

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

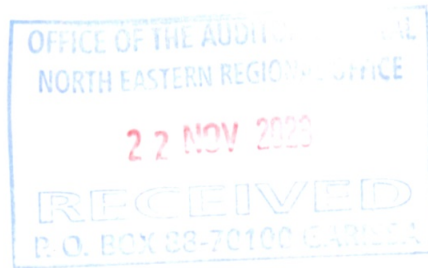
ON

**COUNTY EXECUTIVE OF
MANDERA**

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

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REPUBLIC OF KENYA

COUNTY GOVERNMENT OF MANDERA



COUNTY GOVERNMENT OF MANDERA

MANDERA COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

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

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
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2. Key Entity Information And Management**a) Background information**

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

The County Executive is comprised of the following departments:

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

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

Vision

To be a regionally competitive and self- reliant county

Mission

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

Motto

A county with unlimited opportunities and endless possibilities

Core Values

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

b) Key Management team

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

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

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

c) Fiduciary Management

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

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

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

d) Fiduciary Oversight Arrangements

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

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

e) Mandera County Executive Headquarters

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

f) Mandera County Executive Contacts

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

g) County Executive Bankers

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

4. National Bank of Kenya
Mandera Branch.

h) Independent Auditor

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

i) Principal Legal Adviser

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

j) County Attorney

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

3. Governance Statement

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

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

The County Executive

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

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



H.E Mohamed Adan Khalif – Governor

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

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



H.E Ali Mohamud Maalim, Deputy Governor

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

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



Billow Issack Hassan, County Secretary and Head of Public Service

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

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



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

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



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

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



Mohamed Ali Omar, CECM-Water, Energy, Environment and Natural Resources

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



Ibrahim Mohamed Adan, CECM; Finance and Economic Planning

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

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



Dr. Mohamud Adan Mohamed - CECM Health Services

Dr. Mohamud is an anaesthesiologist. He holds a MBChB from Kampala International University -Western Campus.

He previously worked as a doctor /Anaesthesiologist course coordinator & lecturer in Anaesthesia for Clinical officer anaesthetists at Coast General Hospital, Mombasa.

He also worked in various rural hospitals in Kenya scooping various awards as a civil servant.



Bashir Ibrahim Alio, CECM- Education and Human Capital Development

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

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



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

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



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

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

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



Sumeya Bishar Musa – CECM, Social Development

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

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

Committee, showcasing her leadership and governance capabilities.



**Adan Daggane Hamud, CECM; Agriculture,
Livestock & Fisheries**

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

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

b) Stakeholder Engagement and Public Participation:

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

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

c) Safeguards Against Unethical Conduct and Corruption:

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

d) Engagement with County Assembly and Senate:

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

e) Risk Management:

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

f) Audit Committee:

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

g) Compliance:

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

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

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

h) Other Governance Issues:

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

4. Foreword by the CECM Finance and Economic Planning

It's my pleasure to present Mandera County Executive's full year financial statements and reports for the 2022/2023 financial period ending 30th June, 2023. This report was prepared and presented as required by section 164 of the Public Finance Management (PFM) Act 2012. The report expounds on the revenues received from national equitable share alongside the expenditure incurred by the county government in service provision during the financial year.

In the Financial year 2022/2023 the County Executive had an approved supplementary budget of Kshs. 11,678,312,519 of which Kshs. 7,483,965,578 (64%) was allocated for recurrent expenditure and Kshs. 4,194,346,940 (36%) was allocated for development expenditure. The County, therefore, met the minimum requirements of PFM Act section 107 (2) which requires that at least 30% of the County budget to be dedicated for development. The County Budget revenues were made up of transfers from the Equitable Share, National Government Conditional Grants, Donor Funding, Own Source Revenues (OSRs) and Unspent Balances carried forward from the 2021/2022 Financial Year.

The fiscal assumption underlying the FY 2022/2023 budget was that there would be improved revenue collection from local sources and timely release of funds by the National Treasury. However, as the year progressed, we encountered challenges and some revenues were not realized. We failed to attain our own source revenue target and only Kshs. 123,310,531 which translates to 42% of the target was raised while for Exchequer, the County Executive received Kshs. 11,002,912,245.

The County's budget implementation was slow with naught development and recurrent programs undertaken in the first quarter of the financial year. This was majorly caused by delay in the release of funds from the National Treasury. Nonetheless, by the end of the financial year, the county executive had incurred expenditures totalling to Kshs. 11,061,104,841 on both development and recurrent programmes. This expenditure represented 95% of the county's approved budget. The overall performance for the county's development and recurrent budget were 99% and 87% respectively.

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


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

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The reasons for the underperformance of the targeted local revenues included insecurity, prolonged droughts, understaffing, inter-community conflict and the adverse effects of Coronavirus pandemic. The actual local revenue collections during the year was 42% which was a remarkable downgrade on the previous financial year's performance of 66% despite increased revenue automation and revenue enforcement efforts that were strongly effected within the financial year to seal any pilferages in local collections. We have, however, identified gaps and areas to improve on in the subsequent years and will continue to explore new and innovative ways of boosting our own source revenue collections.

Despite all these challenges, the FY 2021/2022 was largely a good year. Numerous major projects were funded in the period under review. Good progress in project implementation was made during the period. The county government will continue to build on these successes in our effort to enhance service delivery and reverse the negative impact of marginalization witnessed over the last fifty years in our county.

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



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

5. Statement of Performance against County Predetermined Objectives

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

Strategic development objectives

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

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

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

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

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

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

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

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

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

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7. To improve access to inclusive quality education in line with SDG goal number 4, as well as relevant skills training to fill the capacity needs gaps in the county. We seek to improve literacy levels from 30 to 70 per cent by 2022, increase access to basic education and promote life-long learning.

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

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

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

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

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

Progress on attainment of Strategic development objectives

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

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	to facilitate the construction, upgrading, rehabilitation and maintenance of the roads infrastructure and supervision of Government buildings in Mandera County to enhance regional connectivity for sustainable socio-economic	Roads, bridges /culverts and drifts constructed leading to increased efficient transportation of people, goods and services	Improved mobility within the county	In FY 22/23 we increased motorable and passable roads by 50%. The following roads were upgraded, access roads opened up and bush clearing works done. Drifts and box culverts were also undertaken.

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	development in line with Kenya's Vision 2030.			
	To facilitate the designing, supervision and management of the county building projects to enhance sustainable socio-economic development in line with Kenya's Vision 2030	Eased construction & rehabilitation of infrastructure	No. and condition of buildings constructed for systemic delivery of services	In the FY 2021/2022, massive progress was made on proposed completion of the following projects: Governor's residence, County headquarter, amongst others
Agriculture, Livestock, Fisheries And Irrigation	To promote and facilitate production of food and agricultural raw materials, ensure food security, promote agro-based industry, agricultural export and sustainable agricultural practice.	Improved Irrigation schemes development and rehabilitation leading to improved agricultural productivity and outputs.	Amount of investments in irrigation projects and support to farmers.	During the year, huge investments were made in the following projects: Slaughter houses, irrigation projects, repair of canals, farmers were also supported with fertilizers and seeds
Education, Culture, Tourism and Sports	To create effective capacity building mechanisms for effective management and delivery of ECDE, TVET, Culture, Tourism and Sports services	Improved capacity of ECDE and other teachers	No. of ECDE teachers and other staff to be trained	300 staff were targeted and successfully trained in the period under review
	Provision of infrastructure at ECDE, TVET, Non-Formal	Early childhood infrastructure development	No. of ECDE classrooms constructed	Over 30 ECDE classrooms were constructed.

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

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

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

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

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

Implementation Challenges experienced in FY 2022/2023

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

Available Opportunities

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

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

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

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

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

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

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

6. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile

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

2. Environmental performance

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

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

3. Employee welfare

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

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

4. Market place practices-

The organisation should outline its efforts to:

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

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

b) Responsible ethical practices-

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

5. Community Engagements

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

6. Education.

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

7. Sports

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

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

7. Statement of Management Responsibilities

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the Mandera County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the Mandera County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023, and of its financial position as at that date.

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

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

Approval of the financial statements

The County Executive's financial statements were approved and signed by the CEC member for finance on 12/11/ 2023.



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Ibrahim Mohamed Adan
County Executive Committee Member
Finance and Economic Planning

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Mandera set out on pages 1 to 29, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement

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

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

Basis for Qualified Opinion

1. Unsupported Engagement of National Police Reservists

The statement of receipts and payments, and as disclosed in Note 3 to the financial statements, reflects compensation of employees amount of Kshs.4,191,679,367. Review of the County Executive payroll revealed that three hundred and fifty-three (353) National Police Reservists were engaged on a casual basis earning between Kshs.15,000 and Kshs.45,000 per month totaling to Kshs.69,322,000. However, the payment vouchers were not supported with a request from the department to which they were attached to. Further, no documentary evidence was provided to confirm that the County Public Service Board (CPSB) approved the engagements as required by Section 79 of the County Governments Act, 2012.

In the circumstances, the accuracy of the expenditure of Kshs.69,322,000 relating to compensation of employees could not be confirmed.

2. Unsupported Expenditure on Routine Maintenance of Motor Vehicles

The use of goods and services expenditure of Kshs.2,024,667,832 and as disclosed in Note 4 to the financial statements includes routine maintenance – vehicles and other transport equipment amount of Kshs.95,095,881 which further includes an expenditure of Kshs.7,775,000 which was not supported by a record of physical items removed from the vehicles to be disposed. Further, the repairs were not supported with post repair inspection reports to confirm that they had been done.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.7,775,000 could not be confirmed.

3. Unsupported Hospitality, Supplies and Services Expenditure

Included in the use of goods and services expenditure of Kshs.2,024,667,832 under Note 4 to the financial statements is hospitality supplies and services amount of Kshs.52,053,634 which further includes an expenditure of Kshs.3,232,400 whose supporting documents such as requisitions from user departments to initiate the

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procurement process and procurement documents and programs of events, timetables of the seminars in support of the payments, were not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.3,232,400 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total receipts budget and actual on comparable basis of Kshs.11,678,312,519 and Kshs.11,129,724,483 respectively, resulting in an under-funding of Kshs.548,588,036 or 5% of the budget. Similarly, the statement reflects final budgeted payments and actual on comparable basis of Kshs.11,678,312,519 and Kshs.11,061,104,841 resulting in under-absorption of Kshs.617,207,678 or 5 % of the budget. The under-funding and under-absorption affected the planned activities and may have impacted negatively on service delivery to the public.

Further, the County Executive received late disbursements totalling to Kshs.2,853,547,563 in the month of June, 2023 or 26% of total receipts thus negatively to affecting implementation of budgeted programs and activities to the detriment of the residents of Mandera County.

2. Pending Bills

Annex 2 to the financial statements reflects a balance of Kshs.3,092,687,339 in relation to pending accounts payables. However, the schedule provided for audit review did not show details such as contract number, local purchase order, local service order and dates contracted for the pending bills amounting to Kshs.3,092,687,339. Further, the payment plans, pending bills status reports and age analysis reports were not provided for audit verification. No justifiable explanation was provided for the failure to settle the pending bills as first charge during the 2022/2023 financial year as required by Regulation 41(2) of the Public Finance (County Governments) Regulations, 2015 which requires debt service payments be a first charge on the County Revenue Fund.

In addition, the huge pending bills at the close of the financial year may affect efficiency in implementation of subsequent year's budgeted programs.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to do so, as part of the contents provided for in the reporting format prescribed by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Payments to Council of Governors and Frontier Counties' Development Council

Included in the use of goods and services balance of Kshs.2,024,667,832 under Note 4 to the financial statements is an amount of Kshs.455,828,210 incurred on other operating expenses. Included in other operating expenses amount of Kshs.455,828,210 is Kshs.3,000,000 paid to the Council of Governors. The payments were made contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the Council of Governors should be provided for in the annual estimates of the revenue and expenditure of the National Government. Further, the operating expenses includes a contribution of Kshs.1,000,000 to Frontier Development Council, a regional block which was not backed by law.

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

2. Irregular Procurement of Livestock Feeds

Review of records revealed that Management procured and paid for supply and delivery of 15,000 bales of livestock feeds at a total cost of Kshs.89,955,000 from a local supplier to mitigate drought effects. However, audit inspection carried out on 12 August, 2023 at the stores revealed that there was a balance of 1500 bales out of the 15,000 that was still in store. This was an indicator that the County Executive procured the feeds beyond a reasonable consumption contrary to Section 53(3) of Public Procurement and Asset Disposal Act, 2015.

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

3. Irregular Procurement of Medical Supplies

Review of payment documents, schedules, procurement files, revealed that payments amounting to Kshs.192,355,000 for supply and delivery of medical drugs were made to local suppliers for pharmaceutical and non-pharmaceutical items contrary to Section 6(3) and (4) of the Health Laws (Amendment) Act, 2019 which requires that all drugs and medical supplies be sourced from Kenya Medical Supplies Agency (KEMSA).

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

4. Irregular Procurement of Legal Services

Review of procurement files, revealed that payment amounting to Kshs.29,663,793 was made in respect of legal fees. However, the evaluation committee report which is initialed on each page of the report and appended the signatures as well as their full names and designation of the members to acknowledge that the report is a true reflection of the proceedings held, Section 83 (3) "a" and "b" was not initialed through signatures by the evaluation committee members. Further, only five (5) firms were invited instead of the required seven (7) contrary to Regulation 102(1) (b) of the Public Procurement and Asset Disposal Regulations, 2020.

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

5. Failure to Insure the County Buildings

During the year under review, the Executive incurred Kshs.381,960,749 expenditure on insurance cost. Review of the expenditure revealed that the County buildings did not have an insurance cover to mitigate against losses in case of disaster contrary to Section 79(2)(c) of the Public Finance Management Act, 2012 which requires a public officer within his area of responsibility to ensure that adequate arrangements are made for the proper use, custody, safeguarding and maintenance of public property including application of best office to prevent any damage from being done to the financial interest of the County Government.

In addition, the Management paid a total of Kshs.200,966,936 as part payment for the employees' medical scheme. However, review of supporting documents revealed that, the rates applied by Mandera County Executive on medical scheme for its employees differed with the approved rates as prescribed by the Salaries and Remuneration Commission.

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

6. Incomplete Construction of an ECDE Classroom at Barwaqo Primary School

The County Executive of Mandera entered into a contract with a local contractor to construct an ECDE classroom at Barwaqo primary school in Mandera East at a contract sum of Kshs.1,099,999 and the work commenced in April, 2021. However, physical inspection conducted on 11 August, 2023 revealed that ECDE classroom was not constructed as a stand-alone project but was joined to other classrooms constructed by National Government Constituency Development Fund (NG-CDF) Mandera East and the project was not labeled and did not have a signpost.

In the circumstances, the value for money on the amount of Kshs.1,099,999 incurred on the project could not be confirmed.

7. Unutilized Deputy Governor Residence at Mandera East

The County Executive of Mandera entered into a contract with a local contractor on 15 May, 2021 to construct Deputy Governor Residence at Mandera East at a contract sum of Kshs.97,718,133. The works commenced on April, 2019 and the contractor was paid a final payment of Kshs.10,729,264 during the year under review after being issued with a completion certificate. Physical inspection conducted on 11 August, 2023 revealed that the project was complete but not in use, an indication that its acquisition was not for immediate use.

In the circumstances, the value for money on the amount of Kshs.97,718,133 incurred on the project could not be confirmed.

8. Incomplete Construction of an ECDE Classroom at Tawakal Primary School

Review of records revealed that the County Executive entered into a contract with a local contractor on February, 2022 to construct an ECDE classroom at Tawakal primary school in Mandera East at a contract sum of Kshs.1,099,999. The works commenced in February, 2021. Physical verification conducted on 11 August, 2023 revealed that the ECDE classroom was not constructed as stand-alone project as it was joined to other classrooms constructed by National Government Constituency Development Fund (NG-CDF) Mandera East and no branding was done.

In the circumstances, the value for money on the amount of Kshs.1,099,999 incurred on the project could not be confirmed.

9. Stalled Construction of Two (2) Box Culverts at Hareri

Review of records revealed that the County Executive entered into a contract with a local contractor for construction of two (2) box culvert /celled drifts at Hareri in 2021-2022 financial year at a contract price of Kshs.146,591,520. The commencement and completion dates were 12 April, 2021 and 30 April, 2023 respectively. The County Executive paid a total amount of Kshs.60,000,000 during the financial year for works done. However, physical inspection of the project in the month of August, 2023 revealed that the project was incomplete (at 50% complete) and the contractor was not on site. In addition, the contractor did not erect a signboard to identify the project as indicated in the bill of quantities.

In the circumstances, the value for money for the expenditure of Kshs.60,000,000 incurred in the construction of two box culverts could not be confirmed.

10. Lack of Technical Support on Construction of Airstrips

Review of the records revealed that the Management entered into contractual agreement with local contractors for the construction of four airstrips namely Banisa, Rhamu, Elwak and Lafey in April, 2022 at a contract sum of Kshs.74,535,197, Kshs.75,420,236, Kshs.22,300,179 and Kshs.75,000,000 respectively. The Ministry of transport, infrastructure, urban development and public works granted approval to the County Executive to undertake maintenance and construction of the airstrips subject to necessary technical support by Kenya Airports Authority through letter reference number MOT&I/AT/028/243 dated 17 September, 2021. However, there was no documentary evidence indicating involvement of the Authority in provision of technical support during the initiation and implementation of the projects.

In the circumstances, the value for money on the construction and repairs of airstrips expenditure of Kshs.115,780,196 could not be confirmed.

11. Past Retirement Age Employees in the Payroll

Review of the Integrated Payroll and Personnel Database (IPPD) revealed that eighteen (18) officers who had attained the mandatory retirement age of sixty (60) years were still in office as at 30 June, 2023 and were paid emoluments totalling to Kshs.16,572,517 during the year. This was contrary to Regulation 70(1) of the Public Service Commission Regulations, 2020.

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

12. Failure to Operationalize Emergency Fund

The County Executive established Mandera County Emergency Fund on 12 May, 2020 through Section 4 of the Mandera County Emergency Fund Act, 2020 to enable payments to be made when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority. The Management of the Executive did

not set aside funds in the annual budget for the emergency fund as required by Section 10 of the Mandera County Emergency Fund Act, 2020 during the year.

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

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 matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of a Fixed Assets Register

Review of records revealed that Management did not maintain a register of land and buildings detailing each parcel of land and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, leasehold terms, maintenance contracts and other pertinent management details as required by Regulation 136 of the Public Finance Management (County Governments) Regulations, 2015

In the circumstances, the effectiveness of the internal controls on non-current assets and their continuous application could not be confirmed.

2. Use of Manual Payroll

Review of the payroll system revealed that one payroll was in the Integrated Payroll and Personnel Database (IPPD) while the other one was in excel spreadsheets. The IPPD reflected a total of three thousand three hundred and fifty-one (3,351) employees while the manual payroll had nine hundred and seventy-six (976) employees. As a result, nine hundred and seventy-six (976) employees were paid a total of Kshs.242,571,771 through the manual payroll. The use of the manual payroll requires manual input of data and calculation of deductions which is prone to error and manipulation.

In the circumstances, the effectiveness of the internal controls on the payroll system could not be confirmed.

3. Failure to Establish Audit Committee

The County Government appointed an Audit Committee on 23 March, 2020 through a Kenya Gazette notice while the three-year term ended on 23 March, 2023. However, the County Executive has not appointed or reappointed the members of the Audit Committee contrary to Regulation 170 of Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the effectiveness of the internal controls could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 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 terminate the County Executive or to cease operations.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions or that the degree of compliance with the policies and procedures may deteriorate.

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

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

02 February, 2024

Report of the Auditor-General on County Executive of Mandera for the year ended 30 June, 2023

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

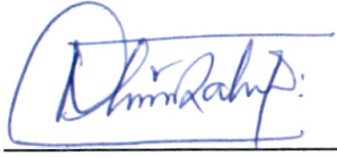
9. Statement of Receipts and Payments for the year ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	11,002,912,245	10,669,260,693
Miscellaneous receipts	2	-	5,880,000
Total receipts		11,002,912,245	10,675,140,693
Payments			
Compensation of employees	3	4,191,679,367	2,945,863,521
Use of goods and services	4	2,024,667,832	2,367,989,543
Transfers to other government entities	5	1,104,354,748	1,709,878,092
Other grants and transfers	6	1,227,787,137	753,539,029
Acquisition of assets	7	2,512,615,757	3,941,134,934
Total payments		11,061,104,841	11,718,405,119
Surplus/deficit*		(58,192,596)	(1,043,264,426)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mandera County Executive's financial statements were approved on 17/11/2023 and signed by:


 Chief Officer finance

Name: Abdikadir Mohamed Tache


 Chief Finance Officer

Chief Finance Officer

Name: Ahmedsalim Ali Osman

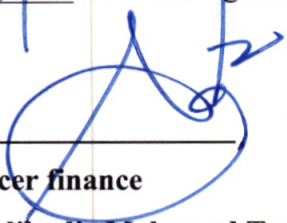
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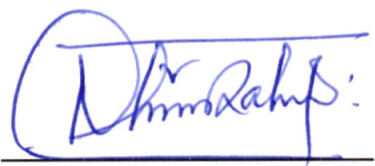
County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2023

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

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	8	68,619,641	138,162,503
Total cash and cash equivalents		68,619,641	138,162,503
Outstanding imprests and advances		-	-
Total financial assets		68,619,641	138,162,503
Financial liabilities			
Deposits and retentions	9	37,982,208	49,332,473
Net financial assets		30,637,434	88,830,030
Represented by			
Fund balance b/fwd.	10	88,830,030	1,132,094,455
Surplus/deficit for the year		(58,192,596)	(1,043,264,426)
Net financial position		30,637,434	88,830,029

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Mandera County Executive's financial statements were approved on 17/11/2023 and signed by:


Chief Officer finance
Name: Abdikadir Mohamed Tache


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

County Government of Mandera

Mandera County Executive

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

11. Statement of Cash Flows for the period ended 30th June 2023

		2022-2023	2021-2022
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	11,002,912,245	10,669,260,693
Miscellaneous receipts	2	-	5,880,000
Total receipts from operating income		11,002,912,245	10,675,140,693
Payments for operating expenses			
Compensation of employees	3	(4,191,679,367)	(2,945,863,521)
Use of goods and services	4	(2,024,667,833)	(2,367,989,543)
Transfers to other government entities	5	(1,104,354,748)	(1,709,878,092)
Other grants and transfers	6	(1,227,787,137)	(753,539,029)
Total payments for operating expenses		(8,548,489,084)	(7,777,270,185)
Net receipts/ (payments) from operations		-	-
Adjusted for:			
Increase/(decrease) in deposits and retentions	11	(11,350,265)	(10,808,084)
Net cash flow from operating activities		2,443,072,896	2,887,062,424
Cash flow from investing activities			
Acquisition of assets	7	(2,512,615,757)	(3,941,134,934)
Net cash flows from investing activities		(2,512,615,757)	(3,941,134,934)
Cash flow from Financing activities			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(69,542,861)	(1,054,072,510)
Cash and cash equivalents at beginning of the year		138,162,502	1,192,235,012
Cash and cash equivalents at end of the year	8	68,619,641	138,162,502

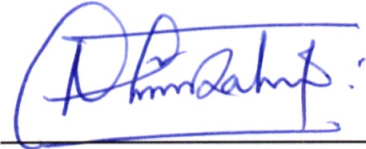
County Government of Mandera
Mandera County Executive
Annual Report and Financial Statements for the year ended June 30 2023

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 17/11/2023 and signed by:



Chief Officer finance

Name: Abdikadir Mohamed Tache



Chief Finance Officer

Name: Ahmedsalim Ali Osman

ICPAK Member Number: 21986

COUNTY GOVERNMENT OF MANDERA
Annual Report and Financial Statements
For the year ended June 30 2023

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

June 2023

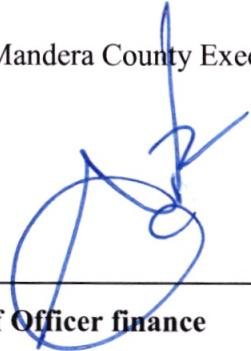
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	10,576,238,715	975,261,566	11,551,500,281	11,002,912,245	548,588,036	87%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	126,812,238	-	126,812,238	126,812,238	0	100%
Total	10,703,050,953	975,261,566	11,678,312,519	11,129,724,483	548,588,036	87%
Payments						
Compensation of employees	4,232,297,751	-	4,232,297,751	4,191,679,367	40,618,384	99%
Use of goods and services	1,084,961,590	950,672,527	2,035,634,117	2,024,667,832	10,966,285	99%
Transfers to other government units	1,028,975,776	225,378,972	1,254,354,748	1,104,354,748	150,000,000	88%
Other grants and transfers	1,605,054,809		1,605,054,809	1,227,787,137	377,267,672	76%
Acquisition of assets	2,751,761,027	(200,789,933)	2,550,971,094	2,512,615,757	38,355,337	98%
Total	10,703,050,953	975,261,566	11,678,312,516	11,061,104,841	617,207,678	95%
Surplus/(Deficit)				68,619,642	(68,619,642)	

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

Note

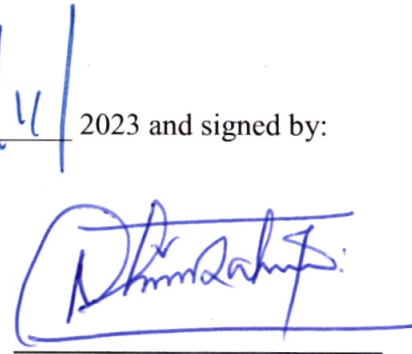
1. The adjustments are due to supplementary budgets that were approved by the County Assembly during the year under review
2. The actual transfers from CRF were less than the budgeted amount as the local revenues target was not met due to the following reasons;
 - a) Insecurity due terror attacks and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

The Mandera County Executive's financial statements were approved on 17/11/ 2023 and signed by:



Chief Officer finance

Name: Abdikadir Mohamed Tache



Chief Finance Officer

Name: Ahmedsalim Ali Osman

ICPAK Member Number: 21986

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

10A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	6,533,293,051	950,672,527	7,483,965,578	7,483,965,578	0	100%
Other receipts	0	0	0	0	0	0%
Total	6,533,293,051	950,672,527	7,483,965,578	7,483,965,578	0	100%
Payments						
Compensation of employees	4,232,297,751	0	4,232,297,751	4,191,679,367	40,618,384	99%
Use of goods and services	1,084,961,590	950,672,527	2,035,634,117	2,024,667,832	10,966,285	99%
Other grants and transfers	1,120,180,621	0	1,120,180,621	1,118,448,270	1,732,351	100%
Acquisition of assets	95,853,089	0	95,853,089	95,853,089	0	100%
Total	6,533,293,051	950,672,527	7,483,965,578	7,430,648,558	53,317,020	99%
Surplus/(deficit)				53,317,020	(53,317,020)	

The Mandera County Executive's financial statements were approved on 17/6/2023 and signed by


Chief Officer finance

Name: Abdikadir Mohamed Tache


Chief Finance Officer

Name: Ahmedsalim Ali Osman

ICPAK Member Number: 21986

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

10B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	B	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	4,042,945,662	24,589,040	4,067,534,702	3,518,946,666	548,588,035	87%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	126,812,238	0	126,812,238	126,812,238	0	100%
Total	4,169,757,900	24,589,040	4,194,346,940	3,645,758,904	548,588,035	87%
Payments						
Transfers to other government units	1,028,975,777	225,378,972	1,254,354,749	1,104,354,748	150,000,001	88%
Other grants and transfers	484,874,187	0	484,874,187	109,338,867	375,535,320	23%
Acquisition of assets	2,655,907,936	(200,789,933)	2,455,118,004	2,416,762,667	38,355,337	98%
Totals	4,169,757,900	24,589,040	4,194,346,940	3,630,456,282	563,890,658	87%
Surplus/(deficit)				15,302,622	(15,302,622)	

Note

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

The Mandera County Executive's financial statements were approved on 17/11 2023 and signed by:



Chief Officer finance

Name: Abdikadir Mohamed Tache



Chief Finance Officer

Name: Ahmedsalim Ali Osman

ICPAK Member Number: 21986

COUNTY GOVERNMENT OF MANDERA

Annual Report and Financial Statements

For the year ended June 30 2023

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

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Agricultural and Livestock Sector Development					
Administrative Services	12,567,640	122,589,831	135,157,471	133,228,478	99%
Livestock management	158,064,900	0	158,064,900	158,014,900	100%
Crop Management	250,774,028	212,871,755	463,645,783	396,117,369	85%
Flood control	4,500,000	0	4,500,000	4,498,750	100%
Sub-Total	425,906,568	335,461,586	761,368,154	691,859,497	91%
Trade Promotion and Cooperative Development		0			
Administrative Services	26,561,550	14,656,535	41,218,085	38,165,312	93%
Trade Development and Promotion	21,860,000	14,982,667	36,842,667	16,342,667	44%
Cooperative Development	7,020,000	0	7,020,000	7,020,000	100%
Sub-Total	55,441,550	29,639,202	85,080,752	61,527,979	72%
Gender Youth and Social Services		0			
Administrative Services	22,657,000	12,211,581	34,868,581	34,358,657	99%
Youth Development	4,978,900	0	4,978,900	4,966,500	100%
Gender and Social Services	5,832,480	70,000,000	75,832,480	75,805,809	100%
Special programs & disaster management	65,702,926	454,297,074	520,000,000	519,998,750	100%
Sub-Total	99,171,306	536,508,655	635,679,961	635,129,716	100%
Education and Early Childhood Development		0			

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

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
Administrative Services	496,570,200	277,654,198	774,224,398	773,099,360	100%
Early Childhood Education	132,403,318	79,014,603	211,417,921	130,417,885	62%
Sub-Total	628,973,518	356,668,801	985,642,319	903,517,245	92%
Finance and Planning Services					
Administrative Services	540,547,858	(164,043,110)	376,504,748	376,233,725	100%
Financial Services	96,472,650	(34,692,650)	61,780,000	55,100,000	89%
Sub-Total	637,020,508	(198,735,760)	438,284,748	431,333,725	98%
Health Services					
Administrative Services	1,588,008,612	185,668,122	1,773,676,734	1,770,668,590	100%
Curative Health Services	935,924,104	0	935,924,104	853,822,216	91%
Promotive Health Services	131,186,458	0	131,186,458	84,826,152	65%
Sub-Total	2,655,119,174	185,668,122	2,840,787,296	2,709,316,958	95%
Land Survey, Physical Planning and Urban Development					
Administrative Services	62,845,182	0	62,845,182	61,360,040	98%
Lands survey and mapping	14,528,615	0	14,528,615	14,512,483	100%
Housing and Urban Development	390,322,655	143,278,503	533,601,158	529,026,690	99%
Sub-Total	467,696,452	143,278,503	610,974,955	604,899,213	99%
Office of the Governor and the Deputy Governor					
Administrative Services	408,731,949	52,337,174	461,069,123	452,928,615	98%
Sub-Total	408,731,949	52,337,174	461,069,123	452,928,615	98%
County Public Service Board					

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

Programme/Sub-Programme	Original budget	Adjusted budget	Final Budget	Actual on comparable basis	% Budget utilization
	2022-2023	2022-2023	2022-2023	2022-2023	2022-2023
Administrative Services	105,004,837	(35,470,367)	69,534,470	69,522,112	100%
Physical Infrastructure	17,800,000	0	17,800,000	17,800,000	100%
Sub-Total	122,804,837	(35,470,367)	87,334,470	87,322,112	100%
County Public Service Management					
Administrative Services	1,744,187,333	28,854,766	1,773,042,099	1,770,682,948	100%
Physical Infrastructure	45,793,535	0	45,793,535	31,993,535	70%
Sub-Total	1,789,980,868	28,854,766	1,818,835,634	1,802,676,483	99%
Roads, Transport and Works Services					
Administrative Services	147,470,414	0	147,470,414	146,928,188	100%
County roads	905,781,017	(201,553,937)	704,227,080	622,739,703	88%
Public works	69,799,287	0	69,799,287	51,900,000	74%
Sub-Total	1,123,050,718	(201,553,937)	921,496,781	821,567,891	89%
Water and Natural Resources Management					
Administrative Services	178,591,049	0	178,591,049	176,442,094	99%
Water Supply Services	2,076,982,455	(257,395,181)	1,692,775,038	1,671,312,766	92%
Energy	6,580,000	0	6,580,000	6,580,000	100%
Environmental Protection	27,000,000	0	27,000,000	27,000,000	100%
Sub-Total	2,289,153,504	(257,395,181)	1,904,946,087	1,865,096,554	92%
Grand Total	10,703,050,951	975,261,565	11,678,312,516	11,061,104,841	95%

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14. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

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

iii) Proceeds from sale of assets

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

Significant Accounting Policies (Continued)

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

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

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

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

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

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly in the required legal timelines for the period 1st July 2022 to 30 June 2023 as required by law. There was two number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

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

r) Related Party Transactions

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

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

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

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15. Notes to the Financial Statements

1. Exchequer Releases (Transfer from the CRF)

	2022-2023	2021-2022
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,529,473,089	1,870,589,054
Total exchequer releases for quarter 2	2,852,729,027	2,824,343,650
Total exchequer releases for quarter 3	1,746,103,080	2,835,630,536
Total exchequer releases for quarter 4	4,874,607,049	3,138,697,453
Total	11,002,912,245	10,669,260,693

2. Miscellaneous Receipts

	2022-2023	2021-2022
Description	Kshs	Kshs
Insurance Recoveries	0	5,880,000
Total	0	5,880,000

3. Compensation of Employees

	2022-2023	2021-2022
Description	Kshs	Kshs
Basic salaries of permanent employees	1,646,730,964	1,010,505,125
Basic wages of temporary employees	186,447,884	224,653,842
Personal allowances paid as part of salary	1,913,868,732	1,382,300,410
Personal allowances provided in kind	74,656,036	57,447,113
Employer contribution to compulsory national social schemes	2,361,000	1,537,000
Employer contribution to compulsory national health insurance schemes	64,910,350	54,503,600
Pension and other social security contributions	252,260,187	153,606,235
Other personnel payments	50,444,214	61,310,196
Total	4,191,679,367	2,945,863,521

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	2022-2023	2021-2022
Description	Kshs	Kshs
Utilities, supplies and services	13,704,795	18,933,716
Communication, supplies and services	0	8,749,560
Domestic travel and subsistence	48,431,700	42,751,694
Foreign travel and subsistence	0	1,500,000
Printing, advertising and information supplies & services	14,228,373	57,027,448
Rent and Rates	116,047,636	197,974,352
Training expenses	1,205,360	24,168,800
Hospitality supplies and services	52,053,634	45,655,602
Insurance costs	381,960,749	362,000,000
Specialized materials and services	590,035,308	537,944,065
Office and general supplies and services	136,446,520	249,998,169
Fuel, oil and lubricants	44,088,250	43,509,026
Other operating expenses (including bank charges)	455,828,210	570,273,421
Routine maintenance – vehicles and other transport equipment	95,095,881	119,611,890
Routine maintenance – other assets	75,541,417	87,891,800
Total	2,024,667,832	2,367,989,543

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Notes to the Financial Statements (Continued)

5. Transfer to other Government entities

	2022-2023	2021-2022
Description	Kshs	Kshs
Mandera County Assembly	0	849,173,172
Mandera Water and Sewerage Company	194,157,700	164,000,000
Mandera Municipality	438,000,000	350,000,000
Transfers to Level IV & V Hospitals	101,000,000	0
Transfers to KCASP	81,191,951	164,328,885
Transfers to ASDSP	8,024,024	10,522,896
Transfers to Vocational Training Centres	15,000,000	15,049,000
Transfers to Hospitals, Dispensaries	19,258,875	17,744,806
Mandera County Emergency Locust Response Project	89,064,015	19,661,447
Mandera County for Urban Institution	2,339,193	0
Elwak Water and Sewerage Company	80,842,300	79,397,886
Elwak Municipality	75,476,690	40,000,000
Total	1,104,354,748	1,709,878,092.00

6. Other Grants and Transfers

	2022-2023	2021-2022
Description	Kshs	Kshs
Scholarships and other educational benefits	350,000,000	120,000,000
Emergency relief and refugee assistance	655,000,000	633,539,029
Drought Contingency	222,787,137	0
Total	1,227,787,137	753,539,029

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Notes to the Financial Statements (Continued)

7. Acquisition of Assets

Non- financial assets	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	412,280,180	791,280,028
Refurbishment of buildings	139,190,419	351,880,838
Construction of roads	251,873,136	504,169,455
Construction and civil works	1,123,373,282	1,712,683,468
Purchase of vehicles and other transport equipment	0	9,871,951
Purchase of office furniture and general equipment	103,201,872	13,050,000
Purchase of specialized plant, equipment and machinery	78,049,857	113,021,576
Rehabilitation and renovation of plant, machinery and equip.	0	2,917,614
Purchase of certified seeds, breeding stock and live animals	7,762,524	0
Rehabilitation of civil works	396,884,488	442,260,004
Total acquisition of non- financial assets	2,512,615,757	3,941,134,934
Financial assets		
Domestic public financial institutions	0	0
Total acquisition of financial assets	0	0
Total acquisition of assets	2,512,615,757	3,941,134,934

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Notes to the Financial Statements (Continued)

8. Cash and Bank Balances

Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Details	2022-2023	2021-2022
				Kshs
Mandera County Recurrent-Central Bank Of Kenya, Kes	1000170913	Recurrent	1,579,355	601
Mandera County Development-Central Bank Of Kenya, Kes	1000170848	Development	1,738	1,469
Mandera County Road Maint. Levy-Central Bank Of Kenya, Kes	1000297964	Development	8,998	8,998
Mandera County Village Polytechnic Project- Central Bank Of Kenya, Kes	1000369515	Recurrent	6,650	6,650
Mandera County Special Purpose Acc-Central Bank Of Kenya, Kes	1000275316	Recurrent	0	54,721,395
Mandera County Kenya Dev Supp Progr-Central Bank of Kenya, Kes	1000432217	Development	851,785	1,023,865
Mandera Municipality Urban Dev Grant-Central Bank of Kenya, Kes	1000392762	Development	21,451,158	21,451,158
Mandera County - Revenue Fund Central Bank Of Kenya, Kes.	1000171472	CRF	0	11,615,026
Mandera County Retention Account National Bank Of Kenya, Kshs.	1001100414500	Deposit	37,982,208	49,332,473
Mandera County Ke Climate Smart Agr Prj- Central Bank Of Kenya, Kes	1000368535	Recurrent	61,481	860
Mandera County Primary Health Care-Central Bank Of Kenya, Kes	1000565748	Recurrent	7	7
Mandera County Mandera County Climate Change Fund, Central Bank Of Kenya, Kes	1000504951	Deposit	6,635,800	0
Mandera County Urban Institutional-Central Bank Of Kenya, Kes	1000392819	Recurrent	0	0
Mandera County SP Pur Acc ASDSP Pro-Central Bank Of Kenya, Kes	1000368551	Deposit	40,460	0
Total			68,619,641	138,162,503

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9. Deposits and Retention

	2022-2023	2021-2022
	Kshs	Kshs
Retention Monies	37,982,208	49,332,473
Total	37,982,208	49,332,473

10. Fund Balance Brought Forward

	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	138,162,502	1,192,235,012
Third party deposits and retention	(49,332,473)	(60,140,557)
Total	88,830,029	1,132,094,455

11. Increase/ (Decrease) in Deposits and Retention

	2022-2023	2021-2022
Description	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	49,332,473	60,140,557
Deposits and Retention as at 30 th June (B)	37,982,208	49,332,473
Increase/ (Decrease) in Deposits and Retentions C= B-A	(11,350,265)	(10,808,084)

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12. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2021-2022	Additions for the year	Paid during the year	Balance c/f FY 2022-2023
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	671,354,096	-	-	671,354,096
Construction of Civil Works	1,651,092,663	-	(116,785,604)	1,534,307,059
Supply of Goods	290,291,510	-	-	290,291,510
Supply of Services	596,734,674	-	-	596,734,674
Total	3,209,472,943	-	(116,785,604)	3,092,687,339

2. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)		
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	1,104,354,748	1,709,878,092
Total Transfers To Related Parties	1,104,354,748	1,709,878,092
<u>Transfers From Related Parties</u>		
Transfers From the CRF	11,002,912,245	10,669,260,693
Total Transfers From Related Parties	11,002,912,245	10,669,260,693

Other Important Disclosures

3. Establishment of other County Government Entities

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

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Mandera Water and Sewerage		Mandera East	Kassim Mohamed
Elwak Water And Sewerage Company		Elwak	Suleiman Roba
Mandera Municipality		Mandera East	Mathker Noor
Elwak Municipality		Elwak	Abdi H. Abdulla
Mandera Busary Board		Mandera East	Abdullahi M. Abdi

4. Leasing of Medical Equipment

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

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Presentation and Accuracy of the Financial Statements.	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
2	Misclassification of Other Receipts	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
3	Unaccounted for Medical Supplies	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
4	Unsupported Expenditure on Legal Fees	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
5	Unsupported Payments on Repair of Motor Vehicles	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
6	Unsupported Payments for Water Trucking Services	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
7	Unsupported Expenditure on Office and General Supplies and Services	The issue is yet to be discussed in the Senate and the County Assembly but	Not resolved	30 June 2024

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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)
		has been addressed internally		
8	Unsupported Payments for Fuel, Oil and Lubricants	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
9	Unsupported Expenditure on Contracted Security Services	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
10	Unsupported Expenditure on Rehabilitation and Maintenance of Water Infrastructure	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
11	Unsupported Expenditure on Construction of Buildings	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
12	Unsupported Payments on Construction of Road Projects	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
13	Construction and Equipping of Radiology Centre at Rhamu Sub-County	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
14	Supply, Delivery, Installation and Commissioning of Oxygen Plant and Medical Equipment for Mandera West, Kutulo	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024

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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)
	and Mandera North SubCounties			
15	Unsupported Expenditure on Construction and Civil WorksDeductions	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
16	Unsupported Expenditure on National Government's Airstrips	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
17	Non-Preparation of Financial Statement for One Level 5 Hospital and Six Level 4 Hospitals	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
18.	Un-Updated Fixed Assets Register	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024
19.	Non-Functional Audit Committee	The issue is yet to be discussed in the Senate and the County Assembly but has been addressed internally	Not resolved	30 June 2024



County Executive Committee Member –

Finance and Economic Planning

Date 12/11/2023

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17. Annexes

Annex 1 – Analysis Of Transfers From the CRF

Period -2022/23	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	1,529,473,089	1,754,648,337	1,121,659,861	2,904,192,416	7,309,973,703
County Executive -Dev	0	1,098,080,690	565,564,993	1,774,414,801	3,438,060,484
KCASP Account	0	0	0	110,191,951	110,191,951
PHC Account	0	0	0	19,258,875	19,258,875
ASDSP Account	0	0	23,024,024	0	23,024,024
LOCUST Account	0	0	35,854,202	53,209,813	89,064,015
KUSP Account	0	0	0	2,339,193	2,339,193
FfllloCA Account	0	0	0	11,000,000	11,000,000
Total	1,529,473,089	2,852,729,027	1,746,103,080	4,874,607,049	11,002,912,245

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Annex 2 – Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	LPO/LSO/Tender No: Or Invoiced/ Contracted Date:	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount Paid During the year	Outstanding Balance
Construction Of Buildings				A	B	C	D=A+B-C
Mohamed Mohamud And Sons	MCG/OT/59/2017-18	Completion Of County Rest House	40,365,353	20,365,353	-	-	20,365,353
Searching Construction Co.Ltd	0000417	Proposed Renovation Of County Hall, Toilets, Supply Of Carpets	3,700,000	3,700,000	-	-	3,700,000
Earth Construction	MCG/OT/148/2018-19	Proposed Construction Of Deputy Governor's Residence	78,983,884	9,441,619	-	-	9,441,619
Yabamo Construction Co.Ltd	MANDWAS CO/OT/01/2021-22	Proposed Construction Of County Headquarters Water Supply System - Balance	87,027,666	37,027,666	-	-	37,027,666
Lufta(K) Limited	MCG/SC/OT/005/2018-19	Construction OPD Harshilmi	48,360,306	8,360,306	-	-	8,360,306
Bami Investment	MCG/SC/OT/AWD/2021-22	Proposed Construction Of Kmtc	72,800,000	72,800,000	-	-	72,800,000

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North Face Investment	MCG/SC/OT/05/2018-19	Proposed Construction Of Kutulo Level IV Hospital	28,850,125	18,850,125	-	-	18,850,125
Sukela Construction	MCG/QTN/MOH/042/2020-21	Electrical And Plumbing Works At The Kamor Isolation Center	4,200,000	4,200,000	-	-	4,200,000
Kafalo Investment Limited	MCG/QTN/MOH/028/2021-22	Construction Of Garse Dispensary	3,000,000	3,000,000	-	-	3,000,000
Yarey Construction Co Ltd	MCG/QTN/MOH/070/2021-22	Construction Of Goljo Dispensary	2,000,000	2,000,000	-	-	2,000,000
Kazani General Supplies Co.Ltd	MCG/OT/035/2021-22	Proposed Renovation Of Theatre, Construction Of Admin Block, Staff House Covered Walkway, Cabro And Main Gate At Banisa Hospital	27,336,906	7,333,696	-	-	7,333,696
Turar Construction	MCG/QTN/MOH/022/2021-22	Installation Of Theatre Overhead Beam And Improving Drainage At Kutulo Maternity	4,800,000	4,800,000	-	-	4,800,000
Greenbase Utilities Limited	MCG/OT/060/2017-18	Proposed Construction Of Takaba Hospital	15,825,150	15,825,150	-	-	15,825,150
Ahqab Company Limited	MCG/OT/103/2018-19	Proposed Phase I Upgrade Of Mandera County Referral Hospital In Mandera East Sub County.	119,194,700	19,194,700			19,194,700

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Ahqab Company Limited	MCG/OT/10/6/2020-21	Proposed Phase 1 Upgrade Of Mandera County Referral Hospital In Mandera East Sub County.	28,940,150	28,940,150	-		28,940,150
Ahqab Company Limited	MCG/OT/012/2020-21	Proposed Repair And Maintenance Of Accident And Emergency Centres And Maternity Centres At Mch Elwak Refferal Hospital	31,793,802	4,793,802			4,793,802
Al Ahzab Investment	MCG/QTN/MOH/029/2021-22	Construction Of Twin Toilet And Water Tank In Gesrebki Dispensary In Banisa	2,000,000	2,000,000			2,000,000
Afrata And Brother Ltd		Construction Of 6 No Bed Maternity And Delivery Block At Burduras Centre	392,000	392,000			392,000
Hammad Enterprise Ltd	MCG/QTN/MOH/066/2021-22	Connection Of Rhamu Dianostic Centre To Power Line	4,900,000	900,000			900,000
Medvle Investment Ltd	MCG/OT/99/2020-21	Expansion Of Arabia Health Facility	2,000,000	2,000,000			2,000,000
Farjano Construction Ltd	MCG/OT/62/2020-21	Expansion Of Rhamu Hospital	73,061,138	10,000,000			10,000,000
Takaba Auto Services Limited	MCG/QTN/MOH/033/2021-22	Construction Of Dispensary At Garse Dam In Shimbir Ward	1,500,000	1,500,000	-	-	1,500,000

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Spring Chase Ltd	0002127	Renovation And Alteration Of Elgolicha Maternity And Costruction Of Placenta Pit	4,000,000	4,000,000	-	-	4,000,000
Umayalkheir Construction Co.Ltd	MCG/QTN/MOH/56/2021-22	Construction Of Placenta Pit At Adra Dispensary	1,000,000	1,000,000	-	-	1,000,000
Amibram Construction	MCG/QTN/MOH/39/2019-20	Expansion Of Rhamu Dhimtu Dispensary	4,980,000	4,980,000	-	-	4,980,000
Qaran Investment Ltd	MCG/QTN/MOH/34/2019-20	Operationalization Of Guba Dispensary	4,950,000	4,950,000	-	-	4,950,000
Kafalo Investment	MCG/QTN/MOH/45/2018-19	Operationalization Of Orahey Dispensary	4,930,000	4,930,000	-	-	4,930,000
Hardimtu Construction Ltd	MCG/QTN/MOH/99/2021-22	Constrution Of Placenta Pits In Dispensaries In Mandera West	4,080,000	4,080,000	-	-	4,080,000
Munadir Enterprise Co.Ltd	MCG/QTN/MOH/60/2021-22	Construction Of Placenta Pit And Kitchen At Sukela Quli	4,900,000	4,900,000	-	-	4,900,000
Frontline County Investors Ltd	MCG/QTN/MOH/65/2021-22	Renovation Of Arabia Dispensary	2,000,000	2,000,000	-	-	2,000,000
Solotrack Agencies	0000411	Exapnsion Of Waranqara Hc	1,000,000	1,000,000	-	-	1,000,000

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Eraju Investment Company Ltd	0002108	Renovation And Minor Alteration To Arabia Maternity	4,000,000	4,000,000	-	-	4,000,000
Nesko Ventures Limited	MCG/OT/100/2020-21	Exapnsion Of Arabia Hc	3,000,000	3,000,000	-	-	3,000,000
Kalpna Builders Ltd	MCG/SC/OT/103/2020-21	Exapnsion Of Olla Hc	1,000,000	1,000,000	-	-	1,000,000
Skyward Investment	MCG/SC/OT/AWD/102/2020-21	Exapnsion Of Guba Hc	4,000,000	4,000,000	-	-	4,000,000
Andrac Construction And Suppliers Company Ltd	MCG/QTN/MOH/023/2020-21	Completion Of Stalled Dormal Dispensary Staff House In Banisa Sub-County	3,000,000	3,000,000	-	-	3,000,000
Kazana Merchants Ltd	0000387	Proposed Repair And Renovation Of Laboratory At Takaba Hospital	4,069,800	4,069,800	-	-	4,069,800
Bridgecon Network Ltd	MCG/QTN/MOH/75/2021-22	Construction Of Sarman Dispensary	3,000,000	3,000,000	-	-	3,000,000
Bakarism Construction	MCG/QTN/MOH/98/2021-22	Renovation Of Kukub Dispensary	4,890,000	4,890,000	-	-	4,890,000
Saharasky Company Limited	MCG/QTN/MOH/102/2021-22	Renovation Of Burmayo Dispensary	4,700,000	4,700,000	-	-	4,700,000

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Hammad Enterprise Ltd	MCG/QTN/ MOH/020/20 21-22	Restructuring Of Elwak Maternity Theatre And Installation Of Overhead Beam To Support Theatre Lamp	4,000,000	4,000,000	-	-	4,000,000
Bunay Company Ltd	MCG/QTN/ MOH/02/202 2-23	Renovation Of Didkuro Dispensary	2,500,000	2,500,000	-	-	2,500,000
Awacho Construction And General Supplies Ltd	0000429	Renovation Of Lulis Dispensary	1,300,000	1,300,000	-	-	1,300,000
Miiga Construction Company Ltd	MCG/QTN/ MOH/018/20 21-22	Renovation Of Staff Quarters In Elwak Hospital	3,000,000	3,000,000	-	-	3,000,000
Kazana Merchants Ltd	0000388	Renovation And Repair Of 2no Staff House At Takaba Sub- County Hospital	2,500,000	2,500,000	-	-	2,500,000
Dabosco Technologies & Supplies Ltd	MCG/QTN/ MOH/046/20 21/2022	Construction Of Medical Lab At Alungu Dispensary	2,400,000	2,400,000	-	-	2,400,000
Exsan Investment Limited	MCG/QTN/ MOH/040/20 21/2022	Renovation Of Male Ward At Mch	4,000,000	4,000,000	-	-	4,000,000
Jirani Company Limited	MCG/SC/OT /088/2018- 2019	Bohole 11 Hospital - Under Provisions	-	7,675,000	-	-	7,675,000
Hardimtu Construction	MCG/QTN/ MOH/082/20 21/2022	Renovation Of Staff House At Mch	4,000,000	4,000,000	-	-	4,000,000

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Hanifa Construction	MCG/QTN/ MOH/010/20 20/2021	Construction Of Twin Toilet At Ires Teno Dispensary	500,000	500,000	-	-	500,000
Garsu Holding Limited	0000308	Repair And Renovation Of Ward Office At Mandera South	1,000,000	1,000,000	-	-	1,000,000
Yazid Construction Ltd	0000447	Proposed Renovation Of Ward Office At Banisa Sub County	3,000,000	3,000,000	-	-	3,000,000
Takaba Autospare	0000307	Repair And Renovation Of Ward Office At Mandera West	1,000,000	1,000,000	-	-	1,000,000
Jirani Company Limited	MCG/OT/65/ 2020-21	Construction Of Rhamu Subcounty Headquarters	78,993,535	18,993,535	-	-	18,993,535
Fasnima Investment Ltd	MCG/OT/04/ 2018-19	Proposed Construction Of Municipality Block	2,139,233	2,139,233			2,139,233
Muzna Transporters And Suppliers Ltd	0000333	Renovation Of Ward Adminstrators Office In Alungu	500,000	500,000	-	-	500,000
Magtarb Construction And Supplies Ltd	MCG/MOE// QTN/016/20 21-22	Renovation And Refurbishment Of Guba Ward Administration Office	3,000,000	3,000,000	-	-	3,000,000
Toosan Ventures Ltd	0000063	Construction Of Public Toilets At Barwaqo	1,100,000	1,100,000	-	-	1,100,000
Frontline County Investors Ltd	MCG/OT/02 2/2021-22	Construction Of Vulnarable Houses	1,500,000	1,500,000	-	-	1,500,000

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Fasnima Investment Ltd	MCG/OT/10/5/2020-2021	Construction Of Public Service Board Office Block	5,591,186	5,591,186	-	-	5,591,186
Nomad K Limited	MCG/OT/12/9/2018-2019	Under Provision For Mandera Teachers Training College	38,453,110	38,453,110	-	-	38,453,110
Ahqab Co Ltd	MCG/OT/00/8/2021-2022	Proposed Completion Of Harshilmi Modern Primary School In Mandera West	38,846,312	38,846,312	-	-	38,846,312
Rasmaal Group Limited	MCG/OT/09/9/2018-2019	Construction Of Mtti	13,250,000	13,250,000	-	-	13,250,000
Goda Investment Ltd	MCG/OT/72/2020-2021	Proposed Community Library In Elwak-Mandera South	11,637,942	11,637,942	-	-	11,637,942
Magtrab Construction And Supplies Ltd	MCG/OT/74/2020-2021	Proposed Community Library In Rhamu	1,050,558	1,050,558	-	-	1,050,558
Nash(K) Investment	MCG/OT/73/2020-2021	Proposed Community Library In Rhamu	9,623,753	9,623,753	-	-	9,623,753
Bakarisam Construction	MCG/MOE/QTN/088/2021-2022	Construction Of ECD Classroom And Twin Toilet At Takaba Primary	1,500,000	1,500,000	-	-	1,500,000
Eraju Investments Company Limited	MCG/MOE/QTN/045/2021-2022	Construction Of Toilet At Waranqara Ecde Centre And Renovation Of The Classes	1,000,000	1,000,000	-	-	1,000,000
Bunay Company Ltd		Renovation Of ECD Classrooms At Sake Primary School	800,000	800,000	-	-	800,000

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Kafalo Investments Limited	0000256	Construction Of 1no. Ecde Classroom In Diley Primary	1,000,000	1,000,000	-	-	1,000,000
Arda Kalacha Supplier And Construction Co. Ltd	0000196	Renovation Of Ecde Classroom At Arda Agarsu Primary	400,000	400,000	-	-	400,000
Alman Construction Company Ltd	0001670	Construction Of 2 Ecd Classroom Dimtu	2,200,000	2,200,000	-	-	2,200,000
Udole Construction Company Limited	0000163	Construction Of Sportsground At Tuli Ecde Centre-	2,000,000	2,000,000	-	-	2,000,000
Udole Construction Company Limited		Rehabilitation Of Ecde Class At Wargadud Primary	500,000	500,000	-	-	500,000
Magatrab Construction	0000286	Renovation Of Old Workshop At Rhamu-Dimtu Polytechnic	4,300,000	4,300,000	-	-	4,300,000
Dambala Enterprise Ltd	0000196	Renovation Of Ecde Classrooms At Buruburu Primary School	400,000	400,000	-	-	400,000
Seeya Global	0000282	Constraction Of Administration Block At Roba Model In Shimpir Fatuma	4,000,000	1,000,000			1,000,000
Wise Choice Construction	0000281	Construction Of 2 Ecde Classroom At Roba Model	2,000,000	2,000,000			2,000,000
Dhuke Iyuma General Contractors Limited	0001674	Construction Of Ecde Classroom At Duse Bima	1,000,000	1,000,000	-	-	1,000,000

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G-Trade Company Limited	0001685	Construction Of Quradeer Ecd Classroom	1,100,000	1,100,000	-	-	1,100,000
North Link Engineering Limited	MCG/MOE/QTN/030/2021-2022	Construction Of Ecd At Kamor	2,199,998	2,199,998	-	-	2,199,998
Magtarb Construction	MCG/MOE/QTN/054/2021-2022	Construction Of Classroom At Bamboo West	1,999,994	1,999,994	-	-	1,999,994
Udole Construction Company Limited	0001759	Construction Of Toilets At Tuli Ecd Centre	400,000	400,000	-	-	400,000
Brbares Construction	MCG/OT/FA/007/2022-2023	Construction Of Market Shade At El-Danaba In Mandera West	3,500,000	3,500,000	-	-	3,500,000
Skyward Investment Ltd	MCG/QTN/MOT/06/2021-2022	Repair And Renovation Of Bulla Jamhuria Market Stalls	3,000,000	3,000,000	-	-	3,000,000
Test Investment Limited	MCG/OT/49/2020-2021	Proposed Construction Of Slaughter House In Elwak	104,956,000	14,956,000	-	-	14,956,000
Widescope Constr Co. Ltd	MCG/OT/106/2018-2019	Proposed Construction Of Slaughter House In Mandera East	24,753,110	14,753,110	-	-	14,753,110
Pioneer Engineering Limited	MCG/OT/132/2018-2019	Completion Livestock Market	329,335,728	22,000,000	-	-	22,000,000
Presto Bussiness Gropup Ltd	MCG/OT/94/2020-2021	Operationalization Of County Hotel	412,800,000	65,859,998	-	-	65,859,998
Sub-Total			1,884,561,439	671,354,096	-	-	671,354,096

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Construction Of Civil Works							
Bakaal Construction		Construction Of Mandera - Khalalio Road	2,360,531	2,360,531	-	-	2,360,531
Nutriscope Construction	MCG/OT/94/2020-21	Proposed Construction Of Boundary Security Wall And Fencing Of Government Offices	65,800,426	25,800,426	-	20,000,000	5,800,426
Paradigm Construction	MCG/OT/R MLF/07/2020-21	Proposed Construction Of Box Culvert/Celled Drifts On Khalalio Road At Hareri In Arabia Sub-County	146,591,520	37,591,520	-	-	37,591,520
Ahqab Company Limited	MCG/OT/R MLF/08/2020-21	Proposed Construction Of Dandu - Ires Teno - Gagaba - Sake Road In Mandera West Sub-County	169,588,752	9,588,752	-	-	9,588,752
Derow Construction Co Ltd	MCG/OT/28/2020-21	Proposed Opening Up Of Access Roads To Kmtc And Mttc Area In Mandera East Sub County	42,000,000	2,400,000	-	-	2,400,000
Amin Construction Limited	MCG/OT/19/2020-21	Proposed Opening Up And Light Grading Of Mandera Bypass Road In Mandera East Sub County	99,976,485	47,076,485	-	40,000,000	7,076,485
County Builders	MCG/OT/K USP/02/2020-21	Proposed Upgrading Of Malka Punda Road To Bitumen Standard In Mandera East Sub-County	169,239,439	99,239,439	-	-	99,239,439

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Rowla Construction Co .Limited		Proposed Construction Of A Box Culvert At Livestock Market Road In Mandera East Sub-County	53,408,256	45,096,930	-	36,785,604	8,311,326
Taslim Global Ventures Limited	MCG/OT/04 0/2021-22	Proposed Construction Of Harshilmi -Sake Road In Mandera West Sub-County	29,467,000	10,762,455	-	-	10,762,455
Kazani General Supplies Co Ltd	MCG/OT/03 4/2021-22	Proposed Airstips - Elwak	42,300,179	24,300,179	-	20,000,000	4,300,179
Northview Limited	MCG/OT/03 1/2021-22	Proposed Airstips - Rhamu	75,420,236	26,920,236	-	-	26,920,236
Isad Contractors Limited	MCG/OT/32/ 2021-22	Proposed Airstips - Lafey	75,000,000	2,500,000	-	-	2,500,000
Qaswa General Supplies	0000419	Construction Of Parking Shade And Repair Of No. 7 Toilets In Works Compound	3,300,000	3,300,000	-	-	3,300,000
Al Ahzab Investment	0000414	Murumming Of Road From Livestock Market To Slaughter House	3,500,000	3,500,000	-	-	3,500,000
Pearltek Kenya Limited	0000408	Murraming Of Ashabito Town Road	3,996,896	3,996,896	-	-	3,996,896
Diribkaro Gen Contractors Ltd	0000412	Graveling Of Access Road To Kamor Grave Yard	3,000,000	3,000,000	-	-	3,000,000

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Diribkaro Gen Contractors Ltd	0000415	Grading And Gravelling Of Bulla Tawakal Road-M East	4,200,000	4,200,000	-	-	4,200,000
Al-Hamrani	0000416	Gravelling Of Elwak Airstrip Patrol Road Phase I	500,000	500,000	-	-	500,000
Sharus	13286	Proposed Grading And Gravelling Works Between Banissa-Birkan	3,821,446	3,821,446	-	-	3,821,446
Lafey Construction Co Ltd	MCG/OT/24 1/2013-14	Construction Of Mandera Roads To Butumen Standard Lot 2	43,887,417	28,887,417	-	-	28,887,417
Fasnima Investment Ltd	MCG/QTN/ MOH/18/201 8-19	Cabro Works At The Mch	3,500,000	3,500,000	-	-	3,500,000
Ultmate Horn Africa Ltd	MCG/QTN/ MOH/80/202 1-22	Fencing Of Boji Garse Dispensary, Underground Water Tank	3,000,000	3,000,000	-	-	3,000,000
Dadachtune Investment	MCG/QTN/ MOH/101/20 21-22	Fencing Of Ababosone Health Centre	2,000,000	2,000,000	-	-	2,000,000
Tarama Construction Company Ltd	MCG/QTN/ MOH/62/202 1-22	Construction Of Placenta Pit At Adrahalo Dispensary	1,000,000	1,000,000	-	-	1,000,000
Munadir Enterprise Co.Ltd	MCG/QTN/ MOH/60/202 1-22	Construction Of Placenta Pit At Sukelaquli Dispensary	1,000,000	1,000,000	-	-	1,000,000

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Tarama Construction Company Ltd	MCG/QTN/ MOH/62/202 1-22	Construction Of Placenta Pit At Bp1 Dispensary	1,000,000	1,000,000	-	-	1,000,000
Saharasky Company Limited	MCG/QTN/ MOH/63/202 1-22	Construction Of Placenta Pit And Cil Work At Kamor Health Centre	1,670,000	1,670,000	-	-	1,670,000
Dubsam Construction &Gen Supplies Ltd	0002115	Construction Of Placenta Pit At Libehiya Dispensary	1,000,000	1,000,000	-	-	1,000,000
Diribkaro General Contractors Ltd	MCG/QTN/ MOH/051/20 21-22	Construction Of Incinerator At Shimpir Fatuma Health Center	1,100,000	1,100,000	-	-	1,100,000
Faq Construction Co. Ltd	MCG/QTN/ MOH/016/20 21-22	Construction Of Placenta Pit At Rhamu Sub County Hospital	1,000,000	1,000,000	-	-	1,000,000
Udole Construction Company Limited	0000331	Proposed Construction Of Baraza Shed At Udole In Mandera South	3,600,000	600,000	-	-	600,000
Fasnima Investment Ltd		Proposed Waste Area For Waste Beam At Mandera Town	500,000	500,000			500,000
Beemi Communication Ltd	0000334	Chainlink Fencing At Baraza Park At Alungu		1,000,000			1,000,000
Biba General Contractors And Supplies Ltd		Underprovision For Fire Station		1,213,187			1,213,187
Afraa Investment Ltd	0000332	Chainlink Fencing And Construction Of Toilet At Waranqara Public Baraza	1,000,000	1,000,000			1,000,000

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Saharasky Company Limited	0000330	Construction Of Additional Baraza Dias Shades At Takaba	3,500,000	3,500,000	-	-	3,500,000
Hai Kenya	MCG/OT/005/2021-22	Proposed Construction Of Chain Link Fencing Of Islamic University And Secular University Compound In Mandera East	36,000,000	26,000,000	-	-	26,000,000
Udole Construction Company Limited	0000172	Construction Of Sportsground At Wargadud Ecd Centre	2,000,000	2,000,000	-	-	2,000,000
Dribkaro Construction		Development Of Playground At Shimbir Fatuma And Kubi Hallo Ecd Primary	4,000,000	4,000,000	-	-	4,000,000
Towhid Technologies And General Supplies Ltd	0000193	Development Of Playground At Digdar Primary School	1,500,000	1,500,000	-	-	1,500,000
Salafiya General Company Ltd	0000165	Developing Of Playground In Guba	1,500,000	1,500,000	-	-	1,500,000
Salafiya General Company Ltd	0000164	Developing Of Playground In Choroqo	1,500,000	1,500,000	-	-	1,500,000
Arda Kalacha Supplier And Construction Co. Ltd	0000176	Construction Of Playground At Kubi Primary School	1,300,000	1,300,000	-	-	1,300,000

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Magtarb Construction	0000273	Development Of Playground At Tarbey Primary School	2,500,000	2,500,000	-	-	2,500,000
Al-Nasri Electrical And General Supplies Company Limited	0000260	Construction Of Sports Ground Morothile	2,000,000	2,000,000	-	-	2,000,000
Bakarism Construction And Supplies Company Limited	0000185	Construction Of Sports Ground Harwale	1,349,999	1,349,999	-	-	1,349,999
Elmi Agencies Limited	0001753	Construction Of Kitchen And Chainlink Fencing For Ecd Staff House At Alungu Primary	3,000,000	3,000,000	-	-	3,000,000
Lufta(K) Limited	MCG/OT/75/2020-21	Proposed Construction Of Market Stalls, Open Air Market, Masonary Water Tank And 2NO. Twin Toilet At Shimpir Fatuma Town .	19,943,752	4,943,752			4,943,752
Yabamo Construction Co.Ltd	MCG/OT/77/2020-21	Proposed Completio Of FM Station In Mandera East Sub County	13,237,607	4,237,607			4,237,607
Garsu Holding Limited	MCG/QTN/MOT/05/2021-22	Gella Shed At Elwak Regional Market	3,500,000	3,500,000	-	-	3,500,000
Yatho Company Limited	MCG/OT/045/2021-22	Milk And Meat Stalls At Elwak	7,000,000	7,000,000	-	-	7,000,000

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Zuheiba Trading Ltd	MCG/QTN/ MOT/04/202 1-22	Construction Of Milk Shade At Gadudia Village	1,000,000	1,000,000	-	-	1,000,000
Al Ahzab Investment	MCG/QTN/ MOT/03/202 1-22	Construction Of Market Shade At Kotkoto	2,500,000	2,500,000	-	-	2,500,000
Kafalo Investment	0000074	Exstension Of Canal In Bp1	4,600,000	4,600,000	-	-	4,600,000
Amstard Engineering	0000075	Construction Of Canal At Neboi Farm	4,300,000	4,300,000	-	-	4,300,000
Amibram Investment	0000097	Harrowing And Ploughing Of Bp1 Irrigation Scheme	4,954,000	4,954,000	-	-	4,954,000
Ogonicho Construction	0000093	Harrowing And Ploughing Of Irrigation Scheme	4,985,000	4,985,000	-	-	4,985,000
Turar Investment	0000073	Harrowing And Ploughing Of Gadudia Irrigation Scheme	4,000,000	4,000,000	-	-	4,000,000
Shuria Constr. Co Ltd	0000091	Construction Of Livestock Water Trough At Karo	1,000,000	1,000,000	-	-	1,000,000
Shuria Constr. Co Ltd	0000090	Construction Of Livestock Water Trough At garbaqoley	1,000,000	1,000,000	-	-	1,000,000
Udole Construction	0000095	Construction Of Loading Ramp At Wargadud	1,500,000	1,500,000	-	-	1,500,000

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Udole Construction	0000096	Construction Of Troughs At Buqe And Harsanga	1,000,000	1,000,000	-	-	1,000,000
Al Ahzab Investment	0000072	Fencing Of Warqad Irrigation Farm	2,999,968	2,999,968	-	-	2,999,968
Muzna Transporters And Suppliers Ltd	0000083	Chainlink Fencing Of Alungu Livestock Borehole	2,520,488	2,520,488	-	-	2,520,488
Sirinjo Investment Limited	0002112	Construction Of Underground Water Tank For Bee Farmers	1,000,000	1,000,000	-	-	1,000,000
Hussul Investment Limited	0001626	Bush Clearing And Ploughing Of Girisa Farms In Mandera North	3,699,860	3,699,860	-	-	3,699,860
Matao Construction And Gen Supplies Limited	0001627	Bush Clearing And Ploughing Of Kalicha Farms In Rhamu Dimtu Ward Of Mandera North	3,797,910	3,797,910	-	-	3,797,910
Dirib Karo General Contractors Limited	0001628	Construction Of 500M Concrete Canal At Shanroley In Rhamu Ward	3,949,892	3,949,892	-	-	3,949,892
Gagaba Investment Co. Limited	0001630	Bush Clearing And Ploughing Of Tarama Farms Inof Dherkale Ward In Banisa Sub County	3,599,810	3,599,810	-	-	3,599,810
Tatesa Investment Company Limited	0001631	Construction Of Flood Control Structure Of	2,699,940	2,699,940	-	-	2,699,940

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		Aresa Farms In Libehiya Ward					
Edible Fluer Holdings Limited	0001632	Installation Of Irrigation Infrastructure At Aresa Farms	2,299,770	2,299,770	-	-	2,299,770
Awacho Constr. Co Ltd	0000077	Proposed Construction Of Cattle Ramp At Banisa Sub County	1,800,000	1,800,000	-	-	1,800,000
Caano CONSTRUCTION		Repair Of Survey Office	4,980,000	4,980,000	-	-	4,980,000
MMED And Sons Limited	MCG/OT/84/2020-21	Construction Of Underground And Elavated Water Tank At The New Govrnment Offices	6,951,145	6,951,145	-	-	6,951,145
Darul Iman	MCG/MOW/OT/2020-21	Underprovision For Construction Of Keye Earth Pan In Banissa	-	949,000	-	-	949,000
H&B Investment Ltd	0001147	Desilting Diid Tubo Earth Pan	3,500,000	3,500,000	-	-	3,500,000
Bunay Company Ltd	0000264	Construction Of Under Ground Water Tank Didkuro In Mandera West	2,000,000	2,000,000	-	-	2,000,000
Seeya Global	0002485	Expansion Of Did Koba Dam 30,000m3	-	15,496,300	-	-	15,496,300
Qaran General	0000272	Construction Of Underground Water	1,700,000	1,700,000	-	-	1,700,000

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		Tank In Chiroqo Guba Ward					
Ilme Investment Limited	0000771	Fencing Of Darwed Boreholes Compound	3,500,000	3,500,000	-	-	3,500,000
Margtarb Cons & Supplies Ltd	000877	Disilting Of Wargaras Earth Pan In Choroqo In Guba Ward	1,500,000	1,500,000	-	-	1,500,000
Qalil Contractors And Supplies Ltd	0001046	Extension Of Water Piping To Water Tank In Waranqara Village	2,000,000	2,000,000	-	-	2,000,000
Udole Construction Co. Ltd	0001748	Desilting And Repair Of Embakment Of Bula Billow Pan	3,000,000	3,000,000	-	-	3,000,000
Qalil Contractors And Supplies Ltd	0001047	Extension Of Water Piping To Gari Health Centre	1,600,000	1,600,000	-	-	1,600,000
Kazani General Supplies Co.Ltd	MCG/OT/MOW/001/2022-23	Construction Of Baaye Earthpan	31,075,000	22,475,000	-	-	22,475,000
Exsan Investment Limited	MCG/OT/MOW/004/2022-23	Proposed Construction Of 60,000m3 Sukela Dera Earth Pan	31,137,000	25,537,000	-	-	25,537,000
Sharus Construction&Supplies Ltd	MCG/OT/MOW/003/2022-23	Proposed Construction Of 60,000m3 Silkin Earth Pan	31,277,000	26,577,000	-	-	26,577,000
Darul-Iman Investment Ltd	MCG/OT/MOW/002/2022-23	Proposed Construction Of 60,000m3 Chame Earth Pan	31,877,040	27,127,040	-	-	27,127,040
Isad Contractors Limited	MCG/OT/MOW/005/2022-23	Proposed Construction Of 60,000m3 Alungu Earth Pan	32,147,000	18,647,000	-	-	18,647,000

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Thoraya Agencies Limited	MCG/OT/MOW/006/2022-23	Proposed Construction Of 60,000m3 Fino Earth Pan	31,273,000	20,673,000	-	-	20,673,000
Bunay Company Ltd	0000273	Proposed Desilting & Expansion Of Didkuro Earth Pan	31,700,000	21,700,000	-	-	21,700,000
Al Basara Investment Limited	0002478	Proposed Construction Kosaye Dam	38,000,000	16,550,000	-	-	16,550,000
Goda Investment Limited	MCG/OT/38/2021-22	Construction Expansion Of Abuna Dam To 60,000m3	13,869,230	13,869,230	-	-	13,869,230
Libiin Logistc Limited	MCG/OT/25/2020-21	Construction Of 20,000m3 Earth Pan At Mari Dhanaba In Banisa Sub-County	4,998,465	1,498,465	-	-	1,498,465
Jiran Company Limited	MCG/OT/86/2020-21	Expansion And Disilting Of Qarsa Qoroma Earth Pan	5,000,000	1,500,000	-	-	1,500,000
Hagarmuud Investment Limited	MCG/OT/69/2020-21	Construction Of 20,000m3 Earth Pan At Qordobo Saglan	5,499,460	1,999,460	-	-	1,999,460
Rega Trading Co. Ltd	0000776	Desilting Of Garse Dam In Burmayo	4,999,740	1,499,740	-	-	1,499,740
Al-Ahzab Investment Ltd	MCG/OT/071/2020-21	Desilting Of Didkuro 2 Earthpan	8,700,000	8,700,000	-	-	8,700,000
Al Basara Investment Limited	0002086	Desilting Of Desilting Of Banisa Earth Pan, Burduras Earth, Dandu Earth, Derkale	14,153,539	14,153,539	-	-	14,153,539

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		Earth Pan, El-Ram Earth Pan, Kobadadi I West Earth Pan, Qalanqalesa Earth Pan, Qarsa Hama Earth Pan, Sake 2 Earth Pan, Shimbir Fatuma Earth Pan, Wargadud Earth Pan, Merile Earth Pan, Sukela Tinfa Earth Pan					
Hagarmud Investment Limited	MCG/OT/07 1/2020-21	Desilting Of Juruqo Earth Pan	3,030,000	3,030,000	-	-	3,030,000
Asmi Investment Limited	0002090	Desilting Of Kutayu Earth Pan, Malbe/Sukela Dima Earth Pan	1,771,682	1,771,682	-	-	1,771,682
Akmal General Supplies Limited	0002092	Desilting Of Kukub Earth Pan, Sigenge And Qorobo Abero Earth Pans	5,813,240	5,813,240	-	-	5,813,240
Kalachalis Investment Limited	MCG/OT/07 1/2020-21	Desilting Of Tubathi Earth Pan	3,217,750	3,217,750	-	-	3,217,750
Sharus Construction & Supplies Company Ltd	MCG/OT/M OW/01/2021 -22	Proposed Construction Of 30,000m3 Qarsa Earth Pan In Mandera West Sub County	19,999,380	19,999,380	-	-	19,999,380

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Oilken Limited	0002319	Drilling And Equipping Of Boreholes	23,970,000	23,970,000	-	-	23,970,000
Tramsen Agencies Limited	MCG/OT/91/2020-21	Const Of Water Infrustructure In Mandera County Hq	25,525,617	25,525,617	-	-	25,525,617
Kazani General Merchant	MCG/OT/013/2021-22	Proposed Construction Of 60,000m3 Har Dumayo Earth Pan In Banisa Sub-County, Mandera County.	33,400,000	33,400,000	-	-	33,400,000
Akmal General Supplies Limited	MCG/OT/013/2021-23	Desilting Of Afalo Earth Pan	28,000,000	28,000,000	-	-	28,000,000
Eraju Construction Co Ltd	0001701	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	29,000,000	29,000,000	-	-	29,000,000
Darul-Iman Investment Ltd	MCG/OT/MOW/03/2021-22	Proposed Construction Of 30,000m3 Of Dumayo Earth Pan In Mandera West Sub County	14,999,800	14,999,800	-	-	14,999,800
Amibram Investment Limited	0001748	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	30,500,000	30,500,000	-	-	30,500,000

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Amstrad Engineering Company Ltd	0001770	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	34,000,000	34,000,000	-	-	34,000,000
Goda Investment Limited	0002093	Desilting Of Mansa 2 Earth Pan, Boqot Sura Earth Pan, Dabacity Earth Pan, Gesrebki Earth Pan, Kutulo Earth Pan, Lag Warera Earth Pan, Harer Hosle Earth Pan	24,773,421	24,773,421	-	-	24,773,421
Jirani Company Limited	MCG/OT/71/2020-21	Desilting Of Fincharo Earth Pan, Kobadi West Earth Pan, Afallo Earth Pan	22,145,000	22,145,000	-	-	22,145,000
Man County General Supplies Ltd	0002096	Desilting Of Aliyadesa Earth Panarda Boji Earth Pandid Kuro Earth Pan Damasa Earth Pan, Garale Earth Pan, Kobadadi South Earth Pan	12,623,700	12,623,700	-	-	12,623,700

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Qalil Contractors	MCG/OT/71/ 2020-21	Desilting Of Fino Earth Pan	9,000,000	9,000,000	-	-	9,000,000
Kazani General Supplies Co.Ltd	MCG/OT/M OW/03/2021 -22	Proposed Constrction Of 60,000m3 Har Dumayo Earth In Banisa, Mandera County	1,820,617	1,820,617	-	-	1,820,617
Ahqab Company Limited	MCG/OT/01 4/2021-22	Proposed Construction Of 20,000 M3 Earth Pan At Kubi Koyeti In	2,000,000	2,000,000	-	-	2,000,000
Man County General Supplies Limited	MCG/OT/02 8/2021-22	Proposed Construction 30,000 M3 Earth Pan At Duse Bima In	2,000,000	2,000,000	-	-	2,000,000
Rakagoya General Suppliers Company Limited	MCG/OT/18/ 2021-22	Proposed Construction 60,000m3 Earth Pan At Dadach Dheera In	5,900,000	5,900,000	-	-	5,900,000
Adabla General	MCG/OT/04/ 2020-21	Drilling,Equiping And Civil Work	674,931,652	126,948,204	-	-	126,948,204
Nurki Construction	MCG/OT/04/ 2020-21	Drilling,Equiping And Civil Work	242,330,817	102,621,817	-	-	102,621,817
Sharus Construction Company	MCG/OT/04/ 2020-21	SUPPLY AND DELIVERY OF WATER SUPPLY	22,453,600	22,453,600	-	-	22,453,600

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		MAINTENANCE MATERIALS AS PER BQ					
Darul Iman Nvestment Ltd	0000109	Equiping And Maintenance Of Strategic Borehole Water Sources And Repair Of Existing Gensets	23,458,790	23,458,790	-	-	23,458,790
Darul Iman Nvestment Ltd		DESILTING OF FARM Dams IN DERKALE BANISA SUBCOUNTY	21,379,016	21,379,016	-	-	21,379,016
Wise Choice Construction	MCG/OT/37/2021-22	Construction Expansion Of Chuqal Earthpan To 30,000m3	13,992,230	3,992,230	-	-	3,992,230
Yabamo General Supplies Ltd	0002050	Desilting Of Halkure Farm Dam In Derkale Banisa Subcounty	5,000,000	5,000,000	-	-	5,000,000
Greenbase Utilities Limited	0002328	Construction Of Underground At Dirib Mafuko	2,900,000	2,900,000	-	-	2,900,000
Gedalo Investment Limited	0002331	Construction Of 4no Twin Toilet Fitted With Biodigester At Military Camp	5,450,000	5,450,000	-	-	5,450,000
Amstrad Engineering Company Ltd	0000751	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	5,200,000	5,200,000	-	-	5,200,000

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Amstrad Engineering Company Ltd	0000622	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	4,452,000	4,452,000	-	-	4,452,000
Mairer General Supplies	0000788	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	3,200,000	3,200,000	-	-	3,200,000
Sharus Construction&Supplies Ltd	0000621	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	4,500,000	4,500,000	-	-	4,500,000
Gedalo Investment Ltd	0000614	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	11,000,000	11,000,000	-	-	11,000,000
Frontline County Investors Ltd	0000610	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	23,910,000	23,910,000	-	-	23,910,000
Mairer General Supplies	0000623	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	35,000,000	35,000,000	-	-	35,000,000
Sharus Construction&Supplies Ltd	0002285	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	78,500,000	78,500,000	-	-	78,500,000

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Build Tech Enterprises Ltd	MCG/OT/90/2020-21	Construction Of 20,000m3 Earth Pan At Lag Karo In Lagsure Ward	4,689,837	4,689,837	-	-	4,689,837
Guul Investment Limited	MCG/OT/87/2020-21	Expansion And Disilting Of Har Dimtu Earth Pan	9,998,990	4,998,990	-	-	4,998,990
Asmi Investment Limited	0002090	Expansion And Disilting Of Earth Pan Mandera South	19,801,358	19,801,358	-	-	19,801,358
Ali And Abdi Investment Ltd	MCG/OT/15/2021-22	Construction Of 30,000M3 At Adala Dimtu Dam Mandera West		1,000,000	-	-	1,000,000
Man County General Supplies Ltd	MCG/OT/71/2020-21	Desilting Of Alati Dam		1,499,800	-	-	1,499,800
Hai Kenya Ltd	MCG/OT/89/2020-21	Expansion Of Qofole Dam		1,500,000	-	-	1,500,000
Sub-Total			3,113,842,695	1,651,092,663		116,785,604	1,534,307,059
Supply Of Goods							
Mandera Pharmaceutical		Supply Of Pharmaceuticals	1,300,000	1,300,000			1,300,000
Elmart Pharma Limited		Supply Of Pharmaceuticals	1,700,000	1,700,000			1,700,000
Mmed & Sons	MCG/OT/FA/001/2022/2023	Supply Of Pharmaceutical To Six Sub-Counties Health Facilities	24,587,887	24,587,887	-	-	24,587,887
Africpharm Suppliers Limited	MCG/OT/FA/001/2022/2023	Supply Of Pharmaceutical Tomandera East And	15,135,055	15,135,055	-	-	15,135,055

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		Mandera South Health Facilities					
Salihya Pharmacy And Medical Centre	MCG/OT/09/2020-2021	Procurement Of Pharmaceuticals And Non Pharmaceuticals Supplies To Elwak Sub-County Hospital	17,366,644	17,366,644	-	-	17,366,644
Mandera Drugmart Ltd	MCG/OT/09/2020-2021	Procurement Of Pharmaceuticals And Non Pharmaceuticals Supplies To Mcrh	17,220,286	17,220,286	-	-	17,220,286
Africpharm Suppliers Limited	MCG/OT/FA/001/2022/2023	Procurement Of Pharmaceuticals And Non Pharmaceuticals Supplies For Mandera North And Mandera West Hosipital	2,500,000	2,500,000	-	-	2,500,000
North Face Investment Ltd	010724	Supply Of Emergency Relief Food	3,912,390	3,912,390	-	-	3,912,390
Kobe Construction & Water Services Limited	010731	Supply Of Emergency Relief Food	26,307,450	26,307,450	-	-	26,307,450
Bismil Limited	010734	Supply Of Emergency Relief Food	26,005,900	26,005,900	-	-	26,005,900
Kobe Construction & Water Services Limited	010732	Supply Of Emergency Relief Food	197,700	197,700	-	-	197,700
Northface Investment Limited	010743	Supply Of Emergency Relief Food	36,938,000	36,938,000	-	-	36,938,000
Kobe Construction & Water Service Ltd	0000463	Supply Of Emergency Relief Food	19,998,000	19,998,000	-	-	19,998,000

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Exsan Investment Limited	0000260	Supply Of Ujimir To Ecd Centres	36,000,000	26,000,000	-	-	26,000,000
Nutriscope Construction	MCG/OT/FA /020/2022-2023	Supply Of Animal Feeds	2,980,000	2,980,000	-	-	2,980,000
Mmed And Sons	MCG/OT/FA /021/2022-2023	Supply Of Veterinary Supplies	14,800,000	14,800,000	-	-	14,800,000
Munadir Enterprise Co.Ltd	0000998	Supply And Delivery Of Farm Inputs(Farm Tools, Chemical And Fertilizers) To	4,300,000	4,300,000	-	-	4,300,000
Hataf General	0002034	Supply And Delivery Of Assorted Crop Seeds And Fertilizer	1,745,000	1,745,000	-	-	1,745,000
Gagaba Investment Co. Limited	0001621	Supply And Delivery Of Farm Inputs(Farm Tools, Chemical And Fertilizers) TO Rhamu	1,974,680	1,974,680	-	-	1,974,680
Raadwaqa Investment Limited	0001623	Supply And Delivery Of Farm Inputs(Farm Tools, Chemical And Fertilizers)	1,974,680	1,974,680	-	-	1,974,680
Nothlink Cooling		Supply And Delivery Of Laptops Toshiba, Hard Disk, Printer Lesserjet Hp Pro, Cabinet Metal, Visitors Chairs, Executive Chair And Table	755,000	755,000	-	-	755,000

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Nothlink Cooling	013398	Supply and instalation of air conditioner	360,000	360,000	-	-	360,000
Safeline Industries Limited	3469043	Supply And Deliver Of 2no 7.5kw S/Pump	1,200,000	1,200,000	-	-	1,200,000
Landmark System Limited	3469002	Supply And Delivery And Installation Of Gi Pipes Class C 2' 166no	2,490,000	2,490,000	-	-	2,490,000
Barros Construction Co.Ltd	10618	Supply And Delivery Of Generating Set 20kva For Dabacity	1,900,000	1,900,000	-	-	1,900,000
Samia Energy Limited	3469008	Supply Of Tyres 20no For Kbt, 09cg018a, 09cg051a And 3no For 09cg023a Water Boozer	1,040,000	1,040,000	-	-	1,040,000
Top Gear Investment Limited	000049	Supply And Delivery Of 2no 7.5kw Submerssible Pump	1,300,000	1,300,000	-	-	1,300,000
Alfowsa Supplies&General Construction	10905	Supply And Delivery Of Submerssible Pumps 7.5kw 2no	1,550,000	1,550,000	-	-	1,550,000
Alfowsa Supplies&General Construction	10906	Supply And Delivery Of Submerssible Pumps 7.5kw And 5.5kw Complete	1,325,000	1,325,000	-	-	1,325,000
Oilken Limited	3173738	Supply And Deliver Of Submerssible Pumps 7.5kw And Motor 7.5kw	1,000,000	1,000,000	-	-	1,000,000
Sky Consult Ltd	10913	Supply Delivery Of 7.5kw Submersible	1,500,000	1,500,000	-	-	1,500,000

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		Pump For Lafey 1 And 2					
Hamd Contractors Ltd	2314	New Water Tank And Repair Of Latrine At Geneva	3,417,750	3,417,750	-	-	3,417,750
Hamsa Investment	2861266	Supply Spare And Lubricant	1,633,200	1,633,200	-	-	1,633,200
Maysa Solution	2274	Supply And Delivery Of Promotional Items	1,629,220	1,629,220	-	-	1,629,220
Sharus Construction Co.Ltd	2468184	Supply And Delivery Of Water Treatment Chemical Chlorine And Alum	2,000,000	2,000,000	-	-	2,000,000
Mc Village Investment Limited	2468183	Supply Of Draw Pipes And 7.5kw Submersible Pump	2,000,000	2,000,000	-	-	2,000,000
Northlink Cooling And Electricals Ltd	0002275	Supply And Delivery Of Air Conditioners And Office Items	962,000	962,000	-	-	962,000
Amibram Investment Limited	0000019	Supply And Delivery Of Collapsible Water Tanks	1,000,000	1,000,000	-	-	1,000,000
Kutel Investment Limited	0000603	Supply And Delivery Of 60no Draw Pipes Class C With Sockets	1,400,000	1,400,000	-	-	1,400,000

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		And 7.5kw S/Pump For Elram A					
Kutel Investment Limited	0000604	Supply And Delivery Of 30kva Genset For B/Hole 11	2,500,000	2,500,000	-	-	2,500,000
Amibram Investment Limited	0000620	Supply And Delivery Of 2n0 20kva Gensets For B.Haji&Harbate	4,600,000	4,600,000	-	-	4,600,000
Salman Holding Ltd		Supply Of Fuel And Lubricants	4,375,668	4,375,668			4,375,668
Amstrad Engineering Company Ltd	615	Supply And Delivery 5.5kw, 2no, 2.2kw 2no And 7.5kw 2no	3,410,000	3,410,000	-	-	3,410,000
Sub-Total			300,291,510	290,291,510			290,291,510
Supply Of Services							
Maysa Solution	MCG/MOH/ QTN/043/20 20/2021	Branding Of MCRH	4,600,000	4,600,000	-	-	4,600,000
Al-Haymin Construction Ltd	MCG/MOH/ QTN/055/20 21/2022	Operationalization Of Ardahalo(Exam Couch, Tables,Chairs)	2,150,000	2,150,000	-	-	2,150,000
Bakarism Construction and supples Company Limited	MCG/MOH/ QTN/021/20 21/2022	Supply Of Health Commodities To Hospitals	2,980,000	2,980,000	-	-	2,980,000
Al-Nasri Electrical And General Supplies Company Limited	MCG/MOH/ QTN/034/20 21/2022	Supply Of Health Commodities	2,950,000	2,950,000	-	-	2,950,000

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Umayalkheir Construction Co.Ltd	MCG/MOH/QTN/057/2021/2022	Bush Clearing At Kamor Dispensary	1,000,000	1,000,000	-	-	1,000,000
Zonal Garage	MCG/OT/089//2018/2019	Repair Of Motor Vehicles	6,400,000	6,400,000	-	-	6,400,000
Zonal Garage	MCG/OT/089//2018/2019	Repair Of Ambulances	14,900,000	14,900,000	-	-	14,900,000
Garbage Hero		Cleaning Services Mcrh	94,749,200	71,240,000	-	-	71,240,000
Zonal Auto Garage	MCH/OT/089//2018/2019	Repair Of Motor Vehiclews	4,200,000	8,200,000	-	-	8,200,000
Metro Maid	0000406	Cleaning Services Hq	103,774,580	78,026,000	-	-	78,026,000
Chabaj Construction	0000402	Cleaning Services R	19,822,320	14,904,000	-	-	14,904,000
Montana Merchants	MCG/OT/13/2020/2020	Cleaning Services County Offices	19,229,805	14,458,500	-	-	14,458,500
Drip N Dry	MCG/OT/13/2020/2021	Cleaning Services	15,128,750	11,375,000	-	-	11,375,000
Nothlink Cooling And Electricol	12227	Supply, Delivery And Installation Of Two Generator And Cabling	3,000,000	3,000,000	-	-	3,000,000
Darul Iman Investment Ltd		Transportation Service Of Relief Food Exercise9	32,097,450	32,097,450	-	-	32,097,450
Elmasha General Merchant	011928	Transportation Service Of Relief Food Exerciser	3,917,707	3,917,707	-	-	3,917,707

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Kobe Construction	011932	Transportation Service Of Relief Food Exercise Rt	652,500	652,500	-	-	652,500
Northface Investment Ltd		Transportation Service Of Relief Food Exercise Sp	4,766,511	4,766,511	-	-	4,766,511
Bismil Limited	011934	Transportation Service Of Relief Food Exercise E	1,450,394	1,450,394	-	-	1,450,394
Elmasha General Merchant	011935	Transportation Service Of Relief Food Exercisede	2,052,620	2,052,620	-	-	2,052,620
Kobe Construction	011940	Transportation Service Of Relief Food Exercisesc	956,200	956,200	-	-	956,200
Bismil Limited	011938	Transportation Service Of Relief Food Exercise23	4,878,670	4,878,670	-	-	4,878,670
Bismil Limited		Transportation Service Of Relief Food Exercise3w	691,538	691,538	-	-	691,538
Bismil Limited	011936	Transportation Service Of Relief Food Exercisedb	1,994,315	1,994,315	-	-	1,994,315
Bismil Limited	011941	Transportation Service Of Relief Food Exercise In	2,747,280	2,747,280	-	-	2,747,280
Anqara Sevices Ltd	011926	Transportation Service Of Relief Food Exercise	3,925,130	3,925,130	-	-	3,925,130
Anqara Sevices Ltd	011925	Transportation Service Of Relief Food Exercise	2,000,000	2,000,000	-	-	2,000,000

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Kobe Construction	011945	Transportation Service Of Relief Food Exercise Sp2	2,672,860	2,672,860	-	-	2,672,860
Bismil Limited	011944	Transportation Service Of Relief Food Exercise	3,713,010	3,713,010	-	-	3,713,010
Elmasha General Merchant	011946	Transportation Service Of Relief Food Exercise	2,611,000	2,611,000	-	-	2,611,000
Bismil Limited	019948	Transportation Service Of Relief Food Exercise	1,020,000	1,020,000	-	-	1,020,000
Northface Investment Ltd	011947	Transportation Service Of Relief Food Exercise	1,488,020	1,488,020	-	-	1,488,020
Qaran General Supplies	0001627	Opening Of Access Roads To Farms In Neboi	4,200,000	4,200,000	-	-	4,200,000
Right Hill Limited	0000059	Oppening Up Of Access Irrigation Canal (Flood Affected Cannal) In Kalicha And Mado Farms	3,000,000	3,000,000	-	-	3,000,000
Dirib Karo General Contractors Limited	0001625	Bush Clearing At Salaweyn Farms In Sala Ward	3,690,000	3,690,000	-	-	3,690,000
Munadir Enterprise Co.Ltd	0000205	Delivery And Connection Of Irrigation Pumset To Rhamu Gole Farms	2,300,000	2,300,000	-	-	2,300,000
Issa and co. advocate	0000613	Legal Fees	45,415,779	45,415,779	-	-	45,415,779

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Duwane Gisore and company advocate	0000616	Legal Fees	27,662,200	27,662,200	-	-	27,662,200
Yunis and company advocate	0000623	Legal Fees	9,230,300	9,230,300	-	-	9,230,300
Birik Garage	0000789	Repair Of Motor Vehiclecv	1,327,050	1,327,050	-	-	1,327,050
Birik Garage	0002329	R4repair Of Motor Vehicle	3,000,000	3,000,000	-	-	3,000,000
Zonal Auto Garage	0002458	Repair Of Motor Vehicle23	1,500,000	1,500,000	-	-	1,500,000
Green Harick Agencies Ltd	MCG/OT/06/20-21	Repair Of Motor Vehicle3a	420,000	420,000	-	-	420,000
Green Harick Agencies Ltd	MCG/OT/06/20-21	Repair Of Motor Vehiclezx	2,800,000	2,800,000	-	-	2,800,000
Green Harick Agencies Ltd	0002344	Repair Of Motor Vehiclerd	1,500,000	1,500,000	-	-	1,500,000
Quality Service Station	MCG/OTN/MOW/248/18-19	Repair Of Motor Vehicle45	280,000	280,000	-	-	280,000
Kawsar Motors	1729948	Repair Of Motor Vehicledc	700,000	700,000	-	-	700,000
Bismillahi Spare Parst	MCG/OTN/MOW/109/19-20	Repair Of Motor Vehicleer	404,400	404,400	-	-	404,400
Bismillahi Spare Parst	MCG/OTN/MOW/291/19-20	Repair Of Motor Vehicleed	301,000	301,000	-	-	301,000
Garsu Holding Limited	0000609	Repair Of Motor Vehicle	801,050	801,050	-	-	801,050
Darul Iman Investment Ltd	0002459	Provision Of Water Trucking In Mandera South	1,110,000	1,110,000	-	-	1,110,000

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Darul Iman Investment Ltd	0002460	Provision Of Water Trucking In Mandera East	2,801,500	2,801,500	-	-	2,801,500
Deble Constructions& Supplies Ltd	0002462	Provision Of Water Trucking In Fino, Lafey Sub-County	1,608,750	1,608,750	-	-	1,608,750
Deble Constructions& Supplies Ltd	0002461	Provision Of Water Trucking In Lafey Sub-County	1,638,000	1,638,000	-	-	1,638,000
Ganane Supplies Limited	0000279	Provision Of Water Trucking Banisa Sub-County	1,550,250	1,550,250	-	-	1,550,250
Ganane Supplies Limited	0002467	Provision Of Water Trucking In Kiliwaheri	1,521,000	1,521,000	-	-	1,521,000
Garsu Holdings Limited	0002465	Provision Of Water Trucking In Kutulo Sub-County	3,042,000	3,042,000	-	-	3,042,000
Rowla Hotel Limited	0002466	Provision Of Water Trucking In Mandera West	3,012,750	3,012,750	-	-	3,012,750
Ganane Supplies Limited	0002464	Provision Of Water Trucking In Kiliwaheri Goljo	1,433,250	1,433,250	-	-	1,433,250
Amin Construction Limited	0002468	Provision Of Water Trucking Banisa Sub-County Bim	2,112,500	2,112,500	-	-	2,112,500
Ganane Supplies Limited	0002469	Provision Of Water Trucking In Mandera North	1,287,000	1,287,000	-	-	1,287,000

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Salama Thirteen Investment	0002470	Provision Of Water Trucking In Mandera West Wayam	731,250	731,250	-	-	731,250
Tabarak Construction Limited	0002471	Provision Of Water Trucking In Dandu Sub-County	2,193,750	2,193,750	-	-	2,193,750
Takaba Auto Service Limited	0000934	Provision Of W.Trucking In Mandera West Sub-County Did	1,655,028	1,655,028	-	-	1,655,028
Takaba Auto Service Limited	0000935	Provision Of W.Trucking In Mandera West Sub-County Didkuro	1,333,217	1,333,217	-	-	1,333,217
Takaba Auto Service Limited	0000938	Provision Of W.Trucking In Mandera West Sub-County Wangai	1,103,352	1,103,352	-	-	1,103,352
Salama Thirteen Investment Limited	0000910	Provision Of W.Trucking In Mandera West Sub-County Wangai Dahan	3,815,759	3,815,759	-	-	3,815,759
Takaba Auto Service Limited	0000936	Provision Of W.Trucking In Mandera West Sub-County Kotkoto	1,333,217	1,333,217	-	-	1,333,217
Takaba Auto Service Limited	0000943	Provision Of W.Trucking In Mandera West Sub-County Kob	643,622	643,622	-	-	643,622

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Rowla Hotel Limited	0000916	Provision Of W.Trucking In Mandera West Sub- County Kob2	3,493,948	3,493,948	-	-	3,493,948
Takaba Auto Service Limited	0000911	Provision Of W.Trucking In Mandera West Sub- County	3,677,840	3,677,840	-	-	3,677,840
Amin Construction Limited	0000937	Provision Of W.Trucking In Banisa Sub-County	1,195,298	1,195,298	-	-	1,195,298
Amin Construction Limited	0000922	Provision Of W.Trucking In Banisa Sub-County Sukela	1,976,839	1,976,839	-	-	1,976,839
Qalim Investment Limited	0000929	Provision Of W.Trucking In Banisa Sub-County Dribor	1,655,028	1,655,028	-	-	1,655,028
Amin Construction Limited	0000921	Provision Of W.Trucking In Banisa Sub-County Derkale	1,333,217	1,333,217	-	-	1,333,217
Ogonicho General Construction	0000927	Provision Of W.Trucking In Banisa Sub-County Eymole	1,838,920	1,838,920	-	-	1,838,920
Qalim Investment Limited	0000923	Provision Of W.Trucking In Banisa Sub-County Lulis	1,976,839	1,976,839	-	-	1,976,839
Amstrad Engineering Company Ltd	0000920	Provision Of W.Trucking In Dandu Sub-County	965,433	965,433	-	-	965,433

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Tabarak Construction Limited	0000917	Irestenoprovision Of W.Trucking In Dandu Sub-County	3,493,948	3,493,948	-	-	3,493,948
Rowla Hotel Limited	0000933	Provision Of W.Trucking In Dandu Sub-County Dandu	1,471,136	1,471,136	-	-	1,471,136
Takaba Auto Service Limited	0000908	Provision Of W.Trucking In Mandera South	3,402,002	3,402,002	-	-	3,402,002
Amstrad Engineering Company Ltd	0000907	Provision Of W.Trucking In Mandera South Wargadud	4,459,381	4,459,381	-	-	4,459,381
Amstrad Engineering Company Ltd	0000928	Provision Of W.Trucking In Mandera South Shimbir	2,068,785	2,068,785	-	-	2,068,785
Garsu Holding Limited	0000926	Provision Of W.Trucking In Mandera South4	1,884,893	1,884,893	-	-	1,884,893
Takaba Auto Service Limited	0000924	Provision Of W.Trucking In Mandera South1	2,022,812	2,022,812	-	-	2,022,812
Darul Iman Investment Limited	0000909	Provision Of W.Trucking In Mandera East	3,631,867	3,631,867	-	-	3,631,867
Darul Iman Investment Limited	0000941	Provision Of W.Trucking In Mandera East2	1,379,190	1,379,190	-	-	1,379,190

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Ganane Supplies Limited	0000912	Provision Of W.Trucking In Arabia Sub-County	3,126,164	3,126,164	-	-	3,126,164
Amstrad Engineering Company Ltd	0000918	Provision Of W.Trucking In Mandera North	2,988,245	2,988,245	-	-	2,988,245
Amstrad Engineering Company Ltd	0000932	Provision Of W.Trucking In Lafey Sub-County Fno	1,609,055	1,609,055	-	-	1,609,055
Ganane Supplies Limited	0000925	Provision Of W.Trucking In Lafey Sub-County Alango	2,068,785	2,068,785	-	-	2,068,785
Ganane Supplies Limited	0000915	Provision Of W.Trucking In Lafey Sub-County	1,379,190	1,379,190	-	-	1,379,190
Garsu Holding Limited	0000914	Provision Of W.Trucking In Kutulo Sub-County Elram	4,137,570	4,137,570	-	-	4,137,570
Megin Contractors Limited	0000942	Provision Of W.Trucking In Kutulo Sub-County	1,379,190	1,379,190	-	-	1,379,190
Takaba Auto Service	0000407	Supply Of Fuel For Water	380,000	380,000	-	-	380,000
Nurow Petroleum	000060	Supply Of Fuel For Trucking	829,540	829,540	-	-	829,540
Takaba Auto Service	0000795	Supply Of Fuel To Dept	180,000	180,000	-	-	180,000
Hamso Investment	0002288	Supply Of Fuel To Motor Vehicles	570,000	570,000	-	-	570,000

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Kariim Energy Service	0000636	Supply Of Fuel To Generator	690,000	690,000	-	-	690,000
Darman Logistic	0000631	Supply Of Fuel To	950,000	950,000	-	-	950,000
Munawara Service Station	0000408	Supply Of Fuel For Ministry	855,000	855,000	-	-	855,000
Rhamo Service Station	0000406	Supply Of Fuel	380,000	380,000	-	-	380,000
Hydro Search Solution Limited	0002042	Proposed Hydrological Survey For 43 Sites Across Mandera County	4,988,000	4,988,000	-	-	4,988,000
Hydro Search Solution Limited	0002043	Proposed Hydrological Survey For 40 Sites Across Mandera County	4,640,000	4,640,000	-	-	4,640,000
Landmark System Ltd	0000777	Supply And Delivery Of Water Supply Maintenance Materials As Per Bq	830,000	830,000	-	-	830,000
Tawakal Garage	1240170	Repair And Service Of Motor Vehicles	1,676,800	1,676,800	-	-	1,676,800
Barros Construction Co.Ltd	0010618	Repair And Service Of Gkb 026b Water Boozer	2,250,000	2,250,000	-	-	2,250,000
Darul Iman Investment Ltd	0002079	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Banisa Bb	6,720,000	315,413	-	-	315,413

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Nothlink Cooling And Engineering	1149788	Supply And Installation Of Acs With Labor Charge Of Refilling	315,000	315,000	-	-	315,000
Darul Iman Investment Ltd	0002079	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Banisa Bb	6,720,000	315,413	-	-	315,413
Ogonicho Gen Suppliers&Contractors Ltd	0000791	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Takaba	5,100,000	100,000	-	-	100,000
Garsu Holding Limited	0001432	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Kutulo T	3,680,000	205,627	-	-	205,627
Garsu Holding Limited	0002074	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera West G	3,200,000	750,985	-	-	750,985
Darul Iman Investment Ltd	0002065	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Banisaft	2,280,000	535,077	-	-	535,077
Desert Shield Const.Co.Ltd	0002061	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera North Rf	2,920,000	1,370,546	-	-	1,370,546

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Takaba Auto Services	0002085	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera West.Fg	1,200,000	281,619	-	-	281,619
Amin Construction Limited	0002077	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Banisa	1,480,000	347,331	-	-	347,331
Amin Construction Limited	0002060	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera West.By	2,080,000	488,140	-	-	488,140
Takaba Auto Services	0001419	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera North.J	2,200,000	516,302	-	-	516,302
Desert Shield Const.Co.Ltd	0002080	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera North.Uy	1,200,000	563,238	-	-	563,238
Diribkaro General Contractors Ltd	0001431	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera North	1,600,000	447,015	-	-	447,015
Salama Thirteen Investment Ltd	0002073	Water Trucking Services In Drought Affected Areas As Per	1,720,000	403,654	-	-	403,654

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		W. Schedule, Mandera Westnm					
Yankees Concept Limited	0002064	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Lafey	1,840,000	431,816	-	-	431,816
Hedgelink Limited	0002068	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Kutulo	2,440,000	581,387	-	-	581,387
Diribkaro General Contractors Ltd	0002083	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera East	640,000	150,197	-	-	150,197
Platinum Bridge Limited	0002078	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera Westtr	960,000	225,296	-	-	225,296
Rowla Hotel Limited	0002062	Water Trucking Services In Drought Affected Areas As Per W. Schedule, Mandera Westew	1,480,000	319,544	-	-	319,544
Garsu Holding Limited	0002076	Water Trucking In Drought Affected Areas In Mandera South34	1,200,000	1,200,000	-	-	1,200,000

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Ganane Supplies Limited	0000759	Water Trucking In Lafey	2,400,000	2,400,000	-	-	2,400,000
Ganane Supplies Limited	0002012	Water Trucking In Drought Affected Areas In Mandera North	1,840,000	1,840,000	-	-	1,840,000
Deble Construction	0002013	Water Trucking In Drought Affected Areas In Lafey34	1,440,000	1,440,000	-	-	1,440,000
Yankees Concept Limited	0002014	Water Trucking In Drought Affected Areas In Lafey	1,600,000	1,600,000	-	-	1,600,000
Amstrad Engineering Company Ltd	0002016	Water Trucking In Drought Affected Areas In Arabia Sub-County	2,800,000	2,800,000	-	-	2,800,000
Rowla Hotel Limited	0002031	Water Trucking In Drought Affected Areas In Mandera East	2,400,000	2,400,000	-	-	2,400,000
Salama Thirteen Investment Ltd	0002017	Water Trucking In Drought Affected Areas In Mandera South67	1,200,000	1,200,000	-	-	1,200,000
Diribkaro General Contractors	0002018	Water Trucking In Drought Affected Areas In Mandera South	2,400,000	2,400,000	-	-	2,400,000
Tabarak Construction Limited	0002025	Water Trucking In Drought Affected	1,200,000	1,200,000	-	-	1,200,000

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		Areas In Banisa Sub-County Kaa 424m					
Ogonicho General Supplies	0002026	Water Trucking In Drought Affected Areas In Banisa Sub-County Kbf 424h	1,200,000	1,200,000	-	-	1,200,000
Garsu Holding Limited	0002027	Water Trucking In Drought Affected Areas In Kutulo Sub-County Kby 542v	1,320,000	1,320,000	-	-	1,320,000
Hedgelink Limited	0002028	Water Trucking In Drought Affected Areas In Kutulo Sub-County Kaa 350	3,200,000	3,200,000	-	-	3,200,000
Garsu Holding Limited	0002032	Water Trucking In Drought Affected Areas In Kutulo Sub-County Kbw 2	1,640,000	1,640,000	-	-	1,640,000
Qalim Investment Ltd	0002033	Water Trucking In Drought Affected Areas In Mandera South Sub-County	2,000,000	2,000,000	-	-	2,000,000
Yankees Concept Limited	0002034	Water Trucking In Drought Affected Areas In Mandera North Sub-County1	2,400,000	2,400,000	-	-	2,400,000

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Garsu Holding Limited	0002038	Water Trucking In Drought Affected Areas In Kutulo Sub-County Kbw	1,920,000	1,920,000	-	-	1,920,000
Diribkaro General Contractors	0002039	Water Trucking In Drought Affected Areas In Mandera South Shimpir Fatuma	2,000,000	2,000,000	-	-	2,000,000
Diribkaro General Contractors	0002040	Water Trucking In Drought Affected Areas In Mandera South Sub-County Ku	1,500,000	1,500,000	-	-	1,500,000
Deble Construction	0002045	Water Trucking In Drought Affected Areas In Lafey Sub-County War	4,960,000	4,960,000	-	-	4,960,000
Ganane Supplies Limited	0002047	Water Trucking In Drought Affected Areas In Lafey Sub-County	1,920,000	1,920,000	-	-	1,920,000
Tabarak Construction Limited	0002048	Water Trucking In Drought Affected Areas In Mandera South Sub-County	800,000	800,000	-	-	800,000
Yankees Concept Limited	0002049	Water Trucking In Drought Affected Areas In Mandera North Sub-County	1,600,000	1,600,000	-	-	1,600,000

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Diribkaro General Contractors	000763	Water Trucking In Drought Affected Areas In Mandera Rhamu And Lafey Sub-County	2,659,480	2,659,480	-	-	2,659,480
Qalim Investment Limited	0002315	Water Trucking In Mandera South	2,000,000	2,000,000	-	-	2,000,000
Garsu Holding Limited	0002321	Water Trucking Services Kce 780z In Mandera South	2,360,000	2,360,000	-	-	2,360,000
Garsu Holding Limited	0002322	Water Trucking Services Kbu 449 Q In Mandera South	2,440,000	2,440,000	-	-	2,440,000
Garsu Holding Limited	0002320	Water Trucking Kby 771g In Mandera South	3,560,000	3,560,000	-	-	3,560,000
Sub-Total			696,547,229	596,734,674	-	-	596,734,674
GRAND TOTAL							3,092,687,339

Annex 3 – Analysis Of Pending Staff Payables

There were no pending staff payables as at 30 June 2023

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Annex 4 – Analysis Of Other Pending Payables

There were no other pending bills

Annex 5 –Analysis Of imprests and Advances

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

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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land	24,141,291		0	0	24,141,291
Buildings And Structures	11,416,911,145	551,470,598	0	0	11,968,381,743
Transport Equipment	818,479,906	0	0	0	818,479,906
Office Equipment, Furniture And Fittings	532,256,150	103,201,872	0	0	635,458,022
ICT Equipment	0	0	0	0	0
Machinery And Equipment	1,165,600,529	78,049,857	0	0	1,243,650,386
Heritage And Cultural Assets	0	0	0	0	0
Biological Assets	33,464,110	5,967,644	0	0	39,431,754
Intangible Assets	997,331,961	0	0	0	997,331,961
Infrastructure Assets- Roads, Rails	23,397,771,012	1,772,130,905	0	0	25,169,901,917
Work In Progress	0		0	0	0
Total	38,385,956,104	2,510,820,876	0	0	40,896,776,980

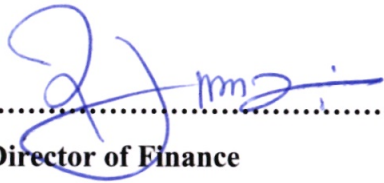
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Annex 7 – Inter-Entity Transfers


Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	differe nce	Explan ation
1.	MANDAWAS CO		100,000,000	25,000,000	69,157,700	194,157,700	194,157,700	0	
2.	Mandera Municipality		225,000,000	85,000,000	128,000,000	438,000,000	438,000,000	0	
3.	Transfers to Level IV & V Hospitals		41,000,000	12,000,000	48,000,000	101,000,000	101,000,000	0	
4.	Transfers to KCASP				81,191,951	81,191,951	81,191,951	0	
5.	Transfers to ASDSP				8,024,024	8,024,024	8,024,024	0	
6.	Transfers to Vocational Training Centres			5,000,000	10,000,000	15,000,000	15,000,000	0	
7.	Transfers to Hospitals, Dispensary and CHMT	22,714,010			106,696.00	2,339,193	2,339,193	0	
8.	Transfers to Various Dispensaries & H/C				19,258,875	19,258,875	19,258,875	0	

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Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	Explanation
9.	Locust fund			35,854,202	53,209,813	89,064,015	89,064,015		
10.	ELWASCO		30,000,000	25,000,000	25,842,300	80,842,300	80,842,300	-	
11.	Elwak Municipality		32,000,000	20,000,000	23,476,690	75,476,690	75,476,690	-	
12.	Total	22,714,010	428,000,000	207,854,202	466,268,049	1,104,354,748	1,104,354,748	-	



Director of Finance
County Executive



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

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Annex 8 – Contingent Liabilities Register

There were no contingent liabilities

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Kenya Climate Smart Agriculture Project	The Kenya Climate Smart Agriculture Project (KCSAP) is a Government of Kenya project jointly supported by the World Bank. KCSAP is being implemented over a five year period	<ol style="list-style-type: none"> 1. Up-scaling Climate Smart Agricultural Practices 2. Strengthening Climate-Smart Agricultural Research and Seed Systems 3. Supporting Agro-weather, Market, and Advisory services 4. Project Coordination and Management 5. Contingency Emergency Response 	The project will benefit about 522,000 households of smallholder farmers, agro-pastoralists, and pastoralists directly, 340,000 households benefiting from the county-level and public-private partnership investments and over 600 micro-small-and-medium enterprises.	0	0	0	81,191,951	World Bank and Kenya Government	The Ministry of Agriculture Livestock Fisheries and Cooperatives is the main implementing Agency at the national level with the project anchored in the State Department of Agriculture. County governments are the executing agencies at the county level.

Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments