

REPUBLIC OF KENYA

SCANNED



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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COMMITTEE	
CLERK AT THE TABLE	Angela Macharia

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF ISIOLO

**FOR THE YEAR ENDED
30 JUNE, 2021**



COUNTY GOVERNMENT OF ISIOLO

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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KEY ENTITY INFORMATION AND MANAGEMENT	

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a) Background information

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

b) Key Management

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

	Name	Designation	Date of Holding Office
1	Dr. Mohamed Kuti	Governor	23rd August 2017
2	Dr. Abdi Issa	Deputy Governor	23rd August 2017
3	Mr. Abdi Haji Daud	CEC Finance & Economic Planning and Health Services	203 rd January 2020
4	Dr. Lawrence Mwongela	CEC Agriculture, Livestock & Fisheries	9th October 2019
5	Mrs Josephine Eregai	CEC Water and Environment	9th October 2017
6	Mr. Yussuf Dahir	CEC Land, Road & Infrastructure and Public Works	25th February 2020
7	Mr. Abdi Haji Daud	CEC Education, Gender and Youth	23 rd January, 2020
8	Ms. Halima Gole	CEC Tourism, Trade, Co-operative and Industrialization	9th October 2019
9	Wario Galma	Health Services	9 th October, 2019
9	Dr. Ahmed Galgalo	County Secretary	20th November 2017

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	CEC Finance and Economic Planning	Mr. Abdi Haji Daud
2	Chief Officer Finance & ICT	CPA Peter Ngechu Muhuha
3	Chief Finance Officer	CPA Abdinasir Ali
4	Head of Treasury	CPA Jackline Wanjira

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2020 were:

- County Assembly of Isiolo County
- County Assembly Public Accounts Committee and Public Investment Committee
- County Assembly Budget and Appropriations Committee
- Public Accounts Committee of Senate

(Provide a brief explanation on fiduciary activities undertaken during the financial year)

e) County Executive Headquarters

P.O. Box 36 60300
County Government Offices Building
Hospital Road
ISIOLO, KENYA

f) County Executive Contacts

Telephone: +254 733 227530
E-mail: info@isiolo.go.ke
Website: www.isiolo.go.ke

g) County Executive Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Other Commercial Banks
 - ...Consolidated Bank of Kenya Isiolo Branch
 - ... Equity Bank Ltd Isiolo Branch
 - ...National Bank of Kenya Isiolo Branch
 - ...Cooperative Bank of Kenya Isiolo Branch
 - ...Kenya Commercial Bank Isiolo Branch

h) Independent Auditors

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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

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

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1. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Isiolo financial statements for the year ended 30th June 2021. The financial statements present the financial performance of the County Government over the past year. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

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

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

Financial Performance

I. Revenue

The following is the summary of the County executive operation for the financial year 2020/2021.

Table 1: Detailed Analysis of Revenue Realization

S/No	Source of Revenue	Original Budget (Ksh)	Revised Approved Budget FY 2020/21 (Ksh)	Actual Cumulative Receipts (Ksh)	Level of Realization (%)
1	Equitable Share	4,177,800,000	4,241,100,000.0	4,241,100,000	100%
2	Fuel Levy Fund	124,519,106	124,519,106.0	124,519,106	100%
3	Grant DANIDA	12,060,000	12,060,000.0	12,060,000	100%
4	User Forgone Fee	3,472,461	3,472,461.0	3,472,461	100%
5	Kenya Devolution Support Program – World Bank	165,374,189	165,374,189	165,374,189	100%
6	Grant Construction of County Hq	100,000,000	100,000,000.0	-	0%
7	Local Own Sources	113,686,337	113,686,337.0	47,379,011	42%
8	Conditional Allocation For Development Of Youth Polytechnic	5,344,894	5,344,894.0	5,344,894	100%
9	Universal Health Care (UHC)	-	-	-	-
10	World Bank Loan for Transforming Health	25,272,243	25,272,242	25,272,242.75	100%

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S/No	Source of Revenue	Original Budget (Ksh)	Revised Approved Budget FY 2020/21 (Ksh)	Actual Cumulative Receipts (Ksh)	Level of Realization (%)
	Systems for Universal Care Project				
11	Climate Smart Agricultural Project	360,217,188	389,410,863	233,645,362	60%
12	Urban Support Project Development	93,968,100	93,968,100	51,866,063	55%
14	Sweden Agricultural Sector Development Support Programme (ASDSP)	14,193,675	14,193,675,	11,496,853	81%
15	Covid 19 fund	0			
	Total	5,087,090,839	5,165,390,839	4,921,530,181	96%

The County realized cumulative total revenue amounting to **Ksh. 4.9 Billion** against total budget estimated revenue of **Ksh. 5.1Billion** representing **96%** level of performance. Despite having been provided for in County Allocation of Revenue Act (CARA) 2020/21, the amounts allocated from the National Government as grants for construction of county headquarter amounting to **Ksh. 100 M** was not yet released by 30th June 2021.

The local revenue collection was **Ksh, 47M** against target of **Ksh. 113 M** representing performance of **41%**. The underperformance in local revenue realization was as a result of adverse effect of Covid-d-19 on the economy that adversely impacted on main revenues sources of the county such as game park fees.

The County experienced delay in receiving exchequer release from National Treasury as the equitable share allocation and conditional grants of **Ksh. 360 M** was released on 2nd July 2021. This hampered effective and timely delivery of services and implementation of key flagship projects. This led to lower fund absorption especially the development funds.

II. Summary of Funds Utilization

The County Executive reported overall funds absorption rates at 84% cumulatively for the year ending 30th June 2021 with 71% and 89% absorption rates for Development and Recurrent expenditure respectively. The failure to achieve full budget absorption was as a result of non-disbursement of some grant monies and delays in disbursement of exchequer releases.

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Table 3: Summary of Funds Utilization and Absorption Rate

	Budget Category Executive	Approved Budget FY 2020/21(Ksh)	Actual Cumulative Expenditure (Ksh)	Level of Funds Absorption (%)
1	Development	1,473,655,619	1,099,031,267	74%
2	Recurrent	3,617,935,220	3,310,502,760	91%
Total Budget		5,165,390,839	4,409,534,027	85%

The County have limited technical personnel capacity especially quantity surveyors, architectural engineers and work officers thus hampering implementation of construction works. The county therefore relies on experts from other county national government agencies such as KeRRA, KeNHA department to prepare BQs and supervise county projects. This has contributed to delays in project implementation. Currently the county is in the process of recruiting more technical staff in key departments to address the recurring challenges that cause delay in the implementation of the Budget.

Cash flows

In the FY 2020/2021, we experienced significant cash flow problem due to delayed disbursement of CARA revenue. Equitable Share revenue of Ksh. 360m was not received by 30th June 2021 while conditional grants such as for construction of county headquarters amounting to Ksh. 100 Million, was not released at all by close of the year.

III. Pending bills

The County Government took over huge amount of pending bills totaling to Ksh. 1,2 Billion constituting of Ksh. 108 million from the defunct County Council of Isiolo and Ksh. 1.092 Billion from previous regime (2013-2017). During the year under review the County managed to settle pending bills amounting to Ksh. 629 million owed to suppliers and contractors. Currently, outstanding pending bills for 2013-2017 amount to Ksh. 571 million. It is critical to note that the County has various litigations from the contractors and suppliers owed by the County in court

The County formed a task force to verify and validate the reported pending bills with aim of establishing the authenticity of the payables. Our focus as a County is to settle the bills as soon as possible. In every budget cycle, we ensure that part of the allocations is towards settlement of old outstanding pending bills.

IV. Non-Current Assets

The County has made significant investments in non-current assets since formation of counties in 2013. Additionally; the county inherited some assets from the defunct County Council of Isiolo. However, the process of transfer of non-current assets inherited from local authority as process of verification and validation process by the County Assets and Liabilities Committee (CALC) is nearing completion under the guidance of Inter Government Relation Technical Committee (IGRTC).

V. Operational performance

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The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each department during the year.

Table 4: Sectors Key Performance Report

	Sector	Key Achievements
1	Finance & Economic Planning	✓ Ongoing construction of County Head Quarters ✓ Ongoing clearing of pending bills Accrued from 2013-2017
2	Road, Land ,Urban Planning and public works	✓ Improvement of 386 Kilometres of all seasons passable roads ✓ On-going land titling process in Isiolo town bula pesa, wabera and burat
3	Agriculture, Livestock and Fisheries	✓ Livestock Vaccination of over 700,000 herds ✓ Development of livestock yard regulations
4	Cohesion	✓ Civic education on public participation ✓ Supporting community peace meetings
5	Education, Vocational, Youth Gender Culture and Social Services	✓ Construction of additional 8 ECD classrooms ✓ Ongoing Construction of Isiolo stadium
6	Tourism, Trade and Public Service Management	✓ Maintenance of Park Roads ✓ Renovation of Rangers House ✓ Training of co-operators & general traders
7	Water & Environment	✓ Korbasa – Mataarba – Saleti Water Project ✓ Bulesa Masonry tank ✓ Goda Pipeline Extension
8	Health Services	✓ Upgrading and Equipping of Gafarsa Dispensary Laboratory ✓ Completion of KMTC Hostel
9	Municipal Administration	✓ Cabro paving of 1.8km of road within Isiolo town ✓ On-going construction of Isiolo Modern Market

Some Site Images of Some of the Projects implemented during the year

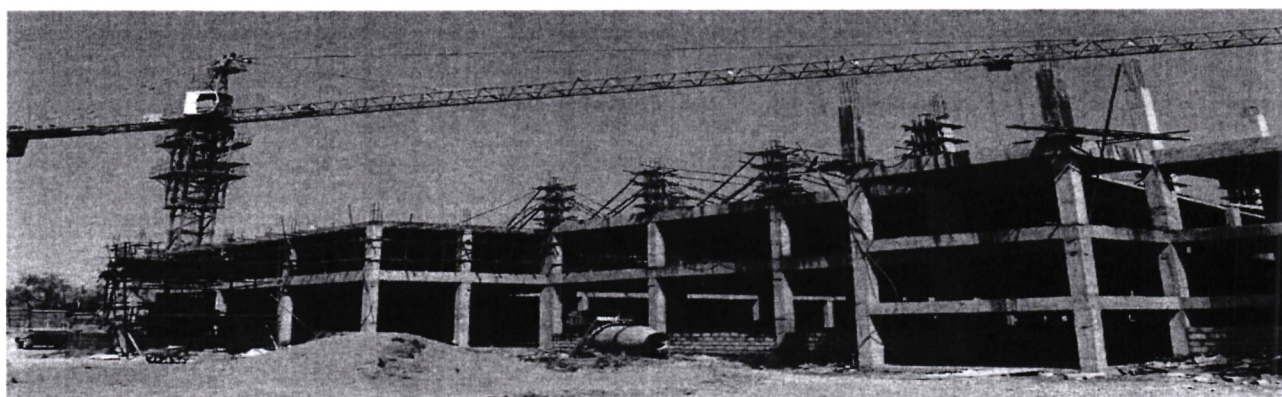


Figure 1: On-going Construction of Isiolo Mega Modern Market

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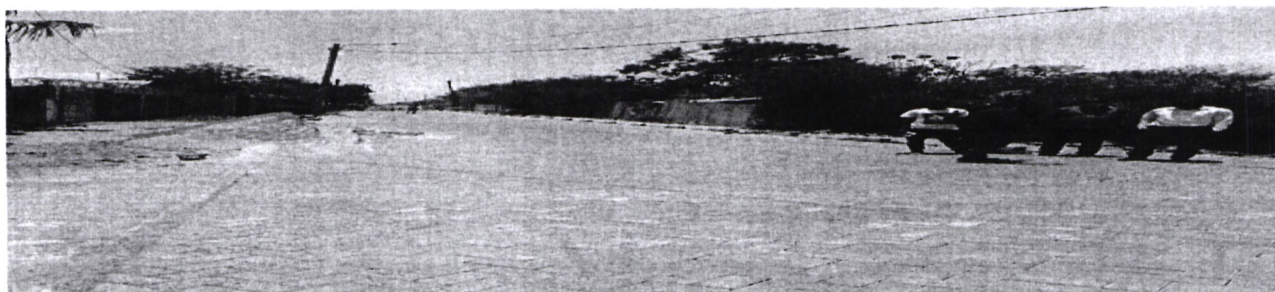


Figure 2: on Going Cabro paving in Wabera Ward Isiolo Municipality

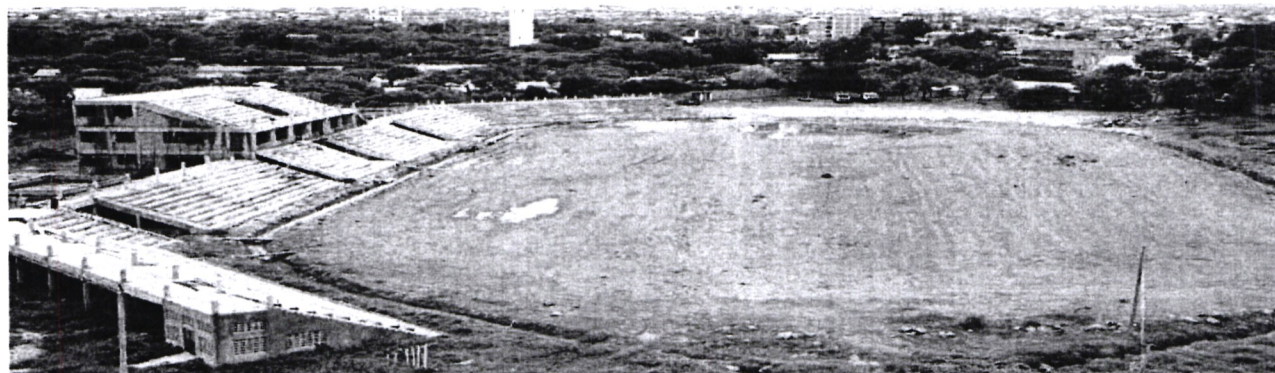


Figure 3: Ongoing Construction of Isiolo Stadium

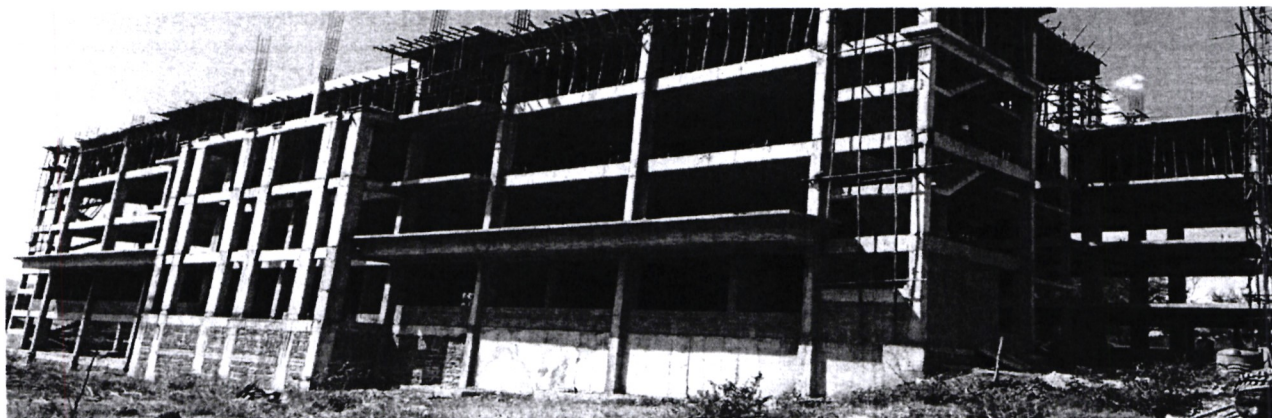


Figure 4: Construction of Headquarters



Figure 5: Bulesa to Goda water pipeline extension 3.4 km



Figure 6: Mataarba Water Kiosk under Korbessa water project (13km pipeline)

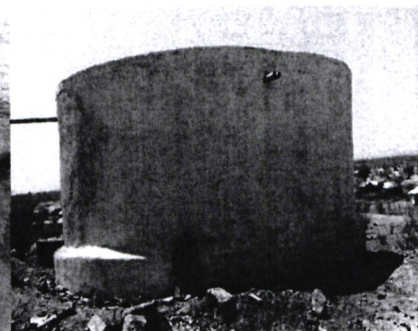


Figure 7: Bulesa Masonry tank



Figure 2: construction & Equipping of ECDC Classrooms

Challenges;

Despite the notable achievements, the County experienced some challenges during the year ended 30th June 2021. This includes:

- i. Delayed disbursement of exchequer releases hampering timely implementation of programs/projects
- ii. Due to effect of Covid 19 pandemic, the county local revenue realization was negatively affected
- iii. IFMIS challenges as a result of poor and erratic internet connectivity. This has in some instance delayed payments to suppliers
- iv. Shift to e-procurement challenges due to capacity gap also posed delay in implementation of projects
- v. The County also lacks technical personnel capacity especially quantity surveyors, architectural engineers and work officers hampering implementation of construction works forcing county to rely on experts from other national government agencies such as KeRRA and KeNHA to prepare BQs and supervise our projects.
- vi. The county paid pending bills of Ksh. 629 Million from previous Regime. This adversely affected in implementation of new development projects
- vii. Huge wage bill that hindered recruitment of skilled personnel such as engineers resulting to hiring of consultancy services in implementing of big projects.

Conclusion

Other than the systemic and structural challenges mentioned above, there were other major challenges such as drought spells encountered in the County. Commendable progress was made during the financial year 2020/21 and the momentum has been created to enable the County to continue on a development trajectory. We have identified gaps and areas to improve on in the subsequent years. The County in the overall has achieved in terms of infrastructure development as

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it has upgraded its road network in all the wards, has also sank boreholes for both human and livestock water consumption construction of Isiolo market complex, just to mention a few

I take this opportunity to thank H.E. the Governor Dr. Mohamed Kuti and the Deputy Governor, Dr. Ibrahim Issa, for their solid support. I would also want to thank my colleagues, the County Secretary and the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that the County achieves its mission and objectives.

The staff in the entire County is commended for their continued commitment and dedication through hard work in delivering services to the people of Isiolo. We will use the lessons learnt to improve on our service delivery, fast track the County's flagship projects and deliver on this government's promises to its people as outlined in the current County Integrated Development Plan and the Governor's Manifesto of 2017.

Sign.....
Abdi Haji Daud
CEC - FINANCE AND ECONOMIC PLANNING

*Isiolo County Government
CEC Finance
P. O. Box 100
Isiolo, Kenya*

2. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives

The County's 2018-2022 CIDP has identified eight 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 synthesized 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 Isiolo County's 2018-2022 CIDP are to:

- a) Provide quality physical infrastructure in the County
- b) Improve reliability, accessibility and availability of adequate quantities of good quality water supply for all uses and good sanitation.
- c) Ensure Food and nutrition security
- d) Enhancement of Industrial development
- e) Provide adequate and appropriate social amenities
- f) Improve market access for local produce
- g) Enhance land productivity
- h) Provide secure land tenure system

i) Progress on Attainment of Strategic Development Objectives

- j) 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
Lands, Physical Planning, Surveying and Housing, roads	To improve Urban access roads improvement	Wabera, Bulapesa and Burat ward Roads Murramed and graded	Length of the road in KM Murramed and graded	In FY 2020/21, a total of 16 kms of the following roads were murramed and upgraded Wabera, Bula pesa and Burat

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Department	Objective	Outcome	Indicator	Performance
and public works	Construction of bridges and drifts in Isiolo county	Ola Odha bridge. Chumvi yare drift	% Completion of Bridge construction	100
	To improve Urban access roads improvement	Paved Roads	No. of km Cabro paved	1.1 km paved
	To improve Rural access roads improvement	Sericho, Kinna, Garbatulla, Oldonyiro, Ngaremara, Cherab ward Roads murrumed and graded	Number of km Murrumed /graved / bush cleared	Total length of 314.7km was murrumed and graded in the said wards
	To improve Land use planning	Spatial Plans developed	No. of Plans developed	2 Part Development plans done in Kambi Juu I and Kambi Asharaf -Kinna Township Plan on-going to be completed by end of 2020
	To improve Land survey and land use planning-	Digital Maps developed	No. of digital maps developed in a GIS set up	We have successfully digitally mapped 3 centres which include: -Kinna, Isiolo (70% done) and Garbatulla
Health Services	To improve Curative, and Rehabilitative Health services	Completion of Lenguruma Dispensary	% completion	90% complete
		Completion of Kiwanja Ndege Dispensary	% completion	60% complete
		Equipping of gotu dispensary	% completion	90% complete
		Fencing of Garfasa dispensary	% completion	90% complete
		Construction of Maternity Ward at Kinna	% completion	80% complete
		Renovation of health centre maternity at Sericho	Drainage system repaired	100% complete
	To Improve Family Reproductive health	Improved reproductive and maternal health	% of deliveries conducted by skilled attendants	There was an increase of deliveries conducted by skilled attendants by 10% in the FY 2020/21
	To Improve Emergency Preparedness	Ambulances purchased	No. of ambulances purchased	1 ambulances were purchased in the FY 2020/21
Agriculture, Livestock, Fisheries and Irrigation	Communicable Disease	Reduced incidences of communicable diseases	Proportion of children fully immunized	94% of children below 5 yrs. were fully immunized in the FY 2020/21
	To increase Enhance food and nutrition security	Expanded irrigation crop production	crop acreage under irrigation	1450 ha was under irrigation in the FY 2020/21
	To Improve market access and linkages for	Farmers accessing ready markets with pre-agreed and sustainable prices	Proportion of farmers accessing ready markets with	50% of the farmers were able to access ready markets for their produce

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Department	Objective	Outcome	Indicator	Performance
	farmers		pre-agreed and sustainable prices	in the FY 19/20
	To improve Animal Health	Improved Animal Health	No of livestock vaccinated	700,000
	To supplement livestock during drought spell	supply of Livestock Feeds	No of Wards Covered	7
Tourism, Wildlife and Trade	To Increase Tourism Contribution to the County Economy	Staff houses renovated for the rangers	Number of staff houses renovated	1
		Murraming of shaba parks roads	Number of km murred	20
	To Increase contribution of commerce to the county economy	Traders trained on cooperates, general traders. Entrepreneurial management	No. of traders trained	2300 traders were trained on entrepreneurial management
		rehabilitated Garbatula fresh produce market	number of markets rehabilitated	1
	To Increase contribution of commerce to the county economy	Registered Traders	Number of registered traders	5000 traders were successfully registered
Education, Youth Affairs, Gender and Social Services	To increase ECDE Access	ECDE Schools equipped furniture	No. of ECDE Schools equipped furniture	75 ECDE schools were fully equipped
		ECDE centres constructed	No. of ECDE centres constructed	8 ECDE centres
		ECDE centres receiving learning materials	No. of ECDE centres receiving learning material	172 ECDE centres received learning materials in the
	To increase VTC Access	Polytechnics Equipped	No. of Polytechnics	We were able to fully equip 1 polytechnics-Uhuru
	To increase Empowerment Training	Youth fund act	approval of youth fund act	approved
			number of civic education training of the act	50
	To increase Gender Empowerment	County Gender policy Developed	No. of County Gender policy developed	1 Gender policy in place in the county
Water	To enhance Rural water supply and storage services	New rural water supplies	No. of km dom	2km peline ovehall
		Goda Pipeline Extension	No of km rehabilitated	3KM extension from Bulesa to Goda
		New water Storage tanks Constructed	No. and capacity of tanks constructed	Bulesa water supply 100 cubic meters masonry tank construction
		Korbesa Water Project	no of km piped	13 km to Martaariba

Challenges in the Implementation of Sector Programmes for the FY 2020/21

- Adverse impact of COVID-19 pandemic has negatively affected both the way of life and service delivery in the county more so the implementation of projects and programs.
- Inadequate budgetary allocation coupled with delay and inconsistency in disbursement of funds from the National Treasury, which negatively affected implementation of projects on time.
- Inadequate legal/policy and regulatory framework. Most of the devolved functions do not have the prerequisite policy and legal frameworks to facilitate proper execution of their functions, leading to inadequate funding.
- Lack of support for M&E capacity and unclear M&E framework.
- Inadequate linkage between policy, plan, budgeting and M&E processes

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

The County instituted performance-based management in the County to ensure key county services are delivered and projects implemented on timely basis, and at the right cost. All the County Executive Members, Chief Officers and other senior officers of various departments have signed Performance Contracts.

2. Environmental performance

No civil or criminal liability in respect of a project or consequences resulting from a project shall be incurred by the Government, the Authority or any impact assessment study, evaluation or review report or grant of an environmental impact assessment license or by reason of any condition attached to such license.

Successes

- The document guides all County projects through Compliance with relevant laws.
- Good working relationship with relevant Government agencies E.g. NEMA.
- Positive relations with external stakeholders such as donors and the local community.
- keeping employees informed about their environmental roles and responsibilities

Shortcomings

- Inadequate skilled personnel in environment department
- Inadequate financial resources.

Effort to manage bio-diversity

- Gazettement of County Environmental Committee that addresses environmental matters within the County.
- County Government is in the process of enacting Community Conservancy bill 2020 and Wildlife and conservation management bill all geared toward managing bio-diversity.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they consider the gender ratio, whether they take in stakeholder engagement and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and rewards systems. The organization should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

1) Policies and Legislations guiding hiring process

- a) Constitution of Kenya, 2010 – standards, values and principles set out in Article 10, 27, 54 (2), 55 (c), 56 (c), 232 and Chapter 6.
- b) Public Service Commission Act, 2017.
- c) Public Service (Values and Principles) Act 2012.
- d) County Government Act, 2012, 65 (1).
- e) Human Resource Policies and Procedures Manual, 2018 Section D.

- f) Public Service Commission Act, 2017.
- g) Public Service Commission Regulations 2020.
- h) Employment Act, 2007
- i) Formulation of County Staff Establishment underway to guide optimal staffing levels.

Compliance with above Legislations, Regulations and Policies has ensured consideration of gender ratio and stakeholders engagement in the hiring process.

2) Efforts made in improving skills, managing careers, appraisal and reward system.

- a) Training Needs Analysis (TNA) has continued being undertaken to guide in determining available and missing skills. This enables identification of skills gaps and nomination of officers for training.
- b) Establishment of County Human Resource Training and Development Committee to manage and coordinate training of staff in the County Public Service.
- c) Working in collaboration with Kenya School of Government to facilitate trainings including :-
 - Senior Management Course
 - Strategic Leadership Development Programme
- d) Conducting induction training for newly recruited officers.
- e) Roll out of Performance Contracts and Staff Performance Appraisal.

The top management (County Executive Committee Members and County Chief Officers) have signed performance contracts with H.E the Governor. The same has been cascaded down through staff performance appraisals.

- f) Performance Management Committee was established to ensure institutionalization of the same in the County Public Service.
- g) In Career Management, the County Public Service Board established County Human Resource Management Advisory Committee to examine and recommend cases for;
 - Promotions
 - Re-designations
 - Acting Appointments
 - Confirmation in Appointment

Eligible cases have been dispensed with and when they are due.

- h) The County Public Service Board also adopted schemes of service and other career progression guidelines from the National Government to manage promotions and re-designations.
- i) Human Resource Policies and Procedures Manual have been developed to guide in the management of Human Resource in the County Public Service.
- j) Officers who have continued discharging their duties exceedingly well have been considered for awards.

3) Policy on Safety and Compliance with Occupational Safety and Health Act, 2007.

The County Government has continued to comply with provisions of the Occupational Safety and Health Act 2007 by ensuring:

- Provision of clean, adequate and habitable workplaces.
- Procured an insurance policy as per provisions of Work Injury Benefits Act, 2007
- Provision of Comprehensive Medical Cover for County Public Officers through National Hospital Insurance Fund.

4. Market place practices

The County Government of Isiolo has a vibrant internal directorate fully staffed and an active audit committee which looks on matters of Accountability and good governance practice.

5. Community Engagements-

The community is engaged during various County processes such as: Preparation of Isiolo County Vision 2030, 2018-2022 CIDP Development process, County Strategy Paper, Budget Review and Outlook Paper, Budgeting and during various policy formulation.

4. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

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

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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

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

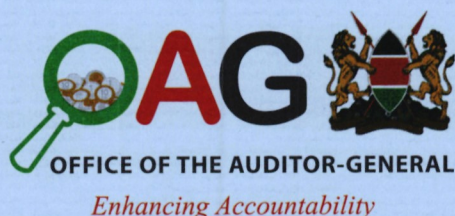
Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on _____ 2021.

CEC Finance
Isiolo County Government
P.O. Box 36
ISIOLO

**County Executive Committee Member –
Finance and Economic Planning**

REPUBLIC OF KENYA



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF ISIOLO FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Isiolo set out on pages 1 to 82, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments for the year ended

Report of the Auditor-General on County Executive of Isiolo for the year ended 30 June, 2021

30 June, 2021, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Isiolo as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Unexplained Variance in Cash and Cash Equivalents

The statement of assets and liabilities and as disclosed in Note 21A to the financial statements reflects Kshs.1,040,792,148 in respect to cash and cash equivalents as at 30 June, 2021. However, review of cashbooks, bank statements and bank reconciliation statements revealed a balance Kshs.966,208,328 resulting to unexplained and unreconciled difference of Kshs.74,583,820.

In the circumstances, the accuracy and completeness of Kshs.1,040,792,148 in respect to cash and cash equivalents as at 30 June, 2021 could not be confirmed.

2. Long and Unsupported Outstanding Salary Advances

The statement of assets and liabilities and as disclosed in Note 22 to the financial statements reflects Kshs.43,931,011 in respect to accounts receivables which includes Kshs.1,799,700 in respect to salary advance brought forward from previous years. However, it was not clear why the Kshs.1,799,700 was still outstanding as at 30 June, 2021 without the same having been recovered from the respective individual salaries account. Further, supporting documents including requests for salary advances, approvals for the salary advances and monthly deductions from the respective officers' salaries were not provided for audit review.

In the circumstances, the accuracy and validity of the Kshs.1,799,700 in respect to salary advances receivables as at 30 June, 2021 could not be confirmed.

3. Incomplete Disclosure of Pending Bills

Disclosure 6.10 in respect to other important disclosures and Annex 2 of the financial statements reflects Kshs.1,261,654,379 in respect to pending bills composed of Kshs.566,779,085 in respect to balance brought forward from the previous years and Kshs.694,875,294 in respect to additions during the year under review.

However, the disclosure together with Annex 2 excludes pending bills paid during the year under review. As disclosed under Note 20 to the financial statements, the County Executive paid Kshs.400,059,333 in respect to other payments which includes Kshs.297,114,333 in respect to other expenses relating to pending bills paid in the financial year under review and which should have been disclosed in the Disclosure 6.10 and Annex 2 to the financial statements and clearly described as pending bills paid during the year.

In addition, the breakdown and supporting documents for the pending bills paid during the year under review of Kshs.297,114,333 were not provided for audit review.

Further, the County Executive did not maintain an up-dated individual creditor's register/ledger with details of the creditor's (pending accounts) regarding work done or services rendered.

In the circumstances, the accuracy, completeness and existence of the Kshs.1,261,654,379 in respect to pending bills as at 30 June, 2021 could not be confirmed.

4. Irregular Procurement of Comprehensive Staff Medical Cover

The statement of receipts and payments and as disclosed in Note 12 to the financial statements reflects Kshs.973,702,538 in respect to use of goods and services which includes Kshs.57,801,862 in respect to insurance costs. However, the following was noted:

- i. The signed contract for provision of a comprehensive medical insurance cover and group life cover between the National Hospital Insurance Fund (NHIF) and the County Executive was not provided for audit review.
- ii. Records provided reflects that the insurance contract was renewed from 07 August, 2020 to 06 August, 2021 at a premium cost of Kshs.75,222,674 with the instalment of Kshs.48,000,000 paid on 14 December, 2020 while the balance of Kshs.27,222,674 was to be paid shortly afterwards. However, there was no evidence to show that the outstanding amount had been paid to-date which could result to cancellation or interruption of the insurance cover by the service provider which may impact negatively on the beneficiary staff who may fail to get the anticipated medical cover.
- iii. Clause 22.1 of the contract for provision of comprehensive medical group life and last expense cover that was entered into by NHIF and the County Executive on 10 September, 2019 states that where the County Executive wishes to renew this contract upon its expiry, the client shall be required to notify NHIF in writing at least three (3) months prior to the expiry date. However, there was no evidence that a letter of notification was made by the County Executive to NHIF on their intention to renew the contract.
- iv. The list of staff covered under the comprehensive medical insurance, group life and last expense submitted by County Executive and approved by NHIF was not provided for audit review.

- v. A schedule from the insurer detailing the breakdown of the number of staffs and the premium rate for each category of staff was not provided for audit review hence, it was not possible to confirm how the contract sum was arrived at.
- vi. Minutes of the review committee that scrutinized the performance of the existing service provider and if it met the satisfaction of staff, and minutes on negotiating for the renewal of the comprehensive medical cover were not provided for audit review.
- vii. Further, a letter dated 17 October, 2019 from NHIF referenced 'premium for comprehensive medical cover/deductions for casuals' revealed that the account of hospital temporary workers had been in arrears since April, 2018 and that the County Executive owed NHIF Kshs.808,800 being NHIF arrears for the temporary workers. However, the arrears had accrued penalties of Kshs.1,605,600 resulting to a total accumulated arrears and penalty of Kshs.2,414,400 owed to NHIF.

In the circumstances, the accuracy of the Kshs.57,801,862 expenditure relating to insurance costs could not be confirmed. Further, the accumulated penalties may impact negatively on financing of the health medical cover.

5. Hospitality Supplies and Services

The statement of receipts and payments and as disclosed in Note 12 reflects Kshs.973,702,538 in respect to use of goods and services which includes Kshs.170,718,057 in respect to hospitality supplies and services. Review of documents provided revealed the following anomalies.

5.1 Unsupported Hospitality Supplies and Services Expenditure

The expenditure of Kshs.170,718,057 includes Kshs.2,500,000 paid for services rendered during the 8th edition desert wheel race. However, procurement records were not provided to justify the regularity of procurement process followed. Further, the Kshs.2,500,000 includes Kshs.1,450,000 which was not supported.

In the circumstances, the accuracy, validity and value for money for the expenditure of Kshs.2,500,000 for the year ended 30 June, 2021 could not be confirmed.

5.2 Doubtful Expenditure on Hospitality Supplies and Services

The expenditure of Kshs.170,718,057 includes Kshs.1,850,000 paid for catering services. However, records provided did not sufficiently support the expenditure.

In the circumstances, the accuracy, regularity, occurrence and value for money for the expenditure amounting to Kshs.1,850,000 for year ended 30 June, 2021 could not be ascertained.

5.3 Unaccounted for Payment for Hospitality Supplies and Services

The expenditure of Kshs.170,718,057 includes Kshs.3,000,000 comprising of Kshs.1,800,000 and Kshs.1,200,000 paid to two suppliers towards the Office of the Manager, Municipality of Isiolo. However, these payments were not supported.

In the circumstances, the accuracy, validity, and value for money for the Kshs.3,000,000 expenditure for the year ended 30 June, 2021 could not be confirmed.

5.4 Unsupported and Unauthorized Expenditure on Hospitality, Supplies and Services

Included in the expenditure of Kshs.170,718,057 is Kshs.3,000,360 incurred on provision for full board accommodation for hospital staff at the Covid-19 isolation unit and which was authorized by the Chief Executive of the County Government of Isiole. The Department of Health and the County Coordinator. Further, the payment was not supported with the details of the hospital staff hosted, the signed daily occupancy registers and the hotel roll call indicating the names and specific room numbers allocated to each of the hospital staff hosted.

In the circumstances, the accuracy, occurrence and value for money for the Kshs.3,000,360 expenditure for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am in accordance with the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the Code of Ethics. I have fulfilled other ethical responsibilities applicable to performing ISSAI 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.

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. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.5,165,390,839 and Kshs.4,921,530,181 respectively resulting to an under-funding of Kshs.243,860,658 or 5% of the budget. Similarly, the County Executive spent Kshs.4,485,977,206 against an approved budget of Kshs.5,165,390,839 resulting to an under-expenditure of Kshs.679,413,633 or 13% of the budget.

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

2. Prior Year Issues

The audit report for the previous year highlighted several issues in respect of the financial statements, lawfulness and effectiveness of public resources, and effectiveness of internal control and governance. Management's report on the progress made in resolving

the issues, at Note 6.11 of other important disclosures, indicates that issues relating to the financial statements had not been resolved as at 30 June, 2020. The report does not provide any information on the other issues highlighted in the report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Prepare and Publish Contract Awards

Management did not prepare, publish and publish all contract awards as required by the Public Procurement Act, 2015 which stipulates that the accounting officer shall publish and publish all contract awards on their notice board at conspicuous places, and website if available within a period as prescribed and that the accounting officer of a procuring entity shall report all contract awards to the Authority as prescribed.

Further, monthly progress reports on implementation of procurement contracts were not presented for audit review. As a result, there was no confirmation that Management monitored implementation of contracts regularly as required by Section 152 of the Public Procurement and Asset Disposal Act, 2015 which stipulates that the head of the procurement function shall prepare monthly progress reports of all procurement contracts of the procuring entity and submit them to the accounting officer.

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

2. Failure to Prepare Quarterly Reports

The Management did not prepare quarterly cash flow projections and procurement plans as required by Regulation 43(3) and (4) of the Public Finance Management (County Governments) Regulations, 2015 which states that the annual cashflow plans prepared by Accounting Officers shall be broken down into a three month rolling basis and shall be adjusted to reflect any implementation realities in consultation with the County Treasury and that quarterly cashflow projections prepared by the accounting officer shall be supported by the procurement plan. Further, the County Treasury did not publish and publish quarterly liquidity position reports on the impact of revenue collection efforts, spending and County public debt operations as well as the cash position of the County Executive as required by Regulation 45(6) which states that the county treasury shall publish and publish the quarterly liquidity position reports reflecting the impact of revenue collection.

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

3. Under-Collection of Own Generated Revenue Performance

During the year under review, the County Executive budgeted to collect own generated revenue of Kshs.113,686,337 from various revenue sources as per the appropriations bill. However, the County Executive managed to collect and account for only Kshs.47,379,011 or 42% of the budgeted revenue collection in the year under review leading to under-collection of Kshs.66,307,326.

Further, records provided for audit review showed that revenue arrears in respect to outstanding rent arrears and rates totalling Kshs.85,010,674 was not collected during the year under review contrary to Section 157(2) of the Public Finance Management Act, 2012 which states that a receiver of County Government revenue is responsible to the County Executive Committee member for finance for ensuring that the revenue for which the receiver is responsible is collected or recovered, and is accounted for.

In addition, there was no evidence to show the measures taken by the Management to ensure that the outstanding revenues are collected through incentives, litigation and other County enforcement measures.

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

4. Fixed Assets Management

4.1 Lack of Updated Fixed Assets Register

Annex 6 to the financial statements reflects summary of non-current asset register at a historical cost of Kshs.17,376,937,002 as at 30 June, 2021 which includes Kshs.380,478,925 in respect to additions during the year. However, the Management did not maintain an updated fixed asset register for the year under review. This is contrary to Section 149(2)(o) of the Public Finance Management Act, 2012 which states that an Accounting Officer should ensure that the respective County Government entity has adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available to the relevant County Treasury or the Auditor-General and Section 132(1) of the Public Finance Management (County Governments) Regulations, 2015 that stipulates that the Accounting Officer of a County Government entity shall take full responsibility and ensure the proper control systems exists for assets.

In the circumstances, the accuracy, valuation, ownership, existence, completeness, location and security of the non-current assets of Kshs.17,376,937,002 as at 30 June, 2021 could not be confirmed.

4.2 Non-Disposal of Non-Serviceable and Obsolete Assets

Annex 6 to the financial statements for the year ended 30 June, 2021 reflects Kshs.17,376,937,002 in respect to summary of non-current assets which includes Kshs.350,676,804 in respect to transport equipment. It was observed that several motor vehicles have been grounded in parking yards across the county for various reasons, for

a long period of time. However, no records including mechanical reports, work tickets and boarding reports for purposes of disposal were provided for audit review. Further, the conditions of these vehicles continued to worsen, lowering their book value over time.

No explanation was given for the failure to have the unserviceable motor vehicles and transport equipment earmarked for disposal contrary to Section 163(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer shall establish a disposal committee as and when prescribed for the purpose of disposal of unserviceable, obsolete, obsolescent, or surplus stores, equipment, or assets.

In addition, the ownership documents (logbooks) for the motor vehicles with a value of Kshs.350,676,804 were not provided for audit review.

In the circumstances, the accuracy, validity and completeness of the Kshs.350,676,840 in respect to transport equipment as at 30 June, 2021 could not be confirmed.

Consequently, the Management is in breach of the law.

4.3 Uninsured Non-current Assets

Annex 6 to the financial statements reflects Kshs.17,376,937,002 in respect to historical cost of non-current assets as at 30 June, 2021 for buildings, office equipment, transport equipment, ICT equipment and machinery. However, out of this amount, only motor vehicles whose book value was Kshs.350,676,804 were insured leaving a balance of Kshs.17,026,260,198 in respect to the book value of the remaining assets uninsured. This is contrary to Section 160(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall manage its inventory, assets and stores for the purpose of preventing wastage and loss and continuing utilization of supplies.

In the circumstances, the security and safety of the non-current assets of Kshs.17,026,260,198 as at 30 June, 2021 could not be ascertained.

5. Irregular Bank Accounts Operated in Commercial Banks

Note 21A to the financial statements reflects Kshs.1,040,792,148 in respect to bank balances as at 30 June, 2021. However, records on the bank accounts revealed the County Executive operated two revenue dollar accounts in two commercial banks in Isiolo town contrary to Section 76(2) of the Public Finance Management (County Governments) Regulations, 2015 which requires all foreign currency denominated bank accounts operated by public entities be kept at the Central Bank of Kenya, unless exempted by the Cabinet Secretary for Finance.

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

6. Imprest Management Irregularities

The statement of assets and liabilities and as disclosed in Note 22 to the financial statements reflects Kshs.43,931,011 in respect to accounts receivables, which includes Kshs.42,131,311 in respect to government imprests, which was outstanding imprest brought forward from the previous years that had not been cleared from the IFMIS system

since the financial year 2017/2018. It was further explained that the outstanding imprests had already been surrendered using the manual records but the same was not cleared from the IFMIS system.

Further, review of documents provided for audit revealed that during the year the Management expensed imprests as and when they were issued which is contrary to Section 91(1), and Section 93(5) of the Public Finance Management (County Governments) Regulations, 2015.

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

7. Irregular Procurement of Legal Services using Request for Quotations instead of Open Tender

The statement of receipts and payments and as disclosed in Note 12 to the financial statements reflects Kshs.973,702,538 in respect to use of goods and services which includes Kshs.132,853,101 in respect to other operating expenses out of which legal fees of Kshs.24,668,500 comprising of Kshs.19,668,500 and Kshs.5,000,000 was paid to two law firms for legal services. However, the Management used Request for Quotation instead of open tender to procure the legal services whose costs were beyond the prescribed threshold of Kshs.2,000,000 for request for quotation contrary to Section 26 of the Public Procurement and Asset Disposal Regulations, 2020 which states that the threshold matrix shall be as provided for in the second schedule and Section 45(3)(b) of the Public Procurement and Asset Disposal Act, 2015 which states that all procurement processes shall be undertaken by a procuring entity as per the threshold matrix prescribed.

Consequently, the Management is in breach of the law.

In the circumstances, the validity and value for money for the Kshs.24,668,500 expenditure for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, 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 matter described in the 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 overall governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy for Internal Audit

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

In the circumstance, it was not possible to confirm how operational and other risks faced by the County Executive were identified, monitored and controlled during the year under review.

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

Responsibilities of 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

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

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

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

to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

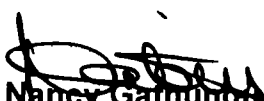
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from

fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 June, 2022

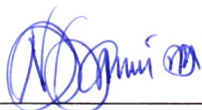
ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

6. FINANCIAL STATEMENTS

6.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

		2020/2021	2019/2020
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	4,241,100,000	4,241,100,000
Proceeds from Domestic and Foreign Grants	2	508,532,064	337,908,189
Transfers from Other Government Entities	3	124,519,106	243,459,244
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	47,379,011	116,517,653
Returned CRF issues	10	-	-
TOTAL RECEIPTS		4,921,530,181	4,938,985,086
PAYMENTS			
Compensation of Employees	11	1,572,063,575	1,437,609,921
Use of goods and services	12	973,702,538	613,693,656
Subsidies	13	-	-
Transfers to Other Government Units	14	1,080,415,952	1,190,132,644
Other grants and transfers	15	25,490,082	320,625,180
Social Security Benefits	16	29,138,201	10,578,796
Acquisition of Assets	17	702,221,858	699,653,990
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	102,945,000	629,250,912
TOTAL PAYMENTS		4,485,977,206	4,901,545,099
SURPLUS/DEFICIT		435,552,975	37,439,987

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 _____ 2021 and signed by:



Chief Officer

Name: Peter Ngechu

ICPAK Member Number: 7629



Head of Accounting Services

Name: Jackline Wanjira Njue

ICPAK Member Number: 132147

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

6.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020/2021	2019/2020
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	21A	1,040,792,148	467,783,274
Cash Balances	21B	-	-
Total Cash and cash equivalents		1,040,792,148	467,783,274
Accounts receivables	22	43,931,011	50,036,443
TOTAL FINANCIAL ASSETS		1,084,723,159	517,819,717
FINANCIAL LIABILITIES			
Accounts Payables	23	-	-
NET FINANCIAL ASSETS		1,084,723,159	517,819,717
REPRESENTED BY			
Fund balance b/fwd	24	517,819,717	480,379,729
Prior year adjustments	25	131,350,467	-
Surplus/Deficit for the year		435,552,975	37,439,988
NET FINANCIAL POSITION		1,084,723,159	517,819,717

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 _____ 2021 and signed by:



Chief Officer Finance

Name: Peter Ngechu

ICPAK Member Number:7629



Head of Accounting Services

Name: Jackline Njue

ICPAK Member Number:132147

JSIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

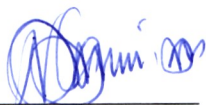
6.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

		2020/2021	2019/2020
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	4,241,100,000	4,241,100,000
Proceeds from Domestic and Foreign Grants	2	508,532,064	337,908,189
Transfers from Other Government Entities	3	124,519,106	243,459,244
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	47,379,011	116,517,653
Returned CRF issues	10	-	-
Total		4,921,530,181	4,938,985,085.80
Payments for operating expenses			
Compensation of Employees	11	1,572,063,575	1,437,609,921
Use of goods and services	12	973,702,538	613,693,656
Subsidies	13	-	-
Transfers to Other Government Units	14	1,080,415,952	1,190,132,644
Other grants and transfers	15	25,490,082	320,625,180
Social Security Benefits	16	29,138,201	10,578,796
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	102,945,000	629,250,912
Total		3,783,755,347	4,201,891,109
Adjusted for:			
Decrease/(Increase) in Accounts Receivables	26	6,105,432	- 47,188,123
Increase/(Decrease) in Accounts Payables	27	-	- 27,586,314
Other Adjustments-Prior year Adjustments	25	131,350,467	-
Net cash flows from operating activities		1,275,230,733	662,319,540
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	702,221,859	- 699,653,990
Net cash flows from investing activities		702,221,859	- 699,653,990
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-

ISIOLO COUNTY EXECUTIVE
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		2020/2021	2019/2020
	Note	Kshs	Kshs
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		573,008,874	- 37,334,450
Cash and cash equivalent at BEGINNING of the year	21	467,783,274	505,117,724
Cash and cash equivalent at END of the year	24	1,040,792,148	467,783,274
As per statement of assets		1,040,792,148	467,783,274

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 _____ 2021 and signed by:



Chief Officer Finance

Name: Peter Ngechu

ICPAK Member Number: 7629



Head of Accounting Services

Name: Jackline Njue

ICPAK Member Number: 132147

IS COUNT EXECUTIVE - (Indicate actual name of the County Executive)
Consolidated Reports and Financial Statements
For the year ended June 30, 2021

6.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustment s	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	4,177,800,000	63,300,000	4,241,100,000	4,241,100,000	-	100%
Proceeds from Domestic and Foreign Grants	671,085,396	15,000,000	686,085,396	508,532,064	177,553,331	74%
Transfers from Other Government Entities	124,519,106	-	124,519,106	124,519,106	-	100%
County Own Generated Receipts	113,686,337	-	113,686,337	47,379,011	66,307,326	42%
Returned CRF issues	-	-	-	-	-	-
TOTAL	5,087,090,839	78,300,000	5,165,390,839	4,921,530,181	243,860,657	95%
PAYMENTS						
Compensation of Employees	1,593,651,323	21,710,886	1,615,362,209	1,572,063,575	43,298,634	97%
Use of goods and services	929,177,996	52,821,712	981,999,708	973,702,538	8,297,170	99%
Transfers to Other Government Units	1,349,140,547	95,900,644	1,445,041,191	1,080,415,952	364,625,239	75%
Other grants and transfers	55,011,886	(25,000,000)	30,011,886	25,490,082	4,521,804	85%
Social Security Benefits	42,044,784	(10,000,000)	32,044,784	29,138,201	2,906,584	91%
Acquisition of Assets	1,014,146,139	(57,133,242)	957,012,897	702,221,858	281,234,217	71%
Other Payments	103,918,164	-	103,918,164	102,945,000	973,164	99%
TOTAL	5,087,090,839	78,300,000	5,165,390,839	4,485,977,206	679,413,633	86%

The local revenue target was not met due to the following reasons:

- Insecurity attacks affected revenue collection activities
- Covid 19 pandemic which caused many businesses to be closed
- Drought affected collection of livestock and agricultural related revenues

Revenue and Expenditure were affected by late releases of funds by the National Treasury with some funds received after the year end which resulted in low absorption of funds

The County Executive's financial statements were approved on _____ 2021 and signed by:



Chief Officer Finance

Name: Peter Ngechu

ICPAK Member Number:7629



Head of Accounting Services

Name:Jackline Njue

ICPAK Member Number:132147

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

6.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipts/Expenditure Item	Original Budget	Amended Budget	Actual Budget	Actual Expenditure	Actual Receipts	Percentage
RECEIPTS						
Exchequer releases	2,924,460,000	44,310,000	2,968,770,000	2,968,770,000	-	100%
Proceeds from Domestic and Foreign Grants	469,759,777	15,000,000	484,759,777	355,972,445	128,787,331	73%
Transfers from Other Government Entities	124,519,106	-	124,519,106	124,519,106	-	100%
County Own Generated Receipts	113,686,337	-	113,686,337	47,379,011	66,307,326	42%
Returned CRF issues	-	-	-	-	-	-
TOTAL	3,632,425,220	59,310,000	3,691,735,220	3,496,640,562	195,094,658	95%
PAYMENTS						
Compensation of Employees	1,593,651,323	21,710,886	1,615,362,209	1,522,063,575.10	93,298,634	94%
Use of goods and services	929,177,996	52,821,712	981,999,708	973,702,537.60	8,297,170	99%
Transfers to Other Government Units	847,785,388	42,680,941	890,466,329	679,596,480.45	210,869,849	76%
Other grants and transfers	55,011,886	-25,000,000	30,011,886	25,490,082.00	4,521,804	85%
Social Security Benefits	42,044,784	-10,000,000	32,044,784	29,138,200.50	2,906,584	91%
Acquisition of Assets	164,753,843	-22,903,539	141,850,304	80,511,884.00	61,338,420	57%
TOTAL	3,632,425,220	59,310,000	3,691,735,220	3,310,502,760	381,232,460	90%

The local revenue target was not met due to the following reasons:

- Insecurity attacks affected revenue collection activities
- Covid 19 pandemic which caused many businesses to be closed
- Drought affected collection of livestock and agricultural related revenues

Revenue and Expenditure were affected by late releases of funds by the National Treasury with some funds received after the year end which resulted in low absorption of funds

The County Executive's financial statements were approved on _____ 2021 and signed by:


Chief Officer Finance
Name: Peter Ngechu
ICPAK Member Number: 7629


Head of Accounting Services
Name: Jackline Njue
ICPAK Member Number: 132147

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

6.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

RECEIPTS						
Exchequer releases	1,253,340,000	18,990,000	1,272,330,000	1,272,330,000	-	100%
Proceeds from Domestic and Foreign Grants	201,325,619	-	201,325,619	152,559,619	48,766,000	76%
Transfers from Other Government Entities	-	-	-	-	-	
			-			
TOTAL	1,454,665,619	18,990,000	1,473,655,619	1,424,889,619	48,766,000	97%
PAYMENTS				-		
Transfers to Other Government Units	501,355,158.90	53,219,703.00	554,574,862	400,819,471.60	153,755,390	72%
Acquisition of Assets	849,392,296.00	-34,229,703.00	815,162,593	595,266,795.80	219,895,797	73%
Other Payments	103,918,164.00	-	103,918,164	102,945,000.00	973,164	99%
TOTAL	1,454,665,619	18,990,000	1,473,655,619	1,099,031,267	374,624,352	75%

The local revenue target was not met due to the following reasons:

- Insecurity attacks affected revenue collection activities
- Covid 19 pandemic which caused many businesses to be closed
- Drought affected collection of livestock and agricultural related revenues

Revenue and Expenditure were affected by late releases of funds by the National Treasury with some funds received after the year end which resulted in low absorption of funds

The County Executive's financial statements were approved on _____ 2021 and signed by:



Chief Officer Finance

Name: Peter Ngechu

ICPAK Member Number: 7629



Head of Accounting Services

Name: Jackline Njue

ICPAK Member Number: 132147

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

6.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		KShs	KShs	KShs	KShs	KShs
101003510		104,240,813.00	50,840,738.00	155,081,551.00	132,596,437.50	22,485,113.50
	101023510	104,240,813.00	50,840,738.00	155,081,551.00	132,596,437.50	22,485,113.50
102003510		2,000,000.00	-2,000,000.00	0	0	0
	102033510	2,000,000.00	-2,000,000.00	0	0	0
103003510		53,641,138.00	-1,700,000.00	51,941,138.00	43,002,380.00	8,938,758.00
	103013510	53,641,138.00	-1,700,000.00	51,941,138.00	43,002,380.00	8,938,758.00
104003510		493,337,295.00	75,051,276.00	568,388,571.00	188,514,199.70	379,874,371.30
	104043510	14,193,675.00	19,481,224.00	33,674,899.00	1,260,000.00	32,414,899.00
	104053510	479,143,620.00	55,570,052.00	534,713,672.00	187,254,199.70	347,459,472.30
105003510		45,244,423.00	-9,266,062.00	35,978,361.00	34,607,699.60	1,370,661.40
	105013510	45,244,423.00	-9,266,062.00	35,978,361.00	34,607,699.60	1,370,661.40
107003510		25,376,220.00	-3,550,980.00	21,825,240.00	18,379,336.00	3,445,904.00
	107013510	25,376,220.00	-3,550,980.00	21,825,240.00	18,379,336.00	3,445,904.00
109003510		57,045,199.00	-13,652,200.00	43,392,999.00	19,085,256.75	24,307,742.25
	109013510	27,545,199.00	-152,200.00	27,392,999.00	15,554,856.75	11,838,142.25
	109023510	29,500,000.00	-13,500,000.00	16,000,000.00	3,530,400.00	12,469,600.00
204003510		175,313,038.00	3,134,000.00	178,447,038.00	128,386,943.80	50,060,094.20
	204013510	15,400,000.00	179,000.00	15,579,000.00	7,289,134.75	8,289,865.25
	204023510	159,913,038.00	2,955,000.00	162,868,038.00	121,097,809.05	41,770,228.95
206003510		93,968,100.00	77,111,158.00	171,079,258.00	96,761,883.00	74,317,375.00
	206023510	93,968,100.00	77,111,158.00	171,079,258.00	96,761,883.00	74,317,375.00
207003510		186,139,706.00	-19,527,004.00	166,612,702.00	150,963,741.55	15,648,960.45
	207013510	51,124,196.00	25,472,996.00	76,597,192.00	67,331,633.85	9,265,558.15
	207023510	135,015,510.00	-45,000,000.00	90,015,510.00	83,632,107.70	6,383,402.30
301003510		37,764,553.00	-5,000,000.00	32,764,553.00	17,411,550.00	15,353,003.00
	301013510	37,764,553.00	-5,000,000.00	32,764,553.00	17,411,550.00	15,353,003.00
304003510		153,581,330.00	32,039,057.00	185,620,387.00	166,142,497.25	19,477,889.75
	304023510	134,181,330.00	39,039,057.00	173,220,387.00	159,577,497.25	13,642,889.75
	304033510	19,400,000.00	-7,000,000.00	12,400,000.00	6,565,000.00	5,835,000.00
401003510		160,475,943.00	25,568,540.00	186,044,483.00	128,586,268.80	57,458,214.20
	401023510	148,415,943.00	15,221,082.00	163,637,025.00	116,441,207.60	47,195,817.40
	401033510	12,060,000.00	10,347,458.00	22,407,458.00	12,145,061.20	10,262,396.80
402003510		907,725,151.00	49,470,714.00	957,195,865.00	930,022,033.25	27,173,831.75
	402033510	907,725,151.00	49,470,714.00	957,195,865.00	926,862,033.25	30,333,831.75
	402093510	0	0	0	3,160,000.00	-3,160,000.00
403003510		138,511,350.00	58,112,958.00	196,624,308.00	131,191,206.00	65,433,102.00
	403013510	138,511,350.00	58,112,958.00	196,624,308.00	131,191,206.00	65,433,102.00
501003510		203,424,167.00	1,908,901.00	205,333,068.00	166,303,435.00	39,029,633.00
	501013510	168,424,167.00	1,908,901.00	170,333,068.00	166,303,435.00	4,029,633.00
	501033510	35,000,000.00	0	35,000,000.00	0	35,000,000.00
502003510		28,000,000.00	2,063,384.00	30,063,384.00	1,199,904.00	28,863,480.00
	502013510	24,000,000.00	2,063,384.00	26,063,384.00	1,199,904.00	24,863,480.00

ISIOLO COUNTY EXECUTIVE
Annual Report and Financial Statements
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Program	Sub Program	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	502043510	4,000,000.00	0	4,000,000.00	0	4,000,000.00
503003510		5,344,894.00	2,215,956.00	7,560,850.00	2,668,447.00	4,892,403.00
	503053510	5,344,894.00	2,215,956.00	7,560,850.00	2,668,447.00	4,892,403.00
504003510		189,462,905.00	-63,152,874.00	126,310,031.00	100,727,220.00	25,582,811.00
	504013510	152,000,000.00	-90,000,000.00	62,000,000.00	45,440,330.00	16,559,670.00
	504023510	37,462,905.00	26,847,126.00	64,310,031.00	55,286,890.00	9,023,141.00
505003510		28,607,914.00	1,029,350.00	29,637,264.00	21,382,402.00	8,254,862.00
	505013510	28,607,914.00	1,029,350.00	29,637,264.00	21,382,402.00	8,254,862.00
708003510		27,988,848.00	-2,089,040.00	25,899,808.00	20,987,800.00	4,912,008.00
	708013510	27,988,848.00	-2,089,040.00	25,899,808.00	20,987,800.00	4,912,008.00
709003510		432,869,826.00	49,851,099.00	482,720,925.00	359,270,198.40	123,450,726.60
	709013510	90,735,450.00	1,228,386.00	91,963,836.00	83,945,136.00	8,018,700.00
	709043510	10,000,000.00	0	10,000,000.00	10,000,000.00	0
	709083510	332,134,376.00	48,622,713.00	380,757,089.00	265,325,062.40	115,432,026.60
710003510		66,322,351.00	80,386,358.00	146,708,709.00	134,728,884.00	11,979,825.00
	710013510	66,322,351.00	80,386,358.00	146,708,709.00	134,728,884.00	11,979,825.00
711003510		53,881,766.00	2,784,567.00	56,666,333.00	49,539,155.00	7,127,178.00
	711013510	28,135,515.00	-450,000.00	27,685,515.00	20,964,700.00	6,720,815.00
	711023510	10,046,251.00	1,734,567.00	11,780,818.00	11,528,200.00	252,618.00
	711043510	6,900,000.00	2,000,000.00	8,900,000.00	8,899,790.00	210
	711053510	7,000,000.00	0	7,000,000.00	6,999,965.00	35
	711073510	1,800,000.00	-500,000.00	1,300,000.00	1,146,500.00	153,500.00
712003510		40,361,199.00	1,500,000.00	41,861,199.00	38,413,839.00	3,447,360.00
	712013510	40,361,199.00	1,500,000.00	41,861,199.00	38,413,839.00	3,447,360.00
713003510		348,212,151.00	1,381,816.00	349,593,967.00	319,562,098.20	30,031,868.80
	713013510	348,212,151.00	1,381,816.00	349,593,967.00	319,562,098.20	30,031,868.80
716003510		21,939,807.00	5,989,502.00	27,929,309.00	17,674,493.00	10,254,816.00
	716013510	21,939,807.00	5,989,502.00	27,929,309.00	17,674,493.00	10,254,816.00
719003510		136,634,784.00	11,626,840.00	148,261,624.00	123,118,950.50	25,142,673.50
	719023510	136,634,784.00	11,626,840.00	148,261,624.00	123,118,950.50	25,142,673.50
723003510		61,013,600.00	0	61,013,600.00	49,588,559.00	11,425,041.00
	723023510	61,013,600.00	0	61,013,600.00	49,588,559.00	11,425,041.00
725003510		149,740,136.00	26,900,000.00	176,640,136.00	165,461,429.40	11,178,706.60
	725013510	29,834,514.00	26,900,000.00	56,734,514.00	46,617,629.40	10,116,884.60
	725023510	119,905,622.00	0	119,905,622.00	118,843,800.00	1,061,822.00
726003510		45,000,000.00	14,900,000.00	59,900,000.00	57,814,615.00	2,085,385.00
	726013510	45,000,000.00	14,900,000.00	59,900,000.00	57,814,615.00	2,085,385.00
902003510		17,000,000.00	0	17,000,000.00	4,000,000.00	13,000,000.00
	902023510	8,000,000.00	0	8,000,000.00	0	8,000,000.00
	902033510	9,000,000.00	0	9,000,000.00	4,000,000.00	5,000,000.00
1001003510		59,435,400.00	26,000,000.00	85,435,400.00	44,822,507.00	40,612,893.00
	1001013510	59,435,400.00	26,000,000.00	85,435,400.00	44,822,507.00	40,612,893.00
1002003510		87,900,000.00	51,075,000.00	138,975,000.00	69,836,904.35	69,138,095.65
	1002023510	85,900,000.00	49,575,000.00	135,475,000.00	68,856,904.35	66,618,095.65
	1002043510	2,000,000.00	1,500,000.00	3,500,000.00	980,000.00	2,520,000.00
1003003510		57,049,028.00	-23,286,482.00	33,762,546.00	12,142,900.00	21,619,646.00

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Program	Sub Program	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
	1003013510	21,049,028.00	6,213,518.00	27,262,546.00	12,142,900.00	15,119,646.00
	1003023510	36,000,000.00	-29,500,000.00	6,500,000.00	0	6,500,000.00
		4,694,553,035.00	507,716,572.00	5,202,269,607.00	3,944,895,174.05	1,257,374,432.95

6.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya 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.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

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

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the Executive or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

v) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

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)

4. 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.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive s 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 this financial statement.

5. 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.

a) 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)

6. Accounts Receivable

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.

7. Accounts Payable

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

8. 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.

9. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. 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.

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 10th June 2020 for the period 1st July 2020 to 30 June 2020 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.

13. Comparative figures

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

14. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

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6.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Total Exchequer Releases for quarter 1	-	737,951,400.00
Total Exchequer Releases for quarter 2	1,399,563,000.00	849,005,194.45
Total Exchequer Releases for quarter 3	758,950,800.00	417,000,465.00
Total Exchequer Releases for quarter 4	2,082,586,200.00	2,237,142,940.55
Cumulative Amount	4,241,100,000	4,241,100,000

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals. (Provide a brief explanation and explain significant change from prior period)

1A. Equitable Share

Total Exchequer Releases for quarter 1	-	737,951,400.00
Total Exchequer Releases for quarter 2	1,399,563,000.00	849,005,194.45
Total Exchequer Releases for quarter 3	758,950,800.00	417,000,465.00
Total Exchequer Releases for quarter 4	2,082,586,200.00	2,237,142,940.55
Cumulative Amount	4,241,100,000	4,241,100,000

(Provide a brief explanation and explain significant change from prior period)

1B: Level 5 Hospitals Allocation

Transfers for level 5 hospitals	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

	2020 - 2021	2019 - 2020
	Kenya Shs	Kenya Shs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	12,060,000.00	144,904,360.30
World Bank – THUSCP	25,272,242.75	16,093,750
Kenya Devolution Support Programme	165,374,189.00	
Youth Polytechnic support grant	5,344,894.00	17,867,094
Abolishment of user fees in health centres and dispensaries	3,472,461.00	76,009,631
Kenya Urban Support Programme	51,866,062.50	30,000,000
Agriculture Sector Development Support Project (ASDSP)	11,496,853.00	
Kenya Climate Smart Agriculture Project (KCSAP)	233,645,362.10	53,033,354
Sub total		
Proceeds from domestic and foreign grants received directly by the county		
Covid-19 Donations	-	-
Others	-	-
Sub total	-	-
Grand Total	508,532,064.35	337,908,188.90

Note: These are grants received through Exchequer

(Provide a brief explanation and explain significant change from prior period)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Transfers from Central government entities		
Road maintenance levy fund	124,519,106	243,459,244
Covid-19 Fund	-	-
Others	-	-
	-	-
Transfers from Counties	-	-
Total	124,519,106	243,459,244

The Transfers relate to Road Levy maintenance Fund from the Ministry of Transport

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2020-2021	2019-2020
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

(Give a brief description of the nature and sources of borrowings including any assets pledged as security)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2020-2021	2019-2020
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment. Provide a brief explanation and explain significant change from prior period)

6. PROCEEDS FROM SALE OF ASSETS

	2020-2021	2019-2020
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

(Provide a brief explanation and explain significant change from prior period)

7. REIMBURSEMENTS AND REFUNDS

	2020-2021	2019-2020
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private organizations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organizations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

(Give a brief description on what the refunds relate to. Provide a brief explanation and explain significant change from prior period)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2020-2021	2019-2020
	KShs	KShs
Returns of Equity Holdings in Domestic Organizations	-	-
Returns of Equity Holdings in International Organizations	-	-
Total	-	-

(State briefly from which entities dividends or interest is derived from. Provide a brief explanation and explain significant change from prior period)

9. COUNTY OWN GENERATED RECEIPTS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
RECEIPTS		
Property Income	3,988,757.50	-
Sales of Market Establishments		-
Receipts from Administrative Fees and Charges	-	2,634,626
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	1,333,748.70	60,700
Business permits	7,035,660.70	21,685,716
Liquor License		13,059,661
Cess	7,035,660.70	-
Poll rates		10,700,516
Plot rents		-
Administrative services fees	278,003.45	-
County's natural resources	13,904,705.20	756,672
Lease / rental of council's Infrastructure assets		38,353,673
Market/trade Centre fee	486,003.50	-
Vehicle parking fees	913,069.50	-
Public health services	3,707,227.05	3,688,879
Public health facilities operations		-
Environment & conservancy Administration		6,838,443
Slaughterhouses' administration	282,424.20	-
Other health & sanitation receipts	836,510.8	9,230,784
Technical services fees	48,642.35	-
Other miscellaneous receipts	-	9,507,983
TOTAL	47,379,011	116,517,653

(This section should include all classes of revenues raised by the County Executive. The section may be tailored to reflect the classes of revenue for each County. In addition, the preparers of the financial statements should endeavour to classify all revenues and avoid lumping up

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revenues under the class of other miscellaneous receipts. Miscellaneous income should only include incidental incomes such as; insurance claims recovered and sale of assets.

Comment on the performance of the own generated funds between the two years)

10. RETURNED CRF ISSUES

	2020-2021	2019-2020
	KShs	KShs
Recurrent account- County Assembly	-	-
Development account- County Assembly	-	-
Total	-	-

(State what the refunds relate to and when they were appropriated for use) Note: The amount swept back to CRF from the County Executive will form part of balance brought forward from the previous financial year

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Basic salaries of permanent employees	1,085,746,219.10	968,029,433.10
Basic wages of temporary employees	55,105,773.00	53,400,278.00
Personal allowances paid as part of salary	405,937,447.00	395,804,359.90
Employer Contribution to compulsory National Social Schemes	25,274,136.00	20,375,850.00
Total	1,572,063,575	1,437,609,921

12. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Utilities, supplies and services	20,674,797.60	13,074,993.15
Communication, supplies and services	7,092,371.00	9,154,057.00
Domestic travel and subsistence	84,727,252.00	102,054,280.00
Foreign travel and subsistence	1,209,400.00	3,775,968.00
Printing, advertising and information supplies & services	17,623,039.40	11,979,373.80
Rentals of produced assets	101,368,932.00	45,636,893.70
Training expenses	12,168,438.00	13,739,170.00
Hospitality supplies and services	170,718,057.00	162,067,256.00
Insurance costs	57,801,862.00	36,621,389.00
Specialized materials and services	267,107,188.60	97,156,153.00
Office and general supplies and services	17,860,089.00	12,658,880.00
Fuel, oil and lubricants	50,864,005.00	39,521,484.60
Other operating expenses	132,853,101.00	47,147,300.00
Routine maintenance – vehicles and other transport equipment	19,925,219.00	16,835,605.00
Routine maintenance – other assets	11,708,786.00	2,270,853.00
Total	973,702,537.60	613,693,656.25

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
(insert name)		-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>		
(insert name)	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised, explain significant change from prior period)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Current Grants to Government agencies	57,289,290.45	497,900,000
Other Current Grants and transfers	52,593,775.00	73,591,451.00
Other capital grants and transfers	411,186,549.60	58,609,345.00
Transfer to assembly	559,346,337	560,031,848.20
TOTAL	1,080,415,952	1,190,132,644

Transfer to assembly is as per the approved budget for 2020-2021

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. OTHER GRANTS AND PAYMENTS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Scholarships and other educational benefits	-	112,500
Emergency relief and refugee assistance	25,490,082	17,500,000
Subsidies to small businesses, cooperatives, and self employed	-	303,012,680
	-	
TOTAL	25,490,082	320,625,180

The Transfer amount to emergency relief provided to hungry stricken residents

16. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Government pension and retirement benefits	29,138,201	10,578,796
Social security benefits	-	-
Employer Social Benefits	-	-
Total	29,138,201	10,578,796

(Explain where the benefits are remitted and who the beneficiaries are, explain significant change from prior period)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17. ACQUISITION OF ASSETS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	4,969,400.00	3,313,632.00
Construction of Roads	111,125,174.05	215,473,203.85
Construction and Civil Works	201,155,825.05	338,177,221.85
Overhaul and Refurbishment of Construction and Civil Works	37,270,672.40	23,208,443.00
Purchase of Vehicles and Other Transport Equipment	1,200,000.00	20,752,442.00
Purchase of Household Furniture and Institutional Equipment	2,400,000.00	0
Purchase of Office Furniture and General Equipment	3,646,200.00	7,150,500.00
Purchase of Specialized Plant, Equipment and Machinery	4,998,950.00	25,787,522.00
Rehabilitation and Renovation of Plant, Machinery and Equip.	5,062,704.00	915,352.50
Purchase of Certified Seeds, Breeding Stock and Live Animals	8,640,000.00	-
Research, Studies, Project Preparation, Design & Supervision	24,638,600.00	22,581,300.00
Domestic Public Non-Financial Enterprises	297,114,333	42,294,373
Total	702,221,858	699,653,990.20

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NOTES TO THE FINANCIAL STATEMENTS (continued)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

(Explain significant change from prior period)

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2020 - 2021	2019 - 2020
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

(Explain significant change from prior period)

20. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	102,945,000	-
Other expenses	-	629,250,912
Total	102,945,000	629,250,912

(Provide explanation as to what each component of other expenses relate to, explain significant change from prior period)

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account Name. & Currency	2020 - 2021	2019 - 2020
	Kshs	Kshs
<i>Name of Bank, Account Name. & currency</i>	-	-
CBK County Revenue Fund 1000171715	674,418,408.45	198,102,667
CBK County Recurrent 1000171405	488,304.30	13,966
CBK County Development 1000171367	1,188,967.00	7,534,011
CBK Isiolo County Health Services 1000270721	29,256,854.95	22,448,326
CBK Isiolo County Fuel Levy 1000293427	3,384,424.45	140,829
CBK Isiolo County Village Poly Proj 1000369377	4,892,403.35	2,215,956
CBK Isiolo County AGR SEC DEV S.PR.G II 1000371307	17,110,983.00	19,481,224
CBK Isiolo County Kenya Climate Smart Agr 1000371315	137,488,832.30	55,570,052
CBK Isiolo County Urban Development 1000392266	101,147,531.75	77,111,158
CBK Isiolo County Urban Institutional 1000392274	255,182.35	10,418,702
CBK Isiolo County Livestock Support 1000392298	243,151.00	243,151
CBK Isiolo County UHC Funds 1000408898	-	-
Isiolo County KDSP Account 1000426845	29,211,139.65	14,900,000
Isiolo County Deposit Fund Account 1000449411		600
CBKL Revenue Collection account 10111203000081	2,515,318	
CBKL Revenue Dollar account 10112200000004	852,714	
Co op Bank Revenue Collection Acc 0114143792300	70,388	21,771,086
Co op Bank Revenue Dollar Collection Acc 02120437923000	644,237	595
KCB Revenue Collection Acc 1140770330	-	2,395,980
KCB ASDSP Acc 1224687353	1,717	
KCB Kenya C.limate Proj Acc 1235885739	16,762,543	
NBK Revenue Collection Acc 01040204720700	9,882,772	15,942,088
KCB Imprest Acc 1140761072	-	-
KCB Bursary Fund Acc 1182179509	-	-
Iresa Boru Dispensary	338,263	88,646.10
		536,494.65
Gafarsa Dispensary	51,805	
Badana Dispensary	6,409	216,173.35
Malka Galla Dispensary	295,064	197,263.50
Korbesa Dispensary	623,512	446,726.30
Bulesa Dispensary	165,455	147,882.40
	244	
Goda Dispensary		
Nooroloi Dispensary	934	
Lebarsheikhh Dispensary	999	
Bulapesa Dispensary	1,478	
Bisan Biliqo Dispensary	381,176	40,537.00
Malka`Daka Dispensary	5,125	121,827.30
Madogashe Dispensary	1,127,885	281,993.10
Muchuro Dispensary	217,599	150,160.85
Mataarba Dispensary	8,424	191,525.15
Biliqo Marara Dispensary		254,120.75
Isiolo District Hospital		9,469,404.85

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Garbatulla District Hospital		1,987,965.00
Rapsu Dispensary	163,321	223,105.60
Daaba Dispensary	395,150	210,511.75
Kulamawe Dispensary	192,588	106,673.10
Merti Health Centre	76,398	171,842.40
Boji Dispensary	143,860	141,779.25
Barambate Dispensary	613,925	142,879.80
Eldera Dispensary	757,951	704,253.20
Isiolo Samburu Complex Dispensary	393,364	222,950.50
Sericho Health Centre	259,583	712,106.20
Oldonyiro Dispensary	726,633	491,832.10
Kinna Health Centre	956,249	1,034,798.20
Kipsing Health Centre	523,448	90,207.10
Eremet Dispensary	1,222,061	406,617.30
Saleti Dispensary	45,553	
Gotu Dispensary	10,859	
Ngaremara Dispensary	36,827	
Ntuale Dispensary	737	
GK Prison Dispensary	415,593	275,042.90
Apu Dispensary	285,583	1,130.00
Duse Dispensary	9,991	151,913.01
Isiolo County Health Department	1,929	41,967.76
Escort Dispensary	242,600	155,422.65
Basa Dispensary	277,706	77,130.00
TOTAL	1,040,792,148	467,783,274

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21B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

22. ACCOUNTS RECEIVABLE

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Government Imprests	42,131,311.00	48,236,742.50
Salary Advance	1,799,700.00	1,799,700.00
Clearance accounts	-	-
Total	43,931,011	50,036,443

[Include a breakdown of the outstanding receivables above or as an annex to the notes if the list is longer than 1 page.]

Breakdown of imprest and salary advance per department	2020 - 2021	2019 - 2020
Imprest	KShs	KShs
Finance and Economic Planning	11,050,500.00	11,050,500.00
Office of Governor	15,456,443.50	21,561,875.50
Health	15,624,367.50	15,624,367.50
Sub-Total	42,131,311.00	48,236,742.50
Salary advance	1,799,700.00	1,799,700.00
	-	-
	-	-
Sub-Total	-	-
Grand Total	43,931,011	50,036,443

**See Annex XXXX for a detailed analysis of the outstanding imprests and salary advance.*

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

23. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits	-	-
Retention monies	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

24. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Bank accounts	467,783,274	505,117,724
Cash in hand	-	-
Accounts Receivables	50,036,443	2,848,319
Accounts Payables	-	27,586,314
Total	517,819,717	480,379,729

The previous fund balances represents Bank balances and Accounts receivables respectively

25. PRIOR YEAR ADJUSTMENTS

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

	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	467,783,274	131,350,467	599,133,742
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	50,036,443	-	-
Others (specify)	-	-	-
Total	517,819,717	131,350,467	649,170,185

**** (The adjusted balances are not carried down on the face of the financial statement. County Executive to provide disclosure on the adjusted amounts) (Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy. Provide explanations for the prior year adjustments made their nature and effect on the fund balance of the County Executive).**

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

26. INCREASE/ (DECREASE) IN ACCOUNT RECEIVABLES

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	50,036,443	50,036,443
Receivables as at 30 th June (b)	43,931,011	50,036,443
Increase)/ Decrease in Receivables (c=(b-a))	(6,105,432)	-

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (a)	-	-
Payables as at 30 th June (b)	-	-
Increase/ (Decrease) in payables c= b-a	-	-

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6.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	23,426,295	18,118,348	-	41,544,643
Construction of civil works	179,009,060	162,987,046	98,472,386.7	229,535,459
Supply of goods	397,253,770	389,306,875	180,452,456.0	596,969,321
Supply of services	287,331,421	124,463,025	18,189,490.3	393,604,956
Total	887,020,546	694,875,294	297,114,333.0	1,261,654,379

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

3. Other Pending Payables (See Annex 4)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. External Assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

a) External assistance relating to loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c). Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, trading activities etc.)

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OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

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OTHER IMPORTANT DISCLOSURES (Continued)

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

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

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

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.

5.1 Classification by Source

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

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

PAYMENTS MADE BY THIRD PARTIES	FY 2020/2021	FY 2019/2020
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above subclassification will be adopted based on the appropriate county's operations

6. 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.

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OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2020- 2019
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)	-	-
<u>Transfers to related parties</u>		
Transfer to the County Assembly	-	-
Transfers to other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	-	-
<u>Transfers from related parties</u>		
Transfers from the Exchequer	-	-
Transfers from MDAs	-	-
Transfers from SCs and SAGAs- National Government	-	-
(Insert any other transfers received)	-	-
Total Transfers from related parties	-	-

7. 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.

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OTHER IMPORTANT DISCLOSURES (Continued)

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Corporation	-	-	-
Isiolo Water and Sewerage Company	-	-	-
Fund	-	-	-
Board	-	-	-
Project	-	-	-
Scheme	-	-	-

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2020 - 2021	2019 - 2020
			KShs	KShs
Consolidated Bank 10111203000081 Kshs.	KSH		2,515,318	-
Consolidated Bank-Dollar account 10112200000004	KSH		852,714	-
Co-op Bank- Kshs-0114143792300	KSH	KSH	70,388	21,771,086
Co-op Bank Dollar account-02120437923000	KSH		644,237	595
NBK Revenue account 01040204720700			9,882,772	15,942,088
KCB Revenue account 1140770330			-	2,395,980
Total			13,965,429	40,109,749

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OTHER IMPORTANT DISCLOSURES (Continued)

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment was Kshs xxx (2019/2020 Kshs xxx)

10. Contingent Liabilities

Contingent liabilities	2020-2021	2019-2020
	Kshs	Kshs
Court case xxx against the entity	-	-
Bank guarantees in favour of subsidiary	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

11. Covid- 19 Funds

Covid -19 Funds	2020-2021	2019-2020
	Kshs	Kshs
Receipts		
Receipts from the National Government to fight (Note 3)	-	-
Other donations for Covid-19 received directly (Note 2)	-	-
Others (Specify)	-	-
Total Receipts	-	-
Payments		
Purchase of Covid 19 materials- masks, sanitizers etc	-	-
Purchase of beds and ICU units		
Subsidies to the community	-	-
Payment of hospital bills	-	-
Donations to schools and other institutions	-	-
Other expenses (specify)	-	-
Total payments	-	-
Balance in the covid 19 Fund	-	-

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**6.11. 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)
4.1 Presentation and Accuracy of the Financial Statements				
i) Revised template of June 2020 prescribed by the Public Sector Accounting Standards Board (PSASB)		Please find enclosed amended Financial report (Annex 4.1)	RESOLVED	
ii) Accuracy of the Financial Statements	The financial statements for the year under review reflected a balance of Kshs.14,888,666,420 in respect to six (6) items. However, the respective ledger reflected a balance of Kshs.22,963,566,673 on the six items resulting into an unexplained and unreconciled negative variance of Kshs.8,074,900,253 as follows;	Please find enclosed amended Financial report (Annex 4.1)	RESOLVED	
iii) Variances in the Opening Balances	Notes to the financial statement reflected for the year under review reflected opening balances of Kshs. 24,563,500 in respect to seven (7) items while the 2018/2019 Financial statement reflected a balance of Kshs. 24,607,184,361 resulting into an unexplained and unreconciled negative variance of Kshs. 24,582,620,861	Please find enclosed amended Financial report (Annex 4.1)	RESOLVED	
4.1 Failure to Prepare and Publish Contract Awards	As reported in the previous year, there was no evidence availed for audit review that the County Executive prepared, published, publicized all contract awards and submit them to Public Procurement Regulatory Authority contrary to Section 138 (1), (2) of the Public Procurement and Asset Disposal Act 2015. Further, monthly progress reports of all	Find attached Annex(4.2)	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	procurement contracts prepared and submitted to the accounting officer as required by Section 152 of the Public Procurement and Assets Disposal Act 2015 were not provided for audit review. In addition, a report to Public Procurement Regulatory Authority on preferences and reservations indicating compliance with Section 157(4) of the Public Procurement and Assets Disposal Act, 2015, and containing disintegrated data indicating the number of youth, women and persons with disability whose goods and services had been procured by the Executive was also not provided for audit review. Further, reports on quarterly and annual inventory and stock take as required by Section 162 (2) of the Public Procurement and Asset Disposal Act 2015 were not provided for audit review.			
Failure to Prepare Quarterly Cash Flow Projections	As reported in the previous year, there was no evidence availed for audit review to show that the County Executive prepared quarterly cash flows projection that were supported by approved procurement plan as required by Section 43 (3), (4) of the Public Finance Management (County Government) Regulations 2015. Further, the County Treasury did not publish and publicize quarterly liquidity position reports reflecting the impact of revenue collection efforts, spending and county public debt operations on the cash position of County Executive as required by Section 45 (6) of the same regulation.	Please find attached quarterly cash flow projections (Annex 4.3)	RESOLVED	
Information, Communication and Technology (ICT) Environment.	As reported in the previous year, review of County Executive's ICT environment revealed there was no. a) formal approved ICT policy in place as at 30 2020 which includes data security policy and disaster recovery plans. Further, the ICT organization structure was not provided for review.	We take note of the observations made by the auditor. However the policy document was erroneously left out during audit exercise. Find the	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		attached (annex 4.4		
4.1 Lack of Risk Management Policy for Internal Audit and Reports.	The County Executive's internal audit section did not have a risk management policy contrary to Section 153 (1) (b) of the Public Finance Management (County Governments) Regulations, 2015 which states that internal auditors shall have a duty to give reasonable assurance through the audit committee on the state of risk management, control and governance within the organization	We take note of the observations made by the auditor. Yes we understand the importance of risk management policy. Going forward we will engage our internal auditors in preparing the policy so as to identify, control, monitor and mitigate risks.	UNRESOLVED	
4.1 Cash and Cash Equivalents				
i. Irregular Operation of Dollar Account	Note 13A to the financial statements reflects Kshs.467,783,274 in respect to bank balances as at 30 June 2020 which includes two revenue dollar accounts at the Consolidated Bank and Co-operative contrary to the provisions of the Section 76 (2) Public Finance Management (County Governments) Regulations, 2015 which require all foreign currency designated bank account shall be kept at the Central Bank of Kenya for County government entities unless exempted in writing by the Cabinet Secretary of Finance	We take note of the observations made by the auditor. The purpose of the dollar account was to collect revenue earned in the foreign currency mainly from entry fees at the game parks, The regulation require the county government to open dollar account at central bank of Kenya , However the dollar account was opened at a commercial bank as there is no central bank branch in isiolo for ease of revenue collection, attached find letter to the national treasury (annex 4.6(i)	RESOLVED	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
ii. Irregular Operation of Bank Accounts	Note 13A to the financial statements reflects Kshs.467,783,274 in respect bank account balance as at 30 June 2020 held in fifty-two (52) bank accounts which included seven (7) accounts held in commercial banks and a further thirty-three (33) health facilities bank accounts held in commercial banks with bank balances of Kshs.40,110,349 and 19,492,882.72 respectively both totaling Kshs.59,603,232. However, prior authority of the County Treasury to open the bank accounts in commercial banks as required by Regulation 82 (4) of the Public Finance Management (County Governments) Regulations, 2015 was not provided for audit review. Further, no explanation was given as to why the bank accounts were not opened at the Central Bank of Kenya as required by Section 82 (1) (b) of the same regulation which stipulates that all County Governments bank accounts shall be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash.	We take note of the observations made by the auditor. However, the authority to open accounts was granted by the County Treasury as per the Public Financial Management Act. The facility account was opened at the Commercial Banks as per the Memorandum of Standing between the Donor and the County Government. The supporting documents for the same are as attached. (annex 4.6)(ii)	RESOLVED	
4.1 Budget Performance and Controls				
i. Expenditure	the County Executive under spent its budget by Kshs. 918,003,699 of the total budget allocation.	We concur with the auditor. However this was as a result of unrealized local revenue of kshs 54million due to effect of covid -19 pandemic.in addition there was delay in exchequer releases from the national treasury.	RESOLVED	
ii. Unbalanced Budget	The summary statement of appropriation: recurrent and development combined reflects a total approved budget receipts of Kshs.4, 938,985,086 and an expenditure budget of Kshs. 5,970,392,593 resulting in a deficit of Kshs. 1,031,407,507 contrary to Section 31(c) of the Public Finance Management (County Governments) Regulations, 2015 which state that budget revenue and expenditure appropriation shall be balanced			

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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)
4.1 Unsupported Foreign Travel Allowance	Note 7 to the financial statements reflects Kshs.613,693,656 in respect to use of goods and services for the year ended 30 June 2020 which includes Kshs.3,775,968 expenditure in respect to foreign travel and subsistence, and other transportation costs which further includes Kshs.2,027,300 appendix1 and whose supporting documents including invitation letters, air tickets/receipts, certificate of attendance, letter of approval, attendance lists, check in registers, boarding passes, copies of passports and back to office reports were not provided for audit review.	The above mentioned documents for the 3 officers are available see copies in appendix 1 yalla travel and tours limited provided Air ticket for Botswana conference attended by Mr Molu Jarso copies of the boarding pass are attached and on procurement record the company was directly engaged due to unavailability of fund. The expenditure is yet to be paid. Attached(Annex 4.8)	RESOLVED	
4.1 Single Sourcing of Leased Offices	Note 7 to the Financial Statements reflects Kshs 613,693,656 in respect to use of goods and services for the year ended 30 June 2020 which includes Kshs.45,636,893 in respect of rentals of produced assets which further includes kshs.13,619,000 paid as rented offices for use by various departments & sectors of Isiolo County Executive. However, these offices were single sourced contrary to requirements of Section103(2) (a) of the Public Procurement and Assets Disposal Act, 2015 which states that a procuring entity may use direct procurement if it is satisfied that the goods, works or services are available only from a particular supplier or contractor, or a particular supplier or contractor has exclusive rights in respect of the goods, works or services and no reasonable alternative substitute exists. Further no valuation was done before, during and after the occupation of the leased offices to determine the current open market values as at the	We take note of the observations made by the auditor The management confirms that the rented premise was not single sourced, due diligence was exercised to get the value for money for the rented premises by engaging the department of housing to carry out inspection and valuation of the office premises before awarding the contract. In addition the following copies of procurement documents were	RESOLVED	

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	conclusion of this audit in October 2020	availed for your perusal and verification. Attached find requisitions, RFQs, opening and evaluation processes, valuation, and contract agreement from the departments of Isiolo county (Annex 4.9)		
4.1 Uninsured County Executive Assets	The summary statement of fixed assets reflects a book value balance of Kshs. 16,996,458 076 for the year ended 30 June 2020. The balance comprises of buildings, office equipment, Transport equipment, ICT equipment and machinery. However out of this amount, only motor vehicles worth Kshs. 356,627,304 were insured leaving a balance of Kshs. 16,539,830,072 in respect of other remaining assets uninsured contrary to Section 160(1) of the Public Procurement and Asset Disposal Act 2015 which states that an accounting officer of a procuring entity shall manage its inventory, assets and stores for the purpose of preventing wastage and loss and continuing utilization of supplies	The county based on its meagre allocation gave priority to more risky assets especially those in motion like motor vehicle machineries. The budget ceilings might not accommodate all the county assets in regard to insurances. However, through the new sharing formula the county might consider insuring all the remaining assets as it were.	UNRESOLVED	
4.1 Sourcing and Payment of Motor Vehicle Insurance Covers	Note 7 to the financial statements reflects a balance of Kshs. 613,693,656 in respect of use of goods and services for the year ended 30 June 2020 which includes Kshs. 36,621,389 expenditure on insurance costs which further includes Kshs 2,092,923 spent on motor vehicle insurance covers of four county departments	We take note of the observations made by the auditor. However, The department used open tender Procurement method, though some of the procurement document were erroneously unrepresented during audit exercise. Attached please find copies of procurement	RESOLVED	

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		documents and all other documents. (Annex 4.11)		
4.12 Own Generated Revenue	During the year under review the county Executive of Isiolo budgeted to collect own generated revenue amounting to Kshs 170,861,337 from various sources. However only Kshs 122,076,362 or 71.1% was collected leading to a revenue shortfall of Kshs 48,784,975. Further records held by the County Executive of Isiolo (Lands and physical planning sector) and which were availed for audit review revealed that revenue arrears amounting to Kshs 84,077,846 was not collected as at 30 June 2020 which is contrary to section 157 (2) of Public finance Management Act 2012.	The county executive confirms that the county anticipated to receive Kshs.170,861,331 for 2019/20 and actual realized was Kshs 122,076,846 which is 72% performance. The failure to receive the actual budgeted figure was as a result decline in tourists as a result of covid-19 pandemic which resulted to closure of our main revenue source (game reserve) Further the pandemic affected all spheres of economic life including cess and other revenue streams, especially when lock down was pronounced	RESOLVED	
ii. Irregular Payment from Revenue Collection Account	Note 4 to the financial statements reflects Kshs. 122,076,362 in respect to County own generated revenues for the year ended 30 June 2020. Included in Kshs.122,076,362 was Kshs. 4,036,687 paid from revenue account held in a commercial bank in Isiolo town to two (2) companies during the year ended 30 June 2020.	Management response We take note of the observations made by the auditor. The county concur with audit findings that amount off kshs 4,036,687 was paid from revenue account at consolidated bank isiolo branch, due to garnishee order	UNRESOLVED	

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		.however the county is doing all possible to put counter order (Annex4.12)		
4.13 Covid - 19 Pandemic	The funds were utilized by the Covid -19 Emergency Response committee through the health sector of the Isiolo County Government to pay allowances for the frontline health workers engaged for the Covid 19 interventions and equipping the health facilities within the county with the required equipment and personal protective equipment.		RESOLVED	
i. County Contribution 40,000,000 Own Kshs	However, direct procurement was used contrary to Section 91 (1) of the Public Procurement and Asset Disposal Act 2012 which states that Open tendering shall be the preferred procurement method for procurement of goods, works and service. Further, other irregularities observed are indicated on remarks column of the analysis above	The method was used because of the situation at hand then which was an emergency. The pandemic brought about a lot of disruptions and government operations were not spared. Due to the nature of the disease, it was impracticable for the County Executive to use other method of procurement. The County Executive adopted provisions of Section 103 (2) (b) and (c) of the Public Procurement and Asset Disposal	RESOLVED	

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		Act, 2015. The missing documents are an inadvertent omission. All the missing documents will be provided to you forthwith. (Annex 4.13(i))		
ii. Conditional grant for COVID -19 Emergency Response	An amount of Kshs 6,752,660 was paid to Mission for Essential Drugs Supplies for supply medical equipment for Covid – 19. However, direct procurement was used contrary to Section 91 (1) of the Public Procurement and Asset Disposal Act 2012 which provides that open tendering shall be the preferred procurement method for procurement of goods, works and services	We take note of the observations made by the auditor. The supplies made were as a result of preparation for Covid-19 pandemic in order to mitigate the spread	RESOLVED	
4.13 Doubtful Expenditure on Contracted Guards and Cleaning	Note 7 to the statements of financial statements reflects Kshs. 613,693,656 in respect to use of goods and services for the year ended 30.6.2020 which Includes Kshs. 47,147,300 on other operating expenses which further includes Kshs. 9,444,600 spent on provision of contracted guards and cleaning services. However, no tender documents including opening and evaluation minutes, professional opinions, letters of notification award and contract agreements were provided to show when, from whom and how the contracted services were sourced. Consequently, it was not possible to confirm that the procured services which resulted to the expenditure of Kshs. 9,444,600 on contracted and cleaning services indeed complied with Section 104(1) of the Public Finance Management (County government) Regulations 2015 which states that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipts and payment vouchers and shall be	The missing documents are an inadvertent omission. All the missing documents is provided as per. (Annex 4.13)	RESOLVED	

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	supported by appropriate authority and documentations			
5 Procurement of Legal Services from No prequalified and Unregistered Firms	Note 7 to the financial statements reflects Kshs. 613,693,656 in respect of goods and services for the year ended 30 June 2020 which includes Kshs. 47,147,300 incurred on other operating expenses which further includes Kshs.ksh. 16,112,000 incurred by the office of the governor in hiring three (3) legal firms to provide legal services to Isiolo County Executive However,according to the official prequalified list of suppliers and contractors availed for audit review ,provision of legal services as aa category was not among those prequalified thus casting doubt as to what guided the sourcing method and identification of the service providers thus disregarding section 71(1) of the Public Procurement and Assets Disposal Act 2015 which states that the Head of the Procurement Function shall maintain and continuously update list of registered, suppliers, contractors and consultants in various specific categories of goods, works or services according to its procurement needs were violated. Further, the payment for the bills drafted by Philip and Associates were effected, without prior debate and resolution by the relevant Sector, County Executive Committee Members, County Assembly and consent by His Excellency the Governor	During the 2017/2018 prequalification /update exercise for the county bidders, procurement of legal services was captured as tender NO ICG/018/2017-2018.prequalification for provision for litigation services, legislative, drafting and legal materials .the mentioned were prequalified(Annex5)	RESOLVED	

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6 Summary of Fixed Asset Register	However, as reported in the previous years, the County Executive of Isiolo had not taken over assets and liabilities amounting to Kshs. 14,155,106,914 and Kshs. 158,259,036 respectively from the defunct Councils in Isiolo as at 30 June 2020. Further, the Executive did not maintain an updated fixed asset register and proper assets control systems as required by Section 132 (1) of the Public Finance Management (County Governments) regulations, 2015 that stipulates that the Accounting Officer of a county government entity shall take full responsibility and ensure the proper control systems exist for assets. In the circumstances, the valuation, ownership, existence, completeness, location and security of the non-current assets balance of Kshs.16,996,458,076 as at 30 June 2020 could not be ascertained.	The asset register is not updated .going forward the county will engage with their departments and update the register. However intergovernmental relations technical committee in conjunction with the county has undertaken surveys for all the assets and liabilities of the county and the report is being awaited for submission		
7 Irregular Use of Recurrent Expenditure Budget for Purchase of Solar Fridges	Note 7 to the financial statements reflects Kshs. 613,693,656 in respect of use of goods and services for the year ended 30.June 2020 which includes a balance of Kshs.47,147,300 relating to Other operating expenses which further includes ksh.4,920,000 expenditure incurred on supply and delivery of six(6) solar fridges and accessories for Isiolo County Referral Hospital . However, the use of funds in other operating expenses recurrent vote was done without approval from the Treasury as required by Section 47(1) of the Public Finance Management (County governments) Regulations ,2015 which states that allocations earmarked by the Treasury for a particular purpose may not be used for other purposes except with the approval of the Treasury	The procurement and supply of the six solar fridges were done as budgeted for under THS-UC funds and not under recurrent expenditure as indicated. It might be that the Vote was erroneously charged at treasury and can be corrected. Further the solar fridges were delivered and all the documents are as attached with serial	RESOLVED	

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	Further, delivery note no.217 dated 29.5.2020 did not indicate the serial numbers of the fridges supplied and delivered thus casting doubt as to how the goods were certified by the inspection committee without any reference to what was specifically delivered and received	numbers.(Annex7) The ksh.4,920,000 in the recurrent expenditure relates to consultancy service in the finance department.		
8 Doubtful Expenditure on Facilitation of Peace Meeting	Note 7 to the financial statements reflects Kshs. 613,693,656 in respect of use of good and services for the year ended 30June 2020 which includes Kshs. 162,067,256 in respect of Hospitality, Supplies and Services which further includes Kshs. 3,950,000 incurred on facilitation of peace meeting in various regions of the County. However, no documents were provided to demonstrate the reasons for the meetings held, stakeholders involved, venues selected, resolutions made and long-term plans to mitigate future insecurity concerns. In view of this, it was not possible to confirm that the said meetings were properly convened and the funds diligently applied in line with the requirement of Article 201(d) of the Constitution of Kenya 2010 which states that all Public moneys should be used in a prudent and responsible way	We take note of the observations made by the auditor. The activity was facilitation to create peace due to boarder conflict between meru and isiolo county. find attached (annex 8)	RESOLVED	
9 Unsupported for Pending Bills	Disclosure 7.9.1 of the other important disclosures in the financial statements reflects pending bills brought forward from 2018/2019 of Kshs 1,058,268,020. and a closing balance of Kshs.874,008,181 for 2019/2020 resulting to a movement of Kshs.184,259,839 comprising of additions and payments during the year under review of Kshs. 406,997,846.13 and Kshs. 629,250,763 respectively. However, the Creditors' ledgers were not made available to ascertain the creditors' movement and whether the Kshs. 629,250,763 paid during the year was eligible. Further, the additional pending bills of Kshs. 406,997,846.13 relating to supply of services were not supported by payment vouchers and certificates of work done.	We confirm the amount Kshs. 629,250,763 was eligible pending bill approved by auditor general. We have further provided Auditor General's report to support the same. The amount Kshs. 406,997,846.13 which is pending bill for financial year 2019/2020 was submitted separately by each department for audit.	RESOLVED	

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	In addition, annex 2 to the financial statements reflects pending bills payable totaling Kshs 874,304,280 while the disclosure 7.9.1 reflects Kshs 874,008,181 as at 30 June 2020 resulting to unexplained and unreconciled variance of Kshs 296,099. Consequently, it has not been possible to confirm the validity, accuracy and completeness of the pending accounts payables balance totaling Kshs. 874,008,181 for the year ended 30 June 2020.			
10 Unconfirmed Payment for Fencing of Proposed Stadium Open Market	Note 11 to the financial statements reflects Kshs. 699,653,990 in respect to acquisition of assets for the year ended 30 June 2020 which includes Kshs. 3,313,632 in respect of refurbishment of buildings which further includes Kshs. 3,265,632 incurred on fencing of proposed stadium open market. However, although the construction works was completed in the year 2017/2018 and invoiced the same year vide bill no. 593 dated 24.11.2017, no evidence was provided to show the contractor had remained a creditor and recognized as such in the pending bills for the years 2017/2018 all the way up to 2019/2020 thus contravening section 104(1) of the Public Finance Management (County government) Regulations 2015 which states that all receipts and payments voucher of public moneys shall be supported by prenumbered receipts and payment vouchers and shall be supported by appropriate authority and documentation.	We take note of the observations made by the auditor. However the supplier by the name Tula hardware ltd was in the pending bill list and was paid during financial year 2019/20.		
11 Irregularity in Training Expense	Note 7 to the financial statements reflects use of goods and services figure of Kshs. 613,693,656 which included Kshs. 13,739,170 in respect to training expenses which further includes Kshs. 2,167,620 paid by department of Public Service Management to Kenya School of Government for the year ended 30 June 2020. However, Kshs. 2,000,000 paid for staff consultancy services was not supported with,	Staff establishment consultancies services of Kshs. 2,000,000.00. The county government invited the Kenya school of Government for proposals on the need	RESOLVED	

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	invitation letter, attendance list, certificate of attendance and back to office report to prove that the training took place. casting doubts on whether public fund was used prudently. Further, Kshs. 167,620 paid as training fees for strategic leadership development programme course attended by Hussein Boru Guyo. was not supported with attendance list and certificate of attendance casting doubts on whether he attended the training. In the circumstance, the validity of the Kshs. 2,167,620 on Trainings for the year ended 30 June 2020 could not be confirmed.	to identify its staffing needs by a special self-administered Questionnaire (herewith attached) and which case the Kenya school of Government responded ON 25TH FEBRUARY, 2020. An inception meeting was conducted on 5th, may 2020 at the county secretary's office and agreed on the terms and reference. The contractual price upon completion of the exercise is ksh. 2,570,400.00. The amount in question kshs. 2,000,000.00 was supposed to be part payment as the process is yet to be finalized. The said amount (kshs. 2,000,000.00) was however, not paid owing to financial constraints occasioned by the covid-19 pandemic. Training fees for strategic leadership development on one Hussein Boru Guyo of kshs. 167,620.00		

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		Mr. Hussein Boru did attend strategic leadership development as follows- 1. 8th 19th May, 2017-part one of training 2. 22nd may-2nd June, 2017-practical assignment-work place 3. 5th-16th June, 2017-part ii of training. Although the letter of acceptance gives a condition on admission that all officers pursuing the course must have cleared 2 weeks before entry, Mr. Hussein was admitted into the programme based on the payment advice from the county government. The said amount (kshs. 167,620.00) has not been paid to date denying the privilege of getting his certificates including the attendance list.(annex 11)		
12 Irregularity in	Note 7 to the financial statements reflects use of goods and services figure of Kshs.	1. County public service board	RESOLVED	

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Routine Maintenance Motor Vehicle	613,693,656 which included Kshs. 16,835,605 respect to Routine maintenance vehicles and other transport equipment. However, Audit review of the expenditure detected the following anomalies: 1. The department of Health paid Incoe Auto Spares Kshs. 1,100,000 for supply and delivery of 30 tyres and 12 batteries for health motor vehicle. The chief officer health services did the requisition on 18/10/2019, LPO issued on 10/11/2019 and invoiced on 12/11/2019. The same department paid Incoe Auto Spares Kshs. 1,100,000 for supply of 35 tyres and 12 batteries and repair. The Chief Officer Health did the requisition on 11/12/2019, LPO issued on 15/01/2020, GRN issued on 17/01/2020. However, the re-inspection after repair was done on 12/11/2019 casting doubt on how the requisition was done after the repair. In addition, it was questionable on how the department would make a requisition on the same items within a duration of two months. Further, the list of motor vehicles which the repairs were to be done was not included in the requisition. In light of foregoing both requisitions did not have specifications of the tyres and batteries needed, casting doubt if the department got value for money. 2. The Department of County Service Board paid Gira Golbow Company LTD Kshs.500,000 for repair of motor vehicle. The pre-inspection recommended tyres to be changed. However, the requisition from the Department CEO for repair did not give specifications of the tyres they required. Further, the pre-inspection estimate cost was Kshs.370,000 however the department incurred Kshs.500,000 casting doubts on why the cost went high by such a big margin. In light of foregoing, there was no post inspection report to ascertain the works done. The invoice and delivery note were not dated contrary to Section 104(1) of the Public Finance and Management Regulation 2015. In addition, the service provider was not competitively	The department acknowledges payment of kes 500,000 paid to Gira Golbow Company LTD for repair of motor vehicle and makes the following responses to queries raised • The pre-inspection value is an estimate which can change based the prevailing market rate. • Des pite surpassing the pre - inspection estimate cost, at kes 500,000 Gira Golbow Company was the lowest bidder according to procurement document which made		

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	identified contrary to Section 103 (1) of the Public Procurement and Asset Disposal Act, 2015 which guides on direct procurement. 3. The Department of Tourism paid Rahana Investment LTD Kshs. 152,310 for minor repair and service of motor vehicle. However, the service provider was not competitively sourced. In addition, the job card for the works done, post inspection report and Invoice were not attached to support the expenditure. In the circumstance the authenticity of the Kshs. 1,752,310 expenditure reflected in the financial statements for the year ended 30 June 2020 could not be confirmed and in doubt	the board to pay the amount in order to get the service needed. • Service provider was competitively identified • Tyres were not specified in requisition and going forward such mistake won't be repeated. • Post inspection report is available(Annex 12)(i) Health service We take note of the observations made by the auditor. However, the department being a health provision sector with wide scope of referral of patients for quality health care services engaged a pre-qualified supplier through a competitive process. The department engaged the successful supplier on framework agreement for one year in provision of repairs, Maintenances		

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		and supply of motor vehicle accessories. In that regard any breakdown and servicing is instantly addressed. However, in capturing every procurement in the IFMIS system, all the requisitions and subsequent supplies, are finally done through the system leading to generation of postdated LPOs in some circumstances. (Annex 12)(ii)		
13 Unconfirmed Payments for Specialized, Plants, Machines and Equipment	Note 11 to the financial statements reflects Kshs.699,653,990 in respect to acquisition of assets for the year ended 30 June 2020 which includes Kshs.97,156,153 incurred on purchase on specialized plants, machines and equipment which further includes a total of Kshs.9,791,250 incurred by three department for purchase of reference books, construction services and Laboratory forceps but for which the relevant payment vouchers were not made available for audit review contrary to requirements Section 104(1) of the Public Finance Management (county governments) Regulations 2015 which states that all receipts and payments voucher of public moneys shall be supported by prenumbered receipts and payment vouchers and shall be supported by appropriate authority and documentation as follows;	The amount stated was paid to procure survey equipment for lands department(RKT machine)attached please find all the documents used during procurement.((Annex 13)	RESOLVED	
14 Unsupported Expenditure on Utilities	Note 7 to the financial statements reflects Kshs. 613, 693, 656 in respect to use of goods and services for the financial year ended 30 June 2020 which includes Kshs.13, 074, 993 in respect to Utilities, Supplies and Services which further includes Kshs. 3,799,969 paid to Kenya Power and Lighting Company Limited However, payment vouchers or other approved	The county executive confirms that the utilities are from department of public works, the accumulated electricity bills paid to Kenya Power		

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	document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates were not availed for audit review as detailed below contrary to Section 99 (3) that require every entry in the accounts to be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates.	.Attached find bills from Kenya power (Annex 14)		
15 Purchase of a Tourists Bus	Note 11 to the financial statements reflects Kshs. 699,653,980 in respect to acquisition of assets for year ended 30 June 2020 which includes Kshs. 20,752,442 in respect to purchase of vehicles and transport equipment which further includes Kshs 3,052,442 paid to Scania East Africa Ltd for delivery of a Scania bus, being a balance from a contract sum of Ksh 15,141,334 that was due for payment in 2018/2019 but had not been settled as at 30 June 2019. However, the full contract amount was paid during the year under review, the bus had not been delivered. County Executive (Tourism Sector) at the close of the exercise in October 2020. It was not possible to ascertain why the County Executive fully paid for the bus before it was delivered, inspected, accepted and taken on charge. In the circumstance, the value for money of Ksh 15,141,334 for purchase of bus could not be ascertained.	The county had procured the bus through due process; the delivery of the bus is awaiting clearance of tax and insurance. (Annex 15)		
15 Outstanding Imprest	The statement of assets and liabilities reflected Ksh 50,036,443 in respect to outstanding Imprest as at 30 June 2020. However, the supporting schedule was not availed for audit review. It was therefore not possible to verify the authenticity of the receivables balance of Ksh 50,036,443 as at 30 June 2020. No explanation was given as to why the County executive has not instituted measures to recover the outstanding imprests. Therefore, the County Executive was in breach of the law.	We take note of the observations made by the auditor. However the county confirms the imprest relates to former employees of the county and the county is making effort to follow it up.		

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16 Unsupported Fuel, Oil and Lubricants	Note 7 to the financial statements reflects use of goods and services figure of Kshs. 613,693,656 which included Kshs. 39,521,485 in respect to Fuel, Oil and Lubricants. However, Audit review of the expenditure detected the following anomalies: 1. The Department of Health paid Fairway Petroleum limited Kshs.176,000 for supply of fuel. However, the payment was not supported with an invoice casting doubt on how the payment was made. In addition, fuel register of the above expenditure was not availed for audit review. 2. The same department did not avail the following payment vouchers, fuel register, work ticket and detail order to support the expenditure below.	We take note of the observations made by the auditor, at the time of audit the work tickets and detail orders were submitted though there were not in order of payment vouchers preference. However, we have since provided the relevant documentation in order of sequencies of the payment vouchers. The queried vouchers included a voucher of Ksh 176,000.00 which doesn't appear in departmental records. We therefore request for expunction of the query from the report. Attached please find the queried vouchers with supporting documents.(Annex 17)		
17 Non- Submission of Financial Statements for the Bursary Fund	Note 9 to the financial statements on Other grants and transfers reflects Ksh 17,500,000 in respect to scholarships and other educational benefits. However, the following was noted 1. The fund did not prepare and submit financial statements for the year ended 30 June 2020 against the Public Audit Act 2015 and the enabling act	Find attached financial statement (Annex 18)		

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	of this Fund. 2. Bursary cheques were written in march and kept by the Fund Manager and as at the time of this audit, the cheques had not been distributed to the beneficiaries. 3. The enabling Act of the fund Part II (c) Provides that, NOT more than three per cent of the total monies consisting of the fund shall be utilized for administration of the Fund. However, the Ksh 1,557,912 relating to administration expenses formed 8.9% of the fund allocation which exceeded 3%.			
18 Irregularity in Fuels, Oils and Lubricants	Note 7 to the financial statements reflects use of goods and services figure of Kshs. 613,693,656 which included Kshs. 39,521,485 in respect to Fuel, Oil and Lubricants. However, the department of Health made several payments to Fairway Petroleum limited for supply of fuel in which invoice was issued before LPO as tabulated.. In addition, fuel register of the above expenditure was not availed for audit review. Further, the Department of culture paid M/S Central Isiolo Investment LTD Kshs.200,000 for supply of fuel. However, it was not clear how LPO was issued before requisition and invoice issued before LPO	Health We take note of the observations made by the auditor, at the time of audit the work tickets and detail orders were submitted though there were not in order of payment vouchers preference. However, we have since provided the relevant documentation in order of sequencies of the payment vouchers. The queried vouchers included a voucher of Ksh 176,000.00 which doesn't appear in departmental records. We therefore request for expunction of the query from the	RESOLVED	

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		report. Gender and culture Attached please find the queried vouchers with supporting documents. (Annex 19) The management ascertains that proper procurement procedures were duly followed to procure fuel for the department (M/s Central isiolo Investment Kshs.200,000). However the management highly regret for an oversight error of interchanging memos while re-arranging them for payment. The department requested fuel twice as per its budget allocation 2019/20 .The 1st requisition for ksh.200,000 was done on 23rd September 2019 and 2nd requisition of ksh 300,000 was done on 23rd December 2019.However the requisition memos were interchanged on the two fuel payment vouchers and as a result differences on date of requisition coming after date of LPO. However the invoice date was after		

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		the LPO was issued of which the management ascertains that it was in order. The expenditure was regular as the following documents have been provided for your perusal and verification.		
19 Unaccounted Expenditure on Internet Connections	Note 7 to the financial statements reflects Kshs. 613, 693, 656 in respect to use of goods and services for the financial year ended 30 June 2020 which includes Kshs. 9, 154, 057 in respect to Communication, Supplies and Services which further includes Kshs. 2, 988, 500 paid to Safaricom Ltd for internet connections However, payment vouchers or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates were not availed for audit review as detailed below contrary to Section 99 (3) that require every entry in the accounts to be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates. In the circumstances, the propriety of Kshs. 2,988,500.00 expenditures could not be ascertained.	We take note of the observations made by the auditor. However we followed due process when procuring the services. find attached (annex 20)	RESOLVED	
	Note 7 to the financial statements reflect Kshs. 613, 693, 656 in respect to use of goods and	We take note of the observations made by		

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20 Supply and Installation of Communication Equipment at Bufallo Springs and Shaba National Reserves	services for the financial year ended 30 June 2020 which includes Kshs.9,154,057 in respect to Communication,Supplies and Services which further includes Kshs.2, 700,000 paid to Birus Communication Services Ltd for supply and installation of communication equipment at Buffalo Springs and Shaba National Reserve. However, a signed professional opinion from the head of the procurement unit for tender number ICG/364/2017-2018 was not availed for audit verification contrary to Section 84 of the Public Procurement and Assets Disposal Act, 2015 that requires the head of the procurement entity to provide a signed professional opinion. In the circumstances, the accountability, regularity and value of money for the Kshs. 2, 700, 000 Supply and Installation of Communication Equipment at Bufallo Springs and Shaba National Reserves expenditure for the year ended 30 June 2020 could not be confirmed	the auditor. However due process was followed in terms of procurement .attached are all the required document (annex20)		
21 Irregularities in Printing and Advertisement-Tourism Sector	Note 7 to the financial statements reflects use of goods and services figure of Kshs. 613,693,656 which included Kshs. 11,979,374 in respect to Printing, Advertising and information supplies and services which further includes Kshs. 3,350,050 paid to various suppliers	We take note of the observations made by the auditor. However the procurement was not direct procurement, due process was followed in terms of procurement process .attached are all the required document(annex15)	RESOLVED	
22 Purchase of Office Furniture	Note 11 to the financial statements for the year under review reflects Kshs. 699, 653,990 in respect to Acquisition of Assets which includes Kshs 7, 150, 500 in respect to Purchase of Office Furniture and General Equipment which further includes Kshs. 1, 600, 000 paid as detailed hereunder	We take note of the observations made by the auditor. However due process was followed interms of procurement unfortunately some documents were	RESOLVED	

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	However, a scrutiny of the records submitted for audit review made the following observations; signed professional opinions, quotations, a comparison of the tenders submitted, tender opening and evaluation minutes, tax compliance certificates for the bidders and purchase order(s) were not availed for audit review. Further, the bidders' issued with the request for quotations were not prequalified under in ICG/011/003/2018/2020; Supply of office furniture and office equipment, fitting category as at the time of audit contrary to Section 106 (2) of the Public Procurement and Asset Disposal Act, 2015 that states; an accounting officer of a procuring entity shall give the request to such persons as are registered by the procuring entity. In the circumstances, the accountability, regularity and value of money for the Kshs. 1, 600, 000 purchase of furniture expenditure for the year ended 30 June 2020 could not be confirmed.	erroneously omitted during audit exercise. Attached are all the required documents(Annex16)		
23 Lack of an Approved Staff Establishment	Review of the personnel records made available for audit review, revealed that the County executive did not have an approved staff establishment structure. It was therefore not clear how staff requirements for new employees was determined and regularized within the organization structure contrary to Section B.2(1)(2) of the Human Resource Policies and Procedures Manual for the Public Service 2016 which require every Ministry/State Department to prepare human resource plans to support achievement of goals and objectives in their strategic plans. The plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs. On the basis of these Human Resource plans, Ministries/State Departments shall be required to develop annual recruitment plans. In the circumstances, the County executive	The county acknowledges there was no approved staff establishment by the time of audit. Its apparent that the devolved staff and those seconded from the defunct council were taken over without regard to establishment criteria or variances arising in various cadres. The county undertook an audit of all personnel under its payroll. This meant to form basis for preparing human	RESOLVED	

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	was in breach of the law	resource strategy plan and human resource policy that will be used to develop the staff required in each cadre hence coming with staff establishment.		
24 Hire of Casuals	Note 6 to the financial statements reflects Kshs. 1,453,302,804 in respect to compensation of employees which includes Kshs. 51,828,778 expenditure in respect to basic wages of temporary employees up from 32,055,206 in 2018/2019 hence Ksh 19,773,572 spent on wages of casual employees recruited during the year under review. However, approved establishment showing shortage of staff to be filled by casuals and authority from the County Public Service Board to hire casuals were not provided for audit review as required by above mentioned law. In the circumstances, the management is in breach of the law and it is not possible to determine whether casuals were hired on a need basis and whether the County Executive got value for money totaling Ksh 19,773,572 expected on the same for the year ended June 2020. Further, the casuals master Roll availed for audit review revealed that, some casuals had overstayed their period of service. In addition, no explanation was offered as to why casuals were still serving without conversion to permanent alternative employment types or termination at the expiry of the period of service agreeable to the laws.	We take note of the observations made by the auditor. However, Casual employees that have overstayed have different expertise thus unable to release them. We are waiting for an approval letter from the board for the position to be advertised in order to fill the gap.	UNRESOLVED	
25 Unsupported Domestic Travel and Subsistence	Note 3 to the financial statements reflects Kshs. 613,693,656 in respect to use of goods and services for the year ended 30 June 2020 which includes Kshs. 102,054,280 expenditure in respect to domestic travel and subsistence, and other transportation costs which further	Management Response Agriculture: The accounting document has all the required	RESOLVED	

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	includes Kshs. 24,841,458 appendix 1 and whose supporting documents including invitation letters, work/bus tickets, certificate of attendance, attendance lists, check in registers, boarding passes, copies of passports and back to office reports were not provided for audit review. In the circumstances, the propriety of expenditures totaling Kshs. 24,841,458 for the year ended 30 June 2020 could not be ascertained.	documentation as required by law. The per diem was claimed after the work was executed and the imprest warrant is not attached because it was a claim. -The requisition for the field work was approved by the accounting officer -That the work ticket is attached to all vouchers -That all vouchers have back to office reports -The claim was not paid. attached (Annex 26)(i) Municipality We take note of the observations made by the auditor. However, The total allowances to this sector was categorized as follows. 1. advisory committee allowances-kindly note that advisory committee was set up in accordance to county government act (no 17 of 2012), the urban areas and cities act 2012, in order transfer of function to isiolo municipality. so the allowances was given to the after they attended several		

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		meetings.attached (Annex 26)(ii) 2.Learning exchange programme The benchmarking was done with other municipalities in order to exchange ideas for better performance.(attache d) (Annex 26)(iii) 3.hosting of SUED(sustainable ,urban economic development programme and DFID members and field allowances to staffs(attached) (annex 26(iv) Land roads and public works Please find all document attached(Annex 26)(v) County public service board Please find attached(Annex 26)(vi) Economic planning The allowances was paid to staffs w(hen conducting M&E, preparation of 3rd quarter financial statements, attending several workshops i.e kdsp and travel allowance while on official duties. find attached documents(Annex 26)(vii) Cohesion		

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		We take note of the auditors observation .However all allowance was captured as per src rate. though others not paid (Annex 26)(viii) Governor We take note of the auditors observation .However all allowance was captured as per src circulars , find attached(Annex 26)(ix)		
26 Irregularities in Recruitment of Officers (County Public Service Board)	During the year under review, the County executive advertised and recruited persons to fill various posts in the office of the Governor as follows; 1. Communications Coordinator – Mr. Hussein Salesa Uran 2. Intergovernmental relations coordinator --- Mr. Guyo Suleiman Shunu 3. Chief Protocol Officer - Mr Golo Boru However, scrutiny of the personnel documents availed detected the above officers did not present the documents as mentioned in the advertisement	The board had instituted an extensive search in its registry at the main office and found out that the wrong file was submitted and used during the audit. It has since established the right file had all documents mentioned as missing in the audit report. (Annex 27)	RESOLVED	
27 Unsupported for Emergency Relief and Refugee Assistance	Note 9 to the financial statements reflects Kshs.324,425,180 in respect to other grants and transfers for the year ended 30 June 2020 which includes Kshs.306,812,680 expenditure in respect to emergency, relief and refugee assistance which further includes Kshs.60,109,500 spent in respect to emergency relief from various suppliers for the year ended 30 June 2020 However, the expenditure was not supported	We take note of the observations made by the auditor. However food was given to citizens to cater for drought, floods ,and covid-19 pandemic. Attached (Annex 28)	RESOLVED	

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	by quotations and tenders, evaluation committee minutes. Further, documents showing that the items were received and recorded in stores ledger and approved requisition for issue of goods from the stores by the users were not availed for audit review. In the circumstances, the propriety and validity of the Kshs. 60,109,500 expenditure on emergency relief food during the year ended 30 June 2020 could not be confirmed.			
Doubtful Delivery of Goods and Services - Specialized Materials and Supplies	Note 7 to the financial statements reflects Kshs.613,693,656 in respect to use of goods and services which includes Kshs.97,156,153 expenditure in respect to specialized materials and supplies which further includes Kshs.23,740,790 spent on supplies to health facilities for the year ended 30 June 2020. However, records showing how the items received were recorded in stores ledgers, issued to user departments and opinion by procurement professional on the procurement process were not provided for audit review contrary to Section 162. (1) of the Public Procurement and Assets Disposal Act, 2015 which stipulates that all inventory, stores and assets purchased are received, but shall not be used until taken on charge. In the circumstances, the County Executive was in breach of the law and it was not possible to ascertain how the goods were expended including whether the County Executive got value for money equivalent to the Kshs.23,740,790 expenditure for the year ended 30 June 2020.	We take note of the observations made by the auditor. However, the goods we supplied and received at store and the same were taken on charge. The goods were received through S13 and the same confirmed on quantity and quality by the inspection and acceptance committee. Attached please find the relevant store ledgers and inspection report(Annex 29)	RESOLVED	
28 Construction of	Note 11 to the financial statements reflects Kshs.699,653,990 in respect to acquisition of assets for the year ended 30 June 2020 which includes Kshs.215,473,204 expenditure in		UNRESOLVED	

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Roads i) Construction and upgrading of urban access roads and high mast lighting with Isiolo Municipality	i. respect to construction of roads Includes Kshs.79,022,065 spent in respect to construction and upgrading of urban access roads and high mast lighting within isiolo municipality for the year ended 30 June 2020. However, work execution programme, site diary (daily report), monthly progress reports, substantial completion certificate (taking over certificate, monthly inspection report, monthly progress meeting, commencement of works and work execution schedule were not availed for audit verification. Further, physical verification done in the month of October 2020 revealed that the road was made of poor-quality base material resulting to pavement block failure. In addition, the drainage structure was not done to the standard requirement it being too shallow with no capacity to carry even slight volume of water resulting to the flooding of the carriage way.	We take note of the observations made by the auditor. However what happened was as a result of erosion during heavy rain, Attached , find progress report, and other documents.(Annex 30)(i)		
ii. Oldonyiro Town Road and Masjid Nur - Kaburi Road	Includes Kshs.10,962,696 spent in respect to Oldonyiro Town Road and Kshs. 2,682,414 Masjid Nur - Kaburi Road for the year ended 30 June 2020. However, progress reports, taking over certificate and inspection report were not availed for audit verification. Further, physical verification done in the month of October 2020 revealed that poor workmanship was done during the grading and murrum of the road. In addition, one culvert had disintegrated on the Oldonyiro Town road	Management Response Oldonyiro road -Grading and gravelling works was done to the required standard specification and approved by the Engineer and Inspection team. The noted defect during site visit was due to rutting and scouring/erosion that have occurred because of aging gravel and heavy rain	RESOLVED	

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		in Oldoyiro area. - The Disintegrated culvert is an existing access culvert with broken head wall that was installed years back. However, we intended not to dispose the culvert because of the nature of the constructed drain (lined) so that it can be used to access the surrounding premises until New Culvert will be provided for in future Works.(see attached reports) .(Annex 30)(ii)		
		Masjid-nur-kaburi road -Grading and gravelling works was done to the required standard specification and approved by the Engineer and Inspection team. The Defect noted during site visit was because side channel discharge high during when it rains resulting to scouring of the road side.(see attached reports) .(Annex 30)(ii)		
iii. Unsupported Procurement Procedures	Includes Kshs.18,942,935 spent in respect to various roads within Isiolo County for the year ended 30 June 2020. However, procurement records were not availed for audit review. In the circumstances, the County Executive	Bubisa Road, Modogashe road,moliti-boji road and Gafarsa – Belgesh road -Procurement records	RESOLVED	

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	was in breach of the law as value for money equivalent to the Kshs.111,610,110 was not realized.	were filed in the respective project files. This was an error during Submission of documents for audit review. We therefore submit the records as attached.(Annex 30)(iii)		
29 Irregular payment of meal allowance	Note 7 to the financial statements reflects Kshs.613,693,656 in respect to use of goods and services for the year ended 30 June 2020 which includes Kshs. 102,054,280 expenditure in respect to domestic travel and subsistence, and other transportation costs which further includes Kshs.180,000 appendix1 paid for meal allowance to eleven (3) officers at the Department of Lands. The officer's meal allowance was for working as enforcement officer/providing security at Ardhi House. However, the expenditure was contrary to section C.17 of the Human Resource Policies and Procedures Manual for Public service - May, 2016 which states that (1) Meal allowance will only be paid to officers travelling on duty within the country but who are not required to spend a night away from the permanent duty station and also. (3) Meal allowance shall not be paid as a compensation for officers who are required to work beyond the official working hours. Furthermore, there was no contractual agreement between the County Assembly and the Security police to guide on the number of officers deployed and for what period. In addition, official government receipts were not availed for audit verification in receipt of the services. In the circumstances, the propriety of expenditures totaling Kshs.180,000 for the year ended 30 June 2020 could not be ascertained		UNRESOLVED	

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30 Other Current Transfers-Donations	However, audit review of the sub-component established that the payment vouchers were not supported with documents containing full details, clear narrations and particulars of the item or items to which it relates, appropriate authority and documentation as detailed in above. Further, the projects financed by the donations were either not approved by the accounting officer or the projects feasibility study report inspected and approved by the relevant county government entity was not availed for audit review. This is contrary to section 75(1), 99(3) and 104. (1) of the Public Finance Management (County Governments) Regulations, 2015 that require every entry in the accounts shall be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates and It shall be the responsibility of the County Treasury to ensure that any project approved for financing through grants and donations has been approved by the accounting officer; and the project feasibility study report has been inspected and approved by the relevant county government entity. In the circumstances, the propriety of Kshs. 12,357,245 expenditures could not be ascertained.	We take note of the observations made by the auditor. However kindly note the donations was paid to vulneral ,youths, disabled and for empowerment. Attached(annex32)	RESOLVED	
31 Accuracy of Exchequer Releases and Donor Funds	i. Exchequer Releases Note 1 to the financial statements reflects Kshs. 4, 822, 467, 433 in respect to Exchequer Releases for the financial year ended 30 June 2020. However, balances in respect to four (4) items reflected Kshs. 4, 822, 467, 433 while extracts from County Revenue Fund Account reflects Kshs. 5,024,757,641 resulting into unexplained and unreconciled variance of Kshs. 202,290,208.		RESOLVED	

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	ii. Donor Funds released through Exchequer Releases as per CARA Note 1C to the financial statements reflects Kshs. 580,585,334 in respect to Donor Funds released through Exchequer Releases as per CARA for the financial year ended 30 June 2020. However, balances in respect to 12 items reflected Kshs. 580,585,334 while extracts from County Revenue Fund Account reflects Kshs. 626,498,480 resulting into unexplained and unreconciled variance of Kshs. 45,913,146 as follows;			
32 Accuracy of Purchase of Office Furniture	Note 11 to the financial statements for the year under review reflects Kshs. 699, 653,990 in respect to Acquisition of Assets which includes Kshs 7, 150, 500 in respect to Purchase of Office Furniture and General Equipment which further includes Kshs. 530, 000 being manual reversals done as at end of year June 30 2020 as follows; However, authorization and or approvals for the manual reversals detailed hereunder were not availed for audit. Contrary to Section 102. (1) and 103. (1) of the Public Finance Management (County Governments) Regulations, 2015 that require all cases journal vouchers shall be supported by sufficient explanations, authorizations and documentation to facilitate accounting adjustments to be understood. Further, the Purchase of Office Furniture and Equipment balances were understated by Kshs. 530, 000 as no corresponding contra entries	We concur with the auditors observation .however this was error occurred during posting this was reversed ..	RESOLVED	

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	were done to reverse the transactions. In the circumstance, the executive was in breach of the law.			
33 Facilitation for Livestock Disease Surveillance and Vaccination	Note 8 to the financial statements reflects Kshs. 1, 190, 132, 644 in respect to Transfers to Other Government Units for the financial year ended 30 June 2020 which includes Kshs. 560, 031, 848 in respect to Other Current Transfers which further includes Kshs. 3,761,860 being payment for Veterinary Support Services (Livestock Disease Surveillance) as detailed below; However, imprest warrants, designations and job group of payees, program of activities, attendance register, back to office report for payment of allowances amounting to Kshs. 2,918,800 were not availed. Further, allowances amounting to Kshs. 2,403,200 were paid out to employees handling veterinary support services within their stations of services/Isiolo contrary to SRC circular on payments of Daily Subsistence Allowance	Management Response Attached find a copy of a report for the whole exercise of vaccination, the programme for the activities and the letter of agreement between FAO and the department of livestock that entails the agreement on how the officers were to be paid. As pertains the imprest warrant, in this case couldn't apply because the exercise took place first, report sent to the Food and Agriculture Organization of United Nations (FAO) and reimbursement was done after the donors were satisfied that the exercise took place as per the agreement that was in place.(Annex 35)	RESOLVED	

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CEC, County Treasury

Sign..... 
Isiolo County Government
P. O. Box 36
ISIOLO

Date.....

IS COUNT EXECUTIVE - (Indicate actual name of the County Executive)
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	-	1,399,563,000	758,950,800	2,082,586,20	4,241,100,000
Level 5 Hospitals					
DANIDA - Universal Healthcare in Devolved Units Programme				12,060,000	12,060,000
World Bank – THUSCP				25,272,242.7	25,272,242.7
National Agricultural & Rural Inclusive Growth Project (NARIGP)					
Kenya Devolution Support Programme			45,000,000	120,374,190	165,374,190
Youth Polytechnic support grant			2,672,447	2,672,447	5,344,894
Abolishment of user fees in health centres and dispensaries			3,472,461	-	3,472,461
Kenya Urban Support Programme				51,866,063	51,866,063
Agriculture Sector Development Support Project (ASDSP)			11,496,853	-	11,496,853
Kenya Climate Smart Agriculture Project (KCSAP)			100,455,119	133,190,243	233,645,362
Water and Sanitation Development Project					
Construction of County Headquarters					
Total		1,399,563,000	922,047,680	345,435,186	4,749,632,064

Note: The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

COUNTY EXECUTIVE - (Indicate actual name of the County Executive)
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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
	Construction of Buildings			a	b	c	d=a+b-c	
1	Absher Limited	2,016	4,035,002	4,035,002	-	-	4,035,002	
2	Amana Holding Limited	2,016	2,697,598	2,697,598	-	-	2,697,598	
3	Dertuu Construction Co. Ltd	2,016	4,194,148	4,194,148	-	-	4,194,148	
4	Albada investment company limited	2018/19	441,886	441,886	-	-	441,886	
5	Waso Building Road Works	2019/20	4,792,633	4,792,633	-	-	4,792,633	
6	Felsa General Contractors Limited	2018/19	1,199,999	1,199,999	-	-	1,199,999	
7	Davejoly Holdings Ltd	2018/19	1,182,330	1,182,330	-	-	1,182,330	
8	Tabphar Investment	2018/19	365,841	365,841	-	-	365,841	
9	Nagayo Enterprises	2019/20	2,398,079	2,398,079	-	-	2,398,079	
10	Reuma Construction Company	2019/20	918,840	918,840	-	-	918,840	
11	Sukela Ltd	2019/20	1,199,939	1,199,939	-	-	1,199,939	
12	Muncom Enterprises	2020/21	1,200,000		1,200,000	-	1,200,000	
13	Muncom Enterprises	2020/21	1,200,000		1,200,000	-	1,200,000	
14	Halamin Enterprises	2020/21	1,198,939		1,198,939	-	1,198,939	
15	Sablata enterprises limited	2020/21	1,199,510		1,199,510	-	1,199,510	
16	Tabucal company limited	2020/21	1,199,982		1,199,982	-	1,199,982	
17	Waso building and road works company	2020/21	4,700,000		4,700,000	-	4,700,000	
18	Godha Engineering Road Works	2020/21	4,350,387		4,350,387	-	4,350,387	
19	Namsad General Enterprises Ltd	2020/21	1,029,680		1,029,680	-	1,029,680	
20	Miba Investment Ltd	2020/21	2,039,850		2,039,850	-	2,039,850	
	Sub-Total		41,544,643	23,426,295	18,118,348	-	41,544,643	
	Construction of civil works							
21	ALI ABDULLAHI MAHAD	Jun 23, 2021	3,072,000	3,072,000		3,072,000	-	
22	Center Star Company Limited	Feb 4, 2021	49,923,130	49,923,130		49,923,130	-	
23	MOHA CORP LIMITED	Nov 17, 2020	1,900,000	1,900,000		1,900,000	-	
24	Comoor Investments Limited	Nov 17, 2020	3,214,800	3,214,800		3,214,800	-	
25	ROSALIO CONSTRUCTION LIMITED	Nov 17, 2020	3,214,800	3,214,800		3,214,800	-	
26	Hawaye Agencies Limited	Nov 17, 2020	3,800,532	3,800,532		3,800,532	-	
27	Citacho Holdings Limited	Nov 30, 2020	3,799,962	3,799,962		3,799,962	-	
28	Osile Investment Limited	Nov 30, 2020	3,600,473	3,600,473		3,600,473	-	
29	Fawzan Enterprises Limited	Dec 3, 2020	3,999,918	3,999,918		3,999,918	-	
30	SHIBAWA GENERAL ENT LTD	Dec 3, 2020	3,999,120	3,999,120			-	

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31	STORMS RESORT AND CAMPSITE.	Dec 3, 2020	992,000	992,000		992,000	-	
32	ANCHOR LIMITED	Feb 5, 2021	7,411,976	7,411,976		7,411,976	-	
33	METRICAL AGENCIES LIMITED	Apr 13, 2021	1,179,255	1,179,255		1,179,255	-	
34	HABIBANI ENTERPRISES LTD	Jun 20, 2021	9,989,140	9,989,140			-	
35	GITONGA CONSTRUCTION COMPANY LIMITED	Jun 23, 2021	574,607	574,607		574,607	-	
36	Morocom Kenya Limited	Jun 28, 2021	1,893,932	1,893,932		1,893,932	-	
37	Amki Stores Ent.	2,016	1,316,832	1,316,832	-	-	1,316,832	
38	Benwood Enterprises	2,016	1,027,078	1,049,606	-	472,162	577,444	
39	Corifisons Co. Ltd	2,016	6,840,000	6,840,000	-	-	6,840,000	
40	Dakiye General Supplies	2,016	1,460,678	1,460,678	-	-	1,460,678	
41	Grande Hotel	2,016	800	800	-	-	800	
42	Isiolo Eco Resort Enterprises Ltd	2,016	3,200,000	3,200,000	-	-	3,200,000	
43	Kithin Investment	2,016	10,344	10,344	-	-	10,344	
44	Komos Liens Suppliers Ltd	2,016	800,000	800,000	-	-	800,000	
45	Masaal Construction Co.Ltd	2,016	1,954,000	1,954,000	-	-	1,954,000	
46	Masaal General Agencies	2,016	2,353,820	2,353,820	-	-	2,353,820	
47	Merti General Contractors	2,016	30,000	30,000	-	-	30,000	
48	Merti General Contractors	2,016	225,000	225,000	-	-	225,000	
49	Merti General Contractors	2,016	225,000	225,000	-	-	225,000	
50	Mortec Auto Garage	2,016	223,300	223,300	-	-	223,300	
51	Nachami Logistics Agency	2,016	3,535,000	3,535,000	-	-	3,535,000	
52	Noyasu Construction Co. Ltd	2,016	2,900,000	2,900,000	-	-	2,900,000	
53	Omina Building Construction Co. Ltd	2,016	6,327,740	6,327,740	-	-	6,327,740	
54	One Stop Logistics International Ltd	2,016	1,000,000	1,000,000	-	-	1,000,000	
55	Samaru Services Station	2,016	498,975	498,975	-	-	498,975	
56	Sunspike Construction Co. Ltd	2,016	750,100	750,100	-	-	750,100	
57	Sunspike Construction Co. Ltd	2,016	2,000,000	2,000,000	-	-	2,000,000	
58	Synet Africa Limited	2,016	423,000	423,000	-	-	423,000	
59	Synet Africa Ltd	2,016	1,500,000	1,500,000	-	-	1,500,000	
60	Wastruct Consultant Limited	2,016	6,222,958	6,222,958	-	-	6,222,958	
61	Kaayo Builders and Contractors Ltd	2,015	4,050,612	4,050,612	-	-	4,050,612	
62	Regius construction limited	2019/20	4,083,000	4,083,000	-	-	4,083,000	
63	Ummul investment	2019/20	576,000	576,000	-	-	576,000	
64	Makad Contractors Ltd	2020/21	609,800	-	609,800	-	609,800	
65	Desertship holding limited	2020/21	1,644,022	-	1,644,022	-	1,644,022	
66	M/s blue harbor Group	2020/21	1,986,000	-	1,986,000	-	1,986,000	

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67	M/s Mumtahina investment ltd	2020/21	3,926,600	-	3,926,600	-	3,926,600	
68	Kenia Konstebo Construction Company Ltd- RLMF	2020/21	4,015,920	-	4,015,920	-	4,015,920	
69	Bonu Limited- RLMF	2020/21	1,755,743	-	1,755,743	-	1,755,743	
70	Bajimoto Enterprises Ltd	2020/21	2,291,000	-	2,291,000	-	2,291,000	
71	Morocom Company Ltd	2019/20		-	870,549	-	870,549	
72	powernax construction	2020/21	4,626,312	-	4,626,312	-	4,626,312	
73	wuaso construction Ltd	2020/21	4,415,192	-	4,415,192	-	4,415,192	
74	Aligo Ltd	2020/21	4,991,364	-	4,991,364	-	4,991,364	
75	Mulfab Holdings Ltd	2020/21	4,976,400	-	4,976,400	-	4,976,400	
76	Mayo Investment Ltd	2020/21	4,402,026	-	4,402,026	-	4,402,026	
77	Damasa construction	2020/21	4,993,364	-	4,993,364	-	4,993,364	
78	Biftu power Ltd	2020/21	4,472,960	-	4,472,960	-	4,472,960	
79	Musla (K) Ltd	2020/21	4,422,874	-	4,422,874	-	4,422,874	
80	Agso Ltd	2020/21	4,176,696	-	4,176,696	-	4,176,696	
81	Safwa Marwa supplies Ltd	2019/20	897,000	897,000	-	-	897,000	
82	Froin Agencies Ltd.	2020/21	2,150,000		2,150,000	-	2,150,000	
83	Jupier Solutions ltd	2020/21	1,752,000		1,752,000	-	1,752,000	
84	Shadia Holdings ltd	2020/21	2,320,000		2,320,000	-	2,320,000	
85	Northern waves Ventures	2020/21	1,000,452		1,000,452	-	1,000,452	
86	Razfa Limited	2019/20	789,564	789,564	-	-	789,564	
87	Buyo General Suppliers	2019/20	2,057,840	2,057,840	-	2,057,840	-	
88	Arid – Youths Co.Ltd	2019/20	2,998,020	2,998,020	-	-	2,998,020	
89	Noyasu Construction Co.Ltd	2019/20	1,706,360	1,706,360	-	-	1,706,360	
90	Kuri General Construction Ltd	2019/20	1,260,276	1,260,276	-	-	1,260,276	
91	Garrwarsesa Co. Ltd	2019/20	3,127,590	3,127,590	-	-	3,127,590	
92	Kiyyo General Contractors and Suppliers Limited	2020/21	400,000	-	400,000	-	400,000	
93	Chamesa Construction Ltd	2020/21	545,000	-	545,000	-	545,000	
94	Husein General Contractor Ltd	2020/21	800,000	-	800,000	-	800,000	
95	Kudjumbo Co.Ltd	2020/21	851,000	-	851,000	-	851,000	
96	Kudjumbo Co.Ltd	2020/21	890,000	-	890,000	-	890,000	
97	Waso General Contractors Co. Ltd	2020/21	1,314,511	-	1,314,511	-	1,314,511	
98	Accra General Supplies & Construction Ltd	2020/21	2,357,792	-	2,357,792	-	2,357,792	
99	Arbicho General Suppliers	2020/21	2,434,290	-	2,434,290	-	2,434,290	
100	Kotile General Contractors Co.Ltd	2020/21	2,799,988	-	2,799,988	-	2,799,988	
101	Orange County Construction Co.Ltd	2020/21	2,873,130	-	2,873,130	-	2,873,130	
102	Sadei Contractors and Suppliers	2020/21	2,951,115	-	2,951,115	-	2,951,115	

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103	Gohuba Ltd	2020/21	2,981,084	-	2,981,084	-	2,981,084	
104	Babul Investment	2020/21	3,496,472	-	3,496,472	-	3,496,472	
105	Al Mansur Contractors and Suppliers Ltd	2020/21	4,976,678	-	4,976,678	-	4,976,678	
106	Baros General Trading Co.Ltd	2020/21	4,994,960	-	4,994,960	-	4,994,960	
107	Sadeti Contractors & Suppliers	2020/21	4,998,301	-	4,998,301	-	4,998,301	
108	Waso Building and Road Works Co.Ltd	2020/21	11,770,288	-	11,770,288	-	11,770,288	
109	Lesapur Co Ltd	2020/21	1,962,256	-	1,962,256	-	1,962,256	
110	Sacred Ventures	2020/21	1,994,133	-	1,994,133	-	1,994,133	
111	Morrocom Kenya Ltd	2020/21	2,183,340	-	2,183,340	-	2,183,340	
112	Dicko Limited	2020/21	2,994,051	-	2,994,051	-	2,994,051	
113	Ttq	2020/21	2,920,000	-	2,920,000	-	2,920,000	
114	Fohaka Limited	2020/21	2,991,060	-	2,991,060	-	2,991,060	
115	Razfa Ltd	2020/21	2,937,700	-	2,937,700	-	2,937,700	
116	EL-guapo& Jillo company Ltd	2020/21	3,071,100	-	3,071,100	-	3,071,100	
117	Fagol Ltd.	2020/21	500,000	-	500,000	-	500,000	
118	Charitech Co. Ltd.	2020/21	1,999,956	-	1,999,956	-	1,999,956	
119	Mushram Contr. and suppliers Ltd.	2020/21	999,920	-	999,920	-	999,920	
120	Azamat Holdings Ltd.	2020/21	1,499,880	-	1,499,880	-	1,499,880	
121	Kiyyo General Construction& supplies company limited	2019/20	1,565,000	1,565,000	-	-	1,565,000	
122	M/S Dhurres Construction Co Ltd	2020/21	3,604,575		3,604,575	-	3,604,575	
123	Transbach Ltd	2020/21	2,044,848		2,044,848	-	2,044,848	
124	M/S Bahroon Investment Ltd	2020/21	4,031,175		4,031,175	-	4,031,175	
125	Tusmo Construction Company Ltd	2020/21	3,000,000		3,000,000	-	3,000,000	
126	Namsad General Enterprises Ltd	2020/21	5,019,510		5,019,510	-	5,019,510	
127	Netipat Investment Company Ltd	2020/21	1,999,659		1,999,659	-	1,999,659	
128	Barsalinga Investment Ltd	2019/20	1,120,000	1,120,000	-	-	1,120,000	
129	Anchor Electrical Services	2019/21	7,365,000	7,365,000	-	7,365,000	-	
	Sub-Total		341,103,029	179,009,060	162,987,046	98,472,387	229,535,459	
	Supply of goods							
130	Adhama Stores		1,800,000	1,800,000		1,800,000	-	
131	Fairway Petroleum Limited		300,000	300,000		300,000		
132	Trojan International Limited		588,000	588,000		588,000		
133	Trojan International Limited		612,288	612,288		612,288		
134	Trojan International Limited		672,000	672,000		672,000		
135	Trojan International Limited		192,000	192,000		192,000		

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136	Ali Abdullahi Mahad		245,000	245,000		245,000		
137	Ali Abdullahi Mahad		490,000	490,000		490,000		
138	Ali Abdullahi M		588,000	588,000		588,000		
139	Ali Abdullahi Mahad		552,000	552,000		552,000		
140	Ali Abdullahi Mahad		188,000	188,000		188,000		
141	Ali Abdullahi Mahad		368,000	368,000		368,000		
142	Ali Abdullahi Mahad		588,000	588,000		588,000		
143	Ali Abdullahi Mahad		322,000	322,000		322,000		
144	Ali Abdullahi Mahad		172,000	172,000		172,000		
145	Ali Abdullahi Mahad		343,000	343,000		343,000		
146	Ali Abdullahi Mahad		459,000	459,000		459,000		
147	Ali Abdullahi Mahad		768,000	768,000		768,000		
148	Ali Abdullahi Mahad		588,000	588,000		588,000		
149	Ali Abdullahi Mahad		1,470,000	1,470,000		1,470,000		
150	Ali Abdullahi Mahad		457,380	457,380		457,380		
151	Iqrah Co.Limited		2,400,500	2,400,500		2,400,500		
152	Japko General Supplies		1,350,000	1,350,000		1,350,000		
153	Medabs Enterprises Ltd		14,497,152	14,497,152		14,497,152		
154	Golden Brothers Corporation limited		990,000	990,000		990,000		
155	Triumph Enterprises		2,659,996	2,659,996		2,659,996		
156	excellent communications isiolo ltd		262,400	262,400		262,400		
	DABASITI CONTRACTORS AND SUPPLIERS LTD		8,097,000	8,097,000		8,097,000		
157	ALMAJID SHOP		6,125,000	6,125,000		6,125,000		
158	ALMAJID SHOP		2,075,000	2,075,000		2,075,000		
159	ALMAJID SHOP		5,205,000	5,205,000		5,205,000		
160	ALMAJID SHOP		5,000,000	5,000,000		5,000,000		
161	ALMAJID SHOP		4,395,000	4,395,000		4,395,000		
162	CHOKE CONSTRUCTION AND SUPPLIERS COMPANY LIMITED		2,610,000	2,610,000		2,610,000		
163	CHOKE CONSTRUCTION AND SUPPLIERS COMPANY LIMITED		7,911,359	7,911,359		7,911,359		
164	DABASITI CONTRACTORS AND SUPPLIERS LTD		2,584,262	2,584,262		2,584,262		
165	RAYAN PROVISION STORE		11,201,869	11,201,869		11,201,869		
166	ALMAJID SHOP		9,138,868	9,138,868				
167	AWACHO COMPANY LTD		2,400,000	2,400,000		2,400,000		

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168	Shavine Investments Limited		520,550	520,550		520,550		
169	isiolo office supplies		1,194,000	1,194,000		1,194,000		
170	NEILSPRIT INVESTMENTS LIMITED		2,900,000	2,900,000		2,900,000		
171	Masulink Enterprises Limited		2,900,000	2,900,000		2,900,000		
172	Masulink Enterprises Limited		2,900,000	2,900,000		2,900,000		
173	NEILSPRIT INVESTMENTS LIMITED		2,900,000	2,900,000		2,900,000		
174	Bertume		4,640,000	4,640,000		4,640,000		
175	Umiramza Limited		4,060,000	4,060,000		4,060,000		
176	Techplode Company Limited		500,000	500,000		500,000		
177	Ejok Emauwa Limited		3,900,000	3,900,000		3,900,000		
178	BURQA CONSTRUCTION COMPANY LIMITED		3,500,000	3,500,000		3,500,000		
179	Ideaplus Investment Limited		2,955,000	2,955,000		2,955,000		
180	Al Zudia Distributors	2,016	549,000	549,000	-	-	549,000	
181	Al Zudia Distributors	2,017	192,000	192,000	-	192,000	-	
182	Ali Abdullahi Mahad	2,016	44,000	44,000	-	-	44,000	
183	AM Secretarial and Printing Services	2,016	485,000	485,000	-	-	485,000	
184	AM Secretarial and Printing Services	2,016	1,572,500	1,572,500	-	-	1,572,500	
185	Basin Builders and Movers	2,016	3,990,000	3,990,000	-	-	3,990,000	
186	Black Tar Builders	2,016	316,321	316,321	-	-	316,321	
187	Capitex Investment	2,016	4,409,400	4,409,400	-	-	4,409,400	
188	CMC Motor Group Ltd	2,016	33,500	33,500	-	-	33,500	
189	Communication Relay Light	2,016	625,000	625,000	-	-	625,000	
190	Darara Investment	2,016	395,550	395,550	-	-	395,550	
191	Darara Investment Ltd	2,016	181,000	181,000	-	-	181,000	
192	Darara Investment Ltd	2,016	2,826,800	2,826,800	-	-	2,826,800	
193	Darara Investment Ltd	2,016	2,568,340	2,568,340	-	-	2,568,340	
194	Donben General Supplies	2,016	382,000	382,000	-	-	382,000	
195	Emilan Investments Ltd	2,016	610,000	610,000	-	-	610,000	
196	Emilan Investments Ltd	2,016	885,000	885,000	-	-	885,000	
197	Emilan Investments Ltd	2,016	799,000	799,000	-	-	799,000	
198	Emilan Investments Ltd	2,016	1,109,000	1,109,000	-	-	1,109,000	
199	Extreme Media Solutions	2,016	2,897,680	2,897,680	-	-	2,897,680	
200	Fafachane Construction Co. Ltd	2,016	119,000	119,000	-	-	119,000	
201	Fagol Limited	2,016	189,000	189,000	-	-	189,000	
202	Fagol Limited	2,016	87,500	87,500	-	-	87,500	
203	Four Silver Transporters Ltd	2,016	390,937	390,937	-	-	390,937	

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204	Friends of Nomads enterprises Limited	2,016	1,245,000	1,245,000	-	-	1,245,000	
205	Green Acres Communication	2,016	181,900	181,900	-	-	181,900	
206	Haista Neurotech Pharmaceuticals	2,016	1,500,000	1,500,000	-	-	1,500,000	
207	Halfatu Enterprises Limited	2,016	172,500	172,500	-	-	172,500	
208	Incoe Auto Spares	2,016	175,000	175,000	-	-	175,000	
209	Incoe Auto Spares	2,016	410,000	410,000	-	-	410,000	
210	Isiolo Highway Motors	2,016	376,430	376,430	-	-	376,430	
211	Lakole Investment	2,016	266,000	266,000	-	-	266,000	
212	Lesapur Company Ltd	2,016	80,000	80,000	-	-	80,000	
213	Lynlin Enterprise	2,016	395,000	395,000	-	-	395,000	
214	Maasal General Agencies	2,016	4,500,000	4,500,000	-	-	4,500,000	
215	Marit Investment Limited	2,016	2,400,500	2,400,500	-	-	2,400,500	
216	Mayus General agencies	2,016	1,666,340	1,666,340	-	-	1,666,340	
217	Merti General Contractors	2,016	562,000	562,000	-	-	562,000	
218	Milsaded Construction Company Ltd	2,016	46,765	46,765	-	-	46,765	
219	Moha Corp Ltd	2,016	1,226,120	1,226,120	-	-	1,226,120	
220	Nathir Air Travel & Tours Agencies	2,016	2,206,900	2,206,900	-	-	2,206,900	
221	Pelt Securities Services	2,016	2,400,000	2,400,000	-	-	2,400,000	
222	Pelt Securities Services	2,017	435,000	435,000	-	-	435,000	
223	Pharmtrade Pharmaceutical	2,016	1,500,000	1,500,000	-	-	1,500,000	
224	Ranaha Investment Ltd	2,016	350,000	350,000	-	-	350,000	
225	Ranaha Investment Ltd	2,016	520,000	520,000	-	-	520,000	
226	ranaha investment Ltd	2,016	175,000	175,000	-	-	175,000	
227	Shanim Enterprises	2,016	1,550,000	1,550,000	-	-	1,550,000	
228	Sparkling Images	2,016	2,001,000	2,001,000	-	2,001,000	-	
229	Spawn Logistics Ltd	2,016	2,900,000	2,900,000	-	-	2,900,000	
230	Synet Africa Ltd	2,016	913,870	913,870	-	-	913,870	
231	Tharara Construction Co	2,016	1,625,000	1,625,000	-	-	1,625,000	
232	The Standard Media group	2,016	122,148	122,148	-	-	122,148	
233	The Standard Media group	2,016	81,090	81,090	-	-	81,090	
234	Twin County	2,016	342,000	342,000	-	-	342,000	
235	Wanno Construction Co. Ltd	2,016	905,000	905,000	-	-	905,000	
236	Abluum Enterprises	2,016	49,000	49,000	-	-	49,000	
237	Al Majid Stores	2,016	4,863,500	4,863,500	-	4,395,000	468,500	
238	Al Majid Stores	2,016	1,200,000	1,200,000	-	-	1,200,000	
239	Choke Construction & Suppliers	2,016	2,785,000	2,785,000	-	-	2,785,000	

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240	Fagol Limited	2,016	157,000	157,000	-	-	157,000	
241	Iqra Company Limited	2,016	1,600,000	1,600,000	-	-	1,600,000	
242	Kulsa Ltd	2,016	250,000	250,000	-	-	250,000	
243	Maasal General Agencies	2,016	1,850,000	1,850,000	-	-	1,850,000	
244	Sadorb Enterprises	2,016	1,246,188	1,246,188	-	-	1,246,188	
245	Safa General Transporters	2,016	4,350,000	4,350,000	-	-	4,350,000	
246	Samaha Holding	2,016	425,000	425,000	-	-	425,000	
247	Abunaima Company Limited	2019/20	550,000	550,000	-	-	550,000	
248	Central Investment	2019/20	1,200,000	1,200,000	-	-	1,200,000	
249	Central Isiolo Investment Ltd	2019/20	550,000	550,000	-	-	550,000	
250	Central Isiolo Investment Ltd	2019/20	220,000	220,000	-	-	220,000	
251	Makjohn limited	2019/20	883,000	883,000	-	-	883,000	
252	Saban Ventures	2020/21	1,507,000	-	1,507,000	1,507,000	-	
253	Sadorb Enterprise Ltd	2018/19	580,000	580,000	-	-	580,000	
254	Sadorb Enterprise Ltd	2018/19	400,000	400,000	-	-	400,000	
255	Sadorb Enterprise Ltd	2019/20	459,900	459,900	-	-	459,900	
256	Tullu Trading Company Ltd	2019/20	2,900,000	2,900,000	-	-	2,900,000	
257	Category One Media	2018/19	525,500	525,500	-	-	525,500	
258	Category one media	2019/20	2,492,000	2,492,000	-	-	2,492,000	
259	Category one media	2018/19	1,592,500	1,592,500	-	1,592,500	-	
260	Category one media	2018/19	1,959,000	1,959,000	-	-	1,959,000	
261	Category one media	2018/19	2,481,500	2,481,500	-	-	2,481,500	
262	Central Investment Agency	2018/19	495,000	495,000	-	-	495,000	
263	New Shell	2018/19	324,000	324,000	-	-	324,000	
264	Noyasu Trasporters	2018/19	600,000	600,000	-	-	600,000	
265	Ivoryboard Limited	2019/20	538,000	538,000	-	-	538,000	
266	AAMANSUR CONTRACTORS and SUPPLY LTD	2019/20	4,200,000	4,200,000	-	-	4,200,000	
267	sadeti construction	2019/20	3,630,000	3,630,000	-	-	3,630,000	
268	Arahabi comp ltd	2019/20	5,180,000	5,180,000	-	-	5,180,000	
269	Asdam Agencies	2019/20	4,060,000	4,060,000	-	-	4,060,000	
270	Aslode Comp Ltd	2019/20	3,190,000	3,190,000	-	-	3,190,000	
271	Baros gerial trading and comp ltd	2019/20	4,930,000	4,930,000	-	-	4,930,000	
272	Baros gerial trading and comp ltd	2019/20	4,698,000	4,698,000	-	-	4,698,000	
273	Burqa construction	2020/21	3,600,000	-	3,600,000	-	3,600,000	
274	Mayhem	2020/21	3,700,000	-	3,700,000	-	3,700,000	
275	Habjam Mush Co Ltd	2018/19	349,500	349,500	-	-	349,500	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
276	Hidaye Shade	2019/20	2,900,000	2,900,000	-	-	2,900,000	
277	Ishi investment ltd	2019/20	900,000	900,000	-	-	900,000	
278	Jamiso comp ltd	2019/20	2,500,000	2,500,000	-	-	2,500,000	
279	Kubidintu construction & Corn limited	2018/19	696,105	696,105	-	-	696,105	
280	Lakole Investment	2018/19	2,279,000	2,279,000	-	-	2,279,000	
281	Lesapur Company Ltd	2019/20	3,500,000	3,500,000	-	-	3,500,000	
282	Medabs enterprises Ltd	2019/20	3,480,000	3,480,000	-	-	3,480,000	
283	Northern wing comp	2019/20	3,480,000	3,480,000	-	-	3,480,000	
284	Novogen supplies	2018/19	2,977,000	2,977,000	-	-	2,977,000	
285	Rahaba Investment	2019/20	2,900,000	2,900,000	-	-	2,900,000	
286	Tullu Trading Company Ltd	2019/20	4,060,000	4,060,000	-	-	4,060,000	
287	Shamarwa General	2020/21	4,930,000	-	4,930,000	-	4,930,000	
288	Gurnu Construction	2020/21	2,117,000	-	2,117,000	-	2,117,000	
289	Safwa Marwa	2020/21	4,060,000	-	4,060,000	-	4,060,000	
290	Zeynur Ltd	2020/21	4,640,000	-	4,640,000	-	4,640,000	
291	Yuhaja General	2020/21	3,480,000	-	3,480,000	-	3,480,000	
292	Faqir Zidu Ltd	2020/21	3,480,000	-	3,480,000	-	3,480,000	
293	Abkadi786 Enterprises	2020/21	4,640,000	-	4,640,000	-	4,640,000	
294	Two Sistas Business	2020/21	4,640,000	-	4,640,000	-	4,640,000	
295	Safwa Marwa	2020/21	4,930,000	-	4,930,000	-	4,930,000	
296	Kulsa Ltd	2020/21	4,640,000	-	4,640,000	-	4,640,000	
297	Kulsa Ltd	2020/21	4,930,000	-	4,930,000	-	4,930,000	
298	Faqir Zidu Ltd	2020/21	4,930,000	-	4,930,000	-	4,930,000	
299	Zeynur Ltd	2020/21	4,930,000	-	4,930,000	-	4,930,000	
300	Flyvon Enterprises	2020/21	3,480,000	-	3,480,000	-	3,480,000	
301	halole enterprises	2020/21	4,930,000	-	4,930,000	-	4,930,000	
302	Biftu power ltd	2020/21	4,640,000	-	4,640,000	-	4,640,000	
303	Hidaya Shade Co.Ltd	2020/21	3,480,000	-	3,480,000	-	3,480,000	
304	Transbach Ltd	2020/21	4,930,000	-	4,930,000	-	4,930,000	
305	Umiramza Ltd	2020/21	3,480,000	-	3,480,000	-	3,480,000	
306	Durte Traders Ltd	2020/21	4,640,000	-	4,640,000	-	4,640,000	
307	Ibsaa Stars Ltd	2020/21	3,480,000	-	3,480,000	-	3,480,000	
308	Kalokubi Ltd	2020/21	4,930,000	-	4,930,000	-	4,930,000	
309	Dekorun Ltd	2020/21	4,930,000	-	4,930,000	-	4,930,000	
310	Chari Wholesalers	2020/21	4,640,000	-	4,640,000	-	4,640,000	
311	Dadhos Holding	2020/21	4,060,000	-	4,060,000	-	4,060,000	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
312	Hadhala Co. Ltd	2020/21	4,640,000	-	4,640,000	-	4,640,000	
313	Radian Tsi Ltd	2020/21	4,640,000	-	4,640,000	-	4,640,000	
314	Fawzan Enterprises	2020/21	4,060,000	-	4,060,000	-	4,060,000	
315	Ewaso Nomad	2020/21	4,930,000	-	4,930,000	-	4,930,000	
316	Vista Valley	2020/21	3,480,000	-	3,480,000	-	3,480,000	
317	Timiir Holding Ltd	2020/21	4,640,000	-	4,640,000	-	4,640,000	
318	Keybaso Construction	2020/21	4,640,000	-	4,640,000	-	4,640,000	
319	Cherab Agencies LTD	2020/21	4,640,000	-	4,640,000	-	4,640,000	
320	Zen Pearl Holdings	2020/21	4,640,000	-	4,640,000	-	4,640,000	
321	Alika Contractors	2020/21	4,640,000	-	4,640,000	-	4,640,000	
322	Idimosha Ltd	2020/21	4,930,000	-	4,930,000	-	4,930,000	
323	Yuhaja General	2020/21	4,930,000	-	4,930,000	-	4,930,000	
324	Hadidah investment	2020/21	3,480,000	-	3,480,000	-	3,480,000	
325	EL-Guapo & Jillo	2020/21	4,930,000	-	4,930,000	-	4,930,000	
326	Yasij LTD	2020/21	3,480,000	-	3,480,000	-	3,480,000	
327	Lesapur co ltd	2020/21	3,500,000	-	3,500,000	-	3,500,000	
328	Foxbase General limited	2019/20	484,000	484,000	-	-	484,000	
329	Azamat Holdings ltd	2020/21	395,000	-	395,000	-	395,000	
330	Sefdat Holding Ltd	2020/21	660,000	-	660,000	-	660,000	
331	Makad contractors	2019/20	923,800	923,800	-	-	923,800	
332	Kanjigu machants	2018/19	133,000	133,000	-	-	133,000	
333	Mumstzah Co. ltd	2020/21	250,000	-	250,000	-	250,000	
334	Barisa investment ltd	2020/21	900,000	-	900,000	-	900,000	
335	S and s co ltd	2020/21	763,000	-	763,000	-	763,000	
336	Aslaha Company Limited	2020/21	148,000	-	148,000	-	148,000	
337	Gorthich Limited	2020/21	691,000	-	691,000	-	691,000	
338	Gorthich Limited	2019/20	350,000	350,000	-	-	350,000	
339	IBSAA STAR	2020/21	3,600,000	-	3,600,000	-	3,600,000	
340	Arid youths Company Limited	2019/20	299,020	299,020	-	-	299,020	
341	Hadab company Limited	2019/20	790,000	790,000	-	-	790,000	
342	Sabache Agencies ltd	2019/20	250,000	250,000	-	-	250,000	
343	Fairway Petroleum	2020/21	500,000	-	500,000	500,000	-	
344	Fairway Petroleum	2020/21	700,000	-	700,000	-	700,000	
345	Sabache Agencies Ltd	2020/21	350,000	-	350,000	-	350,000	
346	Sericho general contractors co ltd	2020/21	660,000	-	660,000	-	660,000	
347	Fahimyasini company	2019/20	250,000	250,000	-	-	250,000	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
348	CMC motors group Limited	2019/20	66,683	66,682	-	-	66,682	
349	CMC motors group Limited	2019/20	33,500	33,500	-	-	33,500	
350	CMC motors group Limited	2019/20	195,000	195,000	-	-	195,000	
351	Kelmitke Suppliers	2017/18	180,000	180,000	-	-	180,000	
352	One Zero One Supermarket	2018/19	499,000	499,000	-	-	499,000	
353	Al Majid Shop	2018/19	2,798,200	2,798,200	-	2,798,200	-	
354	Basra Building and construction company LTD	2018/19	3,797,500	3,797,500	-	-	3,797,500	
355	Hudati enterprises	2018/19	3,398,500	3,398,500	-	-	3,398,500	
356	Junipac kenya limited	2019/20	3,200,000	3,200,000	-	-	3,200,000	
357	Saabram investment company limited	2019/20	3,000,000	3,000,000	-	-	3,000,000	
358	Burqa construction company limited	2018/19	3,400,000	3,400,000	-	-	3,400,000	
359	Adhama stores	2018/19	3,400,000	3,400,000	-	-	3,400,000	
360	Rahafa Co Ltd	2018/19	3,300,000	3,300,000	-	-	3,300,000	
361	Amilahmah Investment ltd	2019/20	3,500,000	3,500,000	-	-	3,500,000	
362	Rahafa Company Limited	2020/21	3,400,000	-	3,400,000	-	3,400,000	
363	Textlink Pharm Ltd	2020/21	3,200,000	-	3,200,000	-	3,200,000	
364	Burqa Construction Company Ltd	2020/21	3,500,000	-	3,500,000	-	3,500,000	
365	Saabram Investment Ltd	2020/21	3,300,000	-	3,300,000	-	3,300,000	
366	Ejok Emauwa Ltd	2020/21	3,300,000	-	3,300,000	-	3,300,000	
367	Junipac Kenya Ltd	2020/21	3,300,000	-	3,300,000	-	3,300,000	
368	Bel solution	2020/21	3,200,000	-	3,200,000	-	3,200,000	
369	Libgor general supplies	2020/21	2,700,000	-	2,700,000	-	2,700,000	
370	Handhal company ltd	2020/21	2,500,000	-	2,500,000	-	2,500,000	
371	Pazaya marchants	2020/21	2,700,000	-	2,700,000	-	2,700,000	
372	Munhab investment co	2020/21	3,300,000	-	3,300,000	-	3,300,000	
373	Uniranza ltd	2020/21	2,500,000	-	2,500,000	-	2,500,000	
374	Abdika 786 entreprise	2020/21	3,100,000	-	3,100,000	-	3,100,000	
375	Moonlife enterprises Limited	2019/20	600,000	600,000	-	-	600,000	
376	Koitile General Construction	2019/20	850,000	850,000	-	-	850,000	
377	Fairways petrol station	2019/20	550,000	550,000	-	-	550,000	
378	Mammoth ventures Ltd	2019/20	300,000	300,000	-	-	300,000	
379	Buruj investment limited	2018/19	310,000	310,000	-	-	310,000	
380	Temuk book shop Centre	2018/19	192,000	192,000	-	-	192,000	
381	M/s Om karama restaurant	2018/19	500,000	500,000	-	-	500,000	
382	Fairway petroleum limited	2019/20	176,000	176,000	-	-	176,000	
383	Moha Corp ltd	2020/21	2,000,000	-	2,000,000	-	2,000,000	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
384	Northern prestige Ltd	2020/21	800,000	-	800,000	-	800,000	
385	Absher Limited	2018/19	646,580	646,580	-	-	646,580	
386	Ali Abdullahi Mahad	2018/19	490,000	490,000	-	-	490,000	
387	Buruj Investment	2018/19	241,000	241,000	-	-	241,000	
388	Central Isiolo Investment	2020/21	1,106,000	-	1,106,000	-	1,106,000	
389	Fairway Petroleum	2018/19	805,000	805,000	-	-	805,000	
390	Fulcayo Group Limited	2020/21	1,600,000	-	1,600,000	-	1,600,000	
391	Fulcayo Group Limited	2020/21	68,000	-	68,000	-	68,000	
392	J-Danis	2020/21	299,900	-	299,900	-	299,900	
393	Kharami Investments	2018/19	448,280	448,280	-	-	448,280	
394	Sazar Investment Ltd	2020/21	491,400	-	491,400	-	491,400	
395	Sazar Investment Ltd	2020/21	481,000	-	481,000	-	481,000	
396	Sericho General Construction Company	2020/21	300,000	-	300,000	-	300,000	
397	Shamim Construction Ltd	2018/19	184,000	184,000	-	-	184,000	
398	Sulid Company Limited	2020/21	701,400	-	701,400	-	701,400	
399	Sulid Company Limited	2020/21	200,000	-	200,000	-	200,000	
400	Yatho Company Limited	2018/19	582,000	582,000	-	-	582,000	
401	Munhab Investment Ltd	2020/21	1,791,750	-	1,791,750	-	1,791,750	
402	Halole Enterprises Ltd	2020/21	1,791,750	-	1,791,750	-	1,791,750	
403	Two Sistas Business Ent	2020/21	2,935,000	-	2,935,000	-	2,935,000	
404	Durte Traders Ltd	2020/21	2,954,500	-	2,954,500	-	2,954,500	
405	Durte Traders Ltd	2020/21	2,906,000	-	2,906,000	-	2,906,000	
406	Zen Pearl Holding	2020/21	2,906,000	-	2,906,000	-	2,906,000	
407	Durte Traders Ltd	2020/21	1,786,750	-	1,786,750	-	1,786,750	
408	Halole Enterprises Ltd	2020/21	1,855,000	-	1,855,000	-	1,855,000	
409	Shaknur holdings Ltd	2019/20	100,000	100,000	-	-	100,000	
410	Shaknur holdings	2019/20	98,000	98,000	-	-	98,000	
411	Fulcayo Group limited	2019/20	189,000	189,000	-	-	189,000	
412	Fulcayo Group limited	2019/20	68,000	68,000	-	-	68,000	
413	atmos energy company Ltd	2019/20	165,000	165,000	-	-	165,000	
414	Fairway petroleum	2019/20	321,000	321,000	-	-	321,000	
415	Samburu Service Station	2020/21	500,000	-	500,000	-	500,000	
416	Samburu Service Station	2020/21	500,000	-	500,000	-	500,000	
417	Faraj Investment	2020/21	224,500	-	224,500	-	224,500	
418	Sagos contractors and suppliers comp ltd	2020/21	190,000	-	190,000	-	190,000	
419	fairway petrol station	2020/21	805,000	-	805,000	-	805,000	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
420	Shifo enterprise limited	2019/20	370,000	370,000	-	-	370,000	
421	Kinna Young Investors	2019/20	540,000	540,000	-	-	540,000	
422	Zizow Investment Co. Ltd	2019/20	1,710,000	1,710,000	-	-	1,710,000	
423	Fairway Petroleum Limited	2019/20	1,275,010	1,275,010	-	-	1,275,010	
424	Ali Abdullahinabad	2019/20	600,000	600,000	-	-	600,000	
425	Setdat Holdings Ltd	2020/21	550,000		550,000	-	550,000	
426	Sazar Investment	2020/21	590,000		590,000	-	590,000	
427	Fairway Limited	2020/21	2,562,000		2,562,000	2,562,000	-	
428	Rammucorn Company Ltd	2019/20	100,000	100,000	-	-	100,000	
429	Faismo-Link Investment Ltd.	2020/21	293,850		293,850	-	293,850	
430	Fairway petroleum	2020/21	169,800		169,800	-	169,800	
431	Dalatu investment Limited	2017/18	382,000	382,000	-	-	382,000	
432	Moya Investment Limited	2017/18	542,050	542,050	-	-	542,050	
433	Moya Investment Limited	2017/19	1,242,400	1,242,400	-	-	1,242,400	
434	Muncon Enterprises LTD	2016/17	2,600,000	2,600,000	-	-	2,600,000	
435	Nasmi Enterprises Ltd	2016/17	1,757,400	1,757,400	-	-	1,757,400	
436	Nasmi Enterprises Ltd	2016/17	600,000	600,000	-	-	600,000	
437	Travotech enterprise Limited	2017/18	2,429,300	2,429,300	-	-	2,429,300	
438	travotech enterprise Limited	2017/18	2,489,650	2,489,650	-	-	2,489,650	
439	U&S capital holding	2018/19	1,135,240	1,135,240	-	-	1,135,240	
440	U&S capital holding	2018/19	1,164,200	1,164,200	-	-	1,164,200	
441	Dalacha Enterprises Ltd	2020/21	1,620,000		1,620,000	-	1,620,000	
442	Dalacha Enterprises Ltd	2020/21	1,400,000		1,400,000	-	1,400,000	
443	Dalacha Enterprises Ltd	2020/21	3,750,000		3,750,000	-	3,750,000	
444	Jupiter Link Solutions Ltd	2020/21	1,986,250		1,986,250	-	1,986,250	
445	Primedent Supplies Ltd	2020/21	3,000,000		3,000,000	-	3,000,000	
446	Al-Manr Pharmaceuticals Ltd	2020/21	2,996,000		2,996,000	-	2,996,000	
447	Iqbal Constructions and Suppliers Ltd	2020/21	295,000		295,000	-	295,000	
448	Iqbal Constructions and Suppliers Ltd	2020/21	1,827,970		1,827,970	-	1,827,970	
449	Iqbal Constructions and Suppliers Ltd	2020/21	1,683,770		1,683,770	-	1,683,770	
450	Iqbal Constructions and Suppliers Ltd	2020/21	1,783,850		1,783,850	-	1,783,850	
451	Iqbal Constructions and Suppliers Ltd	2020/21	1,991,290		1,991,290	-	1,991,290	
452	Iqbal Constructions and Suppliers Ltd	2020/21	1,762,950		1,762,950	-	1,762,950	
453	Iqbal Constructions and Suppliers Ltd	2020/21	1,791,450		1,791,450	-	1,791,450	
454	Iqbal Constructions and Suppliers Ltd	2020/21	1,729,650		1,729,650	-	1,729,650	
455	Iqbal Constructions and Suppliers Ltd	2020/21	1,510,270		1,510,270	-	1,510,270	

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456	Iqbal Constructions and Suppliers Ltd	2020/21	1,798,250		1,798,250	-	1,798,250	
457	Fairway Petroleum Ltd	2020/21	1,800,000		1,800,000	-	1,800,000	
458	Fairway Petroleum Ltd	2020/21	702,000		702,000	-	702,000	
459	Fairway Petroleum Ltd	2020/21	840,000		840,000	-	840,000	
460	Fairway Petroleum Ltd	2020/21	900,000		900,000	-	900,000	
461	Top Knotch Cleaning Ltd	2020/21	374,000		374,000	-	374,000	
462	Masulink Enterprises Ltd	2020/21	3,117,115		3,117,115	-	3,117,115	
463	Ramara investment ltd	2018/19	2,900,000	2,900,000	-	-	2,900,000	
464	Muncom enterprise ltd	2020/21	1,029,000		1,029,000	-	1,029,000	
465	Bururi investment ltd	2018/19	3,800,000	3,800,000	-	-	3,800,000	
466	Iqbal Construction	2020/21	2,762,400		2,762,400	-	2,762,400	
467	Iqbal Construction	2020/21	3,396,650		3,396,650	-	3,396,650	
468	Iqbal Construction	2020/21	1,794,200		1,794,200	-	1,794,200	
469	Iqbal Construction	2020/21	3,985,250		3,985,250	-	3,985,250	
470	Masulink Investmt Ltd	2020/21	2,462,800		2,462,800	-	2,462,800	
471	Masulink Investmt Ltd	2020/21	1,902,500		1,902,500	-	1,902,500	
472	Masulink Investmt Ltd	2020/21	2,850,000		2,850,000	-	2,850,000	
473	Nahyan Construction	2020/21	2,592,800		2,592,800	-	2,592,800	
474	Fairway petroleum Ltd	2020/21	1,700,000		1,700,000	-	1,700,000	
475	Damatex co. Ltd	2020/21	2,750,000		2,750,000	-	2,750,000	
476	Premium starlink Ltd	2020/21	3,000,000		3,000,000	-	3,000,000	
477	Jupiter Link Solutions	2020/21	3,828,400		3,828,400	-	3,828,400	
478	One stop Logistics	2020/21	2,730,000		2,730,000	-	2,730,000	
479	Dhurrass construction	2020/21	2,800,000		2,800,000	-	2,800,000	
480	Rudmar logistics	2020/21	2,650,000		2,650,000	-	2,650,000	
481	Barros General	2020/21	2,982,400		2,982,400	-	2,982,400	
482	Trovotech Enterprises	2020/21	1,593,000		1,593,000	-	1,593,000	
483	Moshi transporters	2020/21	1,700,000		1,700,000	-	1,700,000	
484	Garba Raha co. Ltd	2020/21	1,400,000		1,400,000	-	1,400,000	
485	Key Baso co Ltd	2020/21	700,000		700,000	-	700,000	
486	Key Baso co Ltd	2020/21	2,450,650		2,450,650	-	2,450,650	
487	Damatecs Co Ltd	2020/21	2,572,500		2,572,500	-	2,572,500	
488	Salman Health Solution	2020/21	4,462,300		4,462,300	-	4,462,300	
489	Salman Health Solution	2020/21	2,996,000		2,996,000	2,996,000	-	
490	Salman Health Solution	2020/21	2,605,110		2,605,110	-	2,605,110	
491	ASAL Pharmacy Ltd	2020/21	4,250,000		4,250,000	-	4,250,000	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
492	ASAL Pharmacy Ltd	2020/21	3,880,000		3,880,000	-	3,880,000	
493	ASAL Pharmacy Ltd	2020/21	2,970,500		2,970,500	-	2,970,500	
494	Textlink Pharn Limited	2020/21	3,900,000		3,900,000	-	3,900,000	
495	Jaldoss enterprises Limited	2018/19	200,000	200,000	-	-	200,000	
496	Gira Golbow Company	2019/20	500,000	500,000	-	-	500,000	
497	Ali adbullahi mahad	2019/20	490,000	490,000	-	-	490,000	
498	Shibawa general enterprises	2019/20	991,050	991,050	-	-	991,050	
499	Al Majid Stores		7,075,000	2,075,000	-	2,075,000	-	
500	Al Majid Stores		6,125,000	6,125,000	-	6,125,000	-	
501	Al Majid Stores		14,205,000	5,205,000	-	5,205,000	-	
502	Choke Construction & Suppliers		6,610,000	2,610,000	-	2,610,000	-	
503	Dabasiti Contractors Co. Ltd		8,097,000	8,097,000	-	8,097,000	-	
504	Dabasiti Contractors Co. Ltd		3,825,000	3,825,000	-	3,825,000	-	
505	Dabasiti Contractors Co. Ltd		4,575,000	4,575,000	-	4,575,000	-	
506	Al Majid Stores		5,000,000	5,000,000	-	5,000,000	-	
	Sub-Total		804,560,646	397,253,770	389,306,875	180,452,456	596,969,321	
	Supply of services						-	
507	Sabache Agencies Limited		3,799,164	3,799,164			3,799,164	
506	Shamim Enterprises		1,450,000	1,450,000			1,450,000	
505	Sappans Property Management Agency Limited		1,542,800	1,542,800			1,542,800	
504	AL RAHMA INVESTMENT LIMITED		648,000	648,000			648,000	
503	AL RAHMA INVESTMENT LIMITED		1,000,000	1,000,000			1,000,000	
502	Bertume Traders Limited		2,724,000	2,724,000			2,724,000	
501	KITHI AND COMPANY ADVOCATES		4,500,000	4,500,000			4,500,000	
502	Bigura Limited		3,640,000	3,640,000			3,640,000	
503	Julesa Enterprise Limited		3,600,000	3,600,000			3,600,000	
504	Afreen Investment Limited		546,500	546,500			546,500	
505	Waso Ventures Limited		800,000	800,000			800,000	
506	RAYAN PROVISION STORE		1,847,600	1,847,600			1,847,600	
507	DABASITI CONTRACTORS AND SUPPLIERS LTD		3,825,000	3,825,000			3,825,000	
508	RAZIA INVESTMENTS LIMITED		525,000	525,000			525,000	
509	Elite Projects Consultancy Limited		4,000,000	4,000,000			4,000,000	
510	A. O. Okola	2,016	196,000	196,000	-	-	196,000	
511	A. O. Okolla	2,016	55,200	55,200	-	-	55,200	
512	Abduhrahman Perera - Town Admi	2,016	205,280	205,280	-	-	205,280	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
513	Al Rahma Investment Ltd	2,016	568,000	568,000	-	-	568,000	
514	Al Rahma Tours	2,017	49,850	49,850	-	46,489	3,361	
515	Al Zudia general Distributors	2,016	1,500,000	1,500,000	-	1,500,000	-	
516	Ali Abdullahi Mahad	2,016	300,000	300,000	-	-	300,000	
517	Amare Construction Co.	2,016	500,000	500,000	-	-	500,000	
518	Angaf Radio Station	2,016	1,200,000	1,200,000	-	-	1,200,000	
519	Angaff Radio	2,016	847,000	847,000	-	-	847,000	
520	APA Insurance Ltd	2,016	2,996,091	2,996,091	-	2,996,091	-	
521	Capacity Enhancement Consultancy Ltd	2,016	80,000	80,000	-	-	80,000	
522	CMC Motor Group Ltd	2,016	1,700,000	1,700,000	-	-	1,700,000	
523	CMC Motor Group Ltd	2,016	400,000	400,000	-	-	400,000	
524	CMC Motor Group Ltd	2,016	759,539	759,539	-	-	759,539	
525	CMC Motors Group Ltd	2,016	823,734	823,734	-	-	823,734	
526	Currentlink Ltd	2,016	2,958,000	2,958,000	-	-	2,958,000	
527	david K. Muriuki and John Maina	2,016	120,000	120,000	-	-	120,000	
528	David Kariuki & John K. Maina	2,016	395,000	395,000	-	-	395,000	
529	David Kariuki & John K. Maina	2,016	195,000	195,000	-	-	195,000	
530	Eco Conso Ltd	2,016	3,564,650	3,564,650	-	3,564,650	-	
531	Haista neurotech Pharmaceuticals	2,016	2,650,000	2,650,000	-	-	2,650,000	
532	Haista neurotech Pharmaceuticals	2,016	3,100,000	3,100,000	-	-	3,100,000	
533	Incoe Auto Spares	2,016	323,500	323,500	-	-	323,500	
534	Incoe Auto Spares	2,016	10,200	10,200	-	-	10,200	
535	Iqra Company Limited	2,016	3,374,440	3,374,440	-	-	3,374,440	
536	Jayyidea Enterprises	2,016	237,000	237,000	-	-	237,000	
537	Joysam Transporters	2,016	80,000	80,000	-	-	80,000	
538	Joysam Transporters	2,016	210,000	210,000	-	-	210,000	
539	Joysam Transporters & Con. Co	2,016	1,195,230	1,195,230	-	1,195,230	-	
540	Kaayo Builders and Contractors	2,016	1,938,000	1,938,000	-	1,938,000	-	
541	Kaayo Timber Yard	2,016	131,097	131,097	-	-	131,097	
542	Merti General Contractors	2,016	559,903	559,903	-	-	559,903	
543	Metameta Business Park	2,016	250,000	250,000	-	-	250,000	
544	Mohamed Ibrahim	2,016	80,000	80,000	-	-	80,000	
545	Nagayo Enterprises Ltd	2,016	480,000	480,000	-	-	480,000	
546	Nathir Air Travel & Tours Agencies	2,016	2,350,000	2,350,000	-	-	2,350,000	
547	Nathir Air Travel & Tours Agencies	2,016	1,998,780	1,998,780	-	1,998,780	-	
548	Nathir Air Travel & Tours Agencies	2,016	1,574,100	1,574,100	-	-	1,574,100	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
549	Nathir Air Travel & Tours Agencies	2,016	879,815	879,815	-	-	879,815	
550	Nation Media Group	2,016	294,730	294,730	-	-	294,730	
551	Nation Media Group	2,016	135,720	135,720	-	-	135,720	
552	Nation Media Limited	2,016	584,640	584,640	-	-	584,640	
553	North Track Co. Ltd	2,016	3,300,000	3,300,000	-	-	3,300,000	
554	North Track Co. Ltd	2,016	4,290,405	4,290,405	-	-	4,290,405	
555	Northern Resources Dev. Agencies	2,016	10,200,000	10,200,000	-	-	10,200,000	
556	One Stop Logistics International Ltd	2,016	212,500	212,500	-	-	212,500	
557	One Stop Logistics International Ltd	2,016	1,814,850	1,814,850	-	1,814,850	-	
558	Pharmtrade Pharmaceutical	2,016	1,268,206	1,268,206	-	-	1,268,206	
559	Qasim Printers and Stationeries	2,016	62,500	62,500	-	-	62,500	
560	Rashkim and allied	2,016	1,394,400	1,394,400	-	-	1,394,400	
561	Rayan Provision Stores	2,016	4,645,400	4,645,400	-	-	4,645,400	
562	Rayan Provision Stores	2,016	2,745,000	2,745,000	-	-	2,745,000	
563	Reuphan Pharmacy Ltd	2,016	265,900	265,900	-	-	265,900	
564	Samburu Simba Lodge	2,016	584,500	584,500	-	-	584,500	
565	Samsom Ragira	2,016	140,000	140,000	-	-	140,000	
566	Samburu Simba Lodge	2,016	1,000,000	1,000,000	-	-	1,000,000	
567	Shanz Hotel Ltd	2,016	907,500	907,500	-	-	907,500	
568	Shanz Hotel Ltd	2,016	2,860,000	2,860,000	-	-	2,860,000	
569	Shanz Hotel Ltd	2,016	630,000	630,000	-	-	630,000	
570	Shanz Hotel Ltd	2,016	615,000	615,000	-	-	615,000	
571	Shanz Hotel Ltd	2,016	391,500	391,500	-	-	391,500	
572	Shanz Hotel Ltd	2,016	185,000	185,000	-	-	185,000	
573	Shanz Hotel Ltd	2,016	633,000	633,000	-	-	633,000	
574	Shanz Hotel Ltd	2,016	594,000	594,000	-	-	594,000	
575	Shanz Hotel Ltd	2,016	270,000	270,000	-	-	270,000	
576	Shanz Hotel Ltd	2,016	374,000	374,000	-	-	374,000	
577	Shanz Hotel Ltd	2,016	310,000	310,000	-	-	310,000	
578	Shanz Hotel Ltd	2,016	467,500	467,500	-	-	467,500	
579	Shanz Hotel Ltd	2,016	403,750	403,750	-	-	403,750	
580	Shanz Hotel Ltd	2,016	156,500	156,500	-	-	156,500	
581	Skaks technology	2,016	122,900	122,900	-	-	122,900	
582	Skaks technology	2,016	478,110	478,110	-	-	478,110	
583	Sparkling Images	2,016	2,897,680	2,897,680	-	-	2,897,680	
584	Standard Media Group	2,016	122,148	122,148	-	-	122,148	

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S/N	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
585	Sunspike Construction Co. Ltd	2,016	3,459,153	3,459,153	-	-	3,459,153	
586	Sunspike Construction Co. Ltd	2,016	650,876	650,876	-	-	650,876	
587	Travotech Enterprises Ltd	2,016	800,000	800,000	-	-	800,000	
588	Tusmo Travel Tours and Cargo	2,016	3,444,525	3,444,525	-	-	3,444,525	
589	Twin County	2,016	342,000	342,000	-	-	342,000	
590	Two Sistas Enterprises	2,016	210,000	210,000	-	-	210,000	
591	Ultimate Ridge International	2,016	336,980	336,980	-	-	336,980	
592	unicore projectors	2,016	2,246,920	2,246,920	-	-	2,246,920	
593	Waso Building and Rd Works	2,016	4,874,902	4,874,902	-	-	4,874,902	
594	Waso General Contractors Co. Ltd	2,016	4,842,091	4,842,091	-	-	4,842,091	
595	Lakole Investment	2,016	74,000	74,000	-	-	74,000	
596	Abdirizack Sora Rashid	2018/19	450,000	450,000	-	-	450,000	
597	Abdirizack Sora Rashid	2019/20	2,280,000	2,280,000	-	-	2,280,000	
598	Abdullahi Ahamed	2019/20	840,000	840,000	-	-	840,000	
599	ALBAAdr hotel	2019/20	1,400,000	1,400,000	-	-	1,400,000	
600	Almasito General Ventures	2019/20	1,270,000	1,270,000	-	-	1,270,000	
601	Angaf radio	2019/20	1,200,000	1,200,000	-	-	1,200,000	
602	APA I insurance	2018/19	601,531	601,531	-	-	601,531	
603	APA Insurance	2019/20	571,196	571,196	-	-	571,196	
604	Catholic diocese	2019/20	960,000	960,000	-	-	960,000	
605	CMC Nanyuki	2019/20	834,602	834,602	-	-	834,602	
606	Elboran Hotel	2019/20	355,000	355,000	-	-	355,000	
607	Elboran Hotel	2019/20	1,200,000	1,200,000	-	-	1,200,000	
608	Hormata Construction	2019/20	2,400,000	2,400,000	-	-	2,400,000	
609	Hormata Construction	2018/19	1,125,000	1,125,000	-	-	1,125,000	
610	Hussein Golicha	2019/20	760,000	760,000	-	-	760,000	
611	Isiolo smart media co.ltd	2019/20	745,000	745,000	-	-	745,000	
612	Kubidintu contruction & Com limited	2019/20	870,000	870,000	-	-	870,000	
613	Kud-Jambo Ltd	2019/20	2,700,000	2,700,000	-	-	2,700,000	
614	liason office Nairobi	2019/20	596,000	596,000	-	-	596,000	
615	Mutindwa Enterprises	2018/19	1,200,000	1,200,000	-	-	1,200,000	
616	Mutindwa Enterprises	2019/20	70,528	70,528	-	-	70,528	
617	Nation Media Group	2019/20	6,080,365	6,080,365	-	-	6,080,365	
618	Nequisco Company	2019/20	4,900,000	4,900,000	-	-	4,900,000	
619	Nequisco Company	2019/20	2,900,000	2,900,000	-	-	2,900,000	
620	shamz Hotel	2019/20	650,000	650,000	-	-	650,000	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
621	Tabasamu FM	2019/20	790,000	790,000	-	-	790,000	
622	Waso Link Company	2019/20	900,000	900,000	-	-	900,000	
623	Tokia Company Limited	2019/20	4,800,000	4,800,000	-	-	4,800,000	
624	Rahaja Investment	2018/19	129,900	129,900	-	-	129,900	
625	Rahaja Investment	2018/19	89,900	89,900	-	-	89,900	
626	Nation Media	2018/19	431,520	431,520	-	-	431,520	
627	Nation Media	2018/19	383,961	383,961	-	-	383,961	
628	Lemya Management Consultatant	2019/20	2,950,000	2,950,000	-	-	2,950,000	
629	janal bridge and company	2018/19	388,716	388,716	-	-	388,716	
630	A. G. Matiri	2018/19	5,400,000	5,400,000	-	-	5,400,000	
631	Ahmed Abdullahi	2019/20	9,000,000	9,000,000	-	-	9,000,000	
632	Lemya Consultancy	2019/20	4,950,000	4,950,000	-	-	4,950,000	
633	Mohamed Ahmed Perera	2019/20	2,300,000	2,300,000	-	-	2,300,000	
634	Rahaba Investment	2019/20	1,200,000	1,200,000	-	-	1,200,000	
635	Tabasamu FM	2018/19	790,000	790,000	-	-	790,000	
636	Standard Group	2020/21	177,480	177,480	-	-	177,480	
637	Standard Group	2020/21	177,480	177,480	-	-	177,480	
638	linmas solutions ltd p.o box 2692-60200 meru	2018/19	2,180,000	2,180,000	-	-	2,180,000	
639	Abdulahaman Ahmed Perera	2020/21	1,395,000		1,395,000	-	1,395,000	
640	Obbolo ltd company	2020/21	2,000,000		2,000,000	-	2,000,000	
641	Geomeasure surveyors	2016/17	7,480,000	7,480,000	-	-	7,480,000	
642	Engineering mapping& environmental solution	2019/20	2,364,312	2,364,312	-	-	2,364,312	
643	Inco Auto Spares	2020/21	650,000		650,000	-	650,000	
644	Engineering and Mapping solution	2020/21	1,576,200		1,576,200	-	1,576,200	
645	Gira golbo	2020/21	540,000		540,000	-	540,000	
646	Takaful insurance	2020/21	250,000		250,000	-	250,000	
647	Iqrah petrol station	2020/21	700,000		700,000	-	700,000	
648	Ibsaa Stars Limited	2019/20	1,000,000	1,000,000	-	-	1,000,000	
649	Baiba general supplies limited	2019/20	972,000	972,000	-	-	972,000	
650	Ogolle enterprises Ltd	2019/20	550,000	550,000	-	-	550,000	
651	Doubletake holdings ltd	2020/21	1,332,000	1,332,000	-	-	1,332,000	
652	Mutndwa enterprises limited	2019/20	81,315	81,315	-	-	81,315	
653	Kiungu Tech engineering	2019/20	149,000	149,000	-	-	149,000	
654	Kiungu Tech engineering	2019/20	185,000	185,000	-	-	185,000	
655	Incoe Auto spares	2019/20	400,000	400,000	-	-	400,000	
656	CMC Group Limited	2019/20	79,823	79,823	-	-	79,823	

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S/No	Supplier Of Goods Or Services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
657	Chamesa construction & supplies Company Limited	2019/20	100,000	100,000	-	-	100,000	
658	APA Insurance	2019/20	600,000	600,000	-	-	600,000	
659	Alineer investment limited	2019/20	150,000	150,000	-	-	150,000	
660	APA Insurance	2019/20	439,549	439,549	-	-	439,549	
661	APA Insurance	2018/19	600,000	600,000	-	-	600,000	
662	Plan Online Limited	2018/19	67,500	67,500	-	-	67,500	
663	Kelmike Suppliers	2017/18	120,000	120,000	-	-	120,000	
664	Kiugu Tech Engineering	2018/19	115,000	115,000	-	-	115,000	
665	Kiugu Tech Engineering	2018/19	220,000	220,000	-	-	220,000	
666	Jamuga motors	2017/18	120,000	120,000	-	-	120,000	
667	Kiugu Tech Engineering	2017/18	230,000	230,000	-	-	230,000	
668	Kiugu Tech Engineering	2019/20	440,000	440,000	-	-	440,000	
669	Kiugu Tech Engineering	2018/19	50,000	50,000	-	-	50,000	
670	Ivoryboard Limited	2019/20	994,000	994,000	-	-	994,000	
671	Isiolo Highway Motors	2020/21	370,000	370,000	-	-	370,000	
672	Smartclone Enterprises ltd	2019/20	172,000	172,000	-	-	172,000	
673	Kiugu Tech	2019/20	200,000	200,000	-	-	200,000	
674	Ranaha Investments Limited	2018/19	790,250	790,250	-	-	790,250	
675	Cmc Company	2018/19	945,780	945,780	-	-	945,780	
676	Fahali Construction Co. Ltd	2020/21	6,050,000	6,050,000	-	-	6,050,000	
677	Fahali Construction Co. Ltd	2019/20	3,120,000	3,120,000	-	-	3,120,000	
678	Farzana Saidnur	2020/21	1,125,300	1,125,300	-	-	1,125,300	
679	Fulcayo Group Limited	2018/19	3,000,000	3,000,000	-	-	3,000,000	
680	Kenya Wildlife Services	2018/19	5,780,062	5,780,062	-	-	5,780,062	
681	Mutindwa Enterprise	2018/19	438,480	438,480	-	-	438,480	
682	Sarova Shabagame Lodge	2018/19	710,000	710,000	-	-	710,000	
683	Standard Media Group	2018/19	955,760	955,760	-	-	955,760	
684	Timiir Holdings Ltd	2020/21	3,150,000		3,150,000	-	3,150,000	
685	Umiramza Ltd	2020/21	3,185,000		3,185,000	-	3,185,000	
686	Halole Enterprises Ltd	2020/21	1,850,000		1,850,000	-	1,850,000	
687	Sabaan Ventures	2020/21	1,850,000		1,850,000	-	1,850,000	
688	Handala company limited	2020/21	3,200,000		3,200,000	-	3,200,000	
689	Handala company limited	2020/21	3,200,000		3,200,000	-	3,200,000	
690	Umiramza Ltd	2020/21	3,185,000		3,185,000	-	3,185,000	
691	Ebony Vendors	2020/21	3,440,000		3,440,000	-	3,440,000	
692	Ranaha investment Ltd	2019/20	189,000	189,000	-	-	189,000	

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693	Panaco Kenya Limited	2019/20	1,936,443	1,936,443	-	-	1,936,443	
694	Grande Hotel Isiolo	2019/20	380,000	380,000	-	-	380,000	
695	Fadir zidu	2019/20	198,167	198,167	-	-	198,167	
696	Isiolo Highway Motors and Engineering	2020/21	270,000		270,000	-	270,000	
697	Isiolo Highway Motors and Engineering	2020/21	340,000		340,000	-	340,000	
698	Isiolo Highway Motors and Engineering	2020/21	390,000		390,000	-	390,000	
699	Alineer Investment Limited	2019/20	480,000	480,000	-	-	480,000	
700	Baliba General Supplies	2019/20	600,000	600,000	-	-	600,000	
701	Northern waves Ventures	2020/21	1,000,000	-	1,000,000	-	1,000,000	
702	Godha Engineering Road Works	2019/20	500,000	500,000	-	-	500,000	
703	Waso Building and Road Works Co.Ltd	2019/20	1,350,000	1,350,000	-	-	1,350,000	
704	Noyasu Construction Co.	2019/20	1,275,000	1,275,000	-	-	1,275,000	
705	Takafu Insurance	2019/20	350,000	350,000	-	-	350,000	
706	Incoautospare	2019/20	600,000	600,000	-	-	600,000	
707	Ranaha Investment Ltd	2019/20	870,000	870,000	-	-	870,000	
708	Barros Construction Co.Ltd	2020/21	500,000		500,000	-	500,000	
709	Ga Insurance Limited	2020/21	693,225		693,225	-	693,225	
710	Ranaha Investment Ltd	2020/21	700,000		700,000	-	700,000	
711	Bahroon Investment Ltd	2020/21	1,250,000		1,250,000	-	1,250,000	
712	Incoe Autospares	2020/21	1,300,000		1,300,000	-	1,300,000	
713	Marditech Ventures Ltd	2020/21	1,320,000		1,320,000	-	1,320,000	
714	Samir Logistics Limited	2020/21	1,500,000		1,500,000	-	1,500,000	
715	Ali Abdullahi Mahad	2020/21	1,600,000		1,600,000	-	1,600,000	
716	Kuri General Construction Ltd	2020/21	2,100,000		2,100,000	-	2,100,000	
717	Ali .A.Mahad	2020/21	2,925,000		2,925,000	-	2,925,000	
718	Waso Building and Road Works	2020/21	2,925,000		2,925,000	-	2,925,000	
719	A.A Mahad	2020/21	2,970,000		2,970,000	-	2,970,000	
720	Kuri General Construction Ltd	2020/21	2,970,000		2,970,000	-	2,970,000	
721	Primedent Suppliers Limited	2020/21	2,970,000		2,970,000	-	2,970,000	
722	Primedent Suppliers Limited	2020/21	2,970,000		2,970,000	-	2,970,000	
723	Waso Building and Road Works	2020/21	2,970,000		2,970,000	-	2,970,000	
724	Chulu General Suppliers	2020/21	2,982,000		2,982,000	-	2,982,000	
725	Marditech Ventures Ltd	2020/21	2,992,000		2,992,000	-	2,992,000	
726	Al-Anam Enterprises	2020/21	3,000,000		3,000,000	-	3,000,000	
727	Kuri General Construction Ltd	2020/21	3,000,000		3,000,000	-	3,000,000	
728	Noyasu Construction Co. Ltd	2020/21	3,000,000		3,000,000	-	3,000,000	

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729	Samir Logistics Limited	2020/21	3,000,000		3,000,000	-	3,000,000	
730	Possible Concept	2020/21	500,000		500,000	-	500,000	
731	Iqrah Company Limited	2020/21	540,000		540,000	-	540,000	
732	Waso Building and Road Works Co.Ltd	2020/21	1,350,000		1,350,000	-	1,350,000	
733	Esteem Energy Limited	2020/21	3,000,000		3,000,000	-	3,000,000	
734	Esteem Energy Limited	2020/21	3,000,000		3,000,000	-	3,000,000	
735	Ranaha Investment Ltd	2020/21	1,800,000		1,800,000	-	1,800,000	
736	Ranaha Investment Ltd	2020/21	2,200,000		2,200,000	-	2,200,000	
737	Ewaso Nomad Co	2020/21	3,000,000		3,000,000	-	3,000,000	
738	Bertume Traders Ltd	2020/21	3,000,000		3,000,000	-	3,000,000	
739	Powermax construction Ltd	2020/21	3,000,000		3,000,000	-	3,000,000	
740	Faqir Zidu Ltd	2020/21	2,961,000		2,961,000	-	2,961,000	
741	Isiolo highway motors	2018/19	220,000	220,000	-	-	220,000	
742	Isiolo Highway motors	2020/21	230,000		230,000	-	230,000	
743	Ahmed Abdullahi	2020/21	1,815,000		1,815,000	-	1,815,000	
744	Walighalahexpress co ltd	2020/22	170,000		170,000	-	170,000	
745	David Muriuki & John Maina	2018/19	118,000	118,000	-	-	118,000	
746	category one media	2018/19	700,000	700,000	-	-	700,000	
747	David .K. Muriuki & John.K. Kimani	2017/18	592,000	592,000	-	-	592,000	
748	David .K. Muriuki & John.K. Kimani	2018/19	513,000	513,000	-	-	513,000	
749	Walker AotuMEC -Isiolo	2018/19	501,932	501,932	-	-	501,932	
750	Incoe Auto Spares Ltd	2020/21	1,300,000		1,300,000	-	1,300,000	
751	Incoe Auto Spares Ltd	2020/21	1,700,000		1,700,000	-	1,700,000	
752	Incoe Auto Spares Ltd	2020/21	476,000		476,000	-	476,000	
753	Incoe Auto Spares Ltd	2020/21	2,320,750		2,320,750	-	2,320,750	
754	Incoe Auto Spares Ltd	2020/21	2,514,000		2,514,000	-	2,514,000	
755	Incoe Auto spares	2020/21	575,350		575,350	-	575,350	
756	Incoe Auto spares	2020/21	1,950,000		1,950,000	-	1,950,000	
757	NFD Security	2020/21	432,000		432,000	-	432,000	
758	Incoe Auto spares	2020/21	1,910,500		1,910,500	-	1,910,500	
759	Nation Media	2018/19	216,920	216,920	-	-	216,920	
760	Standard Group Company	2019/20	500,000	500,000	-	-	500,000	
761	Standard Group Limited	2018/19	270,000	270,000	-	-	270,000	
762	mithega and kariuki ltd	2018/19	746,000	746,000	-	-	746,000	
763	Standard group ltd)	2019/20	270,000	270,000	-	-	270,000	
764	Advertising and awareness(nation media group)	2019/21	216,920	216,920	-	-	216,920	

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765	Yalla travel and tours	2018/19	135,850	135,850	-	-	135,850	
766	Eastern and southern Africa management institute	2018/20	1,500,000	1,500,000	-	-	1,500,000	
767	Hormata Construction and supplies service limited	2017/18	2,400,000	2,400,000	-	-	2,400,000	
768	Kenya School of Government	2019/20	600,000	600,000	-	-	600,000	
769	Citacho Holdings Limited	2019/20	3,135,400	3,135,400	-	3,135,400	-	
770	Fafachane Construction co ltd	2019/20	600,000	600,000	-	-	600,000	
771	Adhe Security Solutions	2020/21	660,000	-	660,000	-	660,000	
772	Ruhaza investment ltd	2020/21	1,350,000	-	1,350,000	-	1,350,000	
773	Musas Young Trading Limited	2019/20	280,000	280,000	-	-	280,000	
774	Issac Dawa Golompo	2020/21	450,000	-	450,000	-	450,000	
775	Issac Dawa Golompo	2020/21	450,000	-	450,000	-	450,000	
776	Hussein K. Golicha	2018/19	300,000	300,000	-	-	300,000	
777	Tullu Builders company	2019/20	360,000	360,000	-	-	360,000	
778	Jokima Limited	2019/20	3,485,220	3,485,220	-	-	3,485,220	
779	Hussein. K. Golicha	2019/20	450,000	450,000	-	-	450,000	
780	Abdulrahman Ahmed Perera	2019/20	1,044,000	1,044,000	-	-	1,044,000	
781	Hadab company Limited	2019/20	480,000	480,000	-	-	480,000	
782	Hussein.K. Golicha	2019/20	400,000	400,000	-	-	400,000	
783	Hussein.K. Golicha	2019/20	150,000	150,000	-	-	150,000	
	Sub-Total		411,794,446	287,331,421	124,463,025	18,189,490	393,604,956	
	Grand Total		1,599,002,764	887,020,546	694,875,294	297,114,333	1,261,654,379	

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled and does not include commitments

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ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount a	Amount Paid To-Date b	Outstanding Balance 2020/2021 c=a-b	Outstanding Balance 2019/2020	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
Sub-Total							
Others (specify)							
6.							
Sub-Total							
Grand Total							

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ANNEX 5 –ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

	<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount surrendered</i>	<i>Balance</i>
1.	Halake Osman Dadacha	31/01/2017	300,000.00		300,000.00
2.	Ali Abdullahi Ali	28/03/2017	700,000.00		700,000.00
3.	Kabelo Adam Halkano	01/04/2017	260,000.00		260,000.00
4.	Josephine Kirion Eragae	01/04/2017	300,000.00		300,000.00
5.	Osman Mahad Bagaja	05/05/2018	400,000.00		400,000.00
6.	Zeituna Abdikadir Abdi	07/04/2018	2,846,000.00		2,846,000.00
7.	Galgalo Ali Gulacha	01/04/2018	69,000.00		69,000.00
8.	Ali Ibrahim	01/04/2018	1,103,000.00		1,103,000.00
9.	Halima Mohamed	01/04/2018	1,122,000.00		1,122,000.00
10.	Osman Mahad Bagaja	01/04/2018	40,000.00		40,000.00
11.	Ali Badha Jattani	01/04/2018	796,000.00		796,000.00
12.	Dauline Dabo Mohammed	01/04/2018	1,047,030.00		1,047,030.00
13.	Peter Nyaga Ciarago	03/06/2018	303,500.00		303,500.00
14.	Daniel Mwangi Muchiri	03/06/2018	73,600.00		73,600.00
15.	Daniel Mwangi Muchiri	30/06/2018	76,700.00		76,700.00
16.	Josephine Kirion Eragae	30/06/2018	2,000,000.00		2,000,000.00
17.	Halake Osman Dadacha	30/06/2018	5,000,000.00		5,000,000.00
18.	Mubarak Hassan Baraka	30/06/2018	4,792,000.00		4,792,000.00
19.	Hamza Malow	30/06/2018	4,322,000.00		4,322,000.00
20.	Mubarak Hassan Baraka	30/06/2018	4,792,000.00		4,792,000.00
21.	Mubarak Hassan Baraka	30/06/2018	4,592,000.00		4,592,000.00
22.	Mohamed Hassan	30/06/2018	652,367.50		652,367.50
23.	Gedion Musomi Nyakundi	30/06/2018	100,000.00		100,000.00
24.	Hussein Abdi Mahamud	30/06/2018	400,000.00		400,000.00
25.	Wanjiru Florence Njihia	30/06/2018	450,100.00		450,100.00
26.	Halake Osman Dadacha	30/06/2018	1,644,013.50		1,644,013.50
27.	Hamza Malow	30/06/2018	3,500,000.00		3,500,000.00
28.	Sakhu Boru Gaya	30/06/2018	450,000.00		450,000.00
	Totals		42,131,311		42,131,311

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(b) Salary Advance

	<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount surrendered</i>	<i>Balance</i>
1.	Peter Nyaga Ciarago		250,000	-	250,000
2.	Daniel Mwangi Muchiri		139700	-	139700
3.	Daniel Mwangi Muchiri		422567	-	422567
4.	Josephine Kirion Eragae		78901	-	78901
5.	Halake Osman Dadacha		56743	-	56743
6.	Mubarak Hassan Baraka		198900	-	198900
7.	Hamza Malow		75800	-	75800
8.	Mubarak Hassan Baraka		145653	-	145653
9.	Boru Hassan Adan		298192	-	298192
10.	Mohamed Hassan		133244	-	133244
			1,799,700		1,799,700

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ANNEX 6 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2020/2021
Land	14,624,181,715				14,624,181,715
Buildings and structures	1,247,696,209	4,969,400			1,252,665,609
Transport equipment	349,476,804	1,200,000			350,676,804
Office equipment, furniture and fittings	250,676,291	6,046,200			256,722,491
ICT Equipment	36,335,959				36,335,959
Machinery and Equipment	413,520,386	10,071,654			423,592,040
Heritage and cultural assets	58,296,741				58,296,741
Biological assets	16,273,972	8,640,000			24,913,972
Intangible assets					
Infrastructure assets- Roads, Rails		349,551,671			349,551,671
Work in progress					
Total	16,996,458,077	380,478,925			17,376,937,002

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Executive.

Additions during the year should tie to note 17 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

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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	County Assembly								
2	fund								
3	project								
4	board								
5	corporation								
6									
7									
8									
9	Total								

Director of Finance

County Executive

Director of Finance

County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)

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ANNEX 8 Contingent liabilities register

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

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ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)