

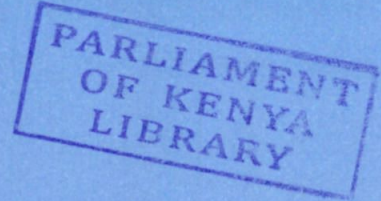
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
MANDERA**

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

PAPERS LAID	
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REPUBLIC OF KENYA

COUNTY GOVERNMENT OF MANDERA



COUNTY GOVERNMENT OF MANDERA

MANDERA COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2024

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information And Management

a) Background information

Mandera County is constituted as per the constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The governor is supported by the county executive committee in carrying out the mandate as stipulated in the constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CECM for Finance is financial reporting at the county level.

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
3	Education and Human Capital Development	Provision of quality pre-primary and vocational education services and capacity developments
4	Social Development	Provision of social, youth, sports, and disaster mitigation services
5	Health Services	Promotion of primary health care
6	Office of the Governor and Deputy Governor	Provision of overall leadership, planning and direction
7	County Public Service Board	Management of county employees recruitment and retention
8	Public Service Management, Devolved Units and Enforcement Services	Responsible for public service administration, conflict management, community integration and prevention of extremism
9	Roads Transport and Public Works	Provision of county roads and public amenities
10	Trade and Cooperative Development	Support trade, industrialization and cooperative development in the county
11	Lands and Urban Development	Provision of land survey, planning, and waste management services

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No.	Department	Major Responsibility
12	Water, Environment and Change Energy, and Climate	Provision of water and sewerage services

Vision

To be a regionally competitive and self- reliant county

Mission

To strategically position ourselves as a county guided by innovative competitiveness in order to achieve progressive, wealthy, healthy, cohesive and secure county.

Motto

A county with unlimited opportunities and endless possibilities

Core Values

- Integrity
- Innovativeness
- Professionalism
- Team work
- Equity
- Transparency
- Accountability
- Respect for rule of law

b) Key Management team

The Mandera County Executive’s day-to-day management is under the following key organs:

1. Office of the Governor
2. Office of the Deputy Governor
3. Office of the County Secretary
4. Office of the County Public Service Board
5. Ministry of Finance and Economic Planning
6. Ministry of Public Service Management, Conflict Management, Cohesion Management, Devolved Units and Inspectorate Services
7. Ministry of Social Development
8. Ministry of Roads, Public Works and Transport

County Government of Mandera

Mandera County Executive

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9. Ministry of Water, Energy, Environment and Climate Change
10. Ministry of Education and Human Capital Development
11. Ministry of Health Services
12. Ministry of Agriculture, Livestock and Fisheries
13. Ministry of Trade and Cooperative Development.
14. Ministry of Lands and Urban Development

c) Fiduciary Management

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

No.	Name	Designation
1.	Ibrahim Mohamed Adan	CEC, Finance and Economic Planning and ICT
2.	Abdikadir Mohamed Tache	Chief Officer, Accounting and Financial Services
3.	Abdifatah Ibrahim Ogle	Chief Officer, Executive Coordination
4.	Hussein Abdirahman Sheikh	Chief Officer, Agriculture and Irrigation
5.	Ismail Omar Ibrahim	Chief Officer, Lands, Survey and Physical Planning
6.	Abukar Abdi Sheikh	Chief Officer, Public Health
7.	Dr. Abdikadir Adan Alio	Chief Officer, Education and Early Childhood Development
8.	Abdiwahab Mohamed Issack	Chief Officer, Trade, Industry and Investment
9.	Adow Ibrahim Mohamed	Chief Officer, Medical Services
10.	Adan Maalim Abdullahi	Chief Officer, Roads and Transport
11.	Yussuf Mohamed Kala	Chief Officer, Devolved Units and Inspectorate Services
12.	Ahmed Abdullahi Aden	Chief Officer, Water Services
13.	Mohamed Mohamud Ali	Chief Officer, Public Service Administration
14.	Abdulaziz Barre Hassan	Chief Officer, Energy & Natural Resources
15.	Kassim Yussuf Hassan	Chief Officer, ICT and E-Government
16.	Farhiya Ali Abdullahi	Chief Officer, Youth and Sports
17.	Hamdi Ahmed Mohamed	Chief Officer, Culture, Tourism and Gender Affairs
18.	Zhuleikha Osman Maalim	Chief Officer, Housing and urban Development
19.	Zeitun Abdishakur	Chief Officer, Governance, Civic Education & Public Participation
20.	Hussein Yussuf Sheikh	Chief Officer, Community Cohesion and Conflict Management
21.	Muad Mohamed Khalif	Chief Officer, Public Works
22.	Ibrahim Issack Nurow	Chief Officer, Revenue Services
23.	Miski Hassan Abdi	Chief Officer, Cooperative Development and Marketing

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24.	Fatuma Abdi Hussein	Chief Officer, Social Services
25.	Fatuma Mohamed Tiko	Chief Officer, Special Programs and Disaster Management
26.	Fartun Bulle Ibrahim	Chief Officer, Economic Planning and Statistics
27.	Adan Abdirahman Mohamed	Chief Officer, Livestock and Fisheries
28.	Ibrahim Mohamed Ali	Chief Officer, Irrigation
29.	Mohamed Shukri Abikar	Chief Officer, County Infrastructure
30.	Sahara Adow Adan	Chief Officer, Environment and Climate Change
31.	Halima Hassan Ali	Chief Officer, Vocational and Technical Training

d) Fiduciary Oversight Arrangements

The key fiduciary oversight of Mandera County Government was under the following organs;

- Mandera County Assembly
- Controller of Budget
- Public Accounts Committee
- Budget and Appropriations Committee
- Finance Committee
- Audit Committee

e) Mandera County Executive Headquarters

P.O. Box 13-70300
 Roads and Public Works House
 Jamia Mosque Road
 Mandera, KENYA

f) Mandera County Executive Contacts

Telephone: (+254) 720544242
 E-mail: info@mandera.go.ke
 Website: www.mandera go.ke

g) County Executive Bankers

1. Central Bank of Kenya
 Haile Selassie Avenue
 P.O. Box 60000
 City Square 00200
 NAIROBI, KENYA
2. Kenya Commercial Bank
 Mandera Branch.
3. Equity Bank of Kenya
 Mandera Branch.

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4. National Bank of Kenya
Mandera Branch.

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

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

j) County Attorney

The County Attorney
P.O. Box 13-70300
MANDERA, KENYA

3. Governance Statement

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

The County is made up of a County Assembly, County Executive and five 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

a) Membership of the Cabinet/County Executive Governance Structures:

The county executive team during the financial year consisted of the following key officers:



H.E Mohamed Adan Khalif – Governor

H.E Mohamed Adan Khalif is the second and current governor of Mandera County. A holder of a degree in Business and Management, H.E Mohamed Adan Khalif has a strong foundation in public administration and policy implementation having served as the Chairman of Mandera Town Council from 2008 to 2013 and the Speaker of the Mandera County Assembly from 2017 to 2022.

Prior to his governorship, he excelled as the Managing Director of Frontier Engineering from 2005 to 2017, overseeing national and regional construction projects, including roads, electrification, buildings, and water projects. His remarkable ability to collaborate with diverse stakeholders, from government officials to local communities, underscores his leadership prowess.



H.E Ali Mohamud Maalim, Deputy Governor

H.E. Dr. Ali Mohamud is a highly experienced technician renowned for his wealth of hands-on expertise in public policy administration and implementation. He holds a Doctorate of Pharmacy (PharmD) from University of Minnesota, Masters of Business Administration (MBA, Healthcare Administration Focus) from Concordia University, Bachelors in Science, Med. Technology Eng. from University of Minnesota, and Diploma in Pharmacy from Kenya Medical Training College. Dr. Ali is the former Board Director (2019-2022), Kenya

Environmental and Forestry Research Institute (KEFRI) and Board Director (2020-2022), Green Blue Foundation Africa (GBFA).



Billow Issack Hassan, County Secretary and Head of Public Service

Mr Billow is the a highly accomplished County Secretary and Head of County Public Service with over 12 years of successful career experience in finance, budgeting, administration, and management.

Billow holds a Bachelor of Commerce in Finance from the University of Nairobi, a Master of Science degree in Finance & Economics, and is currently pursuing a PhD in Public Policy and Management at Kenyatta University. He has completed several top management courses, including the Strategic Leadership and Development Program, and is well-versed in public administration and policy formulation.



Amina Ahmed Hassan (HSC)- CECM; Roads, Transport and Public Works

Born in 1966, Amina is a highly qualified and accomplished Educationist, Gender Activist, Conflict and Peace Management Strategist with over 27 years' experience acquired through holding various leadership roles in Government, and Non-Governmental levels of professionalism and quality workmanship. Been committed to the cause of human rights especially for the poor, and marginalised with special focus on women and girl child rights. Amina's efforts earned her an Honararia Award from the President of the Republic of Kenya for being an Active Women Peace Builder (Head of State Commendation). Amina's career objective is "to work towards promoting social justice, and enhancing human rights for all"



Salah Maalim Alio, CECM; Lands, Housing and Physical Planning

Mr Salah began as a teacher, worked in business, engaged with civil society organizations, served as a councillor for Khalalio, and finally practiced as a peace governance consultant. His involvement with civil society organizations underscores his commitment to social causes and community development. Such roles often require individuals to advocate for change, promote awareness, and mobilize resources for various initiatives. His current role as a peace governance consultant signifies a focus on conflict resolution, peacebuilding, and governance issues. This role may involve advising organizations, communities, or governments on strategies for achieving peace and effective governance.



Mohamed Ali Omar, CECM-Health Services

Mohamed Ali is a holder of two Masters degrees namely; Master of Governance and Ethics at Mount Kenya University and Master of Public Policy and Administration (MPPA) from Kenyatta University. He also holds a Bachelor of Development Studies from Kampala University as well as a Diploma in Applied Science from Kenya Polytechnic; Senior Management and Strategic Leadership courses from Kenya School of Government. He has amassed over 31 years of experience serving in the following docket: District Water Officer, County Director for Water, CECM for Water Energy Environment; Natural Resources and Climate Change and now as the CECM for Health Services. Mohamed is a fellow member of the Institute of Leadership and Management (UK), a member of the Institute of Directors of Kenya, and African Association of Public Administration and Management (AAPAM).



Ibrahim Mohamed Adan, CECM; Finance and Economic Planning

Mr. Ibrahim is a distinguished professional holding a Bachelor of Commerce degree from the University of Nairobi. He has built a robust career with significant experience in public finance and administration. Notably, he served in the esteemed office of the Controller of Budget as the Mandera County Coordinator.

In his role as Mandera County Coordinator for the Controller of Budget, Mr. Ibrahim assumed a pivotal position responsible for overseeing a spectrum of financial and budgetary dimensions within the county's operations.



Dr. Mohamud Adan Mohamed - CECM Water, Energy, Environment and Climate Change

Dr. Mohamud is an anaesthesiologist. He holds a MBChB from Kampala International University -Western Campus. He previously worked as a doctor /Anaesthesiologist course coordinator & lecturer in Anaesthesia for Clinical officer anaesthetists at Coast General Hospital, Mombasa. He also worked in various rural hospitals in Kenya scooping various awards as a civil servant. Before being transferred by H.E the Governor into this docket he served as the CECM for Health Services.



Bashir Ibrahim Alio, CECM- Education and Human Capital Development

Hon. Bishar brings a wealth of experience in education administration to his role as the CECM for Education and Human Capital Development. Prior to his appointment, he served as the immediate former Member of County Assembly for Kiliwehiri ward.

As a trained teacher by profession, Hon. Bishar possesses a deep understanding of the education sector's intricacies and nuances. This background equips him with valuable insights into the challenges and opportunities within the field of education.



Nadhifa Ahmed – CECM Trade, Investment, Industrialization & Co-operative Development

Nadhifa is the immediate Mandera County Government's former chief officer for Youth, Gender and Social service where she has served from 2020. She holds a Bachelor of Social Science and a Diploma in Business Management from the University of Nairobi. Nadhifa's professional journey spans over eight years, during which she has gained valuable experience working with various organizations. From 2014 to 2016, she served as a Program Officer at RACIDA (Rural Agency for Community Development and Assistance). Her career also includes a role as a Civic Educator at URAIA TRUST while she also worked with the Kenya Livestock Marketing Council

(KLMC).



**Bare Mohamed Shabure – CECM Public Service
Management, Devolved Units & Community Cohesion**

Hon. Barre Mohamed Shabure is the immediate former Chief Officer for Lands, Survey and Physical Planning in Mandera County Government. Prior to that he served as a pioneer Member of County Assembly (MCA) for Kiliwehiri Ward in Banisa Constituency between the year 2013 – 2017. Having been a career teacher previously, Hon. Barre boast of over twenty-six (26) years’ work experience spanning from middle level to the head of department in the management of government affairs.

He is a holder of Master Degree in Education (Leadership and Management) from Mount Kenya University and a Bachelor Degree in Education from the University of Nairobi (UoN).

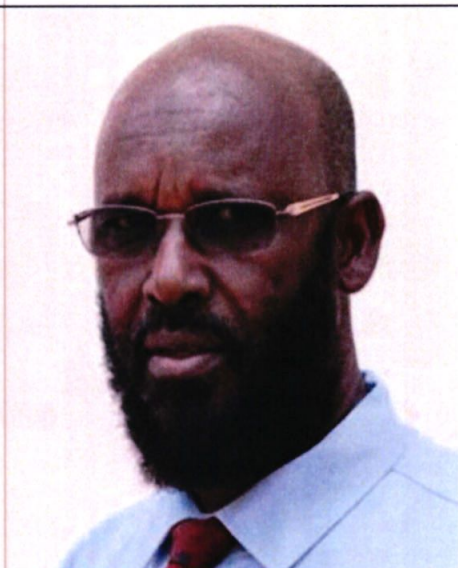


Sumeva Bishar Musa – CECM, Social Development

Sumaya holds a Masters in Management and Leadership from the Management University of Kenya and a Bachelor of Commerce from Strathmore university. She is currently pursuing her PhD in Leadership and Management.

Her professional journey includes a role as a Customer Service Executive at Barclays Bank (now Absa), where she honed her customer relations skills. In the political arena, Sumaya served as the National Youth Chair for the Jubilee Party. She later became a nominated Member of the County Assembly (MCA) in the Isiolo County Assembly. In this role, she served as the Deputy Majority Leader and Vice Chairperson of the Budget and Appropriations

Committee, showcasing her leadership and governance capabilities.



Adan Daggane Hamud, CECM; Agriculture, Livestock & Fisheries

Mr. Adan served in the first administration as the CECM for Agriculture, Livestock and Fisheries and was reappointed to spearhead the ministry forward.

He possesses a Bachelor of Education degree from Busoga University, a Diploma in Education from Kenya Institute of Education, a Diploma on Technical Education (Entrepreneurship Development) from Kenya Technical Teachers' College, Kenya Certificate of Primary Teachers' Examination (PTE), Kenya Certificate of Education (KCE) from Kigari Teachers' Training College and Certificate of Primary Education (CPE) from Bulla Mpya Primary school.

b) Stakeholder Engagement and Public Participation:

The County Government of Mandera places a strong emphasis on engaging with stakeholders and promoting public participation in decision-making processes. It engages with stakeholders and promotes public participation through the following means:

- *Civic education Unit:* The County has established a department that sensitizes the public on devolved governance issues from time to time.
- *Public Participation Policies:* The County has established policies and frameworks for public participation in decision-making processes. For example, town hall meetings are held to gather input from residents on key issues before key activities are undertaken by the government.
- *Communication Policies:* The County has communication policies to ensure transparency and accessibility of information, including a regularly updated website.
- *Whistleblowing Mechanisms:* The County has mechanisms in place for reporting unethical conduct and corruption, such as corruption reporting suggestion boxes.

c) Safeguards Against Unethical Conduct and Corruption:

The County has anti-corruption policies and a code of conduct for public officials. For instance, all employees are required to sign an annual code of conduct agreement. There are also established reporting channels for unethical conduct, including a designated ethics suggestion boxes.

d) Engagement with County Assembly and Senate:

The County Executive actively collaborates with County Assembly committees and the Senate on legislative matters and oversight. The County Executive regularly attends County Assembly committee meetings relevant to their portfolios. For example, the Finance CECM actively participates in budget committee meetings and provides insights into budget formulation. The County Executive also sponsor bills in collaboration with the County Assembly from time to time and deliberate on matters of importance to its citizenry.

e) Risk Management:

The County Government of Mandera has effective arrangements for risk management and internal control. This includes regular internal audits and reviews. Formal processes are in place to identify, assess, and analyze risks. For instance, a risk assessment is conducted annually to identify potential financial and operational risks. Risks are regularly assessed in response to changes in the internal and external environments. For example, changes in national economic policies are closely monitored. Risks identified and analyzed in the period are documented, and actions taken to manage them are outlined in the annual risk management report.

f) Audit Committee:

The Audit Committee plays a crucial role in ensuring accountability and transparency within Mandera County Government. The Audit Committee operates under a charter that outlines its roles, responsibilities, and reporting mechanisms. The committee conducts regular reviews of financial statements, internal audits, and compliance matters.

g) Compliance:

The County Government of Mandera is committed to complying with all relevant laws and regulations governing its operations, including:

- The Public Finance Management Act
- The County Government Act
- Public Procurement and Asset Disposal Act

Compliance reports are prepared and discussed at the relevant levels, including review by the County Assembly's Finance Committee.

h) Other Governance Issues:

- The County Government of Mandera also discloses the activities and membership of the Environment and Natural Resources Committee, which focuses on environmental conservation and sustainable resource management.

4. Foreword by the CECM Finance and Economic Planning

It's my pleasure to present Mandera County Executive's full year financial statements and reports for the period ending 30th June, 2024. This report was prepared and presented as required by section 164 of the Public Finance Management (PFM) Act 2012. The report expounds on the revenues received from national equitable share alongside the expenditure incurred by the county government in service provision during the financial year.

In the Financial year 2023/2024 the County Executive had an approved supplementary budget of Kshs. 13,000,831,007 out of which Kshs. 8,285,923,159 (64%) was allocated for recurrent expenditure and Kshs. 4,714,907,848.00 (36%) was allocated for development expenditure. The County, therefore, met the minimum requirements of PFM Act section 107 (2) which requires that at least 30% of the County budget to be dedicated for development. The County Budget revenues were made up of transfers from the Equitable Share, National Government Conditional Grants, Donor Funding, Own Source Revenues (OSRs) and Unspent Balances carried forward from the 2022/2023 Financial Year.

The fiscal assumption underlying the FY 2023/2024 budget was that there would be improved revenue collection from local sources and timely release of funds by the National Treasury. However, as the year progressed, we encountered challenges and some revenues were not realized. We failed to attain our own source revenue target and only Kshs. 168,750,741 which translates to 51% of the target was raised while for Exchequer, the County Executive received Kshs. 10,702,536,315 (92%).

The County's budget implementation was slow but progressed from the second quarter This was majorly caused by delay in the release of funds from the National Treasury. Nonetheless, by the end of the financial year, the county executive had incurred expenditures totalling to Kshs. 10,489,346,036.35 on both development and recurrent programmes. This expenditure represented 87% of the county's approved budget. The overall performance for the county's development and recurrent budget were 94% and 77% respectively.

The following factors were chiefly responsible for low absorption rate of the development vote;

- Slow and cumbersome tendering process throughout the period
- Technical challenges in application of IFMIS
- Delays in approval of request for funds by office of controller of budget
- Difficulties in retaining high calibre staff in some key sectors such as health services and public works due to insecurity in the region
- General Insecurities/Terrorist threats
- Poor infrastructure
- Adverse effects of droughts

The reasons for the underperformance of the targeted local revenues included insecurity, prolonged droughts, understaffing, inter-community conflict and the adverse effects of Coronavirus pandemic.

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The actual local revenue collections during the year was 51% which was a remarkable upgrade on the previous financial year's performance thanks to increased revenue automation and revenue enforcement efforts that were strongly effected within the financial year to seal any pilferages in local collections. We have, however, identified gaps and areas to improve on in the subsequent years and will continue to explore new and innovative ways of boosting our own source revenue collections.

Despite all these challenges, the FY 2023/2024 was largely a good year. Numerous major projects were funded in the period under review. Good progress in project implementation was made during the period. The county government will continue to build on these successes in our effort to enhance service delivery and reverse the negative impact of marginalization witnessed over the last fifty years in our county.

I take this opportunity to thank H.E the Governor and the Deputy Governor for their leadership, overall supervision and guidance in achieving the County Vision for the people of Mandera. I would also want to thank the CEC Members, the County Chief Officers in charge of other departments and CEO's of County entities who we have worked hand in hand to ensure that Mandera County achieves its mission. Finally, I thank all staff in the entire county for their continued commitment and dedication through hard work in delivery services to the people of Mandera County.



.....
Ibrahim Mohamed Adan
CECM Finance and Economic Planning
County Government of Mandera

5. Statement of Performance against County Predetermined Objectives

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

Strategic development objectives

The Mandera County Government's 2018-2022 CIDP has identified ten key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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 key development objectives of the Mandera County Government's 2018-2022 CIDP are to:

1. To improve peace and security within Mandera County. Mandera shares international borders with Ethiopia and Somalia, and has suffered the effects of cross-border conflicts, as well as the impact of the global problem of violent extremism and terrorism. We seek an inclusive society in line with SDG goal number 16. No meaningful development can occur without peace and security, that must be enjoyed by both residents and investors. Our dream is a safe and secure peaceful environment, which is favourable for the implementation of life-transforming and sustainable development projects.
2. To improve access to quality and affordable health services. This objective aims at improving life expectancy and promoting healthy lives for all ages in line with SDG goal number 3. The need for increased sustainability, accessibility and improvement of quality care in the health sector is paramount. The county aspires to achieve universal healthcare for all, including cross-border patients. This will ultimately reduce the burden of diseases, enhance wellness and hence lead to increased productivity and reduced poverty levels. We envisage a county that will be able to respond to health disasters and emergencies not only in Mandera County, but the Mandera Triangle as well,

to cover the regional hub for referral health services in a radius of 500 kilometres comprising sections of Ethiopia and Somalia.

3. To improve access to clean and safe water and sanitation, in line with SDG goal number 6. Water is a basic right and our dream is to achieve improved water sources, which are less prone to contamination and hence are safer. Access to safe drinking water is critical for the health of individuals and households. We seek to extend improved water sources like piped water, rain harvested water, borehole water and water from protected wells. The primary goal is to reduce the amount of time and energy spent in search of water. The goal is for pastoralists not to travel more than a kilometre in search of water.

4. To transform livestock sector from a way of life to a viable economic activity. We aspire to revitalise the livestock sector, create disease-free zones, improve livestock breeds. We will also strive to improve linkages with value-added products to cushion farmers from losses occasioned by drought and climate change, and create a regional market that will fetch competitive prices for our pastoralists. This is in line with SDG goal number 8.

5. To improve resilient infrastructure in line with SDG goal number 9. Improving accessibility and easy movement of people and goods within the county is one sure indicator of development. Mandera County is over 1,200 kilometres away from the capital city of Nairobi, and over 1900 kilometres from the main port of Mombasa, making costs of transportation of goods prohibitive. Achieving this goal will increase linkages with the neighbouring countries of Ethiopia and Somalia, access to markets for products from neighbouring countries, such as fresh produce, miraa and other factors of production. This will eventually lead to a reduction in the cost of production. The result will be improved productivity, opening up of business opportunities, industrialisation and a boost in incomes. It will also lead to a reduction in the cost of goods in Mandera County. Improved transport infrastructure eases access to basic facilities like hospitals and schools.

6. To improve food security from 59 percent to 80 percent by 2022 in line with SDG goal number 2, with the objective of ending hunger and improving nutrition. Availability of pasture and water improves the health and body condition of livestock, which leads to increased production and an upsurge in livestock. The ultimate benefit is a boost of the pastoral communities' purchasing power. Meanwhile, improving irrigation and acreage under crop production is vital for the improvement of Mandera's food security. We must reduce the risk of malnutrition across the county even during long dry spells.

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7. To improve access to inclusive quality education in line with SDG goal number 4, as well as relevant skills training to fill the capacity needs gaps in the county. We seek to improve literacy levels from 30 to 70 per cent by 2025, increase access to basic education and promote life-long learning.

8. To engage the youth and equip them with vocational skills, as well as farming and entrepreneurial skills to shield them from the vulnerability of falling into the radicalisation and violent extremism trap. This objective is in line with SDG goal number 16 of peaceful and inclusive societies.

9. To carry out natural resource mapping. This will uniquely position Mandera County to sustainably exploit its ecosystem and extractives to spur economic growth and transform the lives of residents. This is in line with SDG goal number 15.

10. To align our development priorities with the economic blueprint of the Frontier Counties Development Council to be able to tap into global, public, private partnerships and economies of scale. This will help in attracting investments and encouraging innovations that will open up the region for major infrastructural projects to create jobs, attract skilled labour and improve living standards in line with SDG goals number 9 and 17.

Ref	Objective as per CIDP	Performance/Progress made up since 2018 up to date	Remarks (Explain The reasons underperformance/ Over performance)
1.	Improve peace and security within Mandera County.	The County has managed to reduce inter-clan conflicts	The porous international borders with Somalia and Ethiopia poses a challenge to our peace efforts
2.	Provide access to quality and affordable health services	Maternal mortality rate has been greatly reduced	The Mandera Triangle has created dependency burden on our facilities
3.	Improve access to clean and safe water and sanitation	The County heavily invested in construction, expansions and desilting of dams	Persistent droughts leads to severe water shortages in the County thus hampering our efforts
4.	Transform livestock sector from a way of life to a viable economic activity	We are revitalising the livestock sector/creating disease-free zones	Losses occasioned by drought and climate change have been a tricky challenge
5.	Improve resilient infrastructure in line with SDG goal number 9	Heavy investment in infrastructure has been undertaken	Insecurity, lack of skilled labour, floods threatened the execution of these projects

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6.	Improve food security from 59% to 80% by 2022 in line with SDG goal number 2	Resources have been injected in irrigation projects	Climate challenge, insecurity are common challenges
7.	Improve access to inclusive quality education in line with SDG goal number 4	Improvement in ECDE infrastructure has been achieved	Education is not a devolved function. Shortage of teachers is another headache.
8.	Equip the youth with vocational skills, farming and entrepreneurial skills	Youth development activities are successfully undertaken every year	High unemployment, increased number of graduates and poor attitude
9.	Carry out natural resource mapping	Mapping of land and natural resources were conducted	Community conflict over resources and boundaries was a challenge
10.	Align our development priorities with the economic blueprint of the Frontier Counties Development Council	Major infrastructural projects intended to create jobs, attract investments and improve living standards have been undertaken	Mandera's distance from Nairobi, the nature of road infrastructure, and insecurity along the highways make the cost of doing business very high

Progress on attainment of Strategic development objectives

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

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	to facilitate the construction, upgrading, rehabilitation and maintenance of the roads infrastructure and supervision of Government buildings in Mandera County to enhance regional connectivity for sustainable socio-economic	Roads, bridges /culverts and drifts constructed leading to increased efficient transportation of people, goods and services	Improved mobility within the county	In FY 23/24 we increased motorable and passable roads by 50%. The following roads were upgraded, access roads opened up and bush clearing works done. Drifts and box culverts were also undertaken.

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	development in line with Kenya's Vision 2030.			
	To facilitate the designing, supervision and management of the county building projects to enhance sustainable socio-economic development in line with Kenya's Vision 2030	Eased construction & rehabilitation of infrastructure	No. and condition of buildings constructed for systemic delivery of services	In the FY 2023/2024, massive progress was made on proposed completion of the following projects: Governor's residence, County headquarter, amongst others
Agriculture, Livestock, Fisheries And Irrigation	To promote and facilitate production of food and agricultural raw materials, ensure food security, promote agro-based industry, agricultural export and sustainable agricultural practice.	Improved Irrigation schemes development and rehabilitation leading to improved agricultural productivity and outputs.	Amount of investments in irrigation projects and support to farmers.	During the year, huge investments were made in the following projects: Slaughter houses, irrigation projects, repair of canals, farmers were also supported with fertilizers and seeds
Education, Culture, Tourism and Sports	To create effective capacity building mechanisms for effective management and delivery of ECDE, TVET, Culture, Tourism and Sports services	Improved capacity of ECDE and other teachers	No. of ECDE teachers and other staff to be trained	300 staff were targeted and successfully trained in the period under review
	Provision of infrastructure at ECDE, TVET, Non-Formal	Early childhood infrastructure development	No. of ECDE classrooms constructed	Over 30 ECDE classrooms were constructed.

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	Education, Primary, Secondary and Tertiary institutions.		No. schools of supplied with desks No. of ECD centres supplied teaching materials	ECDE classrooms were supplied with desks to schools in every sub county All targeted primary schools were supplied with teaching and learning materials
	To enhance access, equity, retention, transition and completion levels at the Early Childhood Development Education, TVET, Non-Formal Education, Primary, Secondary and Tertiary institutions	Access to education	No. of Needy students awarded bursary	The bursary was disbursed as budgeted
	To improve quality of training programmes for sporting activities	Sport infrastructure development Access to sporting item and equipment Improvement of sporting activities in all sub counties	The number of football fields constructed and Improved No of sporting items procured No of wards held sporting programs	All playgrounds targeted in the budget have all been achieved All sporting items targeted were fully attained 30 tournaments were held, one in each ward.
Health Services	To reduce incidences of preventable diseases and	Reduction in cases of food/water-borne diseases	No. of premises inspected and have met minimum	70% of target achieved Target

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	mortality in Mandera County		requirement on hygiene and sanitation	
			No. of Public health facilities disposing off HCW appropriately	100% achieved
			Whether food and water samples were taken for laboratory analysis	Done
			% of deliveries conducted by skilled attendants	45% of deliveries
	To provide improved quality health care services at the County	Enhanced specialized curative and diagnostic interventions	% increase of access to specialised diagnostic services	Over 80% of facilities have been stocked with drugs and equipment and their laboratories fully functional while 3 facilities have specialized diagnostic.
Youth, Gender and Social Services	To upscale the livelihood of the most vulnerable in the Mandera Community	Shelters, resources and mobility kits for vulnerable people	No. of houses constructed for the most vulnerable and kits issued	Houses constructed as per target and targeted kits issued successfully
	To empower and promote gender equality at the County level	gender mainstreaming	No. of awareness program on gender equality	Target achieved
	To undertake empowerment of	Youth capacity built on income	No. of youth trained on	The ministry trained about

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	youth groups in the county	generating activities provision of income generating tools/equipment	income generating activities No. of youth groups provided with income generating equipment	300 youth and women and issued to PWD groups income generating equipment to uplift their economy and be self-reliant.
Lands, Physical Planning, Housing and Urban Development	To facilitate efficient, sufficient, equitable and sustainable management of land	Secure land records	Plot digitized	Records were digitized hence reducing land/plots related conflicts drastically
Public Service, Conflict Management and Devolved Units	To provide policy direction in Public Service Management, advice on appropriate organizational structures	Proper HR records and Compliance	Staff appraisal-quarterly, file kept, promotions made	Staffs were appraised and their files updated. Staff promotions were also undertaken
	To initiate and coordinate human resource management reforms to improve service delivery for sustainable socio-economic development	Performance management	Performance contracting	Undertaken as planned
	To promote a cohesive society whose values are harmonious and integrative.	Improved security	No. of counter radicalization programs	Counter radicalization workshops were held in all the sub counties
Water, Energy, Environment & Natural Resources	To ensure efficient and economical provision of water and sewerage services,	Developed Urban Viable Water Supply and Sewerage System		Construction and expansion of water pans as well as desilting of existing pans were undertaken

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	increased environmental conservation, appropriate use of natural resources	Improved trees cover	No. of trees planted	Over 250 trees were planted as planned
		Water Resources Development	Improved water security countywide	Over 70% of the population have access to water as a result of increased spending on large water pans, and maintenance of boreholes and water tanks
	To ensure improved access to affordable and environment friendly sources of energy to meet the various socio-economic needs.	Solar systems Installations	No. of streetlights poles installed	Targeted accomplished
Trade, Investment, Industry and Cooperative Development	Promote private sector development through enterprise and entrepreneurship development	Mapping of Business activities in the county	No. of business mapped and coded	Undertaken
		Improve performance and status of co-operatives in the county	No. of Education and Extension services conducted for co-operatives	Extension services and education are done on daily basis.
	Improve business environment, promote active investment climate and fair business practice	Enhancement business activities for better returns	No. of Trainings, Stakeholder forums, cooperative days and exhibitions carried out	Trainings undertaken
County Treasury, Economic Planning, Special Programmes,	To mobilize resources, ensure prudent management of resources and provide leadership in	Revenue enhancement and improved implementation of programmes, projects and strategies	No. of Quarterly reports on revenue performance	Achieved

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ICT & e-Government	development planning and tracking of results.			
	Disaster management	Relief food management	No. of households benefitting from food distributed and No. of sub counties covered	Over 55,000 households covered countywide. Target achieved.

Implementation Challenges experienced in FY 2023/2024

1. **Insecurity:** Many border towns suffered attacks from external Al Shabaab assailants during the financial period. These aspects of insecurity negatively affect socio-economic lives of the locals and scare away investors.
2. **Recurring drought:** Prolonged drought led to the diversion of development budgets to respond to emergency relief cases. This was done by distributing food stuff and provision of water trucking services to the affected communities.
3. **High cost of goods and services:** The geographical location of Mandera at about 1200km from Nairobi, coupled with poor road network, insecurity and poor communication network has continuously posed a big threat to movement of goods and services to the county. This has seen most of the goods doubled on prices and being scarce due to the high demand and low supply.
4. **Delayed disbursement of funds from national treasury:** Over the years, the county government has experienced frequent cash crunches as a result of delayed disbursement from the national treasury. This has delayed projects delivery and compromised the provision of essential services such as health, security water and education.
5. **Local revenue underperformance** was also a challenge despite the revenue automation and improved enforcement efforts.

Available Opportunities

Mandera County government can take advantage of the following opportunities in implementation of its objectives:

1. **Local solutions to curb insecurity**– Though provision of security is a National Government function, the County Government had to recruit National Police Reservists to curb the runaway

insecurity. Motivating and empowering these officers will significantly improve the security situation.

2. **Monitoring and Evaluation (M&E):** Absence of monitoring and evaluation committees in sectors have led to poor coordination of Monitoring and Evaluation activities in the sectors. The county government instituted an Evaluation and Monitoring Unit under office of the governor to tackle the challenge.

3. **Enhancing Local Revenue Generation** is key to sustainable service delivery: The huge demand for resources has made the county to look for avenues of raising more resources through measures such as automation of revenue collection. More innovation ways of boosting revenue collections will be identified and implemented in the subsequent years.

4. **Capacity is central to good performance:** Inadequate technical staff in departments has led to poor service delivery. By focusing on training and recruiting of technical staff offering essential services, the county has managed to arrest the situation. However, some departments such as revenue services and compliance are understaffed. Once these units are staffed, the county can reap new gains.

5. **Collaboration initiatives:** By collaborating with the National Government, development partners, the County Assembly, or other key stakeholders, the County Government has put efforts in attracting partners for development and service delivery in the county. The county shall continue to enhance its collaboration efforts to attain successful implementation of its CIDP objectives.

6. Environmental and Sustainability Reporting

Corporate Social Responsibility exists to transform lives. Thus, at Mandera County Government we understand that we have a responsibility to our society and we have made Corporate Social Responsibility (CSR) an integral part of our culture. To underline our deep commitment to making a difference in people's lives, we are guided by an existing policy and the government commits a substantial budgetary allocation each financial year to CSR initiatives. The county's CSR efforts focuses on the following key areas:

1. Sustainability strategy and profile

Sustainable development has been fully incorporated by the County Government. Our corporate sustainability contains three pillars: economic, ecological and social. For a comprehensive corporate sustainability strategy, the county understands it is necessary to consider all dimensions, their impacts and their interrelations. External influences also affect the corporate orientation on sustainability. Moreover, corporate sustainability also has positive effects on society in the long term. Mandera County government follows an introverted – risk mitigation strategy focusing on legal and other external standards concerning environmental and social aspects in order to avoid risks for the entity. The County uses generic aspects of the economic dimension of corporate sustainability such as innovation and technology, collaboration, knowledge management, processes, purchase and sustainability reporting to gain good financial and sustainability results. The strategies also address ecological dimensions to reduce environmental impacts caused by resource use, and emissions into air, into water or into ground, as well as waste and hazardous waste.

2. Environmental performance

As part of Mandera County government's contribution to the nation's national development agenda and our intent towards improving the wellbeing of our communities, in the financial year 2014/2015 the county rolled out the County Forests Management and Extension Programme which is a campaign with a target to plant and sustain millions of trees all over Mandera. This activity has progressed well with over a million trees planted and being sustained along the B9 roads in Mandera East Sub County and along all major roads in other sub counties. Our efforts aim to increase Kenya's forest cover to the desirable standards and protect the environment for present and future generations.

The Mandera county government also aim to minimize any harmful effects and consider the development and implementation of environmental standards to achieve this to be of great importance. In the course of our operations, therefore, we seek to identify opportunities to optimise consumption of energy, water and other natural resources. We actively encourage our staff to plant trees in our various Stations with a view to conserving the environment. In the just concluded financial year, we actively participated in projects aimed at reducing environmental degradation.

3. Employee welfare

Our success as a government is largely dependent on our human capital (people).

- We seek to recruit, retain, reward and develop the best talent in the Country.
- We recognise the need to inculcate among our employees the culture of being sensitive to matters of safety, security, society and the environment. This ensures that employees act with integrity and responsibility with the people they deal with and the environment they interact with.
- We train employees to value each other, provide necessary support systems for people with different needs and have a system in place that encourages acceptance of cultural diversity.
- Further, we continually seek to improve the welfare and skills of our employees through structured programs for personal and professional development.
- We actively seek to ensure gender parity and where possible recruit persons with disability and from the minority groups of our society.

4. Market place practices-

The organisation should outline its efforts to:

- a) Responsible Supply chain and supplier relations-** Mandera County government recognizes that responsible Supply Chain Management has profound effect on any organization's reputation. Reputation influences the stakeholders' perceptions, their choices and investment intentions and financial performance. Thus, we practice responsible corporate behaviour that we envisage builds trust and enhances our overall reputation, which in turn attracts investors, employees, suppliers and distributors, not to mention earning the public's goodwill. The county's procurement

department has developed stringent rules intended to drive business firms to proactively improve their responsible supply chain performance.

b) Responsible ethical practices-

Mandera County is a corruption free organization with a reputable corruption free environment.

5. Community Engagements

As a responsible corporate citizen and as a way of reaching out to the less fortunate members of our society, the county government undertakes a number of initiatives aimed at improving the living standards of vulnerable members such as the needy, people living with disabilities, widows and the unskilled youth. These are undertaken through donations of basic amenities like food stuffs and beddings, gifts to Orphanage centres, specialized equipment to PLWDs and Iftar donations in the month of Ramadhan. These donations/support are meant to alleviate suffering for vulnerable groups during hard times.

6. Education.

Education is the backbone of development in a country and therefore the county government has been a key player in support of secondary and tertiary educational initiatives to improve the educational standards. In this area which falls under the national government functions, we have aided schools in the construction of administration blocks, laboratories, libraries, sanitation facilities and provision of equipment.

7. Sports

Sports activities not only unite people from all walks of life, but also provide an avenue for many to realize their sporting talents. In light of this, the Mandera county government has been a stakeholder to sports and sporting activities in Mandera County through its annual sponsorship to various sports ventures. Some of these sporting activities were organized to foster peace among warring communities in the clash torn regions such as Mandera North and Banisa Sub Counties.

All these activities and many others were aimed at supporting the various communities and stakeholders who the county government interacts with in one way or the other as it carries out its mandate.

7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the Mandera County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the Mandera County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

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


The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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Further the CEC member for finance confirms that the Mandera County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

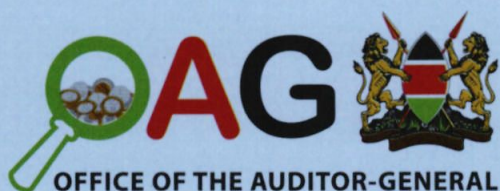
Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 21/11/24 2024.


.....
Ibrahim Mohamed Adan
County Executive Committee Member
Finance and Economic Planning

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MANDERA 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 Mandera set out on pages 1 to 31, which comprise of 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 Mandera for the year ended 30 June, 2024

statements 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 Mandera 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. Unsupported Direct Bank Deductions by Kenya Revenue Authority

The statement of receipts and payments reflects an expenditure of Kshs.4,111,229,696 in respect of compensation of employees as disclosed in Note 2 to the financial statements. Included in the expenditure is an amount Kshs.1,672,367,580 in respect of basic salaries of permanent employees which further includes an amount of Kshs.39,522,351 paid directly to the Kenya Revenue Authority (KRA) on basis of the Authority's Agency Notice for non-remittance of taxes. However, the payments were not supported by details of the deductions that were not remitted to KRA. In addition, the payments were not processed through the Integrated Financial Management System Information (IFMIS).

In the circumstances, the proper classification of the expenditure amounting to Kshs.39,522,351 on non-remitted tax could not be confirmed.

2. Unsupported Payments on Pharmaceutical and Non-Pharmaceutical Supplies

The statement of receipts and payments reflects an expenditure of Kshs.2,353,982,401 in respect of use of goods and services as disclosed in Note 3 to the financial statements. Included in the expenditure are payments amounting to Kshs.765,384,298 for specialized materials and services. Included in the specialized materials and services expenditure is Kshs.148,365,078 in respect of pharmaceutical drugs, non-pharmaceuticals, dressings and lab reagents from Kenya Medical Supplies Authority (KEMSA). However, the expenditure was not supported by way of requisitions from the County health facilities, inspection and acceptance committee reports, counter receipt voucher (S13) and counter issue notes (S11) and S3 cards.

In the circumstances, the accuracy and occurrence of expenditure of Kshs.148,365,078 on pharmaceutical drugs, non-pharmaceuticals, dressings and lab reagents could not be confirmed.

3. Unsupported Deposits and Retentions

The statement of assets and liabilities reflects deposits and retentions balance of Kshs.10,641,645 as disclosed in Note 8 to the financial statements. However, the aging analysis for the balance, movement schedule showing the retentions opening balance,

additions and payments during the year were not provided for audit. Further, the balance at the end of the financial year were not supported with contracts, certificates of payment contract number, fee note, interim payment certificate, reference of the payment from which the retention money was deducted and other supporting documentation that the payables are a liability.

In the circumstances, the accuracy and completeness of the deposits and retentions balance of Kshs.10,641,645 could not be confirmed.

4.0. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.2,353,982,401 as disclosed under Note 3 to the financial statements. Included in the expenditure is Kshs.625,414,200 in respect of other operating expenses. However, the following unsatisfactory matters were noted:

4.1. Unsupported Payment for Consultancy Services

Review of records revealed that the County Executive entered into a contract for provision of consultancy services for preparation of valuation roll for Mandera and Elwak Municipalities in the County at contract sum of Kshs.54,184,800 on 15 April, 2024. A total of Kshs.5,000,000 representing 9% of the contract sum was paid to the consultant. However, the payment was not supported by report of the contract implementation team as required by Section 151(1) of the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the validity and occurrence of expenditure of Kshs.5,000,000 on consultancy services could not be confirmed.

4.2. Unsupported Provision of Legal Services

Review of payment records revealed that an amount of Kshs.45,500,000 was incurred on provision of legal services. However, the expenditure was not supported by a written approval of the County Executive Committee and a request to engage for those services by the respective departments. This was Contrary to Section 16 of the Office of the County Attorney Act, 2020, which provides that a department or public entity established within a County Executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without written approval of the County Executive Committee and a request to engage those services shall be in writing.

In the circumstances, the validity and proper charge on public funds on expenditure of Kshs.45,500,000 on legal services could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statements of comparison of budget and actual amounts (Recurrent and Development Combined) reflects final approved receipts budget and actual on comparable basis of Kshs.11,987,831,007 and Kshs.10,749,914,764 respectively, resulting in underfunding of Kshs.1,237,916,243 or 10% of the budget.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the residents of Mandera County.

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

1. Unresolved Prior Year Matters

In the audit report for the previous year, several issues were raised under report on the financial statements and report on Lawfulness and Effectiveness in Use of Public Resources. However, Management had not resolved the issues as at 30 June, 2024 and no satisfactory reasons were given for the delay in solving the prior year's matters.

Further, Management did not submit its report on how it has addressed the recommendations and findings of the previous year's audit report contrary to Section 31(1)(a) of the Public Audit Act, 2015 which states that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor-General and made recommendations, a state organ or a public entity that had been audited shall, as a preliminary step, submit the report.

Management was therefore in breach of the law.

2. Late Disbursement of Exchequer Issues

The summary comparison of budget and actual amounts (Recurrent and Development Combined) reflects total actual receipts of Kshs.10,749,914,764 which includes equitable share of revenue from the Exchequer of Kshs.10,702,536,315. However, Exchequer releases amounting to Kshs.2,464,941,938 was received in the month of June from the exchequer. Further, the County Executive was allocated an equitable share of Kshs.11,633,191,646 for the 2023/2024 financial year. However, only Kshs.10,702,536,314 was actually disbursed to the County, leaving a shortfall of Kshs.930,655,331 that remained undisbursed. This was contrary to Section 17(6) of the

Public Finance Management Act, 2012, which requires that the National Treasury shall, at the beginning of every quarter and in any event not later than the fifteenth (15th) day from the commencement of the quarter, disburse monies to County Governments.

Due to late remittances by National Treasury, the County Executive could not undertake all the planned and budgeted for programmes in time and thereby impacting on service delivery.

Other Information

The Management is responsible for the other information set out on page iii to xxxii which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance against County Predetermined Objectives, Environmental and Sustainability Reporting and 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.

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 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. Non-Compliance with Budgetary Limits and Reporting Requirements

The approved revenue budget for the County Government (County Executive and Assembly) for the year under review amounted Kshs.13,000,831,007. Included in the budget amount is Kshs.1,013,000,000 for the County Assembly. The Approved budget for the County Assembly translates to 7.8% of the total County Government Revenue of which exceeded the fiscal limit of 7% set under Regulation Section 25(1)(f) of the Public Finance Management (County Governments), Regulations, 2015. Further, the County Executive Committee Member for Finance did not submit a responsibility statement to County Assembly explaining the reasons for the deviation and providing a plan on how to ensure annual actual expenditure outturns as well as medium term allocation comply with

the provisions of Section 107(2)(a) of the Act and the regulations in the subsequent years as required by Regulation 25(1)(h).

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

2. Non-Compliance with Law on Ethnic Composition

Review of the payroll data revealed that the County Executive had a total staff of three thousand seven hundred and sixty-one (3,761) as at 30 June, 2024. However, out of this number, one thousand nine hundred and eighteen (1,918), representing approximately 51%, were from one dominant ethnic community in the County. This violated Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment should employ more than one-third of its staff from the same ethnic community.

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

3. Non-Compliance with Law on Fiscal Responsibility Principle on Wage Bill

The statement of receipts and payments reflects expenditure on compensation of employees of Kshs.4,111,229,696 representing 38% of the total revenue received of Kshs.10,749,914,764. 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.

4. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.2,353,982,401 as disclosed under Note 3 to the financial statements. The following anomalies were however noted:

4.1 Irregular Subscriptions to Council of Governors and Frontier Development Council-Regional Block

The expenditure includes payments amounting to Kshs.625,414,200 in respect of other operating expenses. However, review of records provided for audit revealed that Kshs.2,000,000 and Kshs.1,000,000 were paid to the Council of Governors and Frontier Development Council-Regional Block respectively. The payments were made contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the Council of Governors should be provided for in the annual estimates of the revenue and expenditure of the National Government. Further subscriptions were made to entities not backed by law on matters relating to public expenditure.

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

4.2 Irregular Procurement of Supply and Delivery of Business Start-up Kits

The expenditure includes payments amounting to Kshs.765,384,298 in respect of on specialized materials and services. Included in the expenditure is an amount of Kshs.15,499,412 for supply and delivery of business start-up kits. The County Executive procured business start-up kits for various groups in the County through request for quotations from six (6) different suppliers and on various occasions instead of floating a single annual open tender thereby engaging in irregular split of procurement. This was contract contrary to Section 54(1) of Public Procurement and Asset Disposal Act, 2015 which provides that no procuring entity may structure procurement as two or more for the purpose of avoiding the use of a procurement procedure.

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

5. Acquisition of Assets

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.1,826,960,098 as disclosed under Note 6 to the financial statements. The following anomalies were however noted:

5.1. Unutilized Regional Livestock Market

The expenditure includes payments amounting to Kshs.368,403,499 in respect to the construction of buildings. Review of records provided for audit revealed that the County Executive entered into a contract on 15 May, 2021 for Construction of Regional Livestock Market at Mandera East at a contract sum of Kshs.339,606.523. The contractor was paid an amount of Kshs.22,000,000 during the year under review, being a pending bill from the previous year. Physical inspection conducted on 17 September, 2024 revealed that the project was completed but not in use an indication that its acquisition was not for immediate use.

In the circumstances, value for money invested in the construction of the regional market could not be confirmed.

5.2. Construction of ECDE Classrooms

The expenditure includes payments amounting to Kshs.368,403,499 in respect to the construction of buildings. Included in the payments is an amount of Kshs.6,796,822 for construction of six (6) ECDE classrooms in five (5) different schools in various Sub-counties within Mandera County. However, physical inspection conducted on 14 September, 2024 revealed that the ECDE classrooms were not constructed as stand-alone project as it was joined to other classrooms constructed by National Government Constituencies Development Fund (NG-CDFs) contrary to the Bill of Quantities from the winning binders. In addition, the classrooms were not branded to indicate that they were constructed by the County Executive. This resulted in difficulties in verifying projects implemented by the County Government and those implemented by NG-CDFs.

In the circumstances, value for money on the expenditure of Kshs.6,796,822 incurred on the construction of the ECDE classrooms could not be confirmed.

5.3. Expenditure on National Government Functions

The expenditure includes payments amounting to Kshs.368,403,499 in respect to the construction of buildings. Review of the expenditure records revealed that the Executive implemented various projects costing Kshs.74,363,509 which fall under the National Government functions. The projects included construction of infrastructures for primary and secondary schools, construction of infrastructures for Kenya Medical Training College, Teachers Training College and Technical Training Colleges and construction of infrastructures for Kenya Defense Forces. This was contrary to the provisions of the Fourth Schedule of the Constitution of Kenya, which sets out the functions and powers of the National Government and the County Governments.

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

6. Accumulation of Pending Accounts Payable

Annex 2 of the financial statements reflects a balance of Kshs.2,226,355,163 in respect of pending accounts payables. However, the schedule provided for audit review did not show details including contract number, local purchase order and local service order for the pending bills amounting to Kshs.2,226,355,163. Review of the supporting schedule revealed that pending bills amounting to Kshs.1,136,973,354 were outstanding for more than two (2) years. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which provides that debt service payments shall be a first charge on the County Revenue Fund. Further, ledgers and other supporting documents were not provided to support the movement from Kshs.3,092,687,339 reported as at 30 June, 2023 to Kshs.2,226,355,163 as at 30 June, 2024. Further, the payment plans, pending bills status reports and age analysis reports were not provided for audit verification.

In the circumstances, the Management was in breach of the law and continued accumulation of pending bills expose the County Executive to potential losses.

7. Failure to Operationalize Emergency Fund

The statement of receipts and payments reflects an amount of Kshs.1,145,352,144 in respect of other grants and transfers as disclosed in Note 5 to the financial statements. Included in the amount was an expenditure of Kshs.453,352,964 in respect of emergency relief and refuge assistance and drought contingency of Kshs.223,999,180. The County Executive established Mandera County Emergency Fund on 12 May, 2020 through Section 4 of the Mandera County Emergency Fund Act, 2020 to enable payments to be made when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority. However, the Executive did not set aside funds in the annual budget for the emergency fund as required by Section 10 of the Mandera County Emergency Fund Act, 2020.

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

8. Failure to Operationalize Climate Change Fund

During the year under review, the County Executive budgeted for an amount of Kshs.357,865,618 and transferred Kshs.325,046,431 to the Mandera County Climate Change Fund Account. As a result, the executive incurred an expenditure of Kshs.45,224,749 for climate change under Financing Locally-Led Climate Action Program ((FLLoCA). The County Executive established County Climate Change Fund through Section 4 of the Mandera County Climate Change Fund Act, 2021 to fund climate change projects, programs and activities provided for in the Climate Finance Framework. However, the Fund was administered by the Chief Officer Environment and Climate instead of the designated Fund Administrator contrary to Section 10 of the Mandera County Climate Change Fund Act, 2021.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Payment of Salaries outside the IPPD

The statement of receipts and payments reflects an expenditure of Kshs.2,353,982,401 in respect of use of goods and services as disclosed in Note 3 to the financial statements. Review of records provided by the Human Resources Department revealed that the Executive maintained both manual and electronic payrolls. One payroll was in the Integrated Payroll and Personnel Database (IPPD) while the other was in excel spreadsheet. The IPPD reflected a total of three thousand seven hundred and sixty-one (3,761) employees while the manual payroll had five hundred and fifty-two (552) employees. As a result, five hundred and fifty-two (552) employees who included four

hundred and forty-six (446) National Police Reservist who were engaged as temporary basis were paid a total of Kshs.188,987,235 through the manual payroll.

The use of the manual payroll requires manual input of data and calculation of deductions which is prone to errors and manipulation.

In the circumstances, existence of effective control mechanisms on the payroll could not be confirmed.

2. Failure to Publish Finance Manual

Section 91(1) of the Public Finance Management (County Government) Regulations, 2015 requires a County Treasury to publish financial manuals and forms which may be used by County Government entities to support implementation of these Regulations. However, the County Treasury did not publish financial manuals as required.

In the circumstances, there is a risk that the County Government entities may not implement financial regulations as required.

3. Failure to Insure County Buildings

The statement of receipts and payments reflect an expenditure of Kshs.2,353,982,401 in respect of use of goods and services as disclosed in Note 3 to the financial statements. Included in the expenditure is Kshs.380,015,89 incurred as insurance costs. Review of the expenditure revealed the that the County buildings did not have any insurance cover to mitigate against losses in case of disaster contrary to Section 79(2)(c) of the Public Finance Management Act, 2012 which requires a public officer within his area of responsibility to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property including application of best office to prevent any damage from being done to the financial interest of the County Government.

Failure to secure insurance cover for County buildings exposes the Government to potential losses and undermines the financial protection measures intended by the legislation.

4. Weaknesses in Management of Fixed Assets

Annex 6 of the financial statements on summary of fixed assets reflects Kshs.42,723,737,078 being total assets owned by the Executive as at 30 June, 2024. However, it was observed that the County Executive did not have in place policies and procedures relating to asset management and the non-current assets were not physically inspected on a regular basis. The Executive did not maintain a register of land and buildings recording each parcel of land and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, leasehold terms, maintenance contracts and other pertinent management details as required by Regulation 136(1), (2), (3), (4), (5) of the Public Finance Management (County Government) Regulations, 2015.

In the absence of an updated asset register, the security of County assets may not be guaranteed.

5. Lack of Risk Management Policy

Review of the internal control environment revealed that Management did not put in place a Risk Management Policy, Fraud Prevention Mechanism and Operational and Disaster Recovery Plan. This was contrary to Regulation 158 of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall ensure that the County Government entity develops risk management strategies, which include fraud prevention mechanism a system of risk management and internal controls that builds robust business operations.

In the circumstances, the security and reliability of the County Executive's data including the management information system could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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 IFPP 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

09 December, 2024

County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2024

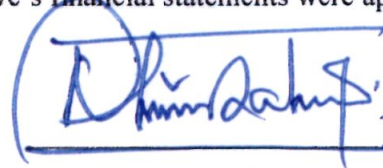
9. Statement of Receipts and Payments for the year ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	10,749,914,805	11,002,912,245
Total receipts		10,749,914,805	11,002,912,245
Payments			
Compensation of employees	2	4,111,229,696	4,191,679,367
Use of goods and services	3	2,353,982,401	2,024,667,832
Transfers to other government entities	4	1,051,821,697	1,104,354,748
Other grants and transfers	5	1,145,352,144	1,227,787,137
Acquisition of assets	6	1,826,960,098	2,512,615,757
Total payments		10,489,346,036	11,061,104,840
Surplus/deficit*		260,568,769	(58,192,595)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mandera County Executive's financial statements were approved on 14/11/2024 and signed by:


Chief Officer finance

Name: Abdikadir Mohamed Tache



Chief Finance Officer

Name: Ahmedsalim Ali Osman

ICPAK Member Number: 21986

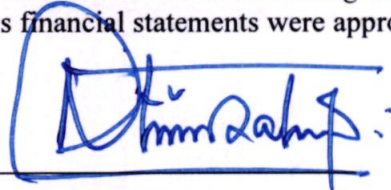
County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2024

10. Statement of Assets and Liabilities as at 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	7	301,847,847	68,619,640
Total cash and cash equivalents		301,847,847	68,619,640
Outstanding imprests and advances		-	-
Total financial assets		301,847,847	68,619,640
Financial liabilities			
Deposits and retentions	8	10,641,645	37,982,208
Net financial assets		291,206,202	30,637,433
Represented by			
Fund balance b/fwd.	9	30,637,433	88,830,029
Surplus/deficit for the year		260,568,769	(58,192,595)
Net financial position		291,206,202	30,637,434

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mandera County Executive's financial statements were approved on 6/11/2024 and signed by:


Chief Officer Finance
Name: Abdikadir Mohamed Tache


Chief Finance Officer
Name: Ahmedsalim Ali Osman
ICPAK Member Number: 21986

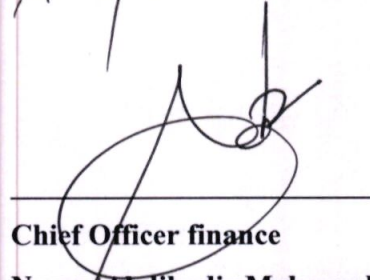
County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2024

11. Statement of Cash Flows for the period ended 30th June 2024

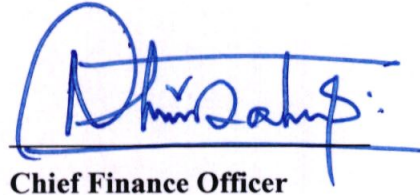
		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	10,749,914,805	11,002,912,245
Total receipts from operating income		10,749,914,805	11,002,912,245
Payments for operating expenses			
Compensation of employees	2	(4,111,229,696)	(4,191,679,367)
Use of goods and services	3	(2,353,982,401)	(2,024,667,832)
Transfers to other government entities	4	(1,051,821,697)	(1,104,354,748)
Other grants and transfers	5	(1,145,352,144)	(1,227,787,137)
Total payments for operating expenses		(8,662,385,938)	(8,548,489,084)
Net receipts/ (payments) from operations		-	-
Adjusted for:			
Increase/(decrease) in deposits and retentions	10	(27,340,563)	(11,350,265)
Net cash flow from operating activities		2,060,188,304	2,443,072,896
Cash flow from investing activities			
Acquisition of assets	6	(1,826,960,098)	(2,512,615,757)
Net cash flows from investing activities		(1,826,960,098)	(2,512,615,757)
Cash flow from Financing activities			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		233,228,206	(69,542,861)
Cash and cash equivalents at beginning of the year		68,619,640	138,162,502
Cash and cash equivalents at end of the year	7	301,847,846	68,619,640

County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2024

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 4/11/ 2024 and signed by:



Chief Officer finance
Name: Abdikadir Mohamed Tache



Chief Finance Officer
Name: Ahmedsalim Ali Osman
ICPAK Member Number: 21986

COUNTY GOVERNMENT OF MANDERA
Annual Report and Financial Statements
For the year ended June 30 2024

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th

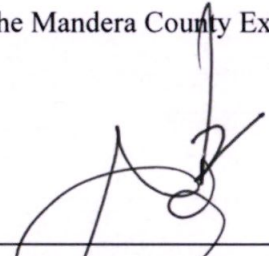
June 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	11,881,216,880	106,614,127	11,987,831,007	10,749,914,764	1,237,916,243	90%
Total	11,881,216,880	106,614,127	11,987,831,007	10,749,914,764	1,237,916,243	90%
Payments						
Compensation of employees	3,872,759,922	386,684,678	4,259,444,600	4,111,229,696	148,214,903	97%
Use of goods and services	2,373,443,116	12,958,372	2,386,401,488	2,353,982,401	32,419,087	99%
Transfers to other government units	1,404,314,237	(68,557,394)	1,335,756,843	1,051,821,697	283,935,146	79%
Other grants and transfers	1,498,510,041	84,817,565	1,583,327,606	1,145,352,144	437,975,462	72%
Acquisition of assets	2,732,189,564	(309,289,094)	2,422,900,470	1,826,960,098	595,940,372	75%
Total	11,881,216,880	106,614,127	11,987,831,007	10,489,346,036	1,498,484,971	87%
Surplus/(Deficit)				260,568,728		

Note

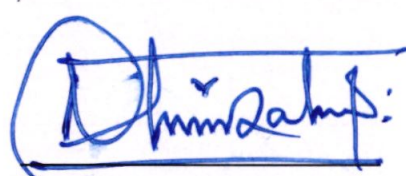
1. The adjustments are due to supplementary budgets that were approved by the County Assembly during the year under review
2. The actual transfers from CRF were less than the budgeted amount as the local revenues target was not met due to the following reasons;
 - a) Insecurity due terror attacks and inter clan fights affected revenue collection
 - b) drought adversely affected livestock and agricultural related revenues
 - c) Boarder closure due to security issues
 - d) Closure of quarry mining site by the national government.

The Mandera County Executive's financial statements were approved on 4/11/ 2024 and signed by:



Chief Officer finance

Name: Abdikadir Mohamed Tache



Chief Finance Officer

Name: Ahmedsalim Ali Osman


ICPAK Member Number: 21986

County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2024

A. Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

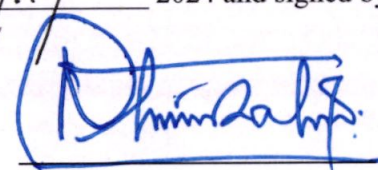
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	7,096,618,120	435,393,835	7,532,011,955	7,062,251,126	469,760,829	94%
Total	7,096,618,120	435,393,835	7,532,011,955	7,062,251,126	469,760,829	94%
Payments						
Compensation of employees	3,872,759,922	386,684,678	4,259,444,600	4,111,229,696	148,214,903	97%
Use of goods and services	2,373,443,116	12,958,372	2,386,401,488	2,353,982,401	32,419,087	99%
Transfers to other government units	280,175,547	46,750,785	326,926,332	81,136,230	245,790,102	25%
Other grants and transfers	570,239,535	(11,000,000)	559,239,535	504,629,100	54,610,435	90%
Total	7,096,618,120	435,393,835	7,532,011,955	7,050,977,428	481,034,527	94%
Surplus/(deficit)				11,273,698		

The Mandera County Executive's financial statements were approved on 4/11 2024 and signed by



Chief Officer finance

Name: Abdikadir Mohamed Tache



Chief Finance Officer

Name: Ahmedsalim Ali Osman

ICPAK Member Number: 21986

B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	A	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,784,598,760	(328,779,708)	4,455,819,052	3,687,663,639	768,155,413	83%
Total	4,784,598,760	(328,779,708)	4,455,819,052	3,687,663,639	768,155,413	83%
Payments						
Transfers to other government units	1,124,138,690	(115,308,179)	1,008,830,511	970,685,467	38,145,044	96%
Other grants and transfers	928,270,506	95,817,565	1,024,088,071	640,723,043	383,365,027	63%
Acquisition of assets	2,732,189,564	(309,289,094)	2,422,900,470	1,826,960,098	595,940,372	75%
Totals	4,784,598,760	(328,779,708)	4,455,819,052	3,438,368,609	1,017,450,443	77%
Surplus/(deficit)				249,295,030		

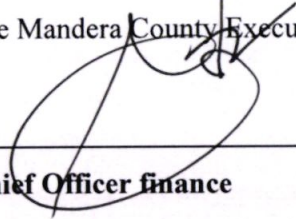
Note

1. The adjustments are due to supplementary budgets that were approved by the County Assembly during the year under review
2. The actual transfers from CRF were less than the budgeted amount as the local revenues target was not met due to the following reasons;
 - e) Insecurity due terror attacks and inter clan fights affected revenue collection
 - f) drought adversely affected livestock and agricultural related revenues

County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2024

- g) Boarder closure due to security issues
- h) Closure of quarry mining site by the national government.

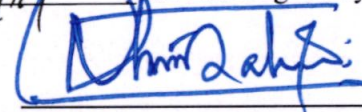
The Mandera County Executive's financial statements were approved on



Chief Officer finance

Name: Abdikadir Mohamed Tache

2024 and signed by:



Chief Finance Officer

Name: Ahmedsalim Ali Osman

ICPAK Member Number: 21986

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Programme	Sub-Programme	Approved Estimates FY 2023/24 (Kshs.)	Actual Expenditure (Kshs.)	Variance (Kshs.)	Absortion Rate (% Total Expenditure to Approved Estimates)
		A	B	C=A-B	D=B/A*100
Agriculture, Livestock and Irrigation	General Administration & Support Services	131,187,804	122,696,802	8,491,002	94%
	Livestock Resources Management and Development	195,842,980	123,301,000	72,541,980	63%
	Crop Management and Development	308,360,913	221,351,358	87,009,555	72%
	Irrigation Development and Management	77,420,757	77,416,409	4,348	100%
		712,812,454	544,765,569	168,046,885	76%
Lands, Housing and Physical Development	Administration Services	67,013,160	59,186,765	7,826,395	88%
	Land Use Planning and Survey	111,148,981	44,277,105	66,871,876	40%
	Physical Planning housing and urban development	453,051,158	422,490,207	30,560,951	93%
	Solid Waste Management	103,270,000	103,270,000	-	100%
		734,483,299	629,224,077	105,259,222	86%
Roads, Public	Administrative Services	169,082,294	144,710,886	24,371,408	86%

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Works and Transport	Road And Air Transport Infrastructure Development	500,078,693	288,799,849	211,278,844	58%
	Public Works Management	33,356,126	19,706,126	13,650,000	59%
		702,517,113	453,216,861	249,300,253	65%
Trade and Cooperative Development	Administrative Services	45,550,587	40,061,577	5,489,010	88%
	cooperative development	27,100,281	20,600,000	6,500,281	76%
	Trade development	159,764,774	55,449,412	104,315,362	35%
		232,415,642	116,110,989	116,304,653	50%
Health Services	Administrative Services	1,528,134,758	1,451,670,877	76,463,881	95%
	Preventive, Promotive and Reproductive Health Services	211,914,813	172,055,555	39,859,258	81%
	Curative Rehabilitative and Referral Services	924,799,841	871,041,044	53,758,798	95%
		2,664,849,412	2,494,767,476	170,081,936	94%
Education and Human Capital	General Administration & Support Services	997,854,875	911,092,913	86,761,962	95%
	Early Childhood Education	302,974,364	269,115,023	33,859,341	89%
	Vocational and Technical Training Services	25,050,000	25,050,000	-	100%
	Education Support Services	6,500,000	6,500,000	-	100%
		1,332,379,239	1,211,757,936	120,621,303	94%

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County Executive Services	Management of County Affairs	497,889,646	469,100,561	28,789,085	94%
		497,889,646	469,100,561	28,789,085	94%
Office of the County Secretary	Leadership and executive coordination	66,502,802	64,500,000	2,002,802	97%
		66,502,802	64,500,000	2,002,802	97%
Office of the County Attorney	Legal and advisory services	97,180,939	79,970,000	17,210,939	82%
		97,180,939	79,970,000	17,210,939	82%
County Public Service Board	Ethics, Governance and Public Service Values	80,949,490	73,218,148	7,731,342	90%
		80,949,490	73,218,148	7,731,342	90%
Finance and Economic Planning	Administrative and Planning Services	291,758,120	266,690,183	25,067,937	91%
	Accounting Services	62,996,967	56,130,951	6,866,016	89%
	Financial Services and Report	3,900,000	3,900,000	-	100%
	Internal Audit Services	2,800,000	2,800,000	-	100%
	Supply Chain Management Affairs	12,000,000	12,000,000	-	100%
	County Asset Management system	2,800,000	2,800,000	-	100%

County Government of Mandera
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	County Economic Planning and Statistics	27,127,131	26,275,346	851,785	97%
	Revenue Collection and Enhancement	23,400,000	23,400,000	-	100%
	ICT and E-Government Services	19,251,179	12,900,000	6,351,179	67%
		446,033,397	406,896,480	39,136,917	91%
County Public Service Management	Administration and Support Services	1,509,538,379	1,509,538,379	(0)	100%
	Devolved Governance and Enforcement Services	108,546,068	105,166,000	3,380,068	97%
	Civic Education and Public Participation	7,500,000	7,500,000	-	100%
	De-Radicalization and Countering Violence	17,030,000	17,030,000	-	100%
	Community Cohesion and Conflict Management	14,800,000	14,800,000	-	100%
		1,657,414,447	1,654,034,379	3,380,068	100%
Social Development	Administration and Support Services	36,592,335	36,471,298	121,037	100%
	Women Empowerment and Affirmative Action	12,500,000	9,000,000	3,500,000	72%
	Youth Empowerment and Sports	33,575,276	16,075,000	17,500,276	48%
	Culture and Gender Development promotion	24,350,000	20,350,000	4,000,000	84%
	Disaster Preparedness and Management	592,138,642	535,640,000	56,498,642	90%
		699,156,253	617,536,298	81,619,955	88%

County Government of Mandera
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Water, Energy, Environment and Climate Change	Administrative Services	177,693,266	158,619,879	19,073,387	89%
	Water and sewerage Management	1,504,487,990	1,385,513,685	118,974,305	92%
	Energy and Natural Resources	23,200,000	9,700,000	13,500,000	42%
	Environment and Climate Change	357,865,618	120,413,699	237,451,919	34%
		2,063,246,874	1,674,247,263	388,999,611	81%
	GRAND TOTAL	11,987,831,007	10,489,346,036	1,498,484,971	81%

COUNTY GOVERNMENT OF MANDERA
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13. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

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

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

- a) Control the other party or
- 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.

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

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14. Notes to the Financial Statements

1. Exchequer Releases (Transfer from the CRF)

	2023-2024	2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,461,540,138	1,529,473,089
Total exchequer releases for quarter 2	2,629,804,013	2,852,729,027
Total exchequer releases for quarter 3	2,695,377,929	1,746,103,080
Total exchequer releases for quarter 4	3,963,192,725	4,874,607,049
Total	10,749,914,805	11,002,912,245

2. Compensation of Employees

	2023-2024	2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	1,672,367,580	1,646,730,964
Basic wages of temporary employees	195,771,171	186,447,884
Personal allowances paid as part of salary	1,750,528,385	1,913,868,732
Pension and other social security contributions	376,176,617	326,916,223
Employer contribution to compulsory national social schemes	41,474,880	2,361,000
Employer contribution to compulsory national health insurance schemes	61,409,600	64,910,350
Other personnel payments	13,501,464	50,444,214
Total	4,111,229,696	4,191,679,367

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Notes to the Financial Statements (Continued)

3. Use of Goods and Services

	2023-2024	2022-2023
Description	Kshs	Kshs
Utilities, supplies and services	6,853,936	13,704,795
Communication, supplies and services	7,300,608	-
Domestic travel and subsistence	44,018,950	48,431,700
Foreign travel and subsistence	1,790,040	-
Printing, advertising and information supplies & services	50,384,395	14,228,373
Rent and Rates	131,808,350	116,047,636
Training expenses	1,276,150	1,205,360
Hospitality supplies and services	40,812,322	52,053,634
Insurance costs	380,015,895	381,960,749
Specialized materials and services	765,384,298	590,035,308
Office and general supplies and services	159,646,440	136,446,520
Fuel, oil and lubricants	34,966,850	44,088,250
Other operating expenses (including bank charges)	625,414,201	455,828,210
Routine maintenance – vehicles and other transport equipment	70,262,165	95,095,881
Routine maintenance – other assets	34,047,803	75,541,417
Total	2,353,982,401	2,024,667,832

County Government of Mandera
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Notes to the Financial Statements (Continued)

4. Transfer to other Government entities

	2023-2024	2022-2023
Description	Kshs	Kshs
Mandera Water and Sewerage Company	283,891,821	194,157,700
Mandera Municipality	281,358,657	438,000,000
Transfers to Level IV & V Hospitals	121,056,147	101,000,000
Transfers to KCASP	-	81,191,951
Transfers to ASDSP	500,000	8,024,024
Transfers to Vocational Training Centres	15,049,894	15,000,000
Transfers to Hospitals, Dispensaries	38,599,569	19,258,875
Mandera County Emergency Locust Response	128,807,766	89,064,015
Mandera County for Urban Institution	-	2,339,193
Transfer to CHMT	1,500,000	-
Elwak Water and Sewerage Company	65,800,000	80,842,300
Elwak Municipality	113,641,343	75,476,690
Transfers to CRF (Unspent funds)	1,616,500	
Total	1,051,821,697	1,104,354,748

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5. Other Grants and Transfers

	2023-2024	2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	460,000,000	350,000,000
Emergency relief and refugee assistance	453,352,964	655,000,000
Drought Contingency	223,999,180	222,787,137
Other grants and transfers	8,000,000	
Total	1,145,352,144	1,227,787,137

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Notes to the Financial Statements (Continued)

6. Acquisition of Assets

<u>Non- financial assets</u>	2023-2024	2022-2023
	Kshs	Kshs
Construction of buildings	368,403,499	412,280,180
Refurbishment of buildings	187,913,453	139,190,419
Construction of roads	249,590,414	251,873,136
Construction and civil works	582,651,899	1,123,373,282
Purchase of office furniture and general equipment	73,662,781	103,201,872
Purchase of specialized plant, equipment and machinery	36,001,462	78,049,857
Purchase of certified seeds, breeding stock and live animals	42,016,648	7,762,524
Rehabilitation of civil works	286,719,944	396,884,488
Total acquisition of non- financial assets	1,826,960,098	2,512,615,757
<u>Financial assets</u>		
Domestic public financial institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	1,826,960,098	2,512,615,757

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Notes to the Financial Statements (Continued)

7. Cash and Bank Balances
Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Details	2023-2024	2022-2023
				Kshs
<i>Mandera County Recurrent-Central Bank Of Kenya,Kes</i>	1000170913	Recurrent	-	1,579,355
<i>Mandera County Development-Central Bank Of Kenya,Kes</i>	1000170848	Development	-	1,738
<i>Mandera County Road Maint. Levy- Central Bank Of Kenya, Kes</i>	1000297964	Development	2,271,953	8,998
<i>Mandera County Village Polytechnic Project- Central Bank Of Kenya, Kes</i>	1000369515	Recurrent	-	6,650
<i>Mandera County Special Purpose Acc- Central Bank Of Kenya,Kes</i>	1000275316	Recurrent	-	0
<i>Mandera County Kenya Dev Supp Progr-Central Bank of Kenya, Kes</i>	1000432217	Development	-	851,785
<i>Mandera Municipality Urban Dev Grant- Central Bank of Kenya, Kes</i>	1000392762	Development	1,194,560	21,451,158
<i>Mandera County - Revenue Fund Central Bank Of Kenya, Kes.</i>	1000171472	CRF	0	0
<i>Mandera County Retention Account National Bank Of Kenya, Kshs.</i>	1001100414500	Deposit	10,641,645	37,982,208
<i>Mandera County Ke Climate Smart Agr Prj- Central Bank Of Kenya, Kes</i>	1000368535	Recurrent	61,482	61,481
<i>Mandera County Primary Health Care-Central Bank Of Kenya, Kes</i>	1000565748	Recurrent	1,190,001	7
<i>Mandera County Mandera County Climate Change Fund,Central Bank Of Kenya, Kes</i>	1000504951	Deposit	286,447,747	6,635,800
<i>Mandera County Urban Institutional- Central Bank Of Kenya, Kes</i>	1000392819	Recurrent	0	0

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Mandera County SP Pur Acc ASDSP Pro-Central Bank Of Kenya, Kes	1000368551	Deposit	40,460	40,460
Total			301,847,847	68,619,641

8. Deposits and Retention

	2023-2024	2022-2023
	Kshs	Kshs
Retention Monies	10,641,645	37,982,208
Total	10,641,645	37,982,208

9. Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts	68,619,641	138,162,502
Accounts Payables	(37,982,208)	(49,332,473)
Total	30,637,433	88,830,029

10. Increase/ (Decrease) in Deposits and Retention

	2023-2024	2022-2023
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	37,982,208	49,332,473
Deposits and Retention as at 30 th June (B)	10,641,645	37,982,208
Increase/ (Decrease) in Deposits and Retentions C= B-A	(27,340,563)	(11,350,265)

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11. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2022-2023	Additions for the year	Paid during the year	Balance c/f FY 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	558,578,233	70,172,112	72,697,304	556,053,041
Construction of Civil Works	647,968,806	144,023,767	148,500,000	643,492,572
Supply of Goods	133,555,886	581,343,326	15,000,000	699,899,212
Supply of Services	348,667,513	-	20,834,674	327,832,839
Total	1,688,770,438	795,539,205	257,031,978	2,227,277,664

2. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	1,051,821,698	1,104,354,748
Total Transfers To Related Parties	1,051,821,698	1,104,354,748
<u>Transfers From Related Parties</u>		
Transfers From the CRF	10,749,914,805	11,002,912,245
Total Transfers From Related Parties	10,749,914,805	11,002,912,245

Other Important Disclosures

3. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Mandera Water and Sewerage	2018	Mandera East	Kassim Mohamed
Elwak Water And Sewerage Company	2020	Elwak	Issack Adan Hassan
Mandera Municipality	2015	Mandera East	Mathker Noor
Elwak Municipality	2020	Elwak	Abdi H. Abdulla
Mandera Busary Board	2014S	Mandera East	Abdullahi M. Abdi

4. Leasing of Medical Equipment

Amounts relating to leased medical equipment are included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year, amounts relating to leased medical equipment was Kshs 0 and Kshs 0 for the previous Financial year.

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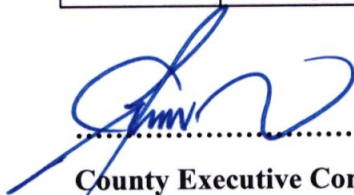
15. Progress On Follow Up On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Unsupported Engagement of National Police Reservists	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
2.	Unsupported Expenditure on Routine Maintenance of Motor Vehicles	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
3.	Unsupported Hospitality, Supplies and Services Expenditure	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
4.	Pending Bills	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
5.	Irregular Payments to Council of Governors and Frontier Counties’ Development Council	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
6.	Irregular Procurement of Livestock Feeds	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
7.	Irregular Procurement of Medical Supplies	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
8.	Irregular Procurement of Legal Services	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
9.	Failure to Insure the County Buildings	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
10.	Unutilized Deputy Governor Residence at Mandera East	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
11.	Stalled Construction of Two (2) Box Culverts at Hareri	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025
12.	Lack of Technical Support on Construction of Airstrips	The issue has been addressed with the auditors but is awaiting resolution by the senate P.A Committee	Unresolved	June 2025



County Executive Committee Member –

Finance and Economic Planning

Date **4/11/2024**

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16. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period -2022/23	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share					
County Executive -Rec	1,174,985,678	2,192,511,964	1,612,584,108	2,024,579,853	7,004,661,603
County Executive -Dev	183,123,509	523,223,000	1,071,793,821	1,453,206,156	3,231,346,486
County Assembly					
KCASP Account	-	12,000,000	-	-	12,000,000
PHC Account	-	-	-	39,789,563	39,789,563
ASDSP Account	-	5,500,000	-	500,000	6,000,000
LOCUST Account	-	-	-	179,097,419	179,097,419.40
KUSP Account					
FloCA Account	-	-	11,000,000	314,046,431	325,046,431
RMLF	-	-	-	2,262,955	2,262,955
Total	1,358,109,187	2,733,234,964	2,695,377,929	3,963,192,724	10,749,914,804

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Annex 2 – Analysis of Pending Accounts Payable

Date Contracted	Particulars	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	comments
			a	b	c	d=a+b-c	
2018/2019	Proposed Construction Of Slaughter House In Elwak		14,956,000	-	2,000,000	12,956,000	Complete
2018/2019	Proposed Construction Of Slaughter House In Mandera East		14,753,110	-	1,500,000	13,253,110	Complete
2020/2021	Construction Of Public Service Board Office Block		3,391,186	-	-	3,391,186	Complete
2021/22	Renovation Of ECDE Classroom At Arda Agarsu Primary		360,000	-	-	360,000	Complete
2021/22	Renovation Of ECD Classrooms At Buruburu Primary School		360,000	-	-	360,000	Complete
2021/22	Construction Of Toilets At Tuli ECD Centre		400,000	-	-	400,000	Complete
2021/22	Proposed Rehabilitation Of Ecd Wargadud		450,000	-	-	450,000	Complete
2021/22	Renovation Of ECDE Classroom At Wargadud		499,990	-	-	499,990	Complete
2021/22	Rehabilitation Of ECD Class At Wargadud Primary		500,000	-	-	500,000	Complete
2021/22	Construction Of Classroom At Bamboo West		1,999,994	-	1,197,304	802,690	Complete
2021/22	Construction Of 1No. ECDE Classroom In Diley Primary		899,986	-	-	899,986	Complete
2021/22	Construction Of Toilet At Waranqara ECDE Centre		900,000	-	-	900,000	Complete

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	And Renovation Of The Classes						
2021/22	Construction Of ECD Classroom At Duse Bima		1,000,000	-	-	1,000,000	Complete
2021/22	Construction Of Administration Block At Roba Model In Shimpir Fatuma		1,000,000	-	-	1,000,000	Complete
2021/22	Proposed Community Library In Rhamu		1,050,558	-	-	1,050,558	Complete
2021/22	Construction Of ECD Classroom And Twin Toilet At Takaba Primary		1,500,000	-	-	1,500,000	Complete
2021/22	Construction Of 2 Ecd Classroom At Roba Model		2,000,000	-	-	2,000,000	Complete
2021/22	Construction Of Ecd At Kamor		2,199,998	-	-	2,199,998	Complete
2021/22	Construction Of Kitchen And Chainlink Fencing For ECD Staff House At Alungu Primary		2,998,000	-	-	2,998,000	Complete
2018/19	Proposed Administration Block At Mandera Technical Training Institute In Mandera East Sub County		7,250,180	-	-	7,250,180	Complete
2020/21	Proposed Community Library In Lafey		9,623,753	-	-	9,623,753	Complete
2020/2021	Proposed Community Library In Elwak Mandera South		11,637,942	-	-	11,637,942	Complete
2021/2022	Proposed Completion Of Harshilmi Modern Primary School In Mandera West		38,846,312	-	8,300,000	30,546,312	Complete
2018/19	Under Provision For Mandera Teachers Training College		45,084,002	-	8,000,000	37,084,002	Complete

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2020/2021	Operationalization Of County Hotel					65,859,998	-	10,000,000	55,859,998	Complete
2021/22	Construction Of 6 No Bed Maternity And Delivery Block At Burduras Centre					392,000	-	-	392,000	Complete
2021/22	Construction Of Twin Toilet At Ires Teno Dispensary					500,000	-	-	500,000	Complete
2021/22	Connection Of Rhamu Dianostic Centre To Power Line					900,000	-	-	900,000	Complete
2021/22	Renovation Of Wargadud Health Centre					1,000,000	-	-	1,000,000	Complete
2021/22	Exapnsion Of Olla Hc					1,000,000	-	-	1,000,000	Complete
2021/22	Exapnsion Of Arabia Hc					1,000,000	-	-	1,000,000	Complete
2021/22	Exapnsion Of Guba Hc					1,000,000	-	-	1,000,000	Complete
2021/22	Exapnsion Of Waranqara Hc					1,000,000	-	-	1,000,000	Complete
2021/22	Renovation Of Lulis Dispensary					1,300,000	-	-	1,300,000	Complete
2021/22	Renovation Of Male Ward At MCRH					4,000,000	-	2,700,000	1,300,000	Complete
2021/22	Construction Of Dispensary At Garse Dam In Shimbir Ward					1,500,000	-	-	1,500,000	Complete
2021/22	Operationalization Of Ardahalo(Exam Couch, Tables, Chairs)					1,500,000	-	-	1,500,000	Complete
2021/22	Renovation Of Arabia Dispensary					2,000,000	-	-	2,000,000	Complete
2021/22	Renovation Of Staff House At MCRH					2,000,000	-	-	2,000,000	Complete
2021/22	Construction Of Goljo Dispensary					2,000,000	-	-	2,000,000	Complete
2021/22	Proposed Repair And Renovation Of Laboratory At Takaba Hospital					2,069,800	-	-	2,069,800	Complete

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2021/22	Construction Of Medical Lab At Alungu Dispensary		2,400,000	-	-	2,400,000	Complete
2021/22	Renovation And Repair Of 2No Staff House At Takaba Sub-County Hospital		2,500,000	-	-	2,500,000	Complete
2021/22	Completion Of Stalled Dormal Dispensary Staff House In Banisa Sub-County		3,000,000	-	-	3,000,000	Complete
2021/22	Construction Of Sarman Dispensary		3,000,000	-	-	3,000,000	Complete
2021/22	Construction Of Garse Dispensary		3,000,000	-	-	3,000,000	Complete
2021/22	Expansion Of Arabia Hc		3,000,000	-	-	3,000,000	Complete
2021/22	Renovation Of Staff Quarters In Elwak Hospital		3,000,000	-	-	3,000,000	Complete
2021/22	Renovation And Minor Alteration To Arabia Maternity		4,000,000	-	-	4,000,000	Complete
2021/22	Electrical And Plumbing Works At The Kamor Isolation Center		4,200,000	-	-	4,200,000	Complete
2021/22	Proposed Repair And Maintenance Of Accident And Emergency Centres And Maternity Centres At Mch And Elwak Referral Hospitals In Mandera County		4,793,802	-	-	4,793,802	Complete
2021/22	Installation Of Theatre Overhead Beam And Improving Drainage At Kutulo Maternity		4,800,000	-	-	4,800,000	Complete
2021/22	Proposed Renovation Of Theatre, Construction Of Admin Block, Staff House Covered Walkway, Cabro		7,336,906	-	-	7,336,906	Complete

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2021/22	Proposed Renovation Of County Hall, Toilets, Supply Of Carpets		3,700,000	-	-	-	3,700,000	Complete
2018/19	Proposed Construction Of Deputy Governor's Residence		9,441,619	-	-	-	9,441,619	Complete
2018/19	Completion Of County Rest House		20,365,353	-	-	10,000,000	10,365,353	Complete
05/07/2022	Repair And Renovation Of Bulla Jamhuri Market Stalls		3,000,000	-	-	-	3,000,000	Complete
05/07/2023	Proposed Completion Of Fm Station In Mandera East Sub County		4,237,607	-	-	-	4,237,607	Complete
15/06/2022	Proposed Construction Of Market Stalls, Open Air Market, Masonary Water Tank And 2no. Twin Toilet At Shimpir Fatuma Town .		4,943,752	-	-	-	4,943,752	Complete
	Renovation Of Didkuro Dispensary		2,500,000	-	-	2,000,000	500,000	Complete
	Proposed Renovation Of Ward Office At Banisa Sub County		3,000,000	-	-	-	3,000,000	Complete
15-12-2023	Renovation Of Staff Quarters At Kobadadi Dispensary	1,800,000	-	1,800,000	-	-	1,800,000	Complete
15-12-2023	Renovation And Furnishing Of Qalanqalesa Health Center And Maternity	4,005,000	-	4,005,000	-	-	4,005,000	Complete
15-12-2023	Proposed Renovation Of Bachile Dispensary In Mandera West Sub-County	2,249,850	-	2,249,850	-	-	2,249,850	Complete
15-12-2023	Renovation Of 1 No Staff House At Mandera Referral Hospital	2,996,200	-	2,996,200	-	-	2,996,200	Complete

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15-12-2023	Renovation Of 1 No Staff House At Elwak Referral Hospital	2,998,000	-	2,998,000	-	2,998,000	Complete
27/12/2023	Construction Of 1No ECDE Classroom And Twin Toilet At Buruburu Pri.School	1,798,045	-	1,798,045	-	1,798,045	Complete
27/12/2023	Construction Of 1No ECDE Classroom At Mubarak Village In Morothile Ward	899,432	-	899,432	-	899,432	Complete
27/12/2023	Construction Of 1NO ECDE Classroom And Development Of Play Ground At Arda Tambo In Derkale Ward	2,249,354	-	2,249,354	-	2,249,354	Complete
27/12/2023	Construction Of 1No ECDE Classroom At Alungu Primary School	989,770	-	989,770	-	989,770	Complete
27/12/2023	Construction Of 1No ECDE Classroom At Bula Towsi	899,986	-	899,986	-	899,986	Complete
27/12/2023	Construction Of Twin Toilets At Choroqo ECDE Centre In Banisa	1,169,413	-	1,169,413	-	1,169,413	Complete
27/12/2023	Construction Of Twin Toilets At Dakabor ECDE Centre In Kiliweheri	999,572	-	999,572	-	999,572	Complete
27/12/2023	Construction Of Twin Toilets At Wargadud Primary School	899,696	-	899,696	-	899,696	Complete
27/12/2023	Construction Of Twin Toilets At IRESKINTO ECDE Centre	899,696	-	899,696	-	899,696	Complete
27/12/2023	Construction Of Twin Toilets At Bula Towsi	1,079,960	-	1,079,960	-	1,079,960	Complete
27/12/2023	Construction On Public Twin Tiolet At Dandu Pri. School	598,560	-	598,560	-	598,560	Complete
27/12/2023	Renovation Of 3no Classrom And Construction	1,800,000	-	1,800,000	-	1,800,000	Complete

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	Of Toilet At Damasa Pri.School						
27/12/2023	Proposed Construction Of 6No Twin Toilets At Kiliweheri Sub County	1,799,392	-	1,799,392	-	1,799,392	Complete
18/04/2024	Construction Of Ino. Ecde Classroom And Twin Toilets At Qarsahama Ecde Centre	909,716	-	909,716	-	909,716	Complete
18/04/2024	Construction Of Ino. Ecde Classroom At Mubarak Ecde Centre	1,199,788	-	1,199,788	-	1,199,788	Complete
18/04/2024	Construction Of Ino. Ecde Classroom At Bolowle Ecde Centre	1,199,684	-	1,199,684	-	1,199,684	Complete
18/04/2024	Construction Of Ino. Ecde Classroom At Bambo West Ecde Centre	1,199,614	-	1,199,614	-	1,199,614	Complete
18/04/2024	Construction Of Ino. Ecde Classroom At Qurdubo Ecde Centre In Mandera North	1,199,736	-	1,199,736	-	1,199,736	Complete
18/04/2024	Construction Of Ino. Ecde Classroom At Boji Garse Ecde Centre In Mandera South Sub County	1,199,543	-	1,199,543	-	1,199,543	Complete
18/04/2024	Construction Of Ino. Ecde Classroom At Diddar Ecde Centre In Lafey Sub County	1,199,999	-	1,199,999	-	1,199,999	Complete
18/04/2024	Construction Of Ino. Ecde Classroom And Twin Toilets At Gk Prison Ecde Centre In Mandera East Sub County	1,799,624	-	1,799,624	-	1,799,624	Complete
18/04/2024	Construction Of Ino. Ecde Classroom At Salaam Ecde Centre In Mandera North	1,199,962	-	1,199,962	-	1,199,962	Complete

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18/04/2024	Construction Of 2no Ecde Classroom At Masho Ecde Centre In Dandu Ward	1,208,880	-	1,208,880	-	1,208,880	Complete
18/04/2024	Construction Of 1no Ecde Classroom At Abuubeida Ecde Centre At Wargadud Ward In Mandera South Sub County	1,199,672	-	1,199,672	-	1,199,672	Complete
18/04/2024	Construction Of 1no Ecde Classroom At Megag Ecde Centre At Sala Ward In Lafey Sub County	1,198,860	-	1,198,860	-	1,198,860	Complete
18/04/2024	Construction Of 1no Ecde Classroom At Alungu Ecde Centre At Alungu Ward In Lafey Sub County	1,199,440	-	1,199,440	-	1,199,440	Complete
18/04/2024	Construction Of 1no Ecde Classroom At Gari Hills Ecde Centre At Waranqara Ward In Lafey Sub County	1,199,695	-	1,199,695	-	1,199,695	Complete
18/04/2024	Construction Of 1no Ecde Classroom At Bode Ecde Centre Derkale Ward In Banisa Sub County	1,199,990	-	1,199,990	-	1,199,990	Complete
18/04/2024	Construction Of 1no Ecde Classroom At Goro Adi Ecde Centre Malkamari Ward In Banisa West Sub County	1,199,092	-	1,199,092	-	1,199,092	Complete
18/04/2024	Construction Of 2no Ecde Classroom At Bp1 Ecde Centre At Township Ward In Mandera East Sub County	1,199,324	-	1,199,324	-	1,199,324	Complete
18/04/2024	Construction Of 1no Ecde Classroom At Ledi Ecde Centre Libihiya Ward In Lafey Sub County	1,199,724	-	1,199,724	-	1,199,724	Complete

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18/04/2024	Construction Of Ino Ecde Classroom At Dimu Ecde Centre At Kutulo Ward In Mandera South Sub County	1,199,559	-	1,199,559	-	1,199,559	Complete
18/04/2024	Construction Of Ino Ecde Classroom At Sukela Suga 2 Ecde Centre At Derkale Ward Banisa Sub County	1,199,559	-	1,199,559	-	1,199,559	Complete
18/04/2024	Construction Of Ino Ecde Classroom At Shafshafey Ecde Centre At Neboi Ward In Mandera East Sub County	1,199,875	-	1,199,875	-	1,199,875	Complete
18/4/2024	Construction Of Ino Ecde Classroom At Waledo Ecde Centre In Shimbir Fatuma Ward	1,199,643	-	1,199,643	-	1,199,643	Complete
18/4/2024	Construction Of Ino Ecde Classroom At Dadach Dera Ecde Centre	1,199,092	-	1,199,092	-	1,199,092	Complete
18/4/2024	Construction Of Ino Ecde Classroom At Dadabo Ecde Centre	1,199,999	-	1,199,999	-	1,199,999	Complete
19/12/2023	Proposed Renovation Of Housing Department Office Block In Mandera East	2,206,600	-	2,206,600	-	2,206,600	Complete
19/12/2023	Proposed Construction Of 2NO. Twin Toilet At Housing Department Office	1,124,040	-	1,124,040	-	1,124,040	Complete
19/12/2023	Establishment Of GIS Lab	4,000,000	-	4,000,000	-	4,000,000	Complete
19/12/2023	Renovation Of Social Hall At Buruburu Location	2,700,000	-	2,700,000	-	2,700,000	Complete
27/12/2023	Repair ,Fencing And Revovation Of Ogorwein Pump House	899,476	-	899,476	-	899,476	Complete
		70,172,112	558,578,233	70,172,112	72,697,304	556,053,041	Complete

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2021/22	Construction Of Underground Water Tank For Bee Farmers		1,000,000	-	-	1,000,000	Complete
2021/22	Construction Of Loading Ramp At Wargadud		1,350,000	-	-	1,350,000	Complete
2021/22	Proposed Construction Of Cattle Ramp At Banisa Sub County		1,619,418	-	-	1,619,418	Complete
2021/22	Installation Of Irrigation Infrastructure At Aresa Farms		2,299,770	-	-	2,299,770	Complete
2021/22	Delivery And Connection Of Irrigation Pumset To Rhamu Gole Farms		2,300,000	-	-	2,300,000	Complete
2021/22	Bush Clearing Access Road		2,500,000	-	-	2,500,000	Complete
2021/22	Chainlink Fencing Of Alungu Livestock Borehole		2,520,488	-	-	2,520,488	Complete
2021/22	Construction Of Flood Control Structure Of Aresa Farms In Libehiya Ward		2,699,940	-	-	2,699,940	Complete
2021/22	Fencing Of Warqad Irrigation Farm		2,999,968	-	-	2,999,968	Complete
2021/22	Opening Up Of Access Irrigation Canal (Flood Affected Cannal) In Kalicha And Mado Farms		3,000,000	-	-	3,000,000	Complete
2021/22	Bush Clearing And Ploughing Of Tarama Farms In Dherkale Ward In Banisa Sub County		3,599,810	-	-	3,599,810	Complete
2021/22	Harrowing And Ploughing Of Gadudia Irrigation Scheme		3,601,464	-	-	3,601,464	Complete
2021/22	Bush Clearing At Salaweyn Farms In Sala Ward		3,690,000	-	-	3,690,000	Complete
2021/22	Bush Clearing And Ploughing Of Girisa Farms In Mandera North		3,699,860	-	-	3,699,860	Complete

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2018/2019	Proposed Kutulo(Malbe) Waterpan For Irrigation Project In Kutulo Sub-County		3,774,645	-	-	3,774,645	Complete
2021/22	Construction Of 500M Concrete Canal At Beni In Rhamu Dimtu Ward		3,789,696	-	-	3,789,696	Complete
2021/22	Bush Clearing And Ploughing Of Kalicha Farms In Rhamu Dimtu Ward Of Mandera North		3,797,910	-	-	3,797,910	Complete
2021/22	Construction Of 500M Concrete Canal At Shanroley In Rhamu Ward		3,949,892	-	-	3,949,892	Complete
2018/2019	Construction Of Koromey Irrigation Project		13,753,995	-	2,000,000	11,753,995	Complete
2021/22	Construction Of Playground At Kubi Primary School		1,169,976	-	-	1,169,976	Complete
2021/22	Construction Of Sports Ground Harwale		1,349,999	-	-	1,349,999	Complete
2021/22	Developing Of Playground In Guba		1,349,999	-	-	1,349,999	Complete
2021/22	Developing Of Playground In Choroqo		1,349,999	-	-	1,349,999	Complete
2021/22	Developing Of Playground In Guba		1,500,000	-	-	1,500,000	Complete
2021/22	Development Of Playground At Eymole ECDE Centre		1,740,000	-	-	1,740,000	Complete
2021/22	Construction Of Sportsground At Tuli ECD Centre-		1,799,999	-	-	1,799,999	Complete
2021/22	Construction Of Sports Ground Morothile		2,000,000	-	-	2,000,000	Complete
2021/22	Construction Of Sportsground At Wargadud ECD Centre		2,000,000	-	-	2,000,000	Complete

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2021/22	Construction Of Sportsground At Qarsadamu ECD Centre		2,134,200	-	-	2,134,200	Complete
2021/22	Construction Of Sportsground At Burduras ECD Centre		2,900,000	-	-	2,900,000	Complete
2021/2022	Proposed Construction Of Chain Link Fencing Of Islamic University And Secular University Compound In Mandera East		26,000,000	-	10,000,000	16,000,000	Complete
2021/22	Construction Of Placenta Pit At Libehiya Dispensary		1,000,000	-	-	1,000,000	Complete
2021/22	Construction Of Placenta Pit At Rhamu Sub County Hospital		1,000,000	-	-	1,000,000	Complete
2021/22	Construction Of Placenta Pit At Sukelaquli Dispensary		1,000,000	-	-	1,000,000	Complete
2021/22	Construction Of Placenta Pit At Adrahalo Dispensary		1,000,000	-	-	1,000,000	Complete
2021/22	Construction Of Placenta Pit At Adra Dispensary		1,000,000	-	-	1,000,000	Complete
2021/22	Bush Clearing At Kamor Dispensary		1,000,000	-	-	1,000,000	Complete
2021/22	Construction Of Placenta Pit And Cil Work At Kamor Health Centre		1,670,000	-	-	1,670,000	Complete
2021/22	Fencing Of Ababosone Health Centre		2,000,000	-	-	2,000,000	Complete
2021/22	Fencing Of Boji Garse Dispensary, Underground Water Tank		3,000,000	-	-	3,000,000	Complete
2021/22	Cabro Works At The MCRH		3,500,000	-	-	3,500,000	Complete
2021/22	Renovation And Alteration Of Elgolicha Maternity And Costruction Of Placenta Pit		4,000,000	-	-	4,000,000	Complete

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2021/22	Proposed Construction Of Celled Drift At Dandu Hospital Access Road In Mandera West Sub County		5,218,040	-	-	5,218,040	Complete
2019/20	Proposed Waste Area For Waste Beam At Mandera Town		500,000	-	-	500,000	Complete
2019/20	Proposed Construction Of Baraza Shed At Udole In Mandera South		600,000	-	-	600,000	Complete
2021/22	Gravelling Of Elwak Airstrip Patrol Road Phase I		500,000	-	-	500,000	Complete
2021/22	Graveling Of Access Road To Kamor Grave Yard		3,000,000	-	1,000,000	2,000,000	Complete
2021/22	Construction Of Mandera - Khalalio Road		2,360,531	-	-	2,360,531	Complete
2021/22	Proposed Airstips - Lafey		2,500,000	-	-	2,500,000	Complete
2021/22	Proposed Grading And Gravelling Works Between Banissa-Birkan		3,821,446	-	-	3,821,446	Complete
2021/22	Grading And Gravelling Of Bulla Tawakal Road-M East		4,200,000	-	-	4,200,000	Complete
2021/22	Proposed Airstips - Elwak		4,300,179	-	-	4,300,179	Complete
2021/22	Proposed Construction Of Boundary Security Wall And Fencing Of Government Offices		5,800,426	-	1,500,000	4,300,426	Complete
2021/22	Proposed Opening Up Of Access Roads To Kmtc And Mttc Area In Mandera East Sub County		7,682,520	-	-	7,682,520	Complete
2020/21	Proposed Construction Of Dandu - Ires Teno - Gagaba - Sake Road In Mandera West Sub-County		9,588,752	-	1,500,000	8,088,752	Complete
2021/22	Proposed Construction Of Harshilmi -Sake Road In Mandera West Sub-County		10,762,455	-	-	10,762,455	Complete

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2021/22	Construction Of Mandera Roads To Butumen Standard Lot 2		28,887,417	-	10,000,000	18,887,417	Complete
2021/22	Proposed Airstips - Rhamu		26,920,236	-	-	26,920,236	Complete
2020/21	Proposed Construction Of Box Culvert/Celled Drifts On Khalalio Road At Hareri In Arabia Sub-County		37,591,520	-	2,000,000	35,591,520	Complete
2020/21	Proposed Upgrading Of Malka Punda Road To Bitumen Standard In Mandera East Sub-County		99,239,439	-	20,000,000	79,239,439	Complete
21/06/2023	Construction Of Milk Shade At Gadudia Village		1,000,000	-	-	1,000,000	Complete
2021/22	Proposed Construction Of 30,000m3 Earth Pan At Adala Dimtu Earth Pan In Mandera West Sub County		1,000,000	-	-	1,000,000	Complete
2020/21	Construction Of 20,000m3 Earth Pan At Mari Dhanaba In Banisa Sub-County		1,498,465	-	-	1,498,465	Complete
2021/22	Desilting Of Garse Dam In Burmayo		1,499,740	-	-	1,499,740	Complete
2021/22	Disilting Of Alati Dam		1,499,800	-	-	1,499,800	Complete
2021/22	Expansion Of Qofole Dam 20,000m3		1,500,000	-	-	1,500,000	Complete
2021/22	Expansion And Disilting Of Qarsa Qoroma Earth Pan		1,500,000	-	-	1,500,000	Complete
2021/22	Expansion Of Dadoot Satheen Dam 30,000m3		1,980,400	-	-	1,980,400	Complete
2022/23	Underprovision For Construction Of Keye Earth Pan In Banissa		949,000	-	-	949,000	Complete
2022/23	Proposed Construction Kosaye Dam		17,540,000	-	16,500,000	1,040,000	Complete

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2022/23	Disilting Of Wargaras Earth Pan In Choroqo In Guba Ward		1,350,000	-	-	1,350,000	Complete
2021/22	Proposed Construction Of 20,000 M3 Earth Pan At Kubi Koyeti In		2,000,000	-	600,000	1,400,000	Complete
	Extension Of Water Piping To Gari Health Centre		1,440,000	-	-	1,440,000	Complete
2021/22	Extension Of Water Piping To Water Tank In Waranqara Village		1,800,000	-	-	1,800,000	Complete
2021/22	Proposed Constrction Of 60,000m3 Har Dumayo Earth In Banisa, Mandera County		1,820,617	-	-	1,820,617	Complete
	Proposed Construction 30,000 M3 Earth Pan At Duse Bima In		2,000,000	-	-	2,000,000	Complete
	Desilting And Repair Of Embakment Of Bula Billow Pan		2,880,000	-	-	2,880,000	Complete
	Expansion And Disilting Of Har Dimtu Earth Pan		4,998,990	-	-	4,998,990	Complete
12/05/2021	Construction Of Underground And Elavated Water Tank At The New Government Offices		6,951,145	-	1,200,000	5,751,145	Complete
	Desilting Of Kukub Earth Pan, Sigenge And Qorobo Abero Earth Pans		5,813,240	-	-	5,813,240	Complete
	Proposed Construction 60,000m3 Earth Pan At Dadach Dheera In		5,900,000	-	-	5,900,000	Complete
9/10/2020	Drilling,Equiping And Civil Work		10,563,850	-	3,000,000	7,563,850	Complete
13/07/2021	Desilting Of Fino Earth Pan		9,000,000	-	-	9,000,000	Complete
	Desilting Of Aliyadesa Earth Panarda Boji Earth		12,623,700	-	-	12,623,700	Complete

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	Pandid Kuro Earth Pan Damasa Earth Pan, Garale Earth Pan, Kobadadi South Earth Pan						
	Proposed Construction Of County Headquarters Water Supply System - Balance		37,027,666	-	-	37,027,666	Complete
9/10/2020	Drilling,Equiping And Civil Work		126,948,204	-	79,200,000	47,748,204	Complete
20/05/2024	Chanlink Fencing Of Maternity Ward	700,000		700,000	-	700,000	Complete
12/08/2023	Extension Of Piping Of Water From Qorahey Borehole To Bulla Tangi In Rhamu Dimtu	2,700,000		2,700,000	-	2,700,000	Complete
12/08/2023	Repair Of Underground Water Tank For Burjon In Rhamu Dimtu	810,000		810,000	-	810,000	Complete
12/08/2023	Construction Of Underground Water Tank At Walmura,Dara Farms And Bulla Madin In Ashabito	2,700,000		2,700,000	-	2,700,000	Complete
12/09/2023	Construction Of Underground Water Tank At London Village In Marothile Ward	900,000		900,000	-	900,000	Complete
12/08/2023	Construction Of Underground Water Tank At Hafis Duga Village In Guticha Village	900,000		900,000	-	900,000	Complete
12/08/2023	Repair And Renovations Of 2no.S Of UGT At Kubi Village In Marothile Ward	900,000		900,000	-	900,000	Complete
12/08/2023	Construction Of Underground Water Tank At Liban Village	720,000		720,000	-	720,000	Complete

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20/12/2023	Construction Of Underground Water Tank In Qotqot, Guba Ward	1,170,000		1,170,000	-	1,170,000	Complete
20/12/2023	Rehabilitation Of Underground Water Tank At Duduble	1,080,000		1,080,000	-	1,080,000	Complete
20/12/2023	Rehabilitation Of Underground Water Tank At Gulani	810,000		810,000	-	810,000	Complete
20/12/2023	Rehabilitation Of Underground Water Tank At Wayam Dera	810,000		810,000	-	810,000	Complete
20/12/2023	Construction Of Underground Water Tank At Majigaram	1,800,000		1,800,000	-	1,800,000	Complete
20/12/2023	Construction Of Underground Water Tank At Bolowle	1,800,000		1,800,000	-	1,800,000	Complete
20/12/2023	Construction Of UGT At Didsire And Renovations Of 2no.S Of UGT At Jabibar	2,700,000		2,700,000	-	2,700,000	Complete
20/12/2023	Renovation Of Underground Water Tank At Dandu	800,000		800,000	-	800,000	Complete
29/12/2023	Construction Of Underground Water Tank At Gambela	2,250,000		2,250,000	-	2,250,000	Complete
29/12/2023	Connection Of Water Piping And Kiosk At Bulla Duntow	4,410,000		4,410,000	-	4,410,000	Complete
29/12/2023	Instaallation Of Street Lights In Elele Town	2,700,000		2,700,000	-	2,700,000	Complete
29/12/2023	Construction Of Underground Water Tank At Libiley In Gari	1,800,000		1,800,000	-	1,800,000	Complete
29/12/2023	Renovation Of Underground Water Tank In Guljanal In Lagsure Ward	1,620,000		1,620,000	-	1,620,000	Complete

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29/12/2023	Renovation Of Raising Main Pipe From Waranqara Borehole Towards The Towns	4,050,000		4,050,000	-	4,050,000	Complete
29/12/2023	Connections Of Water Kiosk With Elevated Tanks In Bulla Kabo	1,980,000		1,980,000	-	1,980,000	Complete
29/12/2023	Rehabilitation And Maintenance Of Solar Lighting System In Bulla Slaughter	3,420,000		3,420,000	-	3,420,000	Complete
29/12/2023	Rehabilitation Of Takaba Water System In Mandera West	539,000		539,000	-	539,000	Complete
29/12/2023	Repair And Replacement Of Solar System At Arabia	2,250,000		2,250,000	-	2,250,000	Complete
15-12-2023	Installation And Rehabilitation Of Solar Lighting For Kobadadi Dispensary	2,250,000		2,250,000	-	2,250,000	Complete
15-12-2023	Construction Of Placenta Pit At Rhamu Dhimtu	900,000		900,000	-	900,000	Complete
23/1/2024	Modification Of Human Capital Office In Mandera Town	2,999,760		2,999,760	-	2,999,760	Complete
19/12/2023	Proposed Unclogging And Cleaning Of Culvert And Drainage System And Stone Pitching Of Box Culvert On Road Along Bulla Mpya Road	3,596,000		3,596,000	-	3,596,000	Complete
19/12/2023	Renovation And Upgrading Works At Mandera Stadium	1,799,950		1,799,950	-	1,799,950	Complete
19/12/2023	Construction Of Bodaboda Shade At Elwak Regional Market	900,000		900,000	-	900,000	Complete
19/12/2023	Construction Of Basketball Court At Moi Stadium	1,800,000		1,800,000	-	1,800,000	Complete

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19/12/2023	Proposed Construction Of Gela Shade At Elwak	4,949,989		4,949,989	-	4,949,989	Complete
27/12/2023	Construction Of Flood Control Structures Along The Rivers At Malka Kuna Farms Mdr North Sub-County	4,979,920		4,979,920	-	4,979,920	Complete
27/12/2023	Construction Of Water Control Gabions At Kabo Slaughter House Farm For Flood Control In Lafey Sub-County	2,699,708		2,699,708	-	2,699,708	Complete
27/12/2023	Repair And Maintenance Of 2N0 Irrigation Masonry Tank At Morothile Farm In Mdr North Sub-County	2,699,595		2,699,595	-	2,699,595	Complete
27/12/2023	Construction Of Water Control Gabions At Lafey Slaughter House Farm For Flood Control In Lafey Sub-County	2,699,708		2,699,708	-	2,699,708	Complete
27/12/2023	Construction Of Flood Control Structures Along Dawa River Bank At Neboi Farms	2,249,860		2,249,860	-	2,249,860	Complete
27/12/2023	Strengthening Capacity Of 10NO Iwuas On Operation And Maintenance Of Irrigational Infrastructures And Contemporating Asal Irrigation Technique	3,000,000		3,000,000	-	3,000,000	Complete
27/12/2023	Preparation Of 15 Acre Farmland At Bp1 Mandera East	2,499,477		2,499,477	-	2,499,477	Complete
27/12/2023	Preparation Of 15 Acre Farmland At Bp1 Mandera East	2,499,870		2,499,870	-	2,499,870	Complete

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27/12/2023	Desilting Of Banisa Farms Waterpan For Small Scale Irrigation In Banisa Sub-County	5,000,000		5,000,000	-	5,000,000	Complete
22/05/2024	Installation Of Fibre Optic At Mandera Teachers Training College	4,499,408		4,499,408	-	4,499,408	Complete
22/05/2024	Installation Of Fibre Optic At Mandera Medical Training College	4,500,000		4,500,000	-	4,500,000	Complete
23/2/20/24	Spot Improvement In Domal- Muruthow Road	3,599,997		3,599,997	-	3,599,997	Complete
19/1/2024	Spot Improvement In Hullo - Malkaruqa Road	3,600,001		3,600,001	-	3,600,001	Complete
19/1/2024	Grading And Gravelling Of Roads From Corner S To Buqe From Chainages 2+400 To 3+600km	4,001,707		4,001,707	-	4,001,707	Complete
21/2/2024	Opening Up Of Roads At Livestock Market	1,998,982		1,998,982	-	1,998,982	Complete
21/2/2024	Gravelling Of Road To Rowdha Mosque	1,999,352		1,999,352	-	1,999,352	Complete
19/2/2024	Construction Of Sake Road	4,199,798		4,199,798	-	4,199,798	Complete
19/2/2024	Opening Up Of Access Road To Kamor Graveyard	4,496,749		4,496,749	-	4,496,749	Complete
19/2/2024	Opening Up Of Access Road At Boji	1,999,870		1,999,870	-	1,999,870	Complete
19/2/2024	Opening Up Of Access Road Along Buruburu - BP1 Road	2,499,353		2,499,353	-	2,499,353	Complete
19/2/2024	Opening Up Of Access Road At Dimu	3,485,750		3,485,750	-	3,485,750	Complete
19/2/2024	Opening Up Of Access Road At Kukub	799,982		799,982	-	799,982	Complete
19/2/2024	Opening Up Of Access Road At Jabi	3,499,987		3,499,987	-	3,499,987	Complete
21/2/2024	Storm Water Protection Works At Bulla Tawakal	4,999,994		4,999,994	-	4,999,994	Complete

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		144,023,767	647,968,806	144,023,767	148,500,000	643,492,572	Complete
2021/22	Supply And Delivery Of Assorted Crop Seeds And Fertilizer		1,745,000	-	-	1,745,000	Complete
2021/22	Supply And Delivery Of Farm Inputs(Farm Tools, Chemical And Fertilizers)		1,974,680	-	-	1,974,680	Complete
2021/22	Supply And Delivery Of Farm Inputs(Farm Tools, Chemical And Fertilizers)		1,974,680	-	-	1,974,680	Complete
2022/23	Supply And Delivery Of Animal Feed		2,980,000	-	-	2,980,000	Complete
2022/23	Supply And Delivery Of Farm Inputs(Farm Tools, Chemical And Fertilizers) To		4,300,000	-	-	4,300,000	Complete
2017/18	Supply And Installation Of Acs With Labor Charge Of Refilling		315,000	-	-	315,000	Complete
2021/22	Operationalization Of Ardahalo(Exam Couch, Tables,Chairs)		2,150,000	-	-	2,150,000	Complete
2021/22	Procurement Of Pharmaceuticals And Non Pharmaceuticals Supplies To Mcrh		4,720,286	-	-	4,720,286	Complete
2021/22	Restructuring Of Elwak Maternity Theatre And Installation Of Overhead Beam To Support Theatre Lamp		4,900,000	-	-	4,900,000	Complete
2021/22	Supply And Delivery Of Medical Supplies		10,500,000	-	-	10,500,000	Complete
2019/20	Balance Of LSO No 013398		360,000	-	-	360,000	Complete
2021/22	Supply And Delivery Of Laptops Toshiba, Hard Disk, Printer Lesserjet HP Pro, Cabinet Metal, Visitors		755,000	-	-	755,000	Complete

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	Chairs, Executive Chair And Table						
2021/22	Supply, Delivery And Installation Of Two Generator And Cabling		3,000,000	-	-	3,000,000	Complete
2021/22	Supply Of Emergency Relief Food		197,700	-	-	197,700	Complete
28/12/2021	Supply Of Emergency Relief Food		1,186,390	-	-	1,186,390	Complete
30/08/2022	Supply Of Emergency Relief Food		2,245,450	-	-	2,245,450	Complete
02/05/2024	Supply Of Emergency Relief Food		2,513,000	-	-	2,513,000	Complete
19/10/2023	Supply Of Emergency Relief Food		20,625,000	-	15,000,000	5,625,000	Complete
17/02/2024	Supply Of Emergency Relief Food		14,096,500	-	-	14,096,500	Complete
22/11/2022	Supply Of Emergency Relief Food		26,005,900	-	-	26,005,900	Complete
19/10/2022	Supply Of Emergency Relief Food		20,625,000	-	-	20,625,000	Complete
20/12/2022	Supply Of Emergency Relief Food		950,000	-	-	950,000	Complete
28/06/2023	Supply Of Emergency Relief Food		4,396,300	-	-	4,396,300	Complete
09/10/2023	Supply Of Emergency Relief Food	922,500	-	922,500	-	922,500	Complete
09/10/2023	Supply Of Emergency Relief Food	20,018,000	-	20,018,000	-	20,018,000	Complete
09/10/2023	Supply Of Emergency Relief Food	10,923,000	-	10,923,000	-	10,923,000	Complete
09/10/2023	Supply Of Emergency Relief Food	50,935,000	-	50,935,000	-	50,935,000	Complete
17/10/2023	Supply Of Emergency Relief Food	1,747,600	-	1,747,600	-	1,747,600	Complete
17/10/2023	Supply Of Emergency Relief Food	771,400	-	771,400	-	771,400	Complete

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17/10/2023	Supply Of Emergency Relief Food	8,055,000	-	8,055,000	-	8,055,000	Complete
04/12/2023	Supply Of Emergency Relief Food	59,163,500	-	59,163,500	-	59,163,500	Complete
04/12/2023	Supply Of Emergency Relief Food	41,502,725	-	41,502,725	-	41,502,725	Complete
04/12/2023	Supply Of Emergency Relief Food	70,895,000	-	70,895,000	-	70,895,000	Complete
04/12/2023	Supply Of Emergency Relief Food	41,391,000	-	41,391,000	-	41,391,000	Complete
04/12/2023	Supply Of Emergency Relief Food	23,000,000	-	23,000,000	-	23,000,000	Complete
06/11/2019	Supply Of Tyres 20no For Kbt, 09cg018a, 09cg051a And 3no For 09cg023a Water Boozer		1,040,000		-	1,040,000	Complete
29/12/2023	Supply And Installations Of Security Lights In Alungu Town	3,600,000	-	3,600,000	-	3,600,000	Complete
27/12/2023	Supply And Delivery Of ECDE Learning Materials For Alungu Ward	1,400,000	-	1,400,000	-	1,400,000	Complete
27/12/2023	Supply And Delivery Of ECDE Learning Materials For Bella Primary School	1,349,590	-	1,349,590	-	1,349,590	Complete
27/12/2023	Supply And Delivery Of ECDE Learning Materials For Khalalio Primary School	1,349,822	-	1,349,822	-	1,349,822	Complete
27/12/2023	Supply And Delivery Of Playing Materials For ECDE Learners At Burabur Primary School	1,349,660	-	1,349,660	-	1,349,660	Complete
18/4/2024	Supply And Delivery Of Office Furniture	2,999,783	-	2,999,783	-	2,999,783	Complete
19/12/2023	Supply Of Sport Items To Gither Ward	1,999,863	-	1,999,863	-	1,999,863	Complete
19/12/2023	Provision Of Sanitary BINS	3,000,000	-	3,000,000	-	3,000,000	Complete

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19/12/2023	Supply And Delivery Of Startup Kits For Cooperative Societies In Mandera East	2,499,800	-	-	2,499,800	-	2,499,800	Complete
27/12/2023	Supply Of Installation Of Solar Panels (Solarization) At Khalicha Farms In Rhamu Dimtu Mandera North Sub-County	3,372,500	-	-	3,372,500	-	3,372,500	Complete
27/12/2023	Supply And Installation Of Irrigation Pipeline At Khalicha Farms In Rhamu Dimtu Ward, Mandera North	4,229,700	-	-	4,229,700	-	4,229,700	Complete
27/12/2023	Supply Of Irrigation Pumset To Lulis Farm Banisa Ward Banisa Sub-County	1,080,000	-	-	1,080,000	-	1,080,000	Complete
27/12/2023	Supply Of Irrigation Gensets To Malka Mari Farmers In Malka Mari Ward	1,350,000	-	-	1,350,000	-	1,350,000	Complete
27/12/2023	Supply And Delivery Of Assorted Crop Seeds To Rhamu Dimtu And Garsey Farmers	1,710,000	-	-	1,710,000	-	1,710,000	Complete
27/12/2023	Supply And Delivery Of Assorted Crop Seeds To Mado, Kalich And Yabicho Farmers	1,800,000	-	-	1,800,000	-	1,800,000	Complete
27/12/2023	Supply And Delivery Of Pesticides To Khalalio Farmers	1,440,000	-	-	1,440,000	-	1,440,000	Complete
27/12/2023	Purchase And Delivery Of Hematic Storage Bags	1,800,000	-	-	1,800,000	-	1,800,000	Complete
27/12/2023	Supply And Delivery Of Farm Tools And Equipment To Department Of Agriculture	1,798,800	-	-	1,798,800	-	1,798,800	Complete

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27/12/2023	Supply And Delivery Of Farm Tools And Equipment To Department Of Agriculture	1,569,200	-	1,569,200	-	1,569,200	Complete
27/12/2023	Supply And Delivery Of Pesticides For Guba Ward Farmers In Banisa Sub-County	1,999,666	-	1,999,666	-	1,999,666	Complete
27/12/2023	Supply And Delivery Of Assorted Seeds To Koromey Farmers	1,999,584	-	1,999,584	-	1,999,584	Complete
27/12/2023	Purchase And Deliver Seed Crops For Farmers Along Malka Suftu	1,700,000	-	1,700,000	-	1,700,000	Complete
27/12/2023	Supply And Delivery Of Animal Drugs	11,073,785	-	11,073,785	-	11,073,785	Complete
27/12/2023	Supply And Delivery Of Animal Vaccine	2,430,000	-	2,430,000	-	2,430,000	Complete
27/12/2023	Supply Of Beehives	2,999,700	-	2,999,700	-	2,999,700	Complete
27/12/2023	Supply And Delivery Of Agrochemical (Pesticides)To Township Farmers In Mandera East	1,250,000	-	1,250,000	-	1,250,000	Complete
29/12/2023	Supply And Delivery Of Pharma And Non Pharma	300,000	-	300,000	-	300,000	Complete
29/12/2023	Supply And Delivery Of Pharmaceuticals	5,000,000	-	5,000,000	-	5,000,000	Complete
29/12/2023	Supply And Delivery Of Pharmaceuticals-Ccholera	7,000,000	-	7,000,000	-	7,000,000	Complete
29/12/2023	Supply And Delivery Of Pharmaceuticals	9,000,000	-	9,000,000	-	9,000,000	Complete
29/12/2023	Procurement Of Pharmaceuticals And Non Pharmaceuticals Supplies For Mandera North And Mandera West Hosipital	5,000,000	-	5,000,000	-	5,000,000	Complete
	Procurement Of Pharmaceuticals And Non	20,000,000	-	20,000,000	-	20,000,000	Complete

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	Pharmaceuticals Supplies For Mandera North And Mandera West Hospital						
29/12/2023	Supply And Delivery Of Pharmaceuticals	39,056,899	-	39,056,899	-	39,056,899	Complete
22/08/2023	Supply Of Medical Drugs	99,134,580	-	99,134,580	-	99,134,580	Complete
	Supply Of Fuel And Lubricants	4,375,668	-	4,375,668	-	4,375,668	Complete
		581,343,326	133,555,886	581,343,326	15,000,000	699,899,212	
2021/22	provision of water tracking service		471,136	-	-	471,136	Complete
2021/22	provision of water tracking service Mandera South sub county		539,325	-	-	539,325	Complete
2021/22	Water tracking in drought affected areas in Banisa sub county		653,217	-	-	653,217	Complete
2021/22	provision of water tracking service Kutulo sub county		720,000	-	-	720,000	Complete
2021/22	provision of water tracking service Mandera South sub county		730,000	-	-	730,000	Complete
2021/22	provision of water tracking service Mandera west		730,000	-	-	730,000	Complete
2021/22	provision of water tracking service Mandera South sub county		740,000	-	-	740,000	Complete
2021/22	provision of water tracking service Mandera west sub county		745,163	-	-	745,163	Complete
2021/22	Water Trucking In Drought Affected Areas In Mandera North Sub0County1		900,000	-	-	900,000	Complete
2021/22	Water Trucking In Drought Affected Areas In Mandera South		900,000	-	-	900,000	Complete

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2021/22	Water tracking in drought affected areas in mandera north sub county		1,000,000	-	-	1,000,000	Complete
2021/22	Water Trucking In Drought Affected Areas In Lafey Sub0County		1,240,000	-	-	1,240,000	Complete
2021/22	provision of water tracking service Arabia sub county		2,038,380	-	-	2,038,380	Complete
2021/22	Provision Of W.Trucking In Fino in Lafey Sub0County		3,725,000	-	-	3,725,000	Complete
02/09/2022	Provision Of Water Trucking Banisa Sub0County		4,135,000	-	-	4,135,000	Complete
03/10/2021	Provision Of Water Trucking In Mandera West		731,250	-	600,000	131,250	Complete
02/09/2022	Provision Of Water Trucking In Kiliwaheri		1,433,250	-	1,149,674	283,576	Complete
31/10/2022	Provision Of Water Trucking In Mandera North		1,287,000	-	1,000,000	287,000	Complete
18/02/2023	Provision Of W.Trucking In Mandera West Sub-County		1,333,217	-	1,000,000	333,217	Complete
02/03/2023	Provision Of W.Trucking In Mandera East		1,379,190	-	1,000,000	379,190	Complete
17/02/2023	Provision Of W.Trucking In Dandu Sub-County		1,471,136	-	1,000,000	471,136	Complete
24/02/2023	Provision Of W.Trucking In Mandera West Sub-County		1,103,352	-	620,000	483,352	Complete
21/02/2023	Provision Of W.Trucking In Banisa Sub-County		1,195,298	-	620,000	575,298	Complete
26/08/2021	Provision Of Water Trucking In Fino, Lafey Sub-County		1,608,750	-	1,000,000	608,750	Complete
08/03/2023	Provision Of W.Trucking In Mandera West Sub-County		643,622	-	-	643,622	Complete
18/02/2023	Provision Of W.Trucking In Mandera West Sub-County		1,333,217	-	630,000	703,217	Complete

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26/09/2021	Water Trucking In Drought Affected Areas In Mandera South Sub-County	800,000	-	-	-	800,000	-	800,000	Complete
04/02/2023	Provision Of W.Trucking In Mandera South	1,884,893	-	-	-	1,884,893	1,000,000	884,893	Complete
15/02/2023	Provision Of W.Trucking In Lafey Sub-County	1,609,055	-	-	-	1,609,055	710,000	899,055	Complete
18/02/2023	Provision Of W.Trucking In Mandera West Sub-County	1,655,028	-	-	-	1,655,028	710,000	945,028	Complete
17/01/2023	Provision Of W.Trucking In Dandu Sub-County	965,433	-	-	-	965,433	-	965,433	Complete
04/01/2023	Provision Of Water Trucking In Dandu Sub-County	2,193,750	-	-	-	2,193,750	1,000,000	1,193,750	Complete
02/02/2023	Provision Of W.Trucking In Banisa Sub-County	1,976,839	-	-	-	1,976,839	715,000	1,261,839	Complete
02/02/2023	Provision Of W.Trucking In Mandera South	2,022,812	-	-	-	2,022,812	720,000	1,302,812	Complete
29/12/2022	Provision Of W.Trucking In Lafey Sub-County	1,379,190	-	-	-	1,379,190	-	1,379,190	Complete
02/03/2023	Provision Of W.Trucking In Kutulo Sub-County	1,379,190	-	-	-	1,379,190	-	1,379,190	Complete
15/08/2022	Provision Of Water Trucking In Lafey Sub-County	1,638,000	-	-	-	1,638,000	-	1,638,000	Complete
27/07/2021	Water Trucking In Drought Affected Areas In Kutulo Sub-County Kbw	1,920,000	-	-	-	1,920,000	-	1,920,000	Complete
02/02/2023	Provision Of W.Trucking In Banisa Sub-County	1,976,839	-	-	-	1,976,839	-	1,976,839	Complete
04/09/2022	Provision Of Water Trucking In Kutulo Sub-County	3,042,000	-	-	-	3,042,000	1,000,000	2,042,000	Complete
08/02/2023	Provision Of W.Trucking In Mandera South	2,068,785	-	-	-	2,068,785	-	2,068,785	Complete
04/02/2023	Provision Of W.Trucking In Lafey Sub-County	2,068,785	-	-	-	2,068,785	-	2,068,785	Complete

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03/08/2022	Water Trucking In Drought Affected Areas In Kutulo Sub-County Kaa 350		3,200,000	-	910,000	2,290,000	Complete
12/01/2021	Water Trucking In Lafey		2,400,000	-	-	2,400,000	Complete
21/12/2022	Provision Of W.Trucking In Mandera South		3,402,002	-	1,000,000	2,402,002	Complete
24/12/2022	Provision Of W.Trucking In Arabia Sub-County		3,126,164	-	720,000	2,406,164	Complete
10/12/2022	Provision Of W.Trucking In Mandera South		4,459,381	-	2,000,000	2,459,381	Complete
24/12/2022	Provision Of W.Trucking In Mandera West Sub-County		3,677,840	-	1,000,000	2,677,840	Complete
04/12/2022	Water Trucking In Drought Affected Areas In Arabia Sub-County		2,800,000	-	-	2,800,000	Complete
10/01/2023	Provision Of W.Trucking In Mandera North		2,988,245	-	-	2,988,245	Complete
06/09/2022	Provision Of Water Trucking In Mandera West		3,012,750	-	-	3,012,750	Complete
24/12/2022	Provision Of W.Trucking In Mandera West Sub-County		3,815,759	-	1,652,501	2,163,258	Complete
31/12/2022	Provision Of W.Trucking In Mandera West Sub-County		3,493,948	-	-	3,493,948	Complete
06/01/2023	Provision Of W.Trucking In Dandu Sub-County		3,493,948	-	-	3,493,948	Complete
24/12/2022	Provision Of W.Trucking In Kutulo Sub-County		4,137,570	-	-	4,137,570	Complete
17/11/2021	Proposed Hydrological Survey For 40 Sites Across Mandera County		4,640,000	-	-	4,640,000	Complete
17/08/2021	Proposed Hydrological Survey For 43 Sites Across Mandera County		4,988,000	-	-	4,988,000	Complete
15/02/2022	Cleaning services		12,458,500	-	-	12,458,500	Complete
09/02/2021	Cleaning services		41,026,000	-	-	41,026,000	Complete
10/02/2021	Cleaning services		59,240,000	-	-	59,240,000	Complete
09/02/2021	Cleaning services		10,375,000	-	-	10,375,000	Complete

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08/9/2022	Transportation Service Of Relief Food Exercisede		94,820	-	-	94,820	Complete
06/08/2022	Transportation Service Of Relief Food Exercise Rt		652,500	-	-	652,500	Complete
	Transportation Service Of Relief Food Exercise3w		691,538	-	-	691,538	Complete
17/01/2023	Transportation Service Of Relief Food Exercisesc		956,200	-	-	956,200	Complete
27/07/2023	Transportation Service Of Relief Food Exercise		1,020,000	-	-	1,020,000	Complete
08/09/2022	Transportation Service Of Relief Food Exercise E		1,450,394	-	-	1,450,394	Complete
27/07/2023	Transportation Service Of Relief Food Exercise		1,488,020	-	-	1,488,020	Complete
02/11/2021	Transportation Service Of Relief Food Exercisedb		1,994,315	-	-	1,994,315	Complete
25/07/2023	Transportation Service Of Relief Food Exercise		2,611,000	-	-	2,611,000	Complete
25/07/2023	Transportation Service Of Relief Food Exercise Sp2		2,672,860	-	-	2,672,860	Complete
17/01/2023	Transportation Service Of Relief Food Exercise In		2,747,280	-	-	2,747,280	Complete
28/07/2023	Transportation Service Of Relief Food Exercise		3,713,010	-	-	3,713,010	Complete
15/02/2022	Transportation Service Of Relief Food Exerciser	-	3,917,707	-	-	3,917,707	Complete
	Transportation Service Of Relief Food Exercise Sp		4,766,511		-	4,766,511	Complete
02/03/2022	Transportation Service Of Relief Food Exercise23	-	4,878,670	-	-	4,878,670	Complete
23/02/2024	Transportation Service Of Relief Food		12,042,200	-	-	12,042,200	Complete
	Legal Fees		64,868,279	-	-	64,868,279	Complete
		-	348,667,513	-	21,757,175	326,910,338	
	Ineligible		1,403,916,901		- Ineligible	- Ineligible	
		795,539,205	3,092,687,339	795,539,205	257,954,479	2,226,355,163	

Annex 3 – Analysis Of Pending Staff Payables

There were no pending staff payables as at 30 June 2023

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Annex 4 – Analysis Of Other Pending Payables

There were no other pending bills

Annex 5 –Analysis Of imprests and Advances

The were no outstanding imprests and advances as at 30 June 2023

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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	24,141,291		24,141,291
Buildings And Structures	11,968,381,743	556,316,952	12,524,698,695
Transport Equipment	818,479,906	-	818,479,906
Office Equipment, Furniture and Fittings	635,458,022	73,662,781	709,120,803
Machinery And Equipment	1,243,650,386	36,001,462	1,279,651,848
Heritage And Cultural Assets	-	-	-
Biological Assets	39,431,754	42,016,648	81,448,402
Intangible Assets	997,331,961	-	997,331,961
Infrastructure Assets- Roads, Rails	25,169,901,917	1,118,962,256	26,288,864,173
Total	40,896,776,980	1,826,960,098	42,723,737,078

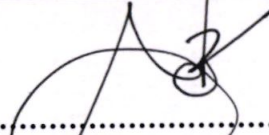
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Annex 7 – Inter-Entity Transfers

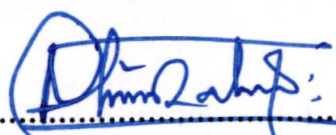
Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	Explanation
1.	MANDAWAS CO	17,000,000	73,700,000	115,000,000	78,191,821	283,891,821	283,891,821	-	
2.	Mandera Municipality	67,000,000	95,000,000	47,000,000	72,358,657	281,358,657	281,358,657	-	
3.	Transfers to Level IV & V Hospitals	20,200,000	27,060,000	26,270,000	47,526,147	121,056,147	121,056,147	-	
4.	Transfers to KCSAP	-	-	-	-	-	-	-	
5.	Transfers to ASDSP	-	-	-	500,000	500,000	500,000	-	
6.	Transfers to Vocational Training Centres	-	-	-	15,049,894	15,049,894	15,049,894	-	
7.	Transfers to Hospitals, Dispensary and CHMT	-	-	-	1,500,000	1,500,000	1,500,000	-	
8.	Transfers to Various Dispensaries & H/C	-	-	-	38,599,569	38,599,569	38,599,569	-	

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Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	differe nce	Expla nation
9.	Locust fund	-	-	-	128,807,766	128,807,766	128,807,766	-	-
10.	ELWASCO	15,000,000	11,300,000	15,000,000	24,500,000	65,800,000	65,800,000	-	-
11.	Elwak Municipality	15,000,000	42,800,000	19,700,000	36,141,343	113,641,343	113,641,343	-	-
12.	Return to CRF issues	-	-	-	1,616,501	1,616,501	1,616,501		
13.	Total	134,200,000	249,860,000	222,970,000	444,791,698	1,051,821,698	1,051,821,698	-	-



Chief Finance Officer
County Executive



Chief Officer Finance

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Annex 8 – Contingent Liabilities Register

There were no contingent liabilities

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Mandera county Climate change fund	Financing locally led climate change action (FLLoCA)	Diliver locally-led climate resilience action and strengthen Mandera county's capacity to manage climate risk	Afforestation, water supply systems and establishing indigenous tress nurseries		5,065,780	1,192,680	38,602,524	WORLD BANK	MANDERA COUNTY