health department has never been registered in the name of the County which may result into loss of the two critical ambulances needed by the residents of Isiolo County.

iv. Variances in Motor Vehicle Records

The transport department has in its records a list of one hundred and two (102) vehicles however, the vehicle numbers from departmental registers totals one hundred and forty-three (143) vehicles resulting into a variance of forty-one vehicles.

v. Unserviceable Vehicles

The County held fifteen vehicles which were either grounded or unserviceable and Management did not provide measures or efforts put in place for ensuring that the un-serviceable and grounded vehicles were disposed off to prevent further loss. In addition, the County did not prepare an annual assets disposal plan for motor vehicles as provided under Regulation 176 (1) of the Public Procurement and Asset Disposal Regulations.

vi. Motor Vehicles in Private Garages

Sixteen (16) County motor vehicles are serviceable have been neglected in various private garages despite providing the 2023-2024 county budget of Kshs.22,460,391 in respect of routine maintenance vehicles and other transport equipment thereby exposing them vandalism risk of theft, losses, uncontrolled wear and tear and unauthorised use. In addition, parking charges may accrue and the County Executive of Isiolo is likely to spend more charges on storage/parking.

vii. Failure to Maintain and Produce Motor Vehicle Registration Books

Motor Vehicle registration records for sixty-three (63) County vehicles were not provided for audit and therefore the ownership details for the same motor vehicles could not be confirmed.

In the circumstances, effectiveness of internal controls on Management of motor vehicles could not be confirmed.

3. Understaffing in Internal Audit Unit

Examination of staff establishment revealed that the County Executive internal audit function consisted of three (3) officers that comprise the director and two principal auditors which is below the staffing requirement outlined under Section 2.1.2 of the County Government Internal Audit Manual of October, 2021.

In the circumstance, the internal audit department may not be able to carry out its mandate of assisting the County Executive on assessment of the internal control system.

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

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

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

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

Management is also 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 for 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

20 December, 2024

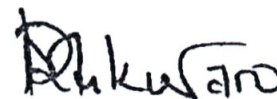
10. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
RECEIPTS			
Transfer from CRF	1	4,522,730,268	4,710,388,265
Miscellaneous Receipts	2		1,138,316,583
TOTAL RECEIPTS		4,522,730,268	5,848,704,848
PAYMENTS			
Compensation of Employees	3	2,082,321,741	1,807,543,161
Use of Goods and Services	4	605,410,480	822,314,089
Other Grants and Transfers	5	687,114,437	404,365,512
Transfer to other government entities	4(b)		1,501,486,520
Social Security Benefits	6	84,764,955	35,137,105
Other payments	7	107,500,000	113,480,000
Acquisition of Assets	8	702,259,516	762,526,928
Domestic payables	9	250,531,088	
TOTAL PAYMENTS		4,519,902,217	5,446,853,315
SURPLUS/DEFICIT		2,828,051	401,851,534

The accounting policies and notes to these financial statements form an integral part of the Financial Statements. Isiolo County Executive Financial Statements were approved on 27th September 2024 and signed by:



Habiba Galgalo
 Chief Officer, Finance and Economic Planning
 ICPAK Reg. No. 12874



CPA. Monica Nkirote.
 Senior Accountant
 ICPAK Reg. No. 23115

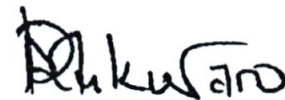
11. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	181,964,118	503,147,665
Total Cash and Cash Equivalent		181,964,118	503,147,665
Accounts Receivables	11	-	-
TOTAL FINANCIAL ASSETS		181,964,118	503,147,665
FINANCIAL LIABILITIES			
Accounts Payables	12	-	-
NET FINANCIAL ASSETS		181,964,118	503,147,665
REPRESENTED BY			
Fund Balance B/Fwd	13	503,147,665	1,311,145,464
Prior Year Adjustment	14	(324,011,597)	-1,209,849,342
Surplus / Deficit for the Year		2,828,051	401,851,354
NET FINANCIAL POSITION		181,964,119	503,147,665

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. Isiolo County Executive Financial Statements were approved on 27th September 2024 and signed by:



Habiba Jirma
Chief Officer, Finance and Economic Planning
ICPAK Reg. No. 12874



CPA. Monica Nkirote.
Senior Accountant
ICPAK Reg. No. 23115


12. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30th JUNE 2024

		2023/2024	2022/2023
Receipts from Operating Income	Note	Kshs	Kshs
Transfer from Revenue Fund	1	4,522,730,268	4,710,388,265
Miscellaneous Receipts			1,138,316,583
Total Receipts from Operating Income		4,522,730,268	5,848,704,843
Payments for Operating Expenses			
Compensation of Employees	3	2,082,321,741	1,807,543,161
Use of Goods and Services	4	605,410,480	822,314,089
Other Grants and Transfers	5	687,114,437	404,365,512
Gratuity	6	84,764,955	35,137,105
Other payments	7	107,500,000	113,480,000
Transfers to other government entities	4(b)		904,233,828
Total Payments for Operating Expenses		3,567,111,613	4,087,073,705
Adjusted for:			
Changes in Account Receivables (decrease / (increase)		-	-
Changes in Account Payables (increase / (decrease)		-	-
Net Adjustments		-	-
Net Cash flows from Operating Activities		955,618,655	1,761,631,142
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	702,259,516	762,26,927
Domestic payables	9	250,531,088	-
Net cash Flows from Investing Activities		952,790,604	762,26,927
NET INCREASE IN CASH AND CASH EQUIVALENT		2,828,051	999,104,215
Prior Year Adjustment	14	-	-
Cash and Cash Equivalent at Beginning of The Year	10	179,136,068	1,267,763,174
Cash and Cash Equivalent at End of The Year		181,964,119	503,147,665

The accounting policies and explanatory notes to these financial statements form an integral part of the Financial Statements. Isiolo County Executive Financial Statements were approved on 27th September 2024 and signed by:



Habiba Jirma
 Chief Officer, Finance and Economic Planning
 ICPAK Reg. No. 12874



CPA. Monica Nkirote
 Senior Accountant
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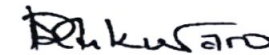
12. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30th JUNE 2024

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
RECEIPTS						
Transfers from County Revenue Fund	4,974,983,323	164,574,376	5,139,557,699	4,522,730,268	616,827,431	88%
Unspent Balances Brought Forward	-	-	0	179,090,575	(179,090,575)	0%
TOTAL RECEIPTS	4,974,983,323	164,574,376	5,139,557,699	4,701,820,844	437,736,855	91%
PAYMENTS		-			-	
Compensation of Employees	1,900,000,000	186,487,054	2,086,487,054	2,082,321,741	4,165,313	100%
Use of Goods and Services	858,239,892	14,148,015	872,387,907	605,410,480	266,977,428	69%
Other Grants and Transfers	793,515,782	(45,681,988)	747,833,794	687,114,437	60,719,357	92%
Social Security Benefits	100,000,000	-	100,000,000	84,764,955	15,235,045	85%
Other Payments	110,000,000	-	110,000,000	107,500,000	2,500,000	98%
Acquisition of Assets	945,673,446	9,621,295	955,294,741	702,259,516	253,035,225	74%
Domestic payables	267,554,203	-	267,554,203	250,531,088	17,023,115	94%
TOTAL PAYMENTS	4,974,983,323	164,574,376	5,139,557,699	4,519,902,217	619,655,482	88%
Surplus/Deficit				181,918,626		

Isiolo County Executive Financial Statements and Explanation Notes were approved on 27th September 2024 and signed by:



CPA. Habiba Jirma
 Chief Officer, Finance and Economic Planning
 ICPAK Reg. No. 12874



CPA. Monica Nkirote.
 Senior Accountant
 ICPAK Reg. No. 23115

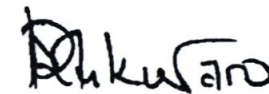
13. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30th JUNE 2024

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilisation
RECEIPTS						
Transfers from County Revenue Fund	3,187,581,364	224,756,364	3,412,337,728	3,333,587,098	78,750,630	98%
TOTAL RECEIPTS	3,187,581,364	224,756,364	3,412,337,728	3,333,587,098	78,750,630	98%
PAYMENTS					-	
Compensation of Employees	1,900,000,000	186,487,054	2,086,487,054	2,082,321,741	4,165,313	100%
Use of Goods and Services	858,239,892	14,148,015	872,387,907	605,410,480	266,977,428	69%
Other Grants and Transfers	308,691,748	14,500,000	323,191,748	323,050,500	141,248	100%
Social Security Benefits	100,000,000	-	100,000,000	84,764,955	15,235,045	85%
Other Payments	0	-	0	-	-	0%
Acquisition of Assets	20,649,724	9,621,295	30,271,019	12,370,270	17,900,749	41%
TOTAL PAYMENTS	3,187,581,364	224,756,364	3,412,337,728	3,107,917,946	304,419,782	91%
Surplus/Deficit				225,669,152		

Isiolo County Executive Financial Statements and Explanation Notes were approved on 27th September 2024 and signed by:



Habiba Jirma
 Chief Officer, Finance and Economic Planning
 ICPAK Reg. No. 12874



CPA. Monica Nkirote.
 Senior Accountant
 ICPAK Reg. No. 23115

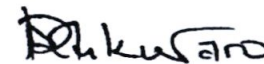
14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED 30th JUNE 2024

Receipt/Expense Item	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Budget Utilization
RECEIPTS						
Transfers from County Revenue Fund	1,787,401,959	(60,181,988)	1,727,219,971	1,189,143,170	538,076,801	69%
Unspent Balances Brought Forward	-	-	-	179,090,575	(179,090,575)	0%
TOTAL RECEIPTS	1,787,401,959	(60,181,988)	1,727,219,971	1,368,233,746	358,986,225	79%
PAYMENTS					-	
Other Grants and Transfers	484,824,034	(60,181,988)	424,642,046	364,063,937	60,578,109	86%
Other Payments	110,000,000	-	110,000,000	107,500,000	2,500,000	98%
Acquisition of Assets	925,023,722	-	925,023,722	689,889,246	235,134,476	75%
Domestic Payables	267,554,203	-	267,554,203	250,531,088	17,023,115	94%
TOTAL PAYMENTS	1,787,401,959	(60,181,988)	1,727,219,971	1,411,984,271	315,235,700	82%
Surplus/Deficit				(43,750,526)		

Isiolo County Executive Financial Statements and Explanation Notes were approved on 27th September 2024 signed by;



Habiba Jirma
 Chief Officer, Finance and Economic Planning
 ICPAK Reg. No. 12874



CPA. Monica Nkirote
 Senior Accountant
 ICPAK Reg. No. 23115

Explanation Notes to Financial Statements:

1. The amount of Unspent Balance Brought forward of Kshs. 179,090,575 relates to unutilised funds held in special purpose accounts excluding the balances in recurrent and development accounts brought forward from prior financial year.
2. Compensation for employees relate to county staff salaries and allowances amounting to Kshs. 2,082,321,741 translating to 99.8% level of absorption for the year under review due to settlement of salary arrears arising from 2022/23.
3. The Use of Goods and Services amounting to Kshs. 605,410,480 recording an absorption rate of 69% following the late of disbursement of funds affecting funds utilization and austerity measures to curb non-essential expenditure.
4. The Grant and Transfers relate to amount appropriated for emergency relief and transfer to other County entities and projects such as Health donor funded projects, KCSAP, ASDSP, ELRP and FLLoCA with an amount of Kshs. 687,114,437 or 92% of the budget incurred during the year under review.
5. The expenditure on Social Security Benefits of Kshs. 84,764,955 relate to payment of gratuity benefit to employees under contract term of employment.
6. The budget appropriation for Other Payments relate to amount transferred to Emergency Fund. During the year the amount of Kshs. 107,000,000
7. The expenditure on Acquisition of Assets reported 74% level of absorption at Kshs. 702,259,516
8. The Domestic Account Payable relates to amount budgeted towards payments of pending bills with an amount of Kshs. 250,531,088 paid

15. BUDGET EXECUTION BY PROGRAMMES AND SUB PROGRAMMES FOR THE YEAR ENDED 30th JUNE 2024

Head	Program	Description	Approved Budget	Actual Payments	Variance
3512000100		Office of the Governor	189,188,838.00	158,698,248.50	30,490,589.50
	713003510	County Governance and Coordination Affairs	189,188,838.00	158,698,248.50	30,490,589.50
3512000300		County Public Service Board	55,886,996.00	42,984,155.00	12,902,841.00
	729003510	Human Resources Mgt & Deployment	55,886,996.00	42,984,155.00	12,902,841.00
3512000400		County Secretary	34,213,114.00	19,804,860.00	14,408,254.00
	718003510	Peace and unity Building Initiatives	34,213,114.00	19,804,860.00	14,408,254.00
3512000500		Delivery Unit	13,156,874.00	11,304,539.00	1,852,335.00
	708003510	Prudent use of Financial Resources	13,156,874.00	11,304,539.00	1,852,335.00
3512000600		Deputy Governor	23,290,000.00	14,286,645.00	9,003,355.00
	713003510	County Governance and Coordination Affairs	23,290,000.00	14,286,645.00	9,003,355.00
3512000800		County Attorney	41,372,000.00	12,292,000.00	29,080,000.00
	730003510	Legal & Legislative Services	41,372,000.00	12,292,000.00	29,080,000.00
3512000900		Intergovernmental Relations & Donor Coordination	4,991,000.00	2,109,100.00	2,881,900.00
	701003510	Management of County Affairs	4,991,000.00	2,109,100.00	2,881,900.00
3513000100		Finance	559,676,873.00	463,723,915.85	95,952,957.15
	710003510	Public financial management	559,676,873.00	463,723,915.85	95,952,957.15
3513000300		Special Programs and ICT	342,639,248.00	328,013,100.00	14,626,148.00
	731003510	Disaster Preparedness Prevention Response & Recovery	342,639,248.00	328,013,100.00	14,626,148.00
3513000400		Economic Planning	52,078,459.00	33,604,006.00	18,474,453.00
	732003510	Tracking & Reporting	16,271,730.00	7,421,400.00	8,850,330.00
	711003510	Economic Planning and Coordination	35,806,729.00	26,182,606.00	9,624,123.00
3513000500		Cohesion	21,866,769.00	11,644,081.00	10,222,688.00
	712003510	Cohesion and Peace Building	21,866,769.00	11,644,081.00	10,222,688.00
3513000600		Revenue Services	29,820,000.00	23,543,300.00	6,276,700.00
	733003510	Revenue Enhancement	29,820,000.00	23,543,300.00	6,276,700.00
3513000700		ICT & Innovation	13,005,000.00	7,734,800.00	5,270,200.00
	202003510	ICT and E-Government services	13,005,000.00	7,734,800.00	5,270,200.00
3514000100		Lands & Physical Planning	71,240,782.00	60,689,572.00	10,551,210.00
	109003510	Land Survey and land use planning	71,240,782.00	60,689,572.00	10,551,210.00
3514000200		Roads & Infrastructure	212,948,275.00	204,159,827.85	8,788,447.15
	204003510	Public Works.	212,948,275.00	204,159,827.85	8,788,447.15
3514000300		Public Urban Development and Housing	5,660,000.00	4,008,143.00	1,651,857.00
	107003510	Planning and Survey of Urban Areas (Modogashe and OI ndonyiro)	5,660,000.00	4,008,143.00	1,651,857.00
3514000400		Public Works	10,193,160.00	4,408,248.65	5,784,911.35
	110003510	Public Works & Infrastructure	10,193,160.00	4,408,248.65	5,784,911.35
3515000100		Agriculture Development	261,588,546.00	253,138,800.00	8,449,746.00
	111003510	Sustainable Crop Development & Agricultural Land Use	261,588,546.00	253,138,800.00	8,449,746.00
3515000200		Livestock & Veterinary	333,090,586.00	312,613,656.00	20,476,930.00
	112003510	Livestock Production	311,439,586.00	302,581,656.00	8,857,930.00

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	105003510	Value Addition	21,651,000.00	10,032,000.00	11,619,000.00
3515000300		Fisheries Development	10,498,240.00	3,046,083.00	7,452,157.00
	102003510	Fisheries development	10,498,240.00	3,046,083.00	7,452,157.00
3518000100		Headquarters	259,856,046.00	242,511,021.30	17,345,024.70
	502003510	Provision of education and training services	259,856,046.00	242,511,021.30	17,345,024.70
3518000200		Youth Sports and Gender	27,391,279.00	15,176,191.00	12,215,088.00
	902003510		14,261,679.00	12,479,191.00	1,782,488.00
	901003510		13,129,600.00	2,697,000.00	10,432,600.00
3518000300		Culture and Social Services	34,321,775.00	17,349,311.45	16,972,463.55
	508003510	Disability Empowerment	2,696,484.00	2,000,000.00	696,484.00
	505003510	Culture and Social Services	27,825,291.00	12,377,311.45	15,447,979.55
	507003510	Child Protection	2,000,000.00	2,000,000.00	0
	506003510	Gender Mainstreaming	1,800,000.00	972,000.00	828,000.00
3518000400		Vocational Training	15,120,370.00	6,046,950.00	9,073,420.00
	503003510	Cultural and Arts Empowerment	15,120,370.00	6,046,950.00	9,073,420.00
3519000100		Tourism& Wildlife	103,982,179.00	79,525,554.45	24,456,624.55
	306003510	Game Reserves Wildlife Ecological Mgt & Conservation Devt	8,000,000.00	1,992,474.00	6,007,526.00
	304003510	Tourism Promotion	95,982,179.00	77,533,080.45	18,449,098.55
3519000200		Trade and Enterprise	15,541,387.00	6,239,583.00	9,301,804.00
	301003510	Trade development and promotion	15,541,387.00	6,239,583.00	9,301,804.00
3519000300		Public Service Management and Administration	317,269,050.00	286,512,980.30	30,756,069.70
	718003510	Peace and unity Building Initiatives	317,269,050.00	286,512,980.30	30,756,069.70
3519000400		Devolved Units & Inspectorate	27,899,000.00	20,519,038.50	7,379,961.50
	718003510	Peace and unity Building Initiatives	27,899,000.00	20,519,038.50	7,379,961.50
3519000500		Civic Education & Public Participation	9,215,300.00	5,854,300.00	3,361,000.00
	734003510	Civic Education & Public Participation	9,215,300.00	5,854,300.00	3,361,000.00
3519000600		MSMs & Cooperatives	2,200,000.00	570,800.00	1,629,200.00
	301003510	Trade development and promotion	2,200,000.00	570,800.00	1,629,200.00
	1002003510	Water Supply and Storage Services	140,387,663.00	111,013,731.60	29,373,931.40
3521000100		Water and Sanitation	140,387,663.00	111,013,731.60	29,373,931.40
3521000300		Environment & Natural Resources Management	201,057,088.00	18,926,644.00	182,130,444.00
	1006003510	Climate Change Mitigation & Adaptation	201,057,088.00	18,926,644.00	182,130,444.00
3521000400		Mining & Natural Resources	2,606,000.00	751,900.00	1,854,100.00
	1003003510	Conservation of Environment & Natural Resources	2,606,000.00	751,900.00	1,854,100.00
3521000500		Renewable Energy	7,925,000.00	775,300.00	7,149,700.00
	208003510	Energy Services	7,925,000.00	775,300.00	7,149,700.00
3522000100		Medical Services	1,198,028,713.00	1,097,718,520.00	100,310,193.00
	402003510	Health Curative Services	941,885,175.00	915,095,465.00	26,789,710.00
	403003510	Administration and Planning	256,143,538.00	182,623,055.00	73,520,483.00
3522000200		Public Health	302,082,011.00	176,304,184.65	125,777,826.35
	401003510	Health Preventive and Promotive Services	302,082,011.00	176,304,184.65	125,777,826.35
3524000100		Municipal Administration	188,270,078.00	102,299,125.90	85,970,952.10
	207003510	Municipal Administration	188,270,078.00	102,299,125.90	85,970,952.10
		Grand Total	5,139,557,699.00	4,159,902,217.00	979,655,482.00

16. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

The financial statements are for the County Government of Isiolo – Executive. The financial statements encompass the reporting entity as specified under section 166 of the PFM Act 2012.

3. Recognition of receipts and payments

i. Recognition of receipts

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

ii. Transfers from the County Revenue Fund (CRF)

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

iii. Proceeds from sale of assets

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

4. Recognition of payments

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

i. Compensation of employees

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

ii. Use of goods and services

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

iii. Interest on borrowing

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

iv. Repayment of borrowing (principal amount)

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

v. Acquisition of fixed assets

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

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

4. In-kind contributions

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

5. Third Party Payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Cash and Cash Equivalents

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

Restriction on Cash

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

There was no restricted balance held as at 30th June 2024.

There were no other restrictions on cash during the financial year.

7. Imprest and Advances

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

8. Third Party Deposits and Retention

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non-Current Assets

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

10. Pending Bills

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

11. Contingent Liabilities

A contingent liability is:

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

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Contingent Assets

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

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Government of Isiolo budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on **14th June 2023** for the period **1st July 2023 to 30th June 2024** as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative Figure

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

15. Subsequent Events

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

16. Prior Year Adjustment

During the year, errors that have been corrected are disclosed *in the notes* explaining the nature and amounts.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

17. Related Party Transactions

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

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

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

17. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFER FROM COUNTY REVENUE FUND

	2023/2024	2022/2023
	Kshs	Kshs
Funds Transfer Q1	827,013,789	777,214,064
Funds Transfer Q2	787,871,674	777,214,063
Funds Transfer Q3	951,433,872	777,214,064
Funds Transfer Q4	1,956,410,933	2,378,746,074
Total	4,522,730,268	4,710,388,265

2. MISCELLANEOUS RECEIPTS

	2023/2024	2022/2023
	Kshs	Kshs
Insurance Recoveries		
Other Receipts		
Own Source Revenue		152,700,178
Transfer of Unspent Balances		85,298,297
Receipts from Conditional Grants		387,303,664
Opening Bank Balances (Conditional Grants)		513,044,444
Total		1,138,316,583

3. COMPENSATION OF EMPLOYEES

	2023/2024	2022/2023
	Kshs	Kshs
Basic Salaries of Permanent Employees	1,215,840,847	1,174,046,731
Basic Wages of Temporary Employees	420,000	90,275,000
Personal Allowances Paid as part of Salary	808,433,754	489,618,135
Pension and Other Social Security Contributions	57,627,140	53,603,294
Total	2,082,321,741	1,807,543,161

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. USE OF GOODS AND SERVICES

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, Supplies and Services	33,810,743	26,859,556
Communication, Supplies and Services	1,247,900	5,520,950
Domestic Travel and Subsistence	131,984,124	112,616,535
Foreign Travel and Subsistence	-	5,205,820
Printing, Advertising and Information Supplies & Services	4,571,764	7,531,600
Rentals of Produced Assets	33,812,876	56,232,549
Training Expenses	9,353,680	13,382,818
Hospitality Supplies and Services	108,497,790	179,931,715
Insurance Costs	60,451,436	2,192,254
Specialised Materials and Supplies	117,693,507	238,200,918
Office and General Supplies and Services	4,760,500	16,799,300
Fuels, Oil and Lubricants	29,163,760	43,097,226
Other Operating Expenses	64,446,340	89,913,438
Routine Maintenance – Vehicles and other Transport Equipment	5,119,060	15,842,408
Routine Maintenance – Other Assets	497,000	8,997,000
Total	605,410,480	822,314,089

4 (b) Transfers to other government entities

	2023/2024	2022/2023
	Kshs	Kshs
Current grants to Govt agencies & Other levels of govt		39,483,400
Capital Grants Govt agencies & Other levels of govt		65,320,119
Other current transfers grants and Subsidies		83,349,080
Other Capital Grants and Transfers,		716,081,238
Transfer to assembly		597,252,680
TOTAL		1,501,486,520

5. OTHER GRANTS AND TRANSERS

	2023/2024	2022/2023
	Kshs	Kshs
Scholarships and Other Educational Benefits	70,000,000	35,000,000
Other Current Transfers and Grants	253,050,500	
Other Capital Transfers and Grants	364,063,937	
TOTAL	687,114,437	35,000,000

6. SOCIAL SECURITY BENEFITS (GRATUITY)

	2023/2024	2022/2023
	Kshs	Kshs
Staff Gratuity	84,764,955	35,137,105
Total	84,764,955	35,137,105

Explanation Notes

The expenditure relates to payment of gratuity for employees under contract employment.

7. OTHER PAYMENTS

	2023/2024	2022/2023
	Kshs	Kshs
Transfer to Emergency Fund	107,500,000	
Other payments		113,480,000
Total	107,500,000	113,480,000

8. ACQUISITION OF ASSETS

Non-Financial Assets	2023/2024	2022/2023
	Kshs	Kshs
Construction of Buildings	94,139,291	18,400,000
Construction of Roads	248,385,704	110,406,821
Infrastructure and Civil Works	313,470,571	83,446,429
Purchase of Vehicles and Other Transport Equipment	1,075,720	17,000,000
Purchase of Office Furniture and General Equipment	4,138,350	12,079,852
Overhaul and refurbishment of construction and civil works		30,195,466
Purchase of Specialised Plant, Equipment and Machinery	2,700,000	9,166,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	14,230,400	11,857,000
Research, Studies, Project Preparation, Design & Supervision	24,119,480	28,875,860
Rehabilitation of Civil Works		5,500,000
Total	702,259,516	762,526,927

9. DOMESTIC ACCOUNT PAYABLES

	2023/2024	2022/2023
	Kshs	Kshs
Domestic Payables from Previous Financial Years	250,531,088	
Total	250,531,088	

10. CASH AND BANK BALANCES

Name of Account & Bank	Account Number	Purpose	2023/2024	2022/2023
Isiolo County Urban Institution - CBK	1000392274	Grants	27	255,182
Isiolo County Recurrent Account - CBK	1000171405	Recurrent Acct	10,769	804
Isiolo Fuel Levy Fund Account - CBK	1000293427	Fuel Levy Fund	11,424	11,424
Isiolo County Livestock Support - CBK	1000392298	Grants	243,151	243,151
Isiolo County Primary Health Care- CBK	100058067	Grants	261,001	192,001
Isiolo County Development Acct - CBK	1000171367	Development Act	460,404	44,688
Isiolo Health Special Purpose - CBK	1000270721	Grants	1,884,892	1,884,892
Isiolo County Deposit Account - CBK	1000449411	Deposits	6,873,887	-
Isiolo County KDSP – CBK	1000426845	Grants	14,454,354	56,503,926
Isiolo County Emergency Locust Response Project – CBK	1000580615	Grants	52,769,804	-
Isiolo County Climate Change - CBK	1000595744	Grants	104,994,405	-
Isiolo County KCSAP SP – CBK	1000371315	Grants	-	120,000,000
Isiolo County Village Poly Grant - CBK	1000369377	Grants	-	-
Isiolo County ASDSP SP - CBK	1000371307	Grants	-	-
Isiolo County Urban Dev Grant - CBK	1000392266	Grants	-	-
Isiolo County UHC Funds	1000408898	Grants	-	-
Isiolo County Imprest Acct KCB Bank	1140761072	Imprest Account	-	-

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Isiolo County Equalization Fund	1000738251	Equalization Fund	-	-
Isiolo County Urban Infrastructure	1000743832	Municipality	-	-
Isiolo County 10th GOK/UNFPA CP	1000743848	GOK/UNFPA CP	-	-
Isiolo County Headquarters Project	1000744367	Project Account	-	-
Isiolo County Community Health Program	100074475	Health Program	-	-
Sub Total			181,964,118	179,136,068
Balances To self-reporting entities				
CBK Isiolo County AGR SEC DEV		Development		-
CBK Isiolo County Urban		Development		-
Consolidated Emergency Fund		Fund		2,728,762
KCB Bursary Fund Acc 1182179509		Fund		25,489,711
KCB ASDSP Acc 1224687353		Grant		8,119
Isiolo County Emergency Locust Re		Grant		74,654,931
KCB Kenya Climate Proj Acc		Grant		162,628,914
Boji Dispensary		Recurrent		35
Shambani Dispensary		Recurrent		200
GK Prison Dispensary		Recurrent		458
Duse Dispensary		Recurrent		463
Rapsu Dispensary		Recurrent		466
Muchuro Dispensary		Recurrent		579
MalkaDaka Dispensary		Recurrent		608
Bulapesa Health Centre		Recurrent		802
Kombola Dispensary		Recurrent		1,147
Badana Dispensary		Recurrent		1,308
Basa Dispensary		Recurrent		1,416
Barambate Dispensary		Recurrent		1,629
Goda Dispensary		Recurrent		1,763
Biliqi Sericho		Recurrent		1,776

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Iresa Boru Dispensary		Recurrent		1,912
Gafarsa Dispensary		Recurrent		1,966
Saleti Dispensary		Recurrent		3,439
Ntuale Dispensary		Recurrent		4,084
Kipsing Health Centre		Recurrent		4,330
Gotu Dispensary		Recurrent		4,702
Daaba Dispensary		Recurrent		6,213
Ngaremara Dispensary		Recurrent		6,896
Yaqbarsadi Dispensary		Recurrent		7,376
Madogashe Dispensary		Recurrent		11,805
Kulamawe Dispensary		Recurrent		12,648
Mataarba Dispensary		Recurrent		13,788
Eremet Dispensary		Recurrent		13,914
Malka Galla Dispensary		Recurrent		21,152
Bulesa Dispensary		Recurrent		35,194
Isiolo Samburu Complex Dispensary		Recurrent		59,449
Biliqo Marara Dispensary		Recurrent		62,750
Apu Dispensary		Recurrent		70,344
Lebarsharik Dispensary		Recurrent		71,410
Bisan Biliqo Dispensary		Recurrent		89,309
Nooloroi Dispensary		Recurrent		96,541
Oldonyiro Dispensary		Recurrent		114,558
Sericho Health Centre		Recurrent		120,631
Eldera Dispensary		Recurrent		157,726
Korbasa Dispensary		Recurrent		290,923
Escort Dispensary		Recurrent		292,600
Kinna Health Centre		Recurrent		597,270
CBK Isiolo County Village Poly Proj		Recurrent		-
Isiolo District Hospital		Recurrent		-
Garbatulla District Hospital		Recurrent		-
Merti Health Centre		Recurrent		-
Isiolo County Health Department		Recurrent		-

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Consolidated MPED account 10111203000227	Revenue	74,659
Co-op Bank Dollar Collection	Revenue	138,978
Co-op Bank Collection Account	Revenue	499,390
Consolidated Dollar Account	Revenue	2,129,442
Consolidated Account	Revenue	9,408,486
NBK account 01040204720700	Revenue	44,064,615
Sub Total		324,011,586
Grand Total		181,964,118.00

11. ACCOUNT RECEIVABLES

Description	2023/2024	2022/2023
	Kshs	Kshs
Outstanding Imprests	-	-
Total	-	-

12. ACCOUNT PAYABLES

	2023/2024	2022/2023
	Kshs	Kshs
Retentions from Contractors	-	-
Total	-	-

13. FUNDS BALANCES BROUGHT FORWARD

	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts	181,964,119	1,267,214,453
Outstanding Imprest and Advance	-	43,931,011
Accounts Payables	-	-
Total	181,964,119	1,311,145,464

14. PRIOR YEAR ADJUSTMENT

Description	Balance as Per Audited Financial	Adjustment During the Year relating to Prior Year	Adjusted Balance Brought Forward FY 2023/2024

	Statements FY 2022/2023		
	Kshs	Kshs	Kshs
Overstated Account Balances	503,147,665	(324,011,597)	179,136,068
Total	-	-	-

15. OTHER IMPORTANT DISCLOSURES

I. PENDING BILLS ACCOUNTS PAYABLES - (Annex II)

	Balance as at 01 st July 2023	Additions during the Year	Payments During the Year	Balance as at 30 th June 2024
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	70,465,618	-	70,465,618
Construction of Civil Works	95,655,905.00	226,553,966	12,016,808.00	310,193,063
Supply of Goods	58,225,333.00	682,455,832	102,631,873.00	638,049,292
Supply of Services	262,014,001.00		38,328,204.00	223,685,797
KRA	-	97,554,203	97,554,203.00	0
Total	415,895,241	1,077,029,619	250,531,088	1,242,393,771

II. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023/2024	2022/2023
	Kshs	Kshs
Key Management Compensation		
Governor	10,164,000	
Deputy Governor	7,017,361	
CEC Members	33,766,891	
Chief Officers	38,166,662	
Total to Key Management Compensation	89,114,914	
Transfers to related parties		
Transfers to other County Government Entities (Other Grants)	526,912,220	

Transfers to Development Projects	-	
Transfers to non-reporting entities e.g. schools and welfare	-	
Total Transfers to related parties	526,912,220	
Transfers from related parties		
Transfers from CRF	4,522,730,268	
Total Transfers from related parties	4,522,730,268	

III. Establishment of other County Government Entities

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

Entity	Date Established	Location	Accounting Officer responsible
Isiolo Water and Sewerage Company (IWASCO)	2002	Isiolo Town-Airport Rd.	Managing Director
Emergency Fund	2021	Isiolo County headquarter	Chief Officer Special Programs
Isiolo Municipality Board	2019	Tuluroba Estate	Municipal Manager
Isiolo County Youth, Women and Persons with Disabilities Enterprise Development Fund	2019	Isiolo County headquarter	Chief Officer Youth and sports
Isiolo County Referral Hospital	2021	Isiolo town	Chief Officer Health
Garbatulla District Hospital	2021	Garbatulla	Chief Officer Health
Isiolo Climate Change Fund	2018	Isiolo town Ilhan Building	Chief Officer Environment
Isiolo County Bursary Fund	2019	Isiolo County headquarter	Chief Officer Education

IV. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments.

V. PROGRESS ON FOLLOW UP ON PRIO YEAR AUDITOR'S RECOMMENDATION

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as

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shown below with the associated time frame within which we expect the issues to be resolved based on OAG Report FY 2022/2023

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
			(Resolved / Not Resolved)	(Put a date when you expect the issue to be resolved)
Basis for Qualified Opinion				
1	Inaccuracies in the Financial Statements			
1.1	Statement of Comparison of Budget and Actual Amounts Rec and Devt Combined	The errors were investigated and corrections made	Not resolved awaiting senate sittings	Awaiting senate summon
1.2	Statement of Receipts and Payments	The errors were investigated and corrections made	Not resolved awaiting senate sittings	Awaiting senate summon
1.3	Statement of Cash Flow	The errors were investigated and corrections made	Not resolved awaiting senate sittings	Awaiting senate summon
1.4	Notes and Annexures to the Financial Statements	The errors were investigated and corrections made	Not resolved awaiting senate sittings	Awaiting senate summon
2	Unsupported Pending Accounts Payable	Support documentations have been put together for inspection	Not resolved awaiting senate sittings	Awaiting senate summon
Emphasis of Matter				
1	Budgetary Control and Performance	The management have put in place mechanism to ensure absorption of budget	Not resolved awaiting senate sittings	Awaiting senate summon
Other Matter				
1	Prior Year Unresolved Audit Matters	The reports for prior years are yet to be discussed in the senate	Not resolved awaiting senate sittings	Awaiting senate summon
Report on Lawfulness and Effectiveness in Use of Public Resources				
1	Irregular Payments made from the Emergency Fund	The management had the emergency situation declared disaster the drought situation	Not resolved awaiting senate sittings	Awaiting senate summon
2	Failure to provide project Implementation status report	The report is now available for inspection	Not resolved awaiting senate sittings	Awaiting senate summon
3	Revenue Management, Unapproved County Finance Bill 2022, Unexplained delay in transferring revenue to County Revenue Fund and Failure to collect revenue Failure to automate revenue collection system	The County Finance Bill 2022 is now available for inspection The County has engaged the collection banks and given instruction of timely sweeping of revenue collected into the County Revenue Fund and the liquor licensing bill is at an advanced stage and the county is in the process of procuring revenue system	Not resolved awaiting senate sittings	Awaiting senate summon

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4	Irregular Procurements. Cleansing and sanitary material Supply and delivery of medical records and stationery	The procurement records have been traced from the respective files and kept ready for inspection the procurement records have been traced from the respective files and kept ready for inspection	Not resolved awaiting senate sittings	Awaiting senate summon
5	Non-compliance with Service Level agreements	The county has renewed the agreement with KATO and made amendment clauses to include recovery by KATO for their fees	Not resolved awaiting senate sittings	Awaiting senate summon
6	Non-remittance of statutory deduction	The deductions have all been paid	Not resolved awaiting senate sittings	Awaiting senate summon
7	Failure to construct governor's residence and irregular rental allowance	The county has engaged the National government to provide funds for the construction of the residence	Not resolved awaiting senate sittings	Awaiting senate summon
8	Non-adherence to requirement on retirement age	The county has provided justification for the 60 years staffs and provided evidence to support people living with disabilities	Not resolved awaiting senate sittings	Awaiting senate summon
9	Unbudgeted procurements	The requisite records are now available for inspection. There was a supplementary budget that catered for the vehicle purchase	Not resolved awaiting senate sittings	Awaiting senate summon
10	Management of Assets Failure to maintain updated assets register Uninsured non-current assets	The assets register is in the process of compilation in line with the accrual's basis framework. The county has planned to insure their assets	Not resolved awaiting senate sittings	Awaiting senate summon
11	Ethnic composition of staff appointment, Non-compliance with law on wage bill	The county is putting in efforts to adhere to the law while recruiting new staff and controlling ballooning wage bill	Not resolved awaiting senate sittings	Awaiting senate summon
12	Non-preparation of financial statements on Receiver of revenue, Emergency fund County Revenue fund, Municipality, bursary funds and FIF	The county has prepared in arrears financial statements for ROR, FIF (Isiolo County referral and Garbatulla Hospital) CRF, Bursary and emergency fund	Not resolved awaiting senate sittings	Awaiting senate summon
13	Unbalanced budget	The budget imbalance was caused by importing of erroneous figures and the budget for county assembly not being factored in.	Not resolved awaiting senate sittings	Awaiting senate summon
Report on Effectiveness of internal controls, Risk management and governance				
1	Weakness in internal audit function;			

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1.1	Lack of approved internal audit workplan and Quarterly report	The management has instructed the internal audit function to prepare the requisite workplans and reports	Not resolved awaiting senate sittings	Awaiting senate summon
1.2	Lack of assessment of internal audit performance and effectiveness	The county Internal audit committee positions have been advertised, once in place they will review the internal audit work	Not resolved awaiting senate sittings	Awaiting senate summon
1.3	Lack of risk management policy	The county has a risk management policy in place.	Not resolved awaiting senate sittings	Awaiting senate summon



Hon. Banticha Jaldesa
CECM- Finance and Economic Planning

19. ANNEXES

Annex I - ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND

Exchequer Releases	Q1	Q2	Q3	Q4	Cumulative Amount Kshs
Recurrent Account	708,328,660	607,486,470	677,375,470	1,217,526,335	3,210,716,935
Development Account	118,685,129	164,686,829	127,800,164	373,928,991	785,101,113
Kenya Climate Smart Agri. Project			130,000,000	70,000,000	200,000,000
Agriculture Sector Support Programme			16,258,238		16,258,238
Emergency Locust Response Project				187,783,819	187,783,819
Primary Health Care (DANIDA)		4,698,375		6,030,000	10,728,375
Financing Locally Led Climate Action		11,000,000		101,141,788	112,141,788
Total	827,013,789	787,871,674	951,433,872	1,956,410,933	4,522,730,268

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Annex II - PENDING BILLS

	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as of 30th June, 2023 (Kshs.)	Amount Paid in the FY 2023/24 (Kshs.)	Additional Pending Bills for FY 2023/24	Outstanding Pending Bill Amount as of 30th September, 2024 (Kshs.)
1	Shaadia Holdings Ltd	ICG/300/2017-2018	2014/2015	Survey plan	1,228,572	1,228,572	-	-
2	Faismo Link Investment Ltd	ICG/ 222/2017-2018	2017/2018	Air Cornditioner	548,000	548,000	-	-
3	Moya Investinents Ltd	ICG/ 156/2017-2018	2017/2018	supply of drugs	1,242,400	1,242,400	-	-
4	Hormata Construction and supplies Ltd	ICG/ 128/2017-2018	2017/2018	Car Hire	2,400,000	2,400,000	-	-
5	Kanjogu Merchants	ICG/462/ 2017/ 2018	2017/2018	Stationeries	133,000	133,000	-	-
6	Tullu builders	ICG/ OG/2017-2018	2017/2018	Office Rent	150,000	150,000	-	-
7	Nation Media Group	ICG/ OG/2017-2018	2017/2018	Advert	407,060	-	-	407,060
8	Nahyan construction and Supplies Ltd	ICG/ OG/2017-2018	2017/2018	Office Furniture	2,227,360	2,227,360	-	-
9	Darara Investment Ltd	ICG/ OG/2017-2018	2017/2018	Food ration	2,471,760	2,471,760	-	-
10	Baliba General Supplies Ltd	ICG/339/ 2018-2019	2018/2019	Catering Services	600,000	600,000	-	-
11	Rabaha General Enterprises	ICG/ 338/ 2018-2019	2018/2019	Car Hire	2,000,000	2,000,000	-	-
12	Sabache Agencies Ltd	ICG/ 337/ 2018-2019	2018/2019	Stationeries	250,000	250,000	-	-
13	Neilspirit Investment Liniited	106-PO	2019/2020	Relief Food	2,900,000	2,900,000	-	-
14	Baliba General Supplies Ltd	ICG/ 2019/ 2020	2019/2020	Car Hire	972,000	972,000	-	-
15	Rabaha General Enterprises	ICG/2019/ 2020	2019/2020	Supply Of T Shirts	1,600,000	1,600,000	-	-
16	Ranaha Investment Ltd	ICG/2019/ 2020	2019/2020	M/ v repair & services	870,000	870,000	-	-

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17	Kenya School Of Government	ICG/2019/ 2020	2019/2020	Induction Course	513,520	513,520	-	-
18	Dhurress Construction Company Ltd	UG/ FIN/ 015/ 2019/ 2020	2019/2020	Food Ration	3,750,000	3,750,000	-	-
19	Jamiso General supplies ltd.	ICG/011/2019/2020	2019/2020	Food Ration	2,950,000	2,950,000	-	-
20	Abu Shuraim Liniited	ICG/011/T&T 2019/2020	2019/2020	Food Rations tourism	3,600,000	3,600,000	-	-
21	Abdulrahinan Ahmed p	ICG/ 2019/ 2020	2019/2020	Office rent jan - June 2019	696,000	696,000	-	-
22	Foneplex Enterprise Limited	ICG/ 2019/ 2020	2019/2020	Supply of pharmaceuticals	3,450,000	3,450,000	-	-
23	Ciltacho Holdings Ltd	CGI/ MUN/ 46/ 2019- 2020	2019/2020	Cleaning Services	3,135,000	-	-	3,135,000
24	Fafachane Construction Company Ltd	769537/ 2019-2020	2019/2020	Provision of Car Hire	600,000	600,000	-	-
25	Nation Media Group	LSO- 1934309	2019/2020	Provision of Advertisement Space	366,560	366,560	-	-
26	Absamo Company Ltd	ICG/011/785702- 3/2019- 2020	2019/2020	Supply and Delivery of Uniforms	1,760,000	1,760,000	-	-
27	Abdulrahman Ahmed p	L.P.O NO.26	2019/2021	Office Rent	348,000	348,000	-	-
28	Doubletake Holding Limited	ICG/2020-2021	2020/2021	Car Hire	1,332,000	1,332,000	-	-
29	Halole Enterprise Ltd	ICG/ WATER/011/20-21	2020/2021	Car Hire	680,000	680,000	-	-
30	Karama Construction and Company Ltd	3228691 - LPO	2020/2021	Supplies Of Foods	3,552,000	-	-	3,552,000
31	Saban Ventures Limited	90 - PO	2020/2021	Computer Acessories	1,507,500	1,507,500	-	-
32	Moshi Transporters	167-FO	2020/2021	Relief Food	1,700,000	1,700,000	-	-
33	Abunaima Company Limited	172-PO	2020/2021	Office Stationeries	550,000	550,000	-	-
34	Kilimani Enterprises limited	ICG/011/2020-2021	2020/2021	Car Hire Services	2,700,000	2,700,000	-	-
35	Ahmed Abdullahi Mohamed	N/ A	2020/2021	Rent for March 2021-Dec 2021	3,300,000	3,300,000	-	-

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3 6	Ahmed Abdullahi Mohamed	N/ A	2020/20 21	Rent for March 2021- Dec 2021	2,700,000	2,700,000	-	-
3 7	Iqra Petrol Station Co. Ltd	ICG/403/2020-2021	2020/20 21	Fuel	700,000	700,000	-	-
3 8	Cmc Motors Group Limited	ICG/014/ 2020/ 2021	2020/ 2021	Service And Repairs Of Ilcg 008a	187,576	-	-	187,576
3 9	Fulcayo Group Limited	ICG/051/ 2020/ 2021	2020/20 21	Supplies Of Cleaning Materials	68,000	68,000	-	-
4 0	Isiolo Highway Motors	ICG/011/ 2020/ 2021	2020/20 21	Repair Motorvehicle	370,000	370,000	-	-
4 1	Hussein k.Golicha	1.P.O NO.12	2020/20 21	Office Rent	300,000	-	-	300,000
4 2	All Round service ltd	L.P.O NO.70	2020/20 21	Fiber Installation	1,380,000	1,380,000	-	-
4 3	Abdulrahman Ahmed p	57	2020/2 021	Office Rent	116,000	-	-	116,000
4 4	Abdulrahian Ahmed p	26	2020/ 2021	office rent jan - dec 2020	1,044,000	1,044,000	-	-
4 5	Government Printers	23	2020/ 2021	Film Centered File folder	87,000	87,000	-	-
4 6	Hugabo Company Limited	79	2020/ 2021	Supply of drugs	1,500,000	1,500,000	-	-
4 7	Romadha Investment Company Limited	40	2020/ 2021	Publicity Materials	981,000	981,000	-	-
4 8	Osile works Ltd	CGI/ MUN/ 77/2021-2022	2020/ 2021	Provision Of Vehicle Maintenance	1,500,000	1,500,000	-	-
4 9	Mbogo & Muriuki Advocates	MERU High Court petition No. 7 of 2020. Moses	2020/ 2021	Legal Fee	11,107,000	11,107,000	-	-
5 0	Mbogo & Muriuki Advocates	Meru ELRC Petition No. 8 of 2019 Mohamed Huka	2020/2 021	Legal Fee	10,161,000	10,161,000	-	-

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5 1	Mbogo & Muriuki Advocates	Civil Appeal No. 25 of 2019. Michael Koonie Mburugu - Vs- Isiolo County Government .	2020/2 021	Legal Fee	6,275,600	6,275,600	-	-
5 2	Mbogo & Muriuki Advocates	Mem ELC Petition No. 13 of 2018. Hassan Ali Kassim & 2 Others -Vs- Hassan Abdi Ali & 5 Others	2020/2 021	Legal Fee	9,813,600	-	-	9,813,600
5 3	Mbogo & Muriuki Advocates	Isiolo Civil Case No. 7 Of 2016. Isiolo Mwaneaza	2020/2 021	Legal Fee	6,424,080	6,424,080	-	-
5 4	Mbogo & Muriuki Advocates	Meru ELRC Petition No. 8 of 2020 Adan Jirma Duba & 188 others Vs Cabinet	2020/ 2021	Legal Fee	12,533,800	-	-	12,533,800
5 5	Mbogo & Muriuki Advocates	Meru Constitutional Petition No. 27 Of 2018. Michael Koonie Mburugu - Vs- County Government of Isiolo & 2 Others	2020/2 021	Legal Fee	8,560,000	-	-	8,560,000
5 6	Barros Construction Co Ltd	ICG/ WATER/ 001/ 21-22	2021/ 2022	food supply	4,930,000	-	-	4,930,000
5 7	Kiyyo General Construction	ICG/ SP/ 001/ 21-22	2021/2 022	Food Supply	2,940,000	-	-	2,940,000
5 8	Kubi Dimtu Construction Company Ltd	ICG/ SP/ 004/ 21- 22	2021/2 022	Supplies of Beverage special Programme	756,000	-	-	756,000

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59	Guthuba Enterprises Ltd	ICG/ SP/ 0011/ 21-22	2021/2022	Supplies Of Food	2,280,000	-	-	2,280,000
60	Rihadcom Company Ltd	ICG/ SP/ 021/ 21-22	2021/2022	Supplies Of Foods	1,988,000	-	-	1,988,000
61	Walighalah Express Co. Ltd	ICG/ 011/ 2021-2022	2021/2022	Gdu Bulletin	1,200,000	-	-	1,200,000
62	Ahmed Abdullahi Mohamed	N/ A	2021/2022	Rent for January 2022-Oct 2022	3,300,000	-	-	3,300,000
63	Ahmed Abdullahi Mohamed	N/A	2021/2022	Rent for January 2022-Oct 2022	2,700,000	-	-	2,700,000
64	Sycorax Ventures Limited	N/ A	2021/2022	Laptop	150,000	-	-	150,000
65	Fast Lusaze Enterprise Ltd	N/A	2021/2022	Car Hire	1,800,000	-	-	1,800,000
66	Isack Dawa Golonibo	N/A	2021/2022	Rent	900,000	-	-	900,000
67	Shoba Amin Investment Ltd	ICG/GC&S/011/ 2021/2022	2021/2022	Publishing And Printing Services	356,000	-	-	356,000
68	Gira Golbo Ltd	52	2021/2022	11CG03FA Maintenance	600,000	-	-	600,000
69	Hussein k.Golicha	L.P.O NO.134	2021/2022	Office Rent	150,000	-	-	150,000
70	Hussein k.Golicha	L.P.O NO.133,11	2021/2022	Office Rent	450,000	-	-	450,000
71	Hussein k.Golicha	L.P.O NO.132	2021/2022	Office Rent	400,000	-	-	400,000
72	Kotile General Contrats	ICG/PSM/190/2021/22	2021/2022	Car Hire	1,200,000	-	-	1,200,000
73	Tullu builders	L.P.O NO.136	2021/2022	Office Rent	360,000	-	-	360,000
74	Mushram contractors and General Supplies	102	2021/2022	Production Materials	260,000	-	-	260,000
75	Kotile General Contractors Limited	89	2021/2022	Medical Masks	2,800,000	-	-	2,800,000
76	Al Rahma Investment Lfd	113	2021/2022	Furnitures to KMTC	1,000,000	-	-	1,000,000

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7	Hugabo Company Limited	186	2021/2022	Supply of drugs'	2,650,000	-	-	2,650,000
8	Wanab Limited	ICG/011/HEALTH/2021-2022	2021/2022	Food ration	4,010,000	-	-	4,010,000
9	Razfa Limited	ICG/011/2021-2022/1	2021/2022	Cleaning Materials	2,700,000	-	-	2,700,000
80	Takaful Insurance Of Africa Limited	CGI/ MUN/ 77/2021-2022	2021/2022	Provision of M.Vehicle Insurance Cover	2,000,000	-	-	2,000,000
81	Fairway Petroleum Lirrnted	N/ A	2021/2022	Supply of fuel	550,000	-	-	550,000
82	Wanab Limited	ICG/011/EMER/2021-2022	2021-2022	Laboratory Reagents	3,500,000	-	-	3,500,000
83	Fagol Limited	ICG/011/ 2021-2022/3	2021-2022	Patient Files	2,800,000	-	-	2,800,000
84	Razfa Limited	ICG/011/2021-2022/2	2021-2022	Food supply	2,800,000	-	-	2,800,000
85	Excellent Communications - Isiolo	3110174	2021-2022	Laptop Purchase	190,000	-	-	190,000
86	Dalatu Investment Ltd	ICG/011/2021-2022/7	2021-2022	Stationeries	2,500,000	-	-	2,500,000
87	Tutich Limited	ICG/011/2021-2022/10	2021-2022	Stationeries	3,820,000	-	-	3,820,000
88	Dalatu Investment Ltd	ICG/011/2021-2022/21	2021-2022	Supply of stationeries	382,000	-	-	382,000
89	Hugabo Company Limited	ICG/011/2021-2022/34	2021-2022	Supply of drugs	1,245,000	-	-	1,245,000
90	Dertu Construction Co. Ltd	ICG/011/2021-2022/19	2017/2018	Lafe Dipensary Construction	4,194,148	4,194,148	-	-
91	Fafachane construction company Ltd	ICG/MUN/45/2018/2019	2018/2019	Routine Maintenance For Roads	3,799,164	3,799,164	-	-
92	Faismo- Link Investment Ltte	3227954	2019/2020	Seeds	2,950,000	2,950,000	-	-
93	Osile Works Ltd	CGI/ MUN/ 012/ 2019- 2020	2019/2020	Routine Maintenance for Jnanno College Area Roads	3,600,473	3,600,473	-	-

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94	Fafachane construction company Ltd	CGI/ MUN/ 45/ 2019- 2020	2019/2 020	Provision of specialized equipments and materials	1,800,000	1,800,000	-	-
95	Bakkalcha Construction Limited	CGI/MUN/CONS/ 075/2019-2020	2019/2 020	Provision Of Dumpsite Maintenance	2,300,000	2,300,000	-	-
96	Fafachane Construction Company Ltd	CGI/ MUN/076/2019/20 20	2019/ 2020	Provision Of Specialized Equipment & Materials	2,300,000	2,300,000	-	-
97	Rabaha General Enterprises	ICG/042/2020/2021	2020/2 021	Seedlings/Tree Planting	4,650,000	-	-	4,650,000
98	Gohuba Co Ltd	ICG/WATEft/8847 33/20-21	2020/2 021	water supply rehabilitation	2,981,084	2,981,084	-	-
99	Kuri General Construction Co. Ltd	ICG\WATER/112/ 20-21	2020/ 2021	Water Trucking	2,970,000	2,970,000	-	-
100	Barsalinga Investment Limited	67	2020/2 021	Facelift Washrooms	1,120,000	1,120,000	-	-
101	Faismo Link Investment Ltd	78	2020/2 021	Yato Road	4,280,366	4,280,366	-	-
102	Waso building & road works Company Ltd	ICG/ GCS/2020- 2021	2020/2 021	Ngareniara Social Hall	4,699,999	4,699,999	-	-
103	Muncom Enterprise Ltd	ICG/ GCS/ 0a / 2020-2021	2020/ 2021	Ecd-Class Gafrasa	1,200,000	1,200,000	-	-
104	Keybaso Construction And Supplies Ltd	90	2020/2 021	Construction of Lafe Dispensary	3,537,931	3,537,931	-	-
105	Charitech Co.ltd.	33	2020/2 021	Establishment of Garbatulla Town	1,999,956	1,999,956	-	-
106	Jupiter Solutions Limited	CGI/MUN/19/2019 -2020	2020/2 021	Provision Of Fire Engine	1,752,600	1,752,600	-	-
107	Lubasas Limited	CGI/MUN/CONS/ 075/2019-2020	2020/ 2021	Rehabilitation	1,700,000	1,700,000	-	-
108	Shaadia Holdings Ltd	CGI/ MUN/ 21/ 2019-2020	2020/ 2021	Maintenance At Bishop Roads	2,230,000	2,230,000	-	-
109	Sadeti Contractors & Suppliers Ltd	ICG/ WATER/ BMU/40/21/ 22	2021/2 022	Borehole Repairs	3,380,588	-	-	3,380,588

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10	1 Barros Construction Co Ltd	ICG/ WATER/ 011/ 21-22	2021/ 2022	Water Tracking	2,925,000	-	-	2,925,000
11	1 Ranaha Investment Ltd	45	2021/ 2022	Repair & services (water bowser)	870,000	-	-	870,000
12	1 Chulu General Supplies Ltd	ICG/ WATER/ 011/ 21-22	2021/ 2022	Water Trucking	2,745,000	-	-	2,745,000
13	1 Barros Construction Co Ltd	ICG/011W/ 21-22	2021/ 2022	Car Hire	3,000,000	-	-	3,000,000
14	1 Kuri General Construction Co. Ltd	ICG/ WATER/011/20-21	2021/2 022	Water Tracking	3,000,000	-	-	3,000,000
15	1 Waso Building and Roads Works Ltd	ICG/ WATER/ 011/ 21-22	2021/2 022	Water Trucking	3,000,000	-	-	3,000,000
16	1 Alineer Investment Ltd	302	2021/ 2022	Borehole repair materials	2,850,004	2,850,004	-	-
17	1 Amiyadi Ventures Ltd	301	2021/ 2022	Slaughter Road	4,380,256	-	-	4,380,256
18	1 Kotile General Contractors Limited	ICG/ICTRH/ MED/2021- 2022	2021/2 022	Construction of latrines	1,029,680	-	-	1,029,680
19	1 Mulfab Holdings Limited	CGI/ M IN/49/ 2021-2022	2021/ 2022	Provision of Spot Improvement of Borole To Patrol Women's Junction	2,975,120	-	-	2,975,120
20	1 Lakole Investment Limited	CGI/ MUN/ 58/2021-2022	2021/ 2022	Maintenance & Spot Improvement of Feeder roads	3,267,500	-	-	3,267,500
21	1 Sabache Agencies Ltd	CGI/ MUN/ 054/ 2021-2022	2021/2 022	Routine Maintenance For Roads	3,327,500	-	-	3,327,500
22	1 Barros Construction Co Ltd	ICG/WATER/011/2 1-22	2021- 2022	Car Hire	3,000,000	-	-	3,000,000
23	1 Faraj Investment Limited	66	2021- 2022	Cooking Gas	3,894,000	-	-	3,894,000
24	1 Ranaha Investment Ltd	245	2021- 2022	Building materials and electricals	2,397,570	-	-	2,397,570
25	1 Lynlin Enterprises	431	2021- 2022	Supply and delivery of fire fighting materials	395,000	-	-	395,000

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1 26	Emilan Investments Limited	433	2021- 2022	Supply Aand delivery of office equipment	2,294,000	-	-	2,294,000
1 27	Komos General Supplies Limited	400	2021- 2022	Supply and delivery of fire fighting gears	800,000	-	-	800,000
1 28	Gitonga construction	20	11/6/2 017	Construction of storm water drains and toilet at isiolo market	1,637,763	-	-	1,637,763
1 29	Tabiphar Investments Ltd	17	8/24/2 019	Ecde Construction Elsa pry	365,841	-	-	365,841
1 30	Hadab Company Ltd	62	2021/2 2	Suppy and Delivery of Stationeries	790,000	-	-	790,000
1 31	Azamat Holding Limited	ICG/2020-2021	17th Aug. 2020	Supply and Delivery of Hand Sanitizers	2,400,000	-	-	2,400,000
1 32	Gorthich Limited	112	11/18/2 020	Supply and delivery of furnitures	2,500,000	-	-	2,500,000
1 33	Ali Abdullahi Mahad	98	9/3/202 2	Supply and delivery of Fuel	700,000	-	-	700,000
1 34	Ali Abdullahi Mahad	100	9/4/20 22	Supply and delivery of Fuel	528,000	-	-	528,000
1 35	Iqrah Company Ltd	97	2021/2 2	Supply and delivery of Fuel	800,000	-	-	800,000
1 36	Hugabo Company Limited	202	2/2/20 22	Food Ration	2,354,320	-	-	2,354,320
1 37	Ciltacho holdings ltd	222	2021/2 2	Suppy and Delivery of Stationeries	750,000	-	-	750,000
1 38	Hugabo Company Limited	202	6/26/2 021	Emergency Relief	3,480,000	-	-	3,480,000
1 39	Lakole investment limited	111	14th April 2023	Supply and Delivery of Laptops	850,000	-	-	850,000
1 40	Zashidi ventures limited	123	27th June 2023	Supply of Sanitary and Cleaning Materials	564,000	-	-	564,000
1 41	Bright wool limited	201	3rd May 2023	Supply of Rangers Uniform	4,999,850	-	-	4,999,850

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1 42	Munhab Investment limited	200	30th Nov. 2022	Supply of Office Stationeries	300,000	-	-	300,000
1 43	Baghdad ventures limited	199	25th April 2023	Supply and Deliveryof Tyres andMotor Vehicle battery	490,000	-	-	490,000
1 44	KubiDimtu Construction company limited	ICG/011/T&T2022-2023	2022/2 3	supply and delivery of food rations	1,525,200	-	-	1,525,200
1 45	Iqrah company limited	118	2022/2 3	Supply and Delivery of Tyres	490,000	-	-	490,000
1 46	Rudmar Logistics Construction & gen	216	2022/2 3	Food ration	1,300,000	-	-	1,300,000
1 47	Fulcayo group limited	175	21st Dec. 2022	Supply and Delivery of Sanitary and Cleaning Materials	225,000	225,000	-	-
1 48	Rabat Investment Limited	407	4/5/20 23	Supply and delivery of Dust bins	1,985,000	-	-	1,985,000
1 49	CMC Group Ltd.	304	2013/2 014	Supply and delivery of 4 No. muldboard ploughs	1,700,000	-	-	1,700,000
1 50	Shoba-Amin Investment Ltd.	33	2019/2 020	Supply and delivery of Certified Seeds	2,890,000	-	-	2,890,000
1 51	Simlaw Seeds Company Ltd	65	2019/2 020	Supply and delivery of Horticultural seeds	619,473	-	-	619,473
1 52	Chamesa Construction and Supplies Co. Ltd.	204	2019/2 020	Supply and delivery of office curtains	75,000	-	-	75,000
1 53	Fahimysin Company	209	2019/2 020	Supply and delivery of Cleaning Materials	75,000	-	-	75,000
1 54	Fahimysin Company	135	2019/2 020	Supply and delivery of Computer Accessories	250,000	-	-	250,000
1 55	Fahimysin Company	122	2019/2 020	Supply and delivery of office stationeries	200,000	-	-	200,000
1 56	Samburu Service Station	167	2020/2 021	Supply of Diesel 2712 litres	300,000	-	-	300,000

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1 57	Mushrum Contractors and General Supplies LTD	237	2020/2 021	Supply and delivery of production materials	260,000	-	-	260,000
1 58	Samburu Service Station	111	2018/2 019	Supply and delivery of 3 No. cooking gas	91,000	-	-	91,000
1 59	CMC Motors Group Ltd.	39	2016/2 017	Supply and delivery of motor vehicle service parts	33,500	-	-	33,500
1 60	CMC Motors Group Ltd.	301	2017/2 018	Supply and delivery of Tractor Batteries	66,682	-	-	66,682
1 61	CMC Motors Group Ltd.	226	2017/2 018	Supply and delivery of Tractor filters	144,210	-	-	144,210
1 62	One Zero One Supermarket	244	2018/2 019	Supply and delivery of Office Furniture	499,000	-	-	499,000
1 63	Barisa Investment Ltd	245	10/27/2 022	SUPPLY OF OFFICE STATIONERIES	1,500,000	-	-	1,500,000
1 64	Merti Service Station	ICG/WATER/020/ 2022/23	09.11.2 023	supply of Fuel	600,400	-	-	600,400
1 65	Samburu Service Station	312	2021/2 2	Supply of Fuel	400,000	-	-	400,000
1 66	Churigon Suppliers And General Contractors	313	19.06.2 023	Supply of stationeries	296,800	-	-	296,800
1 67	Fairway Petroleum	317	2021/2 2	Supply of fuel	447,525	-	-	447,525
1 68	Fairway Petroleum	318	2021/2 2	Recurrent for supply of fuel	2,562,000	-	-	2,562,000
1 69	Shufedin Ltd Co	Agreement	2021/2 2	supply and delivery of food ration	1,500,000	-	-	1,500,000
1 70	Sadorb Enterprises	3228626	2021/2 2	supply and delivery of tyres	580,000	-	-	580,000
1 71	Sadorb Enterprises	Agreement	2021/2 2	supply of stationery	893,900	459,900	-	434,000
1 72	Nasib Youth	Agreement	2021/2 2	donations	1,200,000	500,000	-	700,000

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1 73	Bonashid Enterprises	Agreement	2021/2 2	stationery	700,000	-	-	700,000
1 74	Engineering Mapping	Agreement	2021/2 2	tyres and car battery	1,572,000	-	-	1,572,000
1 75	Kimbalite Construction	Agreement	2021/2 2	supply and delivery of special equipments	2,800,000	-	-	2,800,000
1 76	Sazar Investment	Agreement	2021/2 2	donations	1,500,000	-	-	1,500,000
1 77	Nurweyne Investment	Agreement	2021/2 2	donations	1,800,000	-	-	1,800,000
1 78	Jafferford Ltd	Agreement	2021/2 2	donations	1,900,000	-	-	1,900,000
1 79	Charaka General	Agreement	2021/2 2	donations	2,200,000	-	-	2,200,000
1 80	Mayo Investment Ltd	68	2022/2 023	Supply and delivery of general office supplies	416,000	-	-	416,000
1 81	Fairway Petroleum Ltd	55	2022/2 023	Supply of fuel	145,200	-	-	145,200
1 82	Abbat Enterprises	96	2022/2 023	Supply of furnitures	2,999,850	-	-	2,999,850
1 83	Absamo Co Ltd	98	2022/2 023	OFFICE STATIONERY	731,000	-	-	731,000
1 84	Samburu Service Station Ltd	468	2022/2 023	supply and delivery of fuel	1,470,778	-	-	1,470,778
1 85	Samburu Service Station Ltd	579	2022/2 023	supply and delivery of fuel	642,949	-	-	642,949
1 86	Asmun Co.Ltd	488	2022/2 023	supply and delivery of office stationeries	1,000,000	-	-	1,000,000
1 87	Asmun Co.Ltd	165	2022/2 023	supply and delivery of cleaning material	346,050	-	-	346,050
1 88	Asmun Co.Ltd	143	2022/2 023	supply and delivery of stationeries	540,540	-	-	540,540
1 89	Samburu Total Station	203	2021/2 2	Supply of Fuel	200,000	-	-	200,000
1 90	Double Take Holding Ltd	256	2021/2 2	Car Hire Services	3,000,000	-	-	3,000,000

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1 91	Mulfab Holdings Ltd	168	2021/2 2	Cleaning Services	3,600,000	-	-	3,600,000
1 92	Adhe Securities Solutions	199	2021/2 2	Security Services	980,000	-	-	980,000
1 93	Ruhaza Investment	180	2021/2 2	Rental Services	2,720,000	-	-	2,720,000
1 94	Bahja Agencies Ltd	305	2021/2 2	Car hire Services	750,000	-	-	750,000
1 95	Osile Works	304	2021/2 2	Car hire Services	8,640,000	-	-	8,640,000
1 96	Isiolo Parkside Garage Ltd	178	18th Jan. 2023	Maintainance of Motor Vehicle	500,467	-	-	500,467
1 97	Mbogo & Muriuki Advocates	156	2020/2 021	Legal Fees- Meru High Court Petition No. 10 of 2019 Nanyuki Express Cabs Sacco Ltd. Vs County Govt. of Isiolo and another	6,206,000	-	-	6,206,000
1 98	Philip Henry Assocites	188	2020/2 021	Legal Fees-Isiolo ELC No. 6 of 2020, Barnabas Kariuki Gatheria Vs.County Govt. of Isiolo	4,872,000	-	-	4,872,000
1 99	El-Boran Resort And Spa	190	2019/2 020	Facitation of UN Delegates Breakfast	108,300	-	-	108,300
2 00	Incoe Auto Spares	124	2019/2 020	Provision of Motor vehicle Repair and maintenance	1,000,000	-	-	1,000,000
2 01	Umiramza Ltd	345	2020/2 021	Provision of Services to print publicity materials,training materials	325,000	-	-	325,000
2 02	Apa Insurance	378	2020/2 021	Insurance cover for Tractors,Motor Cycles and motor vehicles	600,000	-	-	600,000
2 03	Incoe Auto Spares	145	2019/2 020	Repair and maintenance of Agriculture Tractor-KBY 405C	400,000	-	-	400,000

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2 04	Cmc Motors Group Ltd.	178	2019/2 020	Repair and Servicing of Agriculture Tractor-KBY 408C	79,823	-	-	79,823
2 05	Apa Insurance	259	2019/2 020	Insurance cover for Tractors, Motor Cycles and motor vehicles	600,000	-	-	600,000
2 06	Kiugu Tech Engineering	351	2017/2 018	Motor vehicle Repair/Service-GKB 887G	149,000	-	-	149,000
2 07	Kiugu Tech Engineering	47	2017/2 018	Motor Vehicle repair- GKB 888G	185,000	-	-	185,000
2 08	Mutindwa Enterprises	58	2017/2 018	Motor Vehicle repair- GKB 888G	81,315	-	-	81,315
2 09	Plan Online Limited	67	2017/2 018	Provision of Internet services	40,500	-	-	40,500
2 10	Apa Insurance	129	2017/2 018	Insurance cover for Tractors, Motor Cycles and motor vehicles	439,549	-	-	439,549
2 11	Apa Insurance	130	2021/2 022	Insurance cover for Tractors, Motor Cycles and motor vehicles	600,345	-	-	600,345
2 12	Sahel Research And Consulting Co	250	11/18/2 022	CONSULTANCY ON DEVELOPMENT OF STRATEGIC PLAN	2,250,000	-	-	2,250,000
2 13	Shibawageneral Enterprise Ltd	248	11/17/20 22	CAR HIRE SERVICES	750,000	-	-	750,000
2 14	Standard Group Limited	277		ADVERTISING SERVICES	336,400	-	-	336,400
2 15	Gira Golbo	284		MAINTANANCE SERVICE	600,000	-	-	600,000
2 16	Canon Metropolitan	298		INSURANCE SERVICE	300,000	-	-	300,000
2 17	Misooma Investment Group limited	293	20.02.2 023	Water trucking at cherab ward	2,970,000	-	-	2,970,000
2 18	Waso Trading Company Limited	294	21.02.2 023	Water trucking at cherab ward	3,000,000	-	-	3,000,000

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2 19	Galaan maro Rangelands Limited	311	20.06.2 023	Water trucking at Modogashi	2,970,000	-	-	2,970,000
2 20	Ashmun Company limited	ICG/WATER/014/ 2022/23	06.03.2 023	Borehole repairs at korbesa and bisan biliqi	1,642,560	-	-	1,642,560
2 21	Kandila Limited	ICG/WATER/BM U/002/22/23	06.01.2 023	Being payment for repair of boreholes in Duse,Roqa and Merti water supply	2,944,966	-	-	2,944,966
2 22	Zuheb Ventures Limited	ICG/WATER/030/ 2022/23	12.03.2 023	Car Hire Services	2,000,000	-	-	2,000,000
2 23	Waso Building And Roadworks Ltd	ICG/WATER/014/ 2021/22	2021/2 2	provision of water trucking services in merti sub county	1,350,000	-	-	1,350,000
2 24	Sadeti Contractors And Suppliers Limited	ICG/WATER/015/ 2021/22	2021/2 2	Repair of boreholes	2,951,115	-	-	2,951,115
2 25	Kuri General Construction And Co Ltd	ICG/WATER/016/ 2021/22	2021/2 2	Water trucking services	2,700,000	-	-	2,700,000
2 26	Iqra Co Ltd	ICG/WATER/017/2 021/22	2021/2 2	Water trucking services	2,700,000	-	-	2,700,000
2 27	Iqra Co Ltd	ICG/WATER/018/ 2021/22	2021/2 2	Water trucking services	1,395,000	-	-	1,395,000
2 28	Morrocom Kenya Limited	ICG/WATER/019/ 2021/22	2021/2 2	Water trucking services for july to September at Qampicha	2,925,000	-	-	2,925,000
2 29	Kandila	ICG/WATER/02/2 021/22	2021/2 2	Borehole repairs	2,980,200	-	-	2,980,200
2 30	Chulu General Supplies	ICG/WATER/24/2 021/22	2021/2 2	FY 2021/22Recurrent for provision of water trucking services for 61 days at Duqes, Lakole,and Dogogicha (Sept-No2021)	2,925,000	-	-	2,925,000
2 31	Chulu General Supplies	ICG/WATER/30/2 021/22	2021/2 2	FY 2021/22Recurrent for provision of water trucking services for 61 days at Duqes, Lakole,and Dogogicha (Sept-No2021)	1,350,000	-	-	1,350,000

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2 32	Chulu General Supplies	ICG/WATER/30/2 020/21	2020/2 1	FY 2020/21 Recurrent for provision of water trucking services for 61 days at Duqes, Lakole, and Dogogicha (Sept-No2021)	2,745,000	-	-	2,745,000
2 33	Iqra Company Limited	ICG/WATER/30/2 020/21	2020/2 1	water trucking for 12 days at Malkadaka	540,000	-	-	540,000
2 34	Takaful Insurance	ICG/WATER/30/2 020/21		provision of insurance for vehicles	350,000	-	-	350,000
2 35	Arbicho General Suppliers	ICG/WATER/30/2 020/21	2020/2 1	Car hire services	1,275,000	-	-	1,275,000
2 36	Holale Enterprise Limited	ICG/WATER/30/2 020/21	2020/2 1	Car Hire services	680,000	-	-	680,000
2 37	Al-Anama Enterprises Limited	ICG/WATER/30/2 020/21	2020/2 1	Repair of motor vehicle	2,600,000	-	-	2,600,000
2 38	Kuri General Construction And Co Ltd	ICG/WATER/29/2 020/21	2020/2 1	FY 2020/21 Recurrent for water trucking services for 66 days at Lakole, Mataarba, and Dogogicha	2,970,000	-	-	2,970,000
2 39	Waso Building And Roadworks Ltd	ICG/WATER/33/2 020/21	2020/2 1	FY 2021/22 Recurrent for water trucking services for 65 days at Dadachabasa and Dolodakiye (July-Aug 2021)	2,925,000	-	-	2,925,000
2 40	Kuri General Construction And Co Ltd	ICG/WATER/56/2 020/21	2020/2 1	FY 2020/21 for Provision of water trucking services at Nano and Chirach for 65 days (3/2/2021 -7/4/2021)	2,880,000	-	-	2,880,000
2 41	Waso Building And Roadworks Ltd	ICG/WATER/61/2 020/21	2020/2 1	FY 2020/21 Provision of water trucking at Dadachabasa and Dolodakiye for 52 days (05/3/2021-25/4/2021)	2,340,000	-	-	2,340,000
2 42	Gulani Contractors Limited	ICG/WATER/72/2 020/21	2020/2 1	FY 2020/21 Recurrent for water trucking services in Modogashe for 60 days (Sept-Oct 2021)	3,000,000	-	-	3,000,000

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2 43	Samir Logistics Limited	ICG/WATER/66/2 020/21	2020/2 1	FY 2020/21 Recurrent for water trucking services for 60 days (july-august 2021) days to Modogashe community and its environs during drought period	3,000,000	-	-	3,000,000
2 44	Waso Building And Roadworks Ltd	ICG/WATER/54/2 020/21	2020/2 1	FY 2021/22 Recurrent for provision of water trucking services for 60 days at Dadachabasa and Dolodakiye months of Oct - Nov 2021	2,150,000	-	-	2,150,000
2 45	Munawar Holding	ICG/WATER/38/2 020/21	2020/2 1	FY 2020/21 Recurrent for water trucking services for 62 days in Shaab (July-Aug 2021)	2,790,000	-	-	2,790,000
2 46	Munawara Holding	ICG/WATER/42/2 020/21	2020/2 1	FY 2020/21 Recurrent for water trucking services for 62 days in Shaab (Sept-Nov 2021)	2,925,000	-	-	2,925,000
2 47	Munawara Holding	ICG/WATER/19/2 020/21	2020/2 1	FY 2020/21 Recurrent for water trucking services for 25 days in Shaab (Nov 2021)	1,125,000	-	-	1,125,000
2 48	Rumich Company Ltd	ICG/WATER/81/2 020/21	2020/2 1	FY 2020/21 Recurrent for water trucking services for 62 days to Haidafin community and its environs during drought period	2,790,000	-	-	2,790,000
2 49	Rumich Company Ltd	ICG/WATER/78/2 020/21	2020/2 1	FY 2020/21 Recurrent for water trucking services for 61 days to Haidafin community and its environs during drought period	2,745,000	-	-	2,745,000
2 50	Ali Abdullahi Mahad	ICG/WATER/08/2 020/21	2020/2 1	Provision of Car hire services for 64 days	1,600,000	-	-	1,600,000
2 51	Ap Insurance	ICG/WATER/05/2 020/21	2020/2 021	Insurance Cover M/vehicles	693,250	-	-	693,250

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2 52	Arbicho General Suppliers	ICG/WATER/16/2020/21	2020/2021	FY 2020/21 Recurrent for Water trucking services at Iresaboru	3,000,000	-	-	3,000,000
2 53	Al badr	Agreement	2020/2021	Rent services	1,500,000	-	-	1,500,000
2 54	Al badr	Agreement	2020/2021	Rent services	2,700,000	-	-	2,700,000
2 55	Nasafa enterprises	470		car hire services	900,000	-	-	900,000
2 56	Great North Energy Tech.	Agreement	2021/22	car hire services	1,200,000	-	-	1,200,000
2 57	Rabusa co ltd	Agreement	2021/22	car hire services	900,000	-	-	900,000
2 58	Rabusa co ltd	Agreement	2021/22	printing services	1,300,000	-	-	1,300,000
2 59	Rwagkhem ltd	Agreement	2021/22	donation	1,300,000	-	-	1,300,000
2 60	Ikrimah ltd	Agreement	2021/22	carpet	803,800	-	-	803,800
2 61	Rangelands	Agreement	2021/22	catering services	350,000	-	-	350,000
2 62	Biguns transporters	Agreement	2021/22	car hire services	360,000	-	-	360,000
2 63	Amozaf	Agreement	2021/22	security services	1,700,000	-	-	1,700,000
2 64	MOYA INVESTMENT CO.LTD	28	2020/21	Provision of car hire services to the department of public service management	320,000	-	-	320,000
2 65	MUSHRAM CO.LTD	39	2020/22	Printing and publishing	156,000	-	-	156,000
2 66	ABDULRAHMAN PERERA	5	2021/22	Office rent	500,000	-	-	500,000
2 67	Walker Automec	56	2022/23	Repair of motor vehicle	562,300	-	-	562,300
2 68	Walker Automec	77	2022/23	Repair of motor vehicle	227,800	-	-	227,800
2 69	Haphek company limited	19	2022/23	car hire services	2,420,000	-	-	2,420,000
2 70	Standard group plc	23	2021/22	advert o county secretary position	117,480	-	-	117,480

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2 71	Walighala express co.ltd	47	2021/22	Printing and publishing	806,720	-	-	806,720
2 72	Kimstat Marketing Intelligence and Statistical Consultants Limited	30	2021/22	Consultancy Services -	1,995,000	-	-	1,995,000
2 73	Standard Media Group	55	2020/21	Advertisement budget estimate	177,480	-	-	177,480
2 74	Standard Media Group	82	2020/21	Advertisement County Fiscal Strategy Paper	177,480	-	-	177,480
2 75	Standard Media Group	61	2021/22	Advertisement -ADP	177,480	-	-	177,480
2 76	linmus solution ltd	73		Printing Services	2,180,000	-	-	2,180,000
2 77	Samburu Total Station	32	2022/2 3	Fuel supply	600,000	-	-	600,000
2 78	Excellent communications	21	2022/2 3	Treasury at building	500,000	-	-	500,000
2 79	Biftu power Ltd	12	2022/2 3	Supply of receipts books to the revenue department	1,350,000	-	-	1,350,000
2 80	Kimstat Marketing Intelligence and Statistical Consultants Limited	15	2022/2 3	Consultancy- Services- editing and formating of 2023-2027 CIDP	2,000,000	-	-	2,000,000
2 81	Charaka General Enterprises Ltd	66	2022/2 3	Spot improvement	2,975,320	-	-	2,975,320
2 82	Ebb Kenya Ltd	98	2022/2 3	Spot improvement	2,950,320	-	-	2,950,320
2 83	Bahja Agencies ltd	Agreement	2022/2 3	Street light Maintenance Works	850,000	-	-	850,000
2 84	Yeilink Limited	Agreement	2022/2 3	Fire Construction Phase II	3,995,000	-	-	3,995,000
2 85	Hillows son ltd	Agreement	2022/2 3	Maintenance of Civil Works	1,000,000	-	-	1,000,000
2 86	Hillows son ltd	Agreement	2022/2 3	Spot improvement	2,450,000	-	-	2,450,000
2 87	Jirosham investment ltd	Agreement	2022/2 3	Spot improvement kiwanjani area	2,820,880	-	-	2,820,880

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2 88	Fafachane construction company	Agreement	2022/2 3	Spot improvement and Routine Maintenance	3,327,320	-	-	3,327,320
2 89	Lujillo Investments ltd	Agreement	2022/2 3	Rehabilitation of market stalls	3,055,000	-	-	3,055,000
2 90	Ciltacho holdings ltd	Agreement	2022/2 3	Dumpsite maintenance	2,200,000	-	-	2,200,000
2 91	Bakalcha construction ltd	Agreement	2022/2 3	Open air market murraming and road improvement works	1,750,000	-	-	1,750,000
2 92	Shibawa General Enterprises Limited	194		Rehabilitation of Serena Bridge and Buffalo Airstrip	8,793,960	8,793,960	-	-
2 93	Lawnico Construction Limited	193	27th Feb. 2023	Road Maintanance	2,200,000	-	-	2,200,000
2 94	Panako Kenya Limited	195	27th Feb.20 23	Road Maintanance	2,000,000	-	-	2,000,000
2 95	Dido and Sons ltd	302	19.06.2 023	Desilting,De-sludging,gabion works and pipeline Rehabilitation-Ewaso in Oldonyiro	2,996,860	2,996,860	-	-
2 96	Sadeti contractors and suppliers	303	19.06.2 023	Rehabilitatin of 750m3 Masonry tank-Ndugu Zanguni In Oldonyiro	2,992,255	2,992,255	-	-
2 97	Jirohsam Investment Company Ltd	303	19.06.2 023	Duse Pipeline rehabilitation works.	2,798,848	2,798,848	-	-
2 98	Masulink Enterprises Limited	305	19.06.2 023	Drilling of Borehole at Kiwanja Attan-Ngaremara Ward	3,924,280	3,924,280	-	-
2 99	Barros Construction Co Ltd	306	19.06.2 023	Drilling of Borehole at Kakili-Burat Ward	2,999,905	2,999,905	-	-
3 00	Sadeti contractors and suppliers Ltd	307	19.06.2 023	Drilling of Borehole at Akadeli-Burat Ward	2,994,337	2,994,337	-	-
3 01	Masulink Enterprises	308	19.06.2 023	Drilling of Replacement Borehole at LMD-Burat Ward	2,998,600	2,998,600	-	-

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3 02	Nurki Construction Company Limited	312	19.06.2 023	Drilling of Borehole at Bassa - Cherab Ward	3,999,018	-	-	3,999,018
3 03	Nurki Construction Company Limited	309	19.06.2 023	Drilling of Borehole at Malkagalla-Cherab Ward	3,999,494	3,999,494	-	-
3 04	Nurki Construction Company Limited	310	19.06.2 023	Drilling of Borehole for Lakole at Merti-Cherab ward	3,999,871	3,999,871	-	-
3 05	Mammoth ventures limited	282	06.03.2 023	Supply and installation of Genset 30 Kv to basa - Cherab ward	2,938,280	-	-	2,938,280
3 06	Mammoth ventures limited	299	06.03.2 023	Borehole repairs	1,439,305	1,439,305	-	-
3 07	Northern prestige company limited	ICG/WATER/07/2 022/23	06.03.2 023	supply and installation of Genset 30 Kv to moliti-kinna ward	2,929,000	-	-	2,929,000
3 08	Waso Building And Roadworks Ltd	ICG/WATER/08/2 020/2021	2020/2 021	Development for water trucking services at Dololodakiye and Dadachabasa for 66 days (Sept-Nov 2020)	2,970,000	-	-	2,970,000
3 09	Rumich Company Ltd	ICG/WATER/010/ 2020/2021	2020/2 021	provision of water trucking at Dadachabasa and Dololodakiye (30th Dec 2020-4th March 2021)	2,925,000	-	-	2,925,000
3 10	Kuri General Construction And Co Ltd	ICG/WATER/013/ 2020/2021	2020/2 021	water trucking services at Haidafin and its environs for 30 days (Nov 2021)	1,350,000	-	-	1,350,000
3 11	Gulani Contractors Limited	ICG/WATER/012/ 2020/2021	2020/2 021	FY 2020/21 Development for water trucking services for 65 days at Belgesh (Aug-Oct 2021)	2,925,000	-	-	2,925,000
3 12	Samir Logistics Limited	ICG/WATER/06/2 020/2021	2020/2 021	FY 2020/21 development for water trucking services for 60 days (July-Aug2021) to Modogashe community	3,000,000	-	-	3,000,000

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				and its environs during drought period				
3 13	Baros General Trading Co Ltd	ICG/WATER/022/2022/23	2020/2021	FY 2021/22 Development for water trucking services in Chirach and Qampicha area	4,998,395	-	-	4,998,395
3 14	Kuri General Construction And Co Ltd	ICG/WATER/022/2021/22	2020/2021	FY 2021/22 Development for Iresaboru flood control works	2,925,000	-	-	2,925,000
3 15	Kuri General Construction And Co Ltd	ICG/WATER/36/2020/2021	2020/2021	FY 2020/21 Development for water trucking services for 65 days at Belgesh (21st OCT 2021-25th Dec 2021)	810,000	-	-	810,000
31 6	Chulu General Supplies	ICG/WATER/012/2020/2021	2020/2021	FY 2020/21 Development for water trucking services at Belgesh for 18 days (26th Dec 2021-12th Jan 2022)	1,170,000	-	-	1,170,000
31 7	Umut Holdings	ICG/WATER/32/2020/2021	2020/2021	FY 2020/21 Development for water trucking service	1,400,000	-	-	1,400,000
31 8	Tulla Hardware	ICG/WATER/18/2020/2021	2020/2021	Procurement of equipment of boreholes	2,340,000	-	-	2,340,000
31 9	Tulla Hardware	ICG/WATER/42/2020/2021	2020/2021	Purchase of Generator	2,992,336	-	-	2,992,336
3 20	Adhe Godla	ICG/WATER/19/2020/2021	2020/2021	FY 2020/21 Development for repair works of corroded steel water tanks at Iresaboru Borehole site	2,984,448	-	-	2,984,448
3 21	Al-Mansur Contractors And Suppliers Limited	ICG/WATER/20/2020/2021	2020/2021	FY 2020/21 Development for borehole repairs in Ngarendare, Kombola and Korbesa	3,340,220	-	-	3,340,220

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3 22	SADETI CONTRACTORS AND SUPPLIERS LIMITED	ICG/WATER/16/2021/22	2021/2022	FY 2021/22 Development for provision of water trucking services for 30 days at Lakole and Dogogicha	3,380,588	-	-	3,380,588
3 23	D2K Company Limited	564	2021/2022	Repair/Civil Works	892,000	892,000.00	-	-
3 24	Proctor and Klein Limited	2159479	2021/2022		3,565,000	-	-	3,565,000
3 25	Proctor and Klein Limited	2159482	2021/2022		750,000	-	-	750,000
3 26	Proctor and Klein Limited	2159458	2021/2022		100,000	-	-	100,000
3 27	Amsafa Enterprises Ltd	Agreement	5/9/2023	Rent	-	-	240,000	240,000
3 28	Amsafa Enterprises Ltd	Agreement	5/9/2023	Rent	-	-	240,000	240,000
3 29	Amsafa Enterprises Ltd	Agreement	5/9/2023	Rent	-	-	240,000	240,000
3 30	Amsafa Enterprises Ltd	Agreement	5/9/2023	Rent	-	-	240,000	240,000
3 31	Amsafa Enterprises Ltd	Agreement	5/9/2023	Rent	-	-	240,000	240,000
3 32	Amsafa Enterprises Ltd	Agreement	5/9/2023	Rent	-	-	240,000	240,000
3 33	Godana Diba & Sons Ltd	Jun/30/2023	4/2/2023	Car Hire	-	-	1,800,000	1,800,000
3 34	Godana Diba & Sons Ltd	Oct/2/2023	10/2/2023	Car Hire	-	-	1,800,000	1,800,000
3 35	Nation Media Group	2142507	10/11/2023	Advertisement	-	-	356,120	356,120
3 36	Nation Media Group	215508	10/5/2023	Advertisement	-	-	2,500,000	2,500,000
3 37	Samburu Service Station	Agreement	11/6/2023	Fuel	-	-	878,000	878,000
3 38	Central Isiolo Inv Ltd	Agreement	6/4/2024	Fuel	-	-	916,000	916,000
3 39	Uchana Investor	373	6/28/2024	Beverages	-	-	819,000	819,000
3 40	Amozaf Security Services Ltd	Agreement	6/14/2023	Security Service	-	-	1,503,360	1,503,360
3 41	Azima Holdings Limited	375	28/6/24	Office Items	-	-	2,000,000	2,000,000

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3 42	Kimn Auto Garage	Agreement	4/5/202 4	Vehicle Maintainance	-	-	258,912	258,912
3 43	Marwaaz Company	361	2/6/202 4	Office Stationeries	-	-	930,000	930,000
3 44	Abunaima Company	335	10/31/20 23	Office Renovation	-	-	100,000	100,000
3 45	Marwaaz Company	328		Computer Maintainance	-	-	500,000	500,000
3 46	Isiolo Parkside			Vehicle Maintainance	-	-	1,398,086	1,398,086
3 47	Sheelink Enterprises	318	10/27/20 23	Publicity	-	-	998,000	998,000
3 48	Sonko Contractors And General Supplies Limited	336	6/30/20 24	Supply and delivery of general office	-	-	405,000	405,000
3 49	Sonko Contractors And General Supplies Limited	339	6/30/20 24	Publicity	-	-	175,000	175,000
3 50	Sonko Contractors And General Supplies Limited	337	6/30/20 24	Supply and delivery of Tyres	-	-	100,000	100,000
3 51	Salam Brothers Enterprise Limited	341	6/30/20 24	Supply and delivery of laptops	-	-	150,000	150,000
3 52	Walighalah express company limited	313	7/9/202 3	Supply and delivey of printing and publishing materials	-	-	406,720	406,720
3 53	Deem Em Garage	363	20/03/2 4	Repair of Motorvehicle	-	-	480,000	480,000
3 54	Standard Media Group	325	12/10/20 23	Advert placement for CS position	-	-	177,480	177,480
3 55	Asmun Company Ltd	343	1/12/202 3	Supply and Delivery of general office supplies	-	-	1,142,550	1,142,550
3 56	Ikrimah Limited	342	23/11/23	supply and delivery of laptop	-	-	150,000	150,000
3 57	Ekimo General Contractors	329	10/18/20 23	Supply of office stationeries	-	-	750,000	750,000
3 58	S And S Company Ltd	355	1/12/202 4	supply of office stationeries	-	-	850,000	850,000
3 59	Mohammed Abdikadir Sheikh	323	10/4/20 23	office rent	-	-	600,000	600,000

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3 60	Sahel Consulting Co.Ltd	353 and 322	12/01/20 24 &04/10/ 2023	consultancy service	-	-	2,000,000	2,000,000
3 61	Abunaima Company Limited	537	10/16/20 23	Supply and delivery of cleaning materials	-	-	115,000	115,000
3 62	Abunaima Company Limited	531	6/28/20 24	Supply and delivery of office stationeries	-	-	550,000	550,000
3 63	The Standard Group Ltd	521	8/22/20 23	Being payment for prequalification of suppliers advert	-	-	336,400	336,400
3 64	The Standard Group Ltd		6/30/20 24	payment for advertising services	-	-	177,480	177,480
3 65	Marwaaz Company Ltd	536	10/16/20 23	Supply and delivery of general office use	-	-	515,500	515,500
3 66	Betaweb Computer Systems	586	6/18/20 24	Provision of internet services	-	-	2,500,000	2,500,000
3 67	Excellent Communications	512	6/30/20 24	Supply and delivery of office stationeries	-	-	522,850	522,850
3 68	Icpak	501	6/30/20 24	Training fees and subscription renewal	-	-	1,373,000	1,373,000
3 69	Rahmat Enterprise Limited	548	8/1/2023	Supply and Delivery of Office Stationeries	-	-	1,295,300	1,295,300
3 70	Zashidi ventures limited	600	6/30/20 24	Supply and Delivery of Office Stationeries	-	-	374,000	374,000
3 71	The Standard Group	545	3/1/202 4	Advertisement Services	-	-	1,281,800	1,281,800
3 72	Gees Investment Company Limited	4176395	17/11/20 23	Supply And Delivery Of House Hold Items	-	-	1,061,408	1,061,408
3 73	Pruemka General Ventures	4226197	31/5/202 4	Supply And Delivery Of Relief Food	-	-	1,500,000	1,500,000
3 74	Jagmutech Enterprises	561	6/28/20 24	Relief	-	-	1,800,000	1,800,000
3 75	Virvee Enterprises	578	6/28/20 24	Office Stationary	-	-	310,000	310,000

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3 76	Mwalimu Mkuu Holdings Limited	603	6/28/20 24	Car hire services			5,037,140	5,037,140
3 77	Winter Winds Ltd	541	12/19/20 23	Furniture's and fittings	-	-	1,500,000	1,500,000
3 78	Jupiter Link Solutions Ltd	542	12/19/20 23	computer and computer accessories and printer	-	-	500,000	500,000
3 79	Abdulrahman Ahmed Perera	531	9/22/20 23	Rent for the month of July, August and September	-	-	348,000	348,000
3 80	Abdulrahman Ahmed Perera	530	1/17/202 4	Rent for the months of Oct, Nov and Dec 2023 and Jan, Feb and March 2024	-	-	696,000	696,000
3 81	Abdulrahman Ahmed Perera	607	6/12/20 24	Rent for the month of April 2024	-	-	116,000	116,000
3 82	Afif Investments Limited	546	10/23/2 023	Purchase of Motorcycles	-	-	500,000	500,000
3 83	Irimisa Icon Enterprises Limited	551	6/30/20 24	Supply and delivery of Revenue receipts	-	-	681,400	681,400
3 84	Marwaaz Company Ltd	540	10/16/20 23	supply and delivery of general office use	-	-	221,000	221,000
3 85	Perfect Icon Enterprises Limited	575	6/16/20 24	Supply and delivery of Revenue receipts	-	-	1,000,000	1,000,000
3 86	Incoe Auto Spare		6/30/20 24	Repair of motor vehicles	-	-	258,000	258,000
3 87	Orbit Link Systems Ltd	544	02/10/2 3	Supply And Delivery Of Computers And Computer Accessories	-	-	910,000	910,000
3 88	Kaine General Suppliers	549	31/10/23	Supply, Installation And Commissioning Of Internet Services At Sumaya Mall, Albadir Bulding, Tourism Offices And Isiolo Library	-	-	999,850	999,850
3 89	Convex Ventures & Affiliates (K) Ltd	547	18/10/23	Consultancy Services On County Wide Area Network (Wan)	-	-	1,999,850	1,999,850

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3 90	Rabat Investment Limited	146	2/21/20 24	Repair And Partition Of Accounts , Human Resource , Supply Chain Offices And Carpeting Of The Chief Officer'S Office	-	-	377,232	377,232
3 91	Incoe Auto Spares	123	9/18/20 23	Repair And Maintenance Of Motor Vehicle Kby 120C	-	-	497,300	497,300
3 92	Churigon Suppliers And General Contractors Limited	145	2/21/20 24	Supply And Delivery Of Office Stationaries	-	-	239,000	239,000
3 93	Central Isiolo Investment Limited	132	10/24/2 023	Supply Of Fuel	-	-	300,000	300,000
3 94	Nation Media Group Ltd	1128496	6/20/20 24	Provision Of Space Order For Public Participation On County Spatial Plan 2023-2033	-	-	110,200	110,200
3 95	Quatec General Supplies And Construction Limited	125	10/5/20 23	Computers And Accessories	-	-	100,000	100,000
3 96	Thalix General Supplies And Construction Limited.	126	10/5/20 23	Car Hire Services	-	-	264,000	264,000
3 97	Quatec General Supplies And Construction Limited	124	9/18/20 23	Office Supplies	-	-	175,000	175,000
3 98	Kenmar Royal Investments	128	10/5/20 23	Design And Printing Services	-	-	100,000	100,000
3 99	Abunaima Company Limited	129	10/17/20 23	Supply And Delivery Of Computers And Printers	-	-	100,000	100,000
4 00	Marwaaz Company Limited	130	10/17/20 23	Supply And Delivery Of General Office Supplies	-	-	150,000	150,000
4 01	Incoe Auto Spares	1226758	11/27/20 24	Repair And Serces To Tractors	-	-	600,000	600,000
4 02	Marwaaz Company Limited	515		Purchase Of Tyres	-	-	375,000	375,000
4 03	Kenya Society For Protection And Care For Animal-Nairobi	201	12/1/202 4	Purchase Of Stunner Gun And Captive Bullets	-	-	850,000	850,000

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4 04	Dansak Company Limited	ICG /021/2023/24	2/6/2024	Food Rationing	-	-	4,000,000	4,000,000
4 05	Saabram Investments	231	10/9/2023	Provision Of Assorted Games Items	-	-	1,850,000	1,850,000
4 06	Rahafa Limited	236	1/23/2024	Supply Of Office Stationaries	-	-	269,598	269,598
4 07	Abdulrahaman Ahmed Perera	237	1/24/2024	Office Rent	-	-	1,392,000	1,392,000
4 08	Central Isiolo Limited	260	6/27/2024	Supply Of Fuel	-	-	350,000	350,000
4 09	Pumax Computer Services	262	6/27/2024	Supply Stationeries And Computer Accessories	-	-	395,500	395,500
4 10	Marknic Investment Limited	250	6/27/2024	Provision Of Advertisement And Publicity Services	-	-	200,000	200,000
4 11	Fohaka Company Limited	261	6/27/2024	Provision Of Car Hire Services	-	-	250,000	250,000
4 12	Central Isiolo Investment Ltd	265	6/27/2024	Supply Of Fuel	-	-	100,000	100,000
4 13	Uchan Investors	221	03.10.23	Supply And Delivery Of Office Furniture	-	-	399,000	399,000
4 14	Galato Construction & General Supplies Ltd	225	11/15/2023	Supply And Delivery Of Stationeries	-	-	230,000	230,000
4 15	Farzana Said Nur	AGREEMENT/LPO 213/219	05/10/24 - 09/11/23	Rent Office For Tourism, Trade & Cooperative Development Enterprises	-	-	1,098,912	1,098,912
4 16	Kubidimtu Construction Co,Ltd	AGREEMENT	7/27/2023	Supply Of Food And Ration	-	-	1,527,000	1,527,000
4 17	Abunaina Company Limited	215	3/27/2024	Supply And Delivery Of Laptop And Printer	-	-	155,000	155,000
4 18	Rabbaza Company Limited	227	3/20/2024	Supply And Delivery Of General Office Suuplies	-	-	419,650	419,650
4 19	Abbat Enterprises Company Ltd	216	17/10/23	Supply And Delivey Of Staff Uniforms And Other County Branced Items	-	-	2,124,500	2,124,500
4 20	Central Isiolo Investment Ltd	218	9/11/2023	Supply And Delivery Of Fuel	-	-	250,000	250,000

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4 21	Nation Media Group	219	9/11/202 3	Advert For Medical Cover	-	-	110,200	110,200
4 22	Mohamed Auditors	233	8/5/202 4	Consultancy Service For Provision Of Human Resource And Payroll Audit	-	-	5,890,000	5,890,000
4 23	Abunaima Company Limited	214	1/17/202 4	Supply And Delivery Of Stationeries	-	-	150,000	150,000
4 24	Abdulrahman Ahmed Perera	238	6/28/20 24	Office Rent	-	-	450,000	450,000
4 25	Garr Warsesa	226	2/15/20 24	Supply Of Office Stationary	-	-	320,000	320,000
4 26	Incoe Auto Spare	335	11/11/20 23	Motor Vehicle Repair And Maintenance	-	-	2,500,000	2,500,000
4 27	Xplico Insurance Company Limited	340	11/17/20 23	Motor Vehicle Insurance	-	-	400,000	400,000
4 28	Churigon Suppliers	339	11/17/20 23	Supply Of Stationery	-	-	296,800	296,800
4 29	Skynap Limited	338	11/17/20 23	Car Hire Services	-	-	700,000	700,000
4 30	Sefdrat Holdings Limited	337	11/17/20 23	Washroom Renovation	-	-	249,600	249,600
4 31	Arbicho General Supplier	336	11/17/20 23	Office Furniture	-	-	500,000	500,000
4 32	World Tech Computers	347	1/23/202 4	Supply Of Computer	-	-	259,800	259,800
4 33	Nasal Supplies Limited	320	6/29/20 23	Supply Of Stationery	-	-	132,300	132,300
4 34	Zanifa Venture Limited	350	6/30/20 23	Provision Of Car Hire Services	-	-	800,000	800,000
4 35	Samburu Caltex Limited	331	6/30/20 24	Fuel	-	-	800,000	800,000
4 36	Ahmed Abdullahi Mohamed.	380	6/27/20 24	Office Rent	-	-	165,000	165,000
4 37	Reysham Kemya Exporters	334	8/11/202 3	Supply And Delivery Of Stationary	-	-	150,000	150,000
4 38	Reysham Kemya Exporters	328	11/15/20 23	Supply Of Laptop	-	-	100,000	100,000
4 39	Mara Bisan Super Cleaners And Pharmaceutical	579	6/28/20 24	Hospital Stationeries (Maternity Files)	-	-	1,850,000	1,850,000

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4 40	Filtu Co. Ltd	594	6/29/20 24	Chlorine, Gloves, Theatre Items Etc	-	-	2,064,785	2,064,785
4 41	Mgeni Contractors Ltd	583	6/29/20 24	Non Pharmaceuticals	-	-	1,992,600	1,992,600
4 42	Microvision Enterprise Ltd	589	6/29/20 24	Haematology And Biochemistry Machine	-	-	2,100,000	2,100,000
4 43	Absamo Ltd	575	6/28/20 24	Non Pharmaceuticals	-	-	2,910,000	2,910,000
4 44	Central Isiolo	572	6/28/20 24	Supply Of Fuel	-	-	1,482,138	1,482,138
4 45	Isiolo Highway Motors	566	6/28/20 24	Emergency Motor Vehicle Repair	-	-	420,000	420,000
4 46	Medionics Health Care Ltd	559	6/28/20 24	Blood Gas Analysis Machine	-	-	1,400,000	1,400,000
4 47	Penamitch Enterprise	560	6/28/20 24	Chemical & Industrial Gases	-	-	1,042,000	1,042,000
4 48	Triomed Ltd	563	6/28/20 24	Non Pharmaceuticals	-	-	3,038,880	3,038,880
4 49	Triomed Ltd	571	6/28/20 24	Non Pharmaceuticals	-	-	1,604,140	1,604,140
4 50	Triomed Ltd	574	6/28/20 24	Non Pharmaceuticals	-	-	3,502,800	3,502,800
4 51	Merti Sevice Station	577	6/28/20 24	Supply Of Fuel	-	-	790,050	790,050
4 52	Kulsa Limited	578	6/28/20 24	Non Pharmaceuticals	-	-	2,176,250	2,176,250
4 53	Buildnook Supplies Ltd	597	6/29/20 24	Lab Equipments	-	-	2,200,000	2,200,000
4 54	Incoe Auto Spare	558	6/28/20 24	Ambulances & Utility Cars Repair	-	-	1,900,000	1,900,000
4 55	One Stop Logistics Int. Ltd	604	6/30/20 24	Stationeries	-	-	605,000	605,000
4 56	Sera Park Ltd	492	1/19/202 4	Catering-Staff 2 Days Training	-	-	564,700	564,700
4 57	Sera Park Ltd	489	1/19/202 4	Catering-Staff Training To 3 Days	-	-	870,000	870,000
4 58	Fawzan Enterprise Ltd	455	1/19/202 4	Cleaning Sevices	-	-	308,000	308,000
4 59	Fawzan Enterprise Ltd	561	1/19/202 4	Cleaning Services	-	-	4,374,000	4,374,000

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4 60	Fawzan Enterprise Ltd	443	1/19/202 4	Cleaning Sevices	-	-	4,806,000	4,806,000
4 61	Fawzan Enterprise Ltd	566	1/19/202 4	Cleaning Sevices	-	-	4,806,000	4,806,000
4 62	Nfd Security Co. Ltd	578	1/19/202 4	Security Services	-	-	3,960,000	3,960,000
4 63	Nfd Security Co. Ltd	543	1/19/202 4	Securtiy Services	-	-	2,376,000	2,376,000
4 64	Gadamoji Investment Co. Ltd	587	1/19/202 4	Dental Equipment	-	-	3,450,000	3,450,000
4 65	Gamoji Ltd	494	1/9/202 4	Dental Equipment	-	-	4,542,100	4,542,100
4 66	Incoe Auto Spare	511	2/21/20 24	Maintainance For Motor Vehicles	-	-	1,328,400	1,328,400
4 67	Mathabah Ltd	493	1/19/202 4	Dental Equipment	-	-	3,878,210	3,878,210
4 68	Rohab Co. Ltd	502	6/2/202 4	Supply Of Fuel	-	-	506,181	506,181
4 69	Sensational Gen. Supplies	498	2/1/202 4	Medical Record Stationeries- Mch & Maternity Files	-	-	975,000	975,000
4 70	Skylight Merchants Ltd	499	2/1/202 4	Tyres & Tubes For Ambulances	-	-	800,922	800,922
4 71	Triomed Ltd	459	6/2/202 4	Emergency Supply Of Drugs(El-Nino)	-	-	3,300,000	3,300,000
4 72	Wkl Wellbe Investments Ltd	503	6/2/202 4	Lab Reagents	-	-	4,551,285	4,551,285
4 73	Arid Youths Co. Ltd	516	2/26/20 24	Office Accessories & Stationeries	-	-	1,600,000	1,600,000
4 74	Central Isiolo Investment	466	10/24/2 023	Supply Of Fuel	-	-	884,950	884,950
4 75	Britam Insurance Company	532	3/28/20 24	Insurance Services	-	-	2,658,400	2,658,400
4 76	Umiramza Ltd	534	3/28/20 24	Food Ration-Ictrh	-	-	3,800,000	3,800,000
4 77	Umiramza Ltd	521	5/28/20 24	Food Ration-Ictrh	-	-	1,500,000	1,500,000
4 78	Keybaso Ltd	537	3/28/20 24	Food Ration-Ictrh	-	-	1,700,000	1,700,000
4 79	Komdurte Co Ltd	535	6/28/20 24	Food Ration-Garba Tulla	-	-	1,560,000	1,560,000

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4 80	Valdosta Agencies	596	6/27/20 24	Supply Of Non-Pharm	-	-	1,250,000	1,250,000
4 81	Rabazza Company Limited	557	6/27/20 24	Supply Of Non-Pharm	-	-	2,300,000	2,300,000
4 82	Charaka General	542	6/27/20 24	Supply Of Non-Pharm	-	-	2,100,000	2,100,000
4 83	Yeilink Limited	545	6/27/20 24	Supply Of Non-Pharm	-	-	2,800,000	2,800,000
4 84	Razfa Limited	469	10/25/2 023	Supply Of Non-Pharm	-	-	1,100,000	1,100,000
4 85	Wayam General Supply	533	3/28/20 24	Supply Of Mamaskit	-	-	2,975,000	2,975,000
4 86	Tulla Trading Company	535	5/23/20 24	Supply Of Mamaskit	-	-	2,800,000	2,800,000
4 87	Humeyna Investment Limited	536	5/23/20 24	Supply Of Mamaskit	-	-	2,625,000	2,625,000
4 88	Habjam Mush Limited	470	10/25/2 023	Supply Of Non-Pharm	-	-	1,140,000	1,140,000
4 89	Munhab Company Ltd	448	6/27/20 24	Bedding And Linen	-	-	500,000	500,000
4 90	Valdosta Agenies	338	6/27/20 24	Stationaries	-	-	328,000	328,000
4 91	Valdosta Agenies	558	6/27/20 24	Safety Gears	-	-	500,000	500,000
4 92	Umuro	549	6/27/20 24	Office Rent	-	-	306,000	306,000
4 93	Charaka Ge Enterprise	542	6/27/20 24	Specialised Materials	-	-	990,000	990,000
4 94	Rahmat Enterprise Limited	477	10/31/20 23	Branding	-	-	326,000	326,000
4 95	Yasna Limited	446	6/27/20 24	Bedding And Linen	-	-	773,000	773,000
4 96	Bitata Company Limited	445	6/30/20 24	Being piping and solarization of Rapsu dispensary	-	-	1,185,750	1,185,750
4 97	Isiolo Central Isiolo Ivestment	602	6/30/20 24	Fuel	-	-	1,170,000	1,170,000
4 98	Isiolo Central Isiolo Ivestment	534	5/23/20 24	Fuel	-	-	1,000,000	1,000,000
4 99	Bilitu Trading Company Limited	605	6/24/20 24	Supply Of Non-Pharm	-	-	3,411,467	3,411,467
5 00	Kemsa	581	6/29/20 24	Supply Of Drugs	-	-	28,545,440	28,545,440

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5 01	Kemsa	584	6/29/20 24	Supply Of Drugs	-	-	17,544,66 4	17,544,664
5 02	Komdurte Company Limited	443	12/19/20 23	Supply Of Food Ration	-	-	1,740,000	1,740,000
5 03	Diu Company Limited	461	10/18/20 23	Supply Of Food Ration	-	-	1,759,000	1,759,000
5 04	Abunaima Company Limited	453	10/17/20 23	Supply Of Laptop	-	-	206,000	206,000
5 05	Marwaaz Company Limited	521	3/19/202 4	Supply Of Stationaries	-	-	534,000	534,000
5 06	Mangip Venture	543	6/27/20 24	Supply Of Non-Pharm	-	-	490,000	490,000
5 07	Shakir General Suppliers and construction Ltd	496	1/23/20 24	Supply and delivery of cleaning materials	-	-	2,553,700	2,553,700
5 08	Walighalah Express Ltd	135	6/27/20 24	Publicity/Printing Services	-	-	650,000	650,000
5 09	Ruhaza Investment Limited	126	4/5/202 4	Rent Services	-	-	1,150,000	1,150,000
5 10	Britam General Insurance Ltd		6/27/20 24	Insurance Services	-	-	900,000	900,000
5 11	Britam Insurance Of Africa	133	6/27/20 24	Vehicles Insurances	-	-	1,800,000	1,800,000
5 12	Central Isiolo Investment	125	4/5/202 4	Fuel Supply	-	-	518,161	518,161
5 13	June Salary		6/30/20 24	Being Salary For The Month Of June 2024	-	-	174,201,23 5	174,201,235
5 14	Prideland Supplies	4226249	6/13/202 4	Supply and delivery of non - pharm and cleaning materials	-	-	2,960,000	2,960,000
5 15	Suheb Ventures Limited	4226248	6/13/202 4	Supply and delivery of waste bins	-	-	2,750,000	2,750,000
5 16	Holwanag general Contractors	4226250	6/13/202 4	Supply and delivery of non - pharm	-	-	2,830,000	2,830,000
5 17	Naseem Gen Contractors	4226244	6/13/202 4	Ration food	-	-	3,757,000	3,757,000
5 18	Balwaan Transporters	4226243	6/13/200 2	Food rice	-	-	3,787,000	3,787,000
5 19	Waaberi Investement Limited	4226242	6/12/20 24	Supply and delivery of food	-	-	3,450,000	3,450,000

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5 20	Bamina Capital	4226241	6/12/20 24	Emergency relief	-	-	2,860,000	2,860,000
5 21	Ducalkey Company limited	4226240	6/12/20 24	Ration food	-	-	2,925,000	2,925,000
5 22	Nio ventures limited	4226239	6/6/202 4	Ration food	-	-	3,780,000	3,780,000
5 23	Imle General	4226238	6/6/202 4	Ration food	-	-	2,700,000	2,700,000
5 24	Shipme enterprises Ltd	4226237	6/6/202 4	Ration food	-	-	3,000,000	3,000,000
5 25	Phyllo limited	4226236	6/6/202 4	Ration food	-	-	2,962,000	2,962,000
5 26	Da-grey enterprises	4226235	6/6/202 4	Ration food	-	-	2,940,000	2,940,000
5 27	Risinet Holdings	4541652	6/12/20 24	Food Supply	-	-	2,200,000	2,200,000
5 28	Waaberi Investment	4541658	6/13/202 4	Food Supply	-	-	4,500,000	4,500,000
5 29	Somreed Limited	4541659	6/6/202 4	Supply of emergency relief	-	-	12,100,000	12,100,000
5 30	Gubathitha Company Limited	4541660	6/6/202 4	Supply of emergency relief	-	-	1,800,000	1,800,000
5 31	Adhochessa Limited	4541653	6/6/202 4	Supply of emergency relief	-	-	1,000,000	1,000,000
5 32	Imle General Supplies	4541856	5/14/20 24	Supply Of Non-Pharm	-	-	3,000,000	3,000,000
5 33	Nuzian Enterprises	4541852	4/25/20 24	Supply Maize Bales	-	-	1,500,000	1,500,000
5 34	Eplson Technologies Limited	4541857	4/15/20 24	Supply Of Non-Pharm	-	-	3,000,000	3,000,000
5 35	Filtu Company Limited	4541851	4/22/20 24	Supply Maize Bales	-	-	1,800,000	1,800,000
5 36	Pruma General Supplies	4541853	4/26/20 24	Supply Maize and rice	-	-	1,005,000	1,005,000
5 37	Pumuka Enterprises	454854	5/6/202 4	Supply Maize and rice	-	-	1,500,000	1,500,000
5 38	Taraji Equipment Ltd	4541855	5/9/202 4	Supply Maize and rice	-	-	802,500	802,500
5 39	Urgeizza Investment Limited	298	6/26/20 24	Food ration	-	-	3,000,000	3,000,000
5 40	Kimjay Solution Ltd	256	6/28/20 24	Supply of medical and gifts	-	-	3,000,000	3,000,000

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5 41	Roe Africa Limited	367	6/27/20 24	Donation of relief food	-	-	3,000,000	3,000,000
5 42	Naseem General Contractors	354	6/28/20 24	Supply of industrial gloves and Jik	-	-	2,892,000	2,892,000
5 43	Qarmi Investment Limited	467	6/28/20 24	Supply of 800 bags of beans,200 bags of rice 20boxes of Uji	-	-	2,940,000	2,940,000
5 44	Ducalkey Company limited	513	6/27/20 24	Supply and delivery of 350 bags of rice	-	-	2,625,000	2,625,000
5 45	Suheb Ventures Limited	500	6/28/20 24	Supply and delivery of 900 bales of maize meal	-	-	2,700,000	2,700,000
5 46	Sasana General Suppliers	504	4/16/20 24	Supply and delivery of laboratory item	-	-	751,285	751,285
5 47	Waso Ventures	376	6/28/20 24	food ration	-	-	2,766,000	2,766,000
5 48	Triumph Enterprises	148	6/28/20 24	food ration	-	-	3,432,000	3,432,000
5 49	Fredmu Enterprises Limited	488	6/28/20 24	food ration	-	-	3,000,000	3,000,000
5 50	Adhama Stores	550	4/1/202 4	Printing of CIDP III Indicator Handbook	-	-	2,950,000	2,950,000
5 51	Lamsa Holdings Limited	539	10/23/2 023	Construction of shed	-	-	500,000	500,000
5 52	Design works Limited	bid bond	1/12/202 3	Consultancy services for preparation of a ten-year GIS-based county spatial (physical and land use development)plan	-	-	9,952,800	9,952,800
5 53	Simlaw Seeds Company LTD	195	18/9/20 23	Supply and delivery of certified seeds	-	-	2,000,000	2,000,000
5 54	Billan Pharmacy Ltd	204	3/14/20 24	Purchase And Supply Of Laboratory Equipmnet	-	-	1,980,000	1,980,000
5 55	Asal Pharmacy Limited	205	3/20/20 24	Purchase And Supply Of Pesticides	-	-	2,000,000	2,000,000
5 56	Alhamrani Investment Limited	217		Purchase And Supply Of Vaccines	-	-	1,900,000	1,900,000
5 57	Starlera International Co Limited	198	1/11/202 3	Purchase And Delivery Of Galla Goat	-	-	2,497,500	2,497,500

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5 58	Mac Sisters Limited	219	6/27/20 24	Proposed Renovation Works Fisheries Office - Isiolo	-	-	1,824,796	1,824,796
5 59	North Face Investment Ltd	ICG/018/2023/24	12/28/2 023	Construction Of Ecde Classroom At Aukot In Ngaremara Ward	-	-	1,300,000	1,300,000
5 60	Dirup Traders Company Ltd	ICG/016/2023/24	3/25/20 24	Construction Of Ecde Classroom At Esmi In Burat Ward	-	-	1,299,990	1,299,990
5 61	North Face Investment Ltd	ICG/019/2023/24	12/28/2 023	Construction Of Ecde Classroom At Milima Gem In Burat Ward	-	-	1,300,000	1,300,000
5 62	Skyvers Construction Agancies Ltd	ICG/020/2023/24	2/28/20 24	Construction Of Ecde Classroom At Kambi Maji In Bullapesa Ward	-	-	1,300,000	1,300,000
5 63	Hargalla Investment	ICG/001/2023/24	10/23/2 023	Construction of 3 door Latrines in Tullu roba Ecde centre	-	-	1,500,000	1,500,000
5 64	Kadalalu Limited	258	6/27/20 24	Rehabilitation Of Oldonyiro Playfield	-	-	1,996,128	1,996,128
5 65	Ariston Limited	253	6/27/20 24	Rehabilitation Of Garbatulla Playfield	-	-	1,996,128	1,996,128
5 66	Zabuur General Suppliers	261	6/27/20 24	Construction Of Social Hall At Merti Sub-County	-	-	3,006,134	3,006,134
5 67	Baznane Limited	263	6/27/20 24	Renovation Works Of A Social Hall At Modogashe	-	-	1,993,866	1,993,866
5 68	Galato Construction & General Supplies Ltd	219	3/10/20 23	Construction Of Vocational Admistration Block	-	-	3,500,000	3,500,000
5 69	Abiserlic Construction & General Supplies Limited	226	15/11/23	Provision Of Water Connection Services	-	-	730,000	730,000
5 70	Panako Kenya Limited	228	3/22/20 24	Routine Maintennance & Sport Improvement - Access Road Buffalo Springs Game Reserve	-	-	2,937,000	2,937,000
5 71	Lawnico Construction Co.Ltd	232	8/4/202 4	Routine Maintennance & Sport Improvement - Access Road Shaba Game Reserve	-	-	2,987,000	2,987,000

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5 72	Garse Enterprises Ltd	234	5/6/2024	Proposed Renovation Works To Rangers ' House At Ngaremara Gate	-	-	1,992,474	1,992,474
5 73	Kinto Investment Limited	329	10/30/2023	Borehole Repair And Maintenance In Ngabalibia	-	-	1,093,184	1,093,184
5 74	Jupiter Link Solution Limited	327	10/25/2023	Borehole Repair And Maintenance In Urura, Machalo And Bertume	-	-	2,920,880	2,920,880
5 75	Orbit Link System Limited	325	9/18/2023	Borehole Repair And Maintenance Kipsing And Kisile	-	-	1,773,640	1,773,640
5 76	Patrimony Limited	330	10/30/2023	Borehole Repair And Maintenance Ngaredare And Lengurma	-	-	2,384,032	2,384,032
5 77	Minyas Bazam General Suppliers	328	10/30/2023	Borehole Repair And Maintenance In Godarupa And Lafa	-	-	1,094,460	1,094,460
5 78	Geo-Nomad Consultant Limited	348	1/23/2024	Hydrogeological Survey	-	-	3,993,300	3,993,300
5 79	Ebiftu Construction And General Supplies Limited	351	2/15/2024	Borehole Drilling Qurquchi	-	-	3,829,856	3,829,856
5 80	Pincer Technologies Limited	353	2/15/2024	Borehole Repairs And Maintenance In Machalo, Nakuprat And Duma	-	-	2,480,000	2,480,000
5 81	Sixty Shaniz Limited	354	2/15/2024	Borehole Repairs And Maintenance In Muchuro	-	-	560,000	560,000
5 82	Gasamo General Contractors And Suppliers Company Limited	355	2/15/2024	Extending Of Kakili And Alkadeli Borehole To Kakili And Alkadeli Primary School	-	-	3,990,590	3,990,590
5 83	Northern Spike Ltd	357	2/15/2024	Borehole Repairs And Maintenance In Yakhbarsadi, Boji And Lowangila	-	-	1,917,480	1,917,480
5 84	Umut Holding Limited	358	2/15/2024	Borehole Repairs And Maintenance Machalo, Urura And Bartume	-	-	2,157,000	2,157,000

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5 85	Mathabah Limited	359	2/15/20 24	Borehole Repairs And Maintenance In Waliyana, Range And Gafarsa	-	-	2,592,136	2,592,136
5 86	Suhama Construction And General Supplies Ltd	326	2/15/20 24	Borehole Repair And Maintenance In Nasuroi, Boji And Amakwet And Manyatta Zebra	-	-	2,315,476	2,315,476
5 87	Halberd Construction And General Supplies Limited	371	5/26/20 24	Borehole Repair And Maintenance For Madowale And Merti 4 Water Supply	-	-	2,012,068	2,012,068
5 88	Chukulisa Company Limited	370	5/26/20 24	Borehole Repair And Maintenance For Korbesa And Bisan Biliqo Boreholes	-	-	1,815,400	1,815,400
5 89	Haag Enterprises Limited	371	5/26/20 24	Borehole Repair And Maintenance For Lmd, Barambate Water Supply	-	-	1,905,280	1,905,280
5 90	Mufri Construction Company Limited	368	5/26/20 24	Borehole Repair And Maintenance For Roqa, Duse And Gafarsa Water Supply	-	-	2,006,800	2,006,800
5 91	Kud-Jambo Company Limited	367	5/26/20 24	Borehole Repair And Maintenance For Mlango, Oldonyiro And Kambi Juu	-	-	1,900,500	1,900,500
5 92	Ashama Construction Limited	365	5/26/20 24	Boreholes Drilling (Iresaboru)	-	-	3,584,840	3,584,840
5 93	Naditech Engineering Limited		5/26/20 24	Borehole Maintenance	-	-	2,700,000	2,700,000
5 94	Chukulisa Company Limited	374	5/26/20 24	Boreholes Drilling (Matagari Garbatulla)	-	-	3,500,000	3,500,000
5 95	Rokim Kenya Limited	332	10/31/20 23	Supply Of Improved Jikos	-	-	1,995,000	1,995,000
5 96	Barnabus Esunyen		6/29/20 24	Energy Master Plan	-	-	2,000,000	2,000,000
5 97	Achilles Kenya Limited	582	6/29/20 24	Installation Of Modern Morgue Equipments	-	-	10,861,147	10,861,147

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598	Tripple Age Investment Ltd	580	6/29/2024	Specialized Clinic-Renovation Ent	-	-	1,748,300	1,748,300
599	Al Fatah Korondile Ltd	459	6/27/2024	Renovation Work To Chest Clinic Ictrh	-	-	4,658,954	4,658,954
600	Yeilinki Ltd	577	6/28/2024	Works (Paediatric And Amenity Ward)	-	-	4,500,000	4,500,000
601	Shajae Construction Ltd	408	10/25/2023	Supply And Fittings Of Lab Equipments - Merti	-	-	2,200,000	2,200,000
602	Diamond Nature	490	1/19/2024	Renovation Of Eye Unit	-	-	1,799,000	1,799,000
603	Shajae Construction Ltd	550	6/27/2024	(Emergency Centre)-Supply And Fittings Of Lab Equipments - Garba	-	-	3,105,000	3,105,000
604	CMC Motors	591	6/27/2024	Ambulance	-	-	16,231,500	16,231,500
605	Baznane Limited	546	6/27/2024	Renovation Dispensary Mogore	-	-	1,999,970	1,999,970
606	Metrical Agencies	547	6/27/2024	Construction Of Dispensary - Chumvi Yare	-	-	1,529,685	1,529,685
607	Metrical Agencies	538	6/27/2024	Construction Of Dispensary - Chumvi Yare	-	-	1,170,579	1,170,579
608	Dirma General	540	6/27/2024	Renovation Mwangaza	-	-	1,700,000	1,700,000
609	Mata-Sara Investment	526	6/27/2024	Fencing- Kombola	-	-	1,685,480	1,685,480
610	Dirma General	539	6/27/2024	Chain-Link Fencing - Mwangaza	-	-	919,880	919,880
611	Big Sun Ltd	137	6/27/2024	Fabrication Garbage Collection Bins	-	-	2,139,507	2,139,507
612	Yeilink Limited	136	6/28/2024	Second Phase Construction Of Fire House/Office	-	-	4,950,000	4,950,000
613	Osile Works Ltd	138	6/27/2024	Construction Of Dumpsites	-	-	5,985,750	5,985,750
614	Fafachane Construction Co Ltd		11/23/2023	Spot Improvement	-	-	3,327,500	3,327,500

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6 15	Ciltacho Holdings Ltd	124	12/28/2023	Town Emergency Services /Repair /Maintainance/Unlocking Of Drainages	-	-	3,230,000	3,230,000
6 16	Jirohsam Investment Ltd	134	6/28/2024	Proposed Routine Maintenance Of Isiolo Market Access Road	-	-	4,655,892	4,655,892
6 17	Hawaye Agencies Limited	106	6/28/2024	spot improvement of roads from Nur Mosque roads olajarole Kachewa vilage	-	-	2,554,000	2,554,000
6 18	Bahja Agencies ltd	139	6/27/2024	Routine maintanance of roads works from Soko mjinga to fisheries merire river isiolo market	-	-	3,423,000	3,423,000
6 19	Msabiri General Enterprises Limited	141	6/27/2024	Spot improvement of roads works from A2 Roads to kambi juu catholic church.	-	-	3,598,000	3,598,000
6 20	Northville Limited	146	6/28/2024	Routine maintance and spot improvement of roads works from A2 to ANNO Collage Village	-	-	3,510,230	3,510,230
6 21	Shibawa General Enterprises Limited	144	6/28/2024	Routine mainatenance and pot improvement of roads works from KRCS to Upper hill	-	-	3,575,230	3,575,230
6 22	Ciltacho Holdings Ltd	140	6/28/2024	spot improvement of roads works from chechelis to pastrol women Roads	-	-	2,926,000	2,926,000
6 23	Ishty Company Limited	472	6/27/2024	Access roads	-	-	2,300,000	2,300,000
6 24	Medsah Limited	389	6/28/2024	Borehole Maintenance	-	-	2,600,000	2,600,000
6 25	Urgeizza Investment Limited	390	6/27/2024	Borehole Maintenance	-	-	2,400,000	2,400,000
6 26	Nio ventures limited	393	6/28/2024	Supply of animal vaccines	-	-	2,200,000	2,200,000

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6 27	Jabana Construction Company	1596277	4/30/20 24	Tree planting in Wabera Ward	-	-	2,693,500	2,693,500
6 28	Qarmi Investment Limited	1596276	4/30/20 24	Tree planting in Merti town	-	-	2,635,000	2,635,000
6 29	Waaberi Investment Limited	1596272	5/13/202 4	Cleaning and unclogging of Marire River 4km	-	-	2,805,000	2,805,000
6 30	Zanifa Venture Limited	1596271	5/13/202 4	Cleaning and unclogging of Isiolo River 5km	-	-	2,785,000	2,785,000
6 31	Eplson Technologies Limited	1596270	5/9/202 4	Diversion of Ewaso Nyiro River away from settlement in Merti	-	-	2,815,000	2,815,000
6 32	Kimjay Solution Ltd	1596266	5/9/202 4	Clearing of invasive spells (prosopis, Juliflora in malkagalla	-	-	2,785,000	2,785,000
6 33	Phyllo limited	1596265	5/9/202 4	Desludging of sewerage ponds in Isiolo	-	-	2,640,000	2,640,000
6 34	Fredmu Enterprises Limited	1596259	5/9/202 4	Diversion of Ewaso Nyiro River away from settlement in Gafarsa	-	-	2,703,300	2,703,300
6 35	Pruemka General Ventures	1596257	5/9/202 4	Desilting of water pan at Badana	-	-	2,692,500	2,692,500
6 36	Shipme enterprises Ltd	1596256	5/10/20 24	Unblocking of drainage systems Merire Area	-	-	2,695,700	2,695,700
6 37	Balwaan Transporters Limited	1596255	5/10/20 24	Unblocking of drainage systems in Merti	-	-	2,750,000	2,750,000
	TOTAL				415,895,241	250,531,088	1,077,029,619	1,242,393,771

Explanations note on pending bills

The pending bills comprises of Kshs 292M from pending bills verification committee for previous years as at 30th June 2022, pending bills incurred in the FY 2022/23 and the current year.

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Annex III - SUMMARY OF NON-CURRENT ASSET REGISTER

ASSETS CLASS	Historical Cost as at 30th June 2023	Acquisition During the Year	Historical Cost as at 30th June 2024
Land	14,624,181,715	-	14,624,181,715
Buildings And structures	1,290,061,059	94,139,291	1,384,200,350
Purchase of Motor vehicle and Transport Equipment	367,676,804	1,075,720	368,752,524
Office Equipment, Furniture and Fittings	278,756,328	4,138,350	282,894,678
ICT Equipment	36,335,959		36,335,959
Machinery And Equipment	453,054,156	2,700,000	455,754,156
Heritage And Cultural	58,296,741	-	58,296,741
Biological Assets	63,245,972	-63,245,972	-
Infrastructure Assets and Roads	829,441,888	313,470,571	1,142,912,459
Total Cost	18,007,775,891	352,277,960	18,360,053,851

Annex IV - INTER – ENTITY TRANSFERS

Ref	Entity	Q1	Q2	Q3	Q4	Cumulative amount transferred. Kshs	Amount Confirmed as received. Kshs.
1	ASDSP		15,758,238	500,000		16,258,238	16,258,238
2	ELRP				187,783,819	187,783,819	187,783,819
3	FLLOCA		11,000,000		101,141,788	112,141,788	112,141,788
4	County Emergency Fund	50,000,500			57,499,500		107,500,000
5	County Education Bursary Fund			35,000,000	35,000,000		70,000,000
	Total	50,000,500	26,758,238	35,500,000	381,425,107	316,183,845	493,683,845