REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF ISIOLO

FOR THE YEAR ENDED 30 JUNE, 2019

REPUBLIC OF KENYA

OFFICE OF THE AUDITOR - GENERAL
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COUNTY GOVERNMENT OF ISIOLO

ISIOLO COUNTY EXECUTIVE

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIALYEAR ENDED
JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

County Government of Isiolo is constituted as per the Constitution of Kenya, 2010. It is charged with theresponsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the County Council of Isiolo and the onesthat have been transferred from the national government. The county is headed by the CountyGovernor, who is responsible for the general policy and strategic direction of the County. TheGovernor is supported by an Executive Committee in carrying out the mandate as stipulated in theConstitution.

The County Executive Committee Member for Finance and Economic Planning is incharge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Our Vision

A secure, just, integrated and prosperous county where all enjoy full potential and high quality of life

Our Mission

Facilitation of an inclusive participatory engagement in development; creation of vibrant and

Our Core Values

Our core values define our culture that dictates everything we do and shared understanding of what we stand for, how we treat each other and those we serve; summarized as ISIOL:

- Inclusive Engagement - we are determined to practice equity and equality as we engage all stakeholders in establishing the development needs and priorities to inform the county programmes, projects and initiatives.
- Social Responsibility: we act in a responsible manner in showing care for the citizens and the natural environment.
- Integrity- we are committed to acting in an honest, accountable and transparent manner in all our undertakings.
- Ownership- we seek to have the citizens embrace a shared county development agenda and take centre-stage in the formulation, implementation, monitoring & evaluation of county policies and plans.
- Leadership- all county public officers shall act with a sense of urgency to address citizens' needs, make qualified decisions in a timely manner and in adherence to public expenditure management principles of fiscal discipline, allocative and operational efficiencies.
- **Openness and Innovativeness** - we promote an open and innovative mind-set that strives to apply ingenuity thinking and creativity to everything we do. Our county is open to new ideas and methods and we encourage individuals to explore new opportunities and improve our service delivery.

Theme: Making Isiolo Great!

b) Key Management

The County Executive Members:

	Name	Designation	Date of Holding Office
1	Dr. Mohamed Kuti	Governor	23rd August 2017
2	Dr. Abdi Issa	Deputy Governor	23rd August 2017
3	Mr. Mahamoud A. Haji	CEC Finance & Economic Planning and Health Services	09th October 2017
4	Dr.LawrenceMwongela	CEC Agriculture, Livestock & Fisheries	09th October 2019
5	Mrs Josephine Eregai	CEC Education, Vacation Training, Youth and Sports and Culture	09th October 2017
6	Mr. Mohamud Sime	CEC Land, Road & Infrastructure and Public Works	09th October 2017
7	Mr. AbdinasirDaud	CEC Water, Environment and Natural Resources	09th October 2017
8	Ms. Tiya Mohamed	CEC Tourism, Trade, Co-operative and Industrialization	20th November 2017
9	Dr. Ahmed Galgalo	County Secretary	20th November 2017

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1	CEC Finance and Economic Planning	Mr. Mahamoud A. Haji
2	Chief Officer Finance & ICT	CPA Peter Ngechu Muhuha
3	Chief Finance Officer	CPA Abdinasir Ali
4	Head of Treasury	CPA Roba Abduba Qanchora

(a) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2019 were:

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

(b) Entity Headquarters

P.O. Box 36-60300
County Government Offices Building
Hospital Road
Isiolo, Kenya

(c) Entity Contacts

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

(d) Entity Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000, City Square 00200
   Nairobi, Kenya
2. Kenya Commercial Bank- Isiolo Branch
3. Consolidated Bank of Kenya – Isiolo Branch
4. Cooperative Bank – Isiolo Branch
5. National Bank of Kenya – Isiolo Branch

(e) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084 GPO 00100
Nairobi, Kenya

(f) Principal Legal Adviser

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

2. FORWARD BY THE CEC FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Isiolo financial statements for the yearended 30thJune 2019. The financial statements present the financial performance of the CountyGovernment over the past year.The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a newsystem of governance, replacing the centralized system with a devolved system of governance.The devolved system of governance consists of the National Government and 47 CountyGovernments.

Financing of the County Governments

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

The County also finances its operations through own generated revenues. These are revenuescollected within the County. They key local revenue sources for IsioloCounty included businesspermits, land rates, business plan approval, advertising fees, cess and various otheradministrative charges.The County continues to explore new and innovative ways of increasing its local revenue collections.

Financial Performance

I. Revenue

The following is the summary of the County executive operation for the financial year 2018/2019.

Table 1: Detailed Analysis of Revenue Realization

	Source of Revenue	Revised Approved Budget FY 2018/19 (Ksh)	Actual Cumulative Receipts (Ksh)	Level of Realization (%)
1	Equitable Share	3,925,000,000	3,925,000,000	100%
2	Fuel Levy Fund	103,341,833	103,341,833	100%
3	Grant DANIDA	12,656,250	17,509,974	138%
4	User Forgone Fee	3,472,461	3,472,461	100%
5	Kenya Devolution Support Program – World Bank	38,668,826	0	0%
6	Grant Construction of County Hq	121,000,000	0	0%
7	Local Own Sources	150,861,336	161,767,323	107%
8	Conditional Allocation For Development Of Youth Polytechnic	21,235,000	0	0%
9	Universal Health Care (UHC)	283,586,466	138,186,234	49%
10	World Bank Loan for Transforming Health Systems for Universal Care Project	66,229,830	35,293,333	53%
11	Climate Smart Agricultural Project	150,000,000	32,966,823	22%
12	Urban Support Project Development	93,968,100	93,968,100	100%
13	Urban Support Project- Recurrent FY	41,200,000	41,200,000	100%

	Source of Revenue	Revised Approved Budget FY 2018/19 (Ksh)	Actual Cumulative Receipts (Ksh)	Level of Realization (%)
	(2017/18+2018/19)			
14	Food and Agriculture Organization of the United Nations-Livestock grant	9,023,720	4,511,860	50%
15	Sweden Agricultural Sector Development Support Programme (ASDSP)	22,028,970	8,020,256	36%
16	Road levy fund bal 2017/18	23,164,758	23,164,758	100%
17	Unspent Balances 2017/18 B/f	379,410,647	379,410,647	100%
	Total	**5,444,848,197**	**4,967,813,602**	**91%**

Table 2: Summary Analysis of Revenue Realization

	Source of Revenue	Approved Budget FY 2018/19 (Ksh)	Actual Cumulative Receipts (Ksh)	Level of Realization (%)
1	CARA	4,914,576,213	4,426,635,632	90%
2	Own Sources	150,861,337	161,767,323	107%
3	Unspent Bal B/F from 2017/18	379,410,647	379,410,647	100%
	Total	**5,444,848,197**	**4,967,813,602**	**91%**

The County realized cumulative total revenue amounting to Ksh. 4,97 Billion against total budget estimated revenue of Ksh. 5.44 Billion representing 91% level of performance. Despite having been provided for in County Allocation of Revenue Act (CARA) 2018/19, the amounts allocated from the National Government as grants for construction of county headquarter amounting to Ksh. 121 Million andgrants for construction and rehabilitation of youth polytechnic amounting to Ksh. 21 Million from were not yet released by 30th June 2019. In addition funds for World Bank grants for the Kenya Devolution Support Programme amounting to Ksh. 38.67 Million were not also released by national exchequer by 30th June 2019.

The County experienced delay by national exchequer in releasing the equitable share allocation and conditional grants with Ksh. 628 Million released on 30th June 2019. This hampered effective and timely delivery of services and implementation of key flagship projects. This led to lower fund absorption especially the development funds.

The County surpassed its local revenue target realising Ksh. 161 Million against a target of Ksh. 150 Million, reflecting a 107% performance level. The improved revenue collection from local sources may be attributed to successful pilot process of automated revenue collection with commercial banks and reduced revenue leakages that saw revenue increase from Ksh. 115 Million realised in FY 2017/18 to Ksh. 161 Million, a 40% improvement.

II. Summary of Funds Utilization

The County Executive reported overall funds absorption rates at 90% cumulatively for the year ending 30th June 2019 with 59% and 107% absorption rates for Development and Recurrent expenditure respectively. The failure to achieve full budget absorption was as a result of non disbursement of some grant monies and delays in disbursement of exchequer releases.

Table 3: Summary of Funds Utilization and Absorption Rate

	Budget Category Executive	Approved Budget FY 2018/19 (Ksh)	Actual Cumulative Expenditure (Ksh)	Level of Funds Absorption (%)
1	Development	1,774,884,951	1,054,856,113	59%
2	Recurrent	3,208,929,233	3,432,577,762	107%
Total Budget		**4,983,814,184**	**4,487,433,875**	**90%**

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

III. Cash flows

In the FY 2018/2019, we experienced significant cash flow problem due to delayed disbursement of CARA revenue with funds. Disbursement due in May and June amounting to Ksh. 628 Million was released on 30th June 2019, while conditional grants such as for construction of county headquarters amounting to Ksh. 121 M, was not released at all by close of the year.

IV. Pending bills

The government took over huge amount of pending bills totaling to Ksh. 1,034 million constituting of Ksh. 108 million from the defunct County Council of Isiolo and Ksh. 926 million form previous regime(2013-2017). During the year under review the County managed to settle pending bills amounting to Ksh. 177 millionowed to suppliers and contractors. Currently,outstanding pending bills for 2013-2017 amount to Ksh. 926 million. It is critical to note that the County anticipates various litigations from the contractors and suppliers owed by the County.

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

V. Non Current Assets

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

Operational performance

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

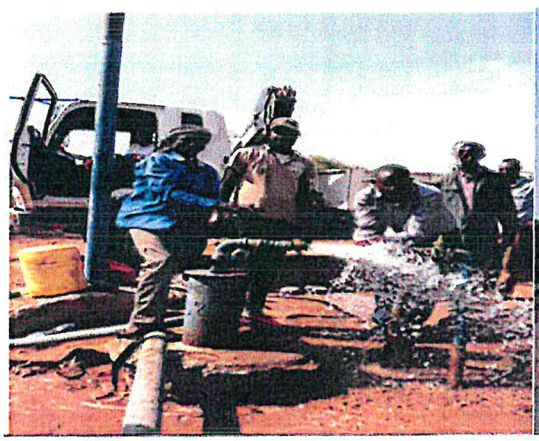
Table 4: SectorsKey Performance Report

	Sector	Key Achievements
1	Finance	✓ Initiated construction of County Head Quarters
2	Road, Land and Urban Planning	✓ Improvement of over 80kms of all seasons passable roads ✓ On-going land titling process in Isiolo town
3	Agriculture, Livestock and Fisheries	✓ Livestock Vaccination of over 5,000 herds ✓ Completion of abattoir infrastructure
4	Cohesion	✓ Civic education on public participation
5	Education	✓ Construction of additional 17 ECD classrooms
6	Tourism	✓ Improvement of 30 Km access roads within the park
7	Water	✓ Laying of piped water for distribution ✓ Drilling of new 8 boreholes
8	Health Services	✓ Upgrading of Garbatula and Merti theater services
9	Municipal Administration	✓ Cabro paving of 1.8km of road within Isiolo town ✓ On-going construction of Isiolo modern market
10	Finance	✓ Surpassed own revenue targets by 7 %

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

ECDE Classrooms in Merti Sub County

Equipping of ECDC Classrooms



Borehole Drilled in Belgesh

Drilled Borehole in Cherab Ward

Inter-County Annual Desert Wheel Race in County

Cherab Ward Public Participation for 2018/19 Budget

Isiolo County Modern Market under Construction

Medical Equipment at Isiolo County Referral Hospital

New KMTC Admin and Classroom Block at ICRH

Challenges;

Despite the notable achievements, the County experienced some challenges during the year ended 30th June 2019. This includes:

i. Delayed disbursement of exchequer releases hampering timely implementation of programs/projects
ii. IFMIS challenges as a result of poor and erratic internet connectivity. This has in some instance delayed payments to suppliers
iii. The County also lacks technical personnel capacity especially such as quantity surveyors, architectural engineers and work officers hampering implementation of construction works forcing county to rely on experts from other national government agencies such as KeRRA and KeNHA to prepare BQs and supervise our projects.
iv. Shift to e-procurement challenges due to capacity gap also posed delay in implementation of projects
v. Huge wage bill that hindered recruitment of skilled personnel such as engineers resulting to hiring of consultancy services in implementing of big projects.

Conclusion

Other than the systemic and structural challenges mentioned above, there were no other major challenges, climatic or otherwise encountered in the county. Commendable progress was made during the financial year 2018/19 and the momentum has been created to enable the County to continue on a development trajectory. We have identified gaps and areas to improve on in the subsequent years. The County in the overall has achieved in terms of infrastructure development as it has upgraded its road network in all the wards, has also sank boreholes for both human and livestock water consumption construction of Isiolo market complex, just to mention a few

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

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

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

Sign.....

Mahamoud A. Haji

CEC - FINANCE AND ECONOMIC PLANNING

3. STATEMENT OF CORPORATE GOVERNANCE

Isiolo 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 and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Member. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the CA has the following oversight committees:

1. Public Accounts Committee
2. Budget and Appropriations Committee

Public Accounts Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held extra sittings to deal with arising matters. The members who served in the committee during the year were:

Table 3: Public Accounts Committee Members

Member	Designation
Hon. Ali Dima	Chairman
Hon. Mohamed Jirmo	Member
Hon. Abdi Sora	Member
Hon. SumeiyaBishar	Member
Hon. Ann Stella	Member

Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Table 4: Budget and Appropriations Committee Members

Member	Designation
Hon. Abdi Duba	Chairman
Hon. SumeiyaBishar	Member
Hon. DekhaBonja	Member
Hon. Yarrow Hassan	Member
Hon. NuraDiba	Member
Hon. Abdi Sora	Member
Hon. Mohamed Jirmo	Member

In addition to the above two committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in 2019 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Audit Committee

The Audit Committee was constituted in October, 2018. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held two meetings in FY 2018/2019. The committee members during FY 2018/2019 were:

Table 5: Audit Committee Members

Member	Designation
Ms. Amina Sheikh Abdikadir	Chairperson
Mr. HersiHalakeBante	Member
Mr. Robert Lemerketo	Member
Mr. Benedict Mwongela	Member
Mr. Daniel KanyugoLenyangume	Secretary

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in all 10 County wards where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

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

4. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2019, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 30/09 2019.

CEC Finance
Isiolo County Government
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County Executive Committee Member – Finance

REPUBLIC OF KENYA

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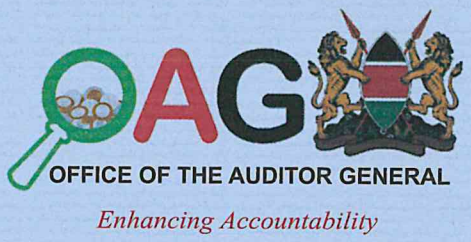

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF ISIOLO FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Isiolo set out on pages 1 to 31, which comprise the statement of assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation 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 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Isiolo as at 30 June, 2019, 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 do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in Cash and Cash Equivalents

1.1 Irregular Operation of Dollar Account

The County Executive held an equivalent of Kshs.1,405,400 and Kshs.563,000 in US Dollars at Consolidated Bank and Co-operative Bank respectively during the year under review. Authority to open and maintain the two foreign currency accounts were not availed for audit review. This was contrary to Regulation 76 (2) Public Finance Management (County Governments) Regulations, 2015 which provides that all foreign currency designated bank accounts be maintained at the Central Bank of Kenya for County government entities unless exempted in writing by the Cabinet Secretary.

1.2 Irregular Operation of Bank Accounts

Review of the financial statements, and as disclosed under Note 13A to the financial statements, revealed that the County Executive held a total of Kshs.505,117,724 in fifty-

two (52) bank accounts. The accounts included seven (7) operated by the County Executive at various commercial banks and a further thirty-one (31) operated by health facilities in commercial banks with bank balances of Kshs.24,725,641 and 24,632,778 respectively. However, prior authority of the County Treasury to open the bank accounts in commercial banks as provided for by Regulation 82(4) of the Public Finance Management (County Governments) Regulations, 2015 was not provided for audit review.

1.3 Failure to Prepare Quarterly Cash Flow Projections

The County Executive did not prepare quarterly cash flow projections supported by approved procurement plan as provided for under Section 43(3-4) of the Public Finance Management (County Government) Regulations, 2015. Further, the County Treasury did not publish and publicize quarterly liquidity position reports reflecting the impact of revenue collection efforts, spending and County Public Debt operations on the cash position of the County Executive as required by Regulation 45(6) of the Public Finance Management (County Government) Regulations, 2015.

Consequently, the accuracy and completeness of the cash and cash equivalents could not be confirmed.

2. Irregular Payment from Revenue Collection Account

The statement of receipts and payments and as disclosed under Note 4 to the financial statements reflects Kshs.161,767,323 in respect to County own generated revenue for the year ended 30 June 2019. Included in this amount was Kshs.12,189,098 paid from a revenue account held at a commercial bank in Isiolo town to three (3) companies during the year under review. This was contrary to Regulation 63(4) of the Public Finance Management (County Government) Regulations, 2015 which provides that no money should be paid or used before banking to the County Exchequer Account. Management explained that the payments were made pursuant to a Garnishee Order issued in August, 2018 and that the office of the County Legal Officer had instituted a counter order to stop further payments, no evidence was availed to show that the counter order had been accepted by the court.

Consequently, the validity of the payments of Kshs.12,189,098 from the County revenue collection account was irregular.

3. Irregular Re-Allocation of Funds

The statement of receipts and payments, and as disclosed under Note 7 to the financial statements, reflects expenditure of Kshs.217,784,683 in respect of specialized materials and supplies under use of goods and services. The amount includes two payments of Kshs.245,000 and Kshs.456,750 for office and general supplies and other operating expenses respectively. However, the expenditure was wrongly charged to specialized plant and equipment without the requisite approval. This is contrary to Section 47(1)(e) of the Public Finance Management (County Governments) Regulations, 2015 which states

that allocations meant for a particular purpose may not be used for other purposes except with the County Treasury approval.

In the circumstance, the accuracy and validity of the expenditure Kshs.217,784,683 in respect of specialized materials and supplies under use of goods and services could not be confirmed.

4. Inaccuracies of the County Revenue Fund

The statement of receipts and payments reflects Kshs.379,410,647 refunds to the County Revenue Fund (CRF). The amount was debited from the accumulated fund in the statement of assets and liabilities as a prior year adjustment. Management explained that the amount related to unspent balances in 2017/2018 financial year which the County Executive refunded to the County Revenue Fund. However, the funds ought to have been reflected in the statement of appropriation for re-budgeting since they constituted part of the balance brought forward of Kshs.753, 885,671.

Further, Note 5 to the financial statements reflects an opening CRF balance of Kshs.281,889,203 which differed from the general ledger opening balance of Kshs.259,292,842. The variance of Kshs.22,596,361 between the two sets of records has not been explained or reconciled.

In addition, the Note also reflects Kshs.26,166,698 conditional allocation for development of Youth Polytechnics. The amount could not be confirmed in the CRF account and ledger.

In the circumstances, the accuracy of the County Revenue Fund balance for the year ended could not be confirmed.

5. Unsupported Imprest Surrenders

The statement of assets and liabilities for the year under review reflects a decrease of outstanding imprest from Kshs.27,381,268 to Kshs.2,848,319. However, of the Kshs.24,532,949 outstanding from 2017/2018 cleared during the year, Kshs.22,770,244 was not supported with surrender documents including vouchers or cash refunds.
Further, the Kshs.2,848,319 outstanding imprest balance as at 30 June, 2019 has been outstanding for a long period, with some dating back to August, 2016. Management has not explained measures instituted to recover the outstanding imprest as provided for the Public Finance Management (County Governments) Regulations, 2015.

Consequently, the accuracy and completeness of the imprest balance of Kshs.2,848,319 could not be confirmed.

6. Unsupported Expenditure on Use of Goods and Services

The statement of receipts and payments reflects expenditure of Kshs.1,016,995,650 on use of goods and services. The expenditure includes Kshs.30,731,342 incurred in six (6) expenditure categories which was not supported with relevant documents such as

payment vouchers, purchase receipts, payment schedules to workshop and training participants, attendance registers, vehicle movement work tickets, copies of foreign travel documents, back to office reports and fuel detail orders and usage details as broken down:

Expenditure Category	Amount (Kshs)
Communications Supplies and Services	1,956,000
Domestic Travel and Subsistence Allowances	12,710,508
Foreign Travel and Subsistence	3,799,834
Rentals of Produces Assets	8,000,000
Insurance Costs	1,400,000
Fuel, Oils and Lubricants	2,865,000
Total	**30,731,342**

In the circumstances, the validity of the various expenditures on use of goods and services could not be ascertained.

7. Doubtful Delivery of Medical Supplies

The statement of receipts and payments reflects expenditure of Kshs.1,016,995,650 on use of goods and services. This includes an amount of Kshs.217,784,683 in respect to specialized materials and supplies, as disclosed under Note 7 to the financial statements. The amount includes Kshs.19,611,665 spent on supplies to health facilities. However, records showing how the items were received and recorded in stores ledgers and issued to users were not availed for audit review.

In the circumstances, it was not possible to confirm the accuracy of Kshs.199,304,676 on specialised materials.

8. Irregular Expenditure on Maintenance of Vehicles

The statement of receipts and payments reflects expenditure of Kshs.1,016,995,650 on use of goods and services. Included in the expenditure is Kshs.37,629,082 in respect to routine maintenance vehicles, as disclosed under Note 7 to the financial statements. This amount includes payments of Kshs.278,500 and Kshs.720,000 made to suppliers of motor vehicle spare parts and Kshs.298,000 and Kshs.382,987 for payments of repairs of motor vehicles. Further, the amount included expenditure of Kshs.3,339,650 and Kshs.1,965,000 for repairing and servicing of ambulances and supply and delivery of tyres and tubes respectively. However, the payments were not supported with evaluated quotations, minutes of the tender opening and evaluation committees and inspection reports, thus casting doubts on how procurement of the items was conducted.
In the circumstances, the validity of the expenditure of Kshs.37,629,082 incurred on maintenance of vehicles could not be confirmed.

9. Unsupported Expenditure on Emergency Relief and Refugee Assistance

The statement of receipts and payments reflects expenditure of Kshs.906,036,276 in respect of transfers to other Government Units. The expenditure includes Kshs.385,198,373 expenditure in respect to emergency, relief and refugee assistance and as disclosed under Note 9 to the financial statements. The amount includes Kshs.29,733,800 spent on emergency relief supplies. However, the expenditure was not supported by quotations, tenders or evaluation minutes. Further, documents indicating receipt of the items, recording in stores ledger and issuance to users were not availed for audit review.

In the circumstances, the validity of the expenditure of Kshs.385,198,373 expenditure in respect to emergency, relief and refugee assistance could not be confirmed.

10. Accuracy of Fixed Assets Register

Annex 3 to the financial statements reflects non-current assets at a historical cost of Kshs.16,296,804,086 as at 30 June, 2019. However, as reported in previous years, the County Executive was yet to take over assets and liabilities of the defunct local government authorities amounting to Kshs.14,155,106,914 and Kshs.158,259,036 respectively. Further, the Executive did not maintain an updated fixed asset register and proper assets control systems as required by Section 132(1) of the Public Finance Management (County Government) Regulations, 2015.
In the circumstances, the valuation, ownership, existence, completeness, of the non-current assets valued at Kshs.16,296,804,086 as at 30 June, 2019 could not be ascertained.

11. Unsupported Pending Bills

Part 1 of other important disclosures in Note 1.6 to financial statements reflects pending bills brought forward from 2017/2018 of Kshs.926,966,341 and a closing balance of Kshs.1,058,268,020 for 2018/2019 resulting to a movement of Kshs.131,301,679 comprising of additions of Kshs.308,705,651 and payments of Kshs.177,403,972 during the year under review. However, the payables ledger and registers were not availed to ascertain the creditors movement and whether the Kshs.177,403,972 paid during the year was eligible. Further, the additional pending bills of Kshs.308,705,651 relating to supply of services were not supported by payment vouchers and certificates of work done.
Consequently, the validity, accuracy and completeness of the pending accounts payables balance totalling Kshs.1,058,268,020 as at 30 June, 2019 could not be confirmed.

12. Inaccuracies in the Summary Statement of Appropriation – Recurrent and Development Combined

The summary statement of appropriation: recurrent and development combined reflects total approved final budget receipts of Kshs.4,967,813,601 against a final expenditure budget of Kshs.4,983,814,184 resulting in a deficit budget of Kshs.16,000,583. The budget variance resulted from the budget variances in the statement of appropriation:

recurrent which reflected a total approved final budget receipts of Kshs.3,639,822,912 against a final expenditure budget of Kshs.3,208,929,243 resulting in a surplus budget of Kshs.430,893,669, and the statement of appropriation: development which reflected a total approved final budget receipts of Kshs.1,327,990,689 against a final expenditure budget of Kshs.1,774,884,941 resulting in a deficit budget of Kshs.446,894,252. This was contrary to Section 31(c) of the Public Finance Management (County Governments) Regulations, 2015 which provides that budget revenue and expenditure appropriation shall be balanced.

Further, the summary statement of appropriation: recurrent and development combined reflects final expenditure budget and actual on comparable basis of Kshs.4,967,813,601 and Kshs.4,487,433,875 respectively resulting to an under-expenditure of Kshs.480,379,726 or 9.7% of the budget. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

Consequently, the accuracy and completeness of the summary statement of appropriation: recurrent and development combined as at 30 June 2019 could not be confirmed.

13. Accuracy of Exchequer Releases and Transfers

Note 1A to the financial statements reflect total Exchequer releases amount of Kshs.3,925,000,000 in respect of equitable share. The amount includes Kshs.628,000,000 which was received after 30 June 2019. Further, Note 8 to the financial statements reflects Kshs.906,036,276 in respect of transfers to other government entities. The amount includes Kshs.90,000,000 in respect of transfers to the County Assembly which was transferred after 30 June, 2019.

The accounting treatment for the Kshs.628,000,000 and Kshs.90,000,000 for equitable share and transfers to County Assembly respectively in the year under review contravenes the provisions of Regulation 97(1) and 97(4) of the Public Finance Management (County Government) Regulations, 2015 which stipulates that the accounts of the County Governments entities shall record the transactions which take place during the financial year running from 1 July to 30 June and actual cash transactions taking place after the 30 June, shall not however, be treated as pertaining to the previous financial year even though the accounts for the year may be open for the purpose of adjustments.

14. Irregular Payment of Liaison Office Rent for the Council of Governors

The statement of receipts and payments reflects expenditure of Kshs.1,016,995,650 in respect of use of goods and services. This includes expenditure of Kshs.83,129,898 in respect of rentals of produced assets and as disclosed under Note 7 to the financial statements. The expenditure includes Kshs.2,397,862 spent on office rent for the Council of Governors' Liaison Office. However, the expenditure ought to have been paid by the National Government as provided for by Section 37 of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the structures and

institutions established in the Act shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

Consequently, the payments of Kshs.2,397,862 on office rent for the Council of Governors' Liaison Office was unlawful.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Isiolo 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 adverse opinion.

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. I have determined that there are no key audit matters to communicate in my report.

Other Matter

Prior Year Matters

In the audit report of the previous year, several paragraphs 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. Although the Management has indicated that the issues have been responded to, the matters have remained unresolved as the Senate has not met to deliberate on the same.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis on Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Project Implementation Status

Review of the project implementation status report compiled by the County Executive revealed that out of 231 projects budgeted for implementation during the financial year under review at a cost of Kshs.1,784,553,049, a total of 113 projects had been completed at a cost of Kshs.444,750,002. Out of the remaining projects, 112 projects budgeted to

cost Kshs.1,308,832,047 were ongoing while six (6) projects with a cost budget of Kshs.30,971,000 had not been started as at the time of audit.

Consequently, due to delay in project implementation, the residents of Isiolo County may not have received the planned benefits from implementation of the projects.

2. Unauthorized Recruitment of Casual Employees

The County Executive spent Kshs.7,331,685 on wages for casual employees recruited during the year under review. However, an approved establishment showing staff deficiencies that were to be filled by casual workers and authority from the County Public Service Board to hire casual workers were not provided for audit review. This was contrary to Section 63(1),(2)(a) of the County Government Act 2012 which provides that the County Public Service Board is the body empowered to make appointments including promotions in respect of offices in the County Public Service at the request of the relevant County Chief Officer of the department to which the appointments are to be made.

Consequently, the County Executive was in breach of Law.

3. Use of Goods and Services

3.1 Irregular Procurement of Offices

During the year under review, Kshs.3,714,000 was paid as rent for offices occupied by the departments of County Public Service Board, Governor's Press Office, Tourism and Wildlife, Gender, Culture and Social Services including Town Manager. The expenditure was charged to rentals of produced assets under use of goods and services. However, an approved requisition from the user departments specifying office space to be procured, advertisement for office space, evidence of procurement processes and resultant contracts or tenancy agreements were not provided for audit review. This was contrary to Section 60(1) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that a procuring entity shall prepare specific requirements relating to the goods, works or services being procured that are clear, that give a correct and complete description of what is to be procured, and that allow for fair and open competition among those who may wish to participate in the procurement proceedings.

In the circumstances, the County Executive was in breach of law and value for money could not be confirmed on the expenditure of Kshs.3,714,000 incurred on office rentals.

3.2 Irregular Training Expenses

The County Executive paid Kshs.2,167,000 and Kshs.400,000 payments towards purchase of camping site equipment and basic training for firefighters respectively to a supplier. However, the suppliers of the equipment and services were directly procured contrary to Section 103 of the Public Procurement and Asset Disposal Act, 2015 which guides on circumstances under which a procuring entity may use direct procurement. Further, the Kshs.400,000 payment for firefighters training was transferred to an employee's personal account instead of payment to the provider of the services.

In the circumstances, the Executive is in breach of the Law.

4. Acquisition of Assets

4.1 Irregular Tender Award and Payment for Undelivered Goods

The County Executive incurred expenditure amounting to Kshs.36,574,084 in respect of purchase of vehicles and other transport equipment. This included payment of Kshs.15,141,334 to a bidder for delivery of Utalii bus for tourists. However, a review of the procurement process revealed that another bidder had quoted to supply the bus at a cost Kshs.12,613,422 and had been successful in the technical evaluation. The bidder was not awarded the contract despite being the lowest evaluated bidder. The County Government, therefore, lost Kshs.2,527,912 being the difference between Kshs.12,613,422 quoted by the lowest and the winning bidder, and the Kshs.15,141,334 quoted by the bidder who was awarded the contract.

In addition, although the full contract amount was paid during the year under review, the bus had not been delivered as at the time of the audit.

In the circumstance, the Executive is in breach law and there was no value for money in the advance payment.

4.2 Doubtful Purchase of Office Furniture and General Equipment

During the year under review, an expenditure of Kshs.2,453,450 was incurred on purchase of office furniture and general equipment. However, records pertaining to the procurement of the furniture and also receipt in the stores and issuance to users were not availed for audit review. This was contrary to Section 162(1) of the Public Procurement and Asset Disposal Act, 2015 which stipulates that all inventory, stores and assets purchased are received, but shall not be used until taken on charge.

5. Unremitted Withholding Tax

Note 15 to the financial statements reflects Kshs.27,586,315 in respect to accounts receivables-deposits and retentions as at 30 June, 2019. The amount relates to withholding tax deducted during the year under review. However, the deducted amount was yet to be remitted to the Kenya Revenue Authority (KRA) contrary to the Income Tax Act, Cap. 470

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

6. Failure to Prepare and Publish Contract Awards

As reported in the previous year, the County Executive did not prepare, publish and publicize all contracts awarded in the year under review. The same was also not submitted to the Public Procurement Administrative Review Board contrary to Section 138 (1), (2) of the Public Procurement and Asset Disposal Act, 2015. Further, monthly progress reports of all procurement contracts prepared and submitted to the Accounting Officer as required by Section 152 of the Public Procurement and Asset Disposal Act 2015 were not provided for audit review.

In addition, a report to the Public Procurement Administrative Review Board on preferences and reservations indicating compliance with Section 157(4) of the Public Procurement and Asset Disposal Act, 2015, and containing disaggregated data on the number of Youth, Women and Persons with disability whose goods and services had been procured was also not provided for audit review.

In the circumstances, the 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, because of the significance of the matters Basis for Conclusion on Effectiveness of Internal Controls section of my report, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Information Technology Systems

The County Executive's did not have in place an approved ICT policy, business continuity plan, disaster recovery plan and password security policy. Further, the ICT organization structure was not provided for audit review.
In the circumstances, the confidentiality, integrity and availability of the County systems and data 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 overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control 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 control, risk management and government.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive's 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 Isiolo County Executive's policies and procedures may deteriorate.

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

08 April, 2021

6. FINANCIAL STATEMENTS

6.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30th JUNE 2019

		2018/2019	2017/2018
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	3,925,000,000	3,775,000,000
Proceeds from Domestic and Foreign Grants	2	193,665,153	65,635,096
Transfers from Other Government Entities	3	307,970,478	136,747,275
County Own Generated Receipts	4	161,767,323	114,130,920
Returned CRF issues	5	379,410,647	10,234,563
TOTAL RECEIPTS		**4,967,813,602**	**4,101,747,854**
PAYMENTS			
Compensation of Employees	6	1,360,085,959	1,313,626,293
Use of goods and services	7	1,016,995,650	561,745,788
Transfers to Other Government Units	8	906,036,276	515,500,000
Other grants and transfers	9	454,380,413	362,444,656
Social Security Benefits	10	33,443,476	15,037,410
Acquisition of Assets	11	1,090,967,124	587,686,278
Other Payments	12	-	36,080,152
TOTAL PAYMENTS		**4,861,908,897**	**3,392,120,577**
SURPLUS/DEFICIT		**105,904,705**	**709,627,277**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9 2019 and signed by:

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

Head of Treasury
Name:Roba Abduba Qanchora
ICPAK Member Number: 18362

6.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2019

	Note	2018/2019 Kshs	2017/2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	**13A**	505,117,724	726,504,403
Cash Balances	**13B**	-	
Total Cash and cash equivalents		**505,117,724**	**726,504,403**
Accounts receivables – Outstanding Imprests	**14**	2,848,319	27,381,268
TOTAL FINANCIAL ASSETS		**507,966,043**	**753,885,671**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	**15**	27,586,314	-
NET FINANCIAL ASSETS		**480,379,729**	**753,885,671**
REPRESENTED BY			
Fund balance b/fwd	**16**	753,885,671	44,258,394
Prior year adjustment	**17**	(379,410,647)	-
Surplus for the year		105,904,705	709,627,277
NET FINANCIAL POSITION		**480,379,729**	**753,885,671**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9 2019 and signed by:

Chief Officer - Finance
Name: Peter NgechuMuhuha
ICPAK Member Number: 7629

Head of Treasury
Name: RobaAbdubaQanchora
ICPAK Member Number: 18362

6.3. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30th JUNE 2019

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	3,925,000,000	3,775,000,000
Proceeds from Domestic and Foreign Grants	2	193,665,153	65,635,096
Transfers from Other Government Entities	3	307,970,478	136,747,275
County Own Generated Receipts	4	161,767,323	114,130,920
Returned CRF issues	5	379,410,647	10,234,563
		4,967,813,602	**4,101,747,854**
Payments for Operating Expenses			
Compensation of Employees	6	1,360,085,959	1,313,626,293
Use of goods and services	7	1,016,995,650	561,745,788
Transfers to Other Government Units	8	906,036,276	515,500,000
Other grants and transfers	9	454,380,413	362,444,656
Social Security Benefits	10	33,443,476	15,037,410
Other Payments	12	-	36,080,152
		3,770,941,773	**2,804,434,299**
Adjusted for:			
Changes in receivables		24,532,949	(2,817,768)
Changes in payables		27,586,316	-
Adjustments during the year		(379,410,647)	
Total Adjustments		**(327,291,384)**	(2,817,768)
Net cash flows from operating activities		**869,580,445**	**1,294,495,787**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(1,090,967,124)	(587,686,278)
Net cash flows from investing activities		**(1,090,967,124)**	(587,686,278)
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**(221,386,679)**	**706,809,509**
Cash and cash equivalent at Beginning of the year		**726,504,403**	**19,694,894**
Cash and cash equivalent at END of the year		**505,117,724**	**726,504,403**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/9 2019 and signed by:

Chief Officer - Finance
Name: Peter NgechuMuhuha
ICPAK Member Number: 7629

Head of Treasury
Name: RobaAbdubaQanchora
ICPAK Member Number: 18362

6.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE PERIOD ENDED 30th JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	3,925,000,000	0	3,925,000,000	3,925,000,000	0	100%
Proceeds from Domestic and Foreign Grants	193,665,153	0	193,665,153	218,370,486	-24705333	113%
Transfers from Other Government Entities	307,970,478	0	307,970,478	283,265,145	24705333	92%
County Own Generated Receipts	161,767,323	0	161,767,323	161,767,323	0	100%
Returned CRF issues	379,410,647	0	379,410,647	379,410,647	0	100%
TOTAL	**4,967,813,601**	**0**	**4,967,813,601**	**4,967,813,601**	**0**	100%
PAYMENTS					0	#DIV/0!
Compensation of Employees	1,427,961,057	-34,869,223	1,393,091,834	1,360,085,959	33005875	98%
Use of goods and services	615,407,287	433,026,052	1,048,433,339	1,016,995,650	31437689	97%
Transfers to Other Government Units	493,272,208	399,252,443	892,524,651	906,036,275	-13511624	102%
Other grants and transfers	206,198,382	248,207,732	454,406,114	454,380,413	25701	100%
Social Security Benefits	40,220,890	-6,777,018	33,443,872	33,443,476	396	100%
Acquisition of Assets	1,444,288,988	-282,374,614	1,161,914,374	1,090,967,124	70947250	94%
TOTAL	**4,227,348,812**	**756,465,372**	**4,983,814,184**	**4,861,908,897**	**121,905,287**	98%

The changes from the Original budget to the Final budget was due to supplementary budgets.
The over utlisation of 102% on Transfers to other government entities was due to the transfers to the County Assembly
The uder utilization of 34% on Acquisition of assets was due to prolonged procurement procedures.

The entity financial statements were approved on 30/9 2019 and signed by:

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

Head of Treasury
Name: Roba Abduba Qanchora
ICPAK Member Number: 18362

1.1. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE PERIOD ENDED 30th JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,747,500,000	0	2,747,500,000	2,747,500,000	0	100%
Proceeds from Domestic and Foreign Grants	135,565,607	0	135,565,607	160,270,940	-24,705,333	118%
Transfers from Other Government Entities	215,579,335	0	215,579,335	190,874,002	24,705,333	88%
County Own Generated Receipts	161,767,323	0	161,767,323	161,767,323	0	100%
Returned CRF issues	379,410,647	0	379,410,647	379,410,647	0	100%
TOTAL	**3,639,822,912**	**0**	**3,639,822,912**	**3,639,822,912**	**0**	**100%**
PAYMENTS			-	-		
Compensation of Employees	1,427,961,057	-34,869,223	1,393,091,834	1,360,085,959	33,005,875	98%
Use of goods and services	615,407,287	433,026,052	1,048,433,339	1,016,995,650	31,437,689	97%
Subsidies	0	0	0	-		
Transfers to Other Government Units	135,960,440	62,978,287	198,938,727	642,781,710	-443,842,983	323%
Other grants and transfers	206,198,382	248,207,732	454,406,114	454,380,413	25,701	100%
Social Security Benefits	40,220,890	-6,777,018	33,443,872	33,443,476	396	100%
Acquisition of Assets	13,179,079	57,773,172	70,952,251	0	70,952,251	0%
TOTAL	**2,438,927,135**	**760,339,002**	**3,199,266,137**	**3,507,687,208**	**-308,421,071**	**110%**

The changes from the Original budget to the Final budget was due to supplementary budgets.
The over utlisation of 323% on Transfers to other government entities was due to the transfers to the County Assembly which amounts are not budgeted for in IFMIS.

The entity financial statements were approved on 30/9 2019 and signed by:

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

Head of Treasury
Name: Roba Abduba Qanchora
ICPAK Member Number: 18362

1.2. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE PERIOD ENDED 30th JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,177,500,000	0	1,177,500,000	1,177,500,000	0	100%
Proceeds from Domestic and Foreign Grants	58,099,546	0	58,099,546	58,099,546	0	100%
Transfers from Other Government Entities	92,391,143	0	92,391,143	92,391,143	0	100%
TOTAL	**1,327,990,689**	**0**	**1,327,990,689**	**1,327,990,689**	**0**	**100%**
PAYMENTS						
Transfers to Other Government Units	357,311,768	336,274,156	693,585,924	263,254,565	430,331,358	38%
Acquisition of Assets	1,431,109,909	-340,147,786	1,090,962,123	1,090,967,124	-	100%
TOTAL	**1,788,421,677**	**-3,873,630**	**1,784,548,047**	**1,354,221,689**	**430,331,358**	**76%**

The changes from the Original budget to the Final budget was due to supplementary budgets.
The uder utilization of 62% on Transfers to other government entities was due to the fact that those amounts transferred to County Assembly were not budgeted in IFMIS
The uder utilization of 27% on Acquisition of assets was due to prolonged procurement procedures.

The entity financial statements were approved on 30/9 2019 and signed by:

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

Head of Treasury
Name: Roba Abduba Qanchora
ICPAK Member Number: 18362

1.3. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR 30th JUNE 2019

Program	Sub Program	B	Approved Budget	Actual Payments	Variance
101003510		**Livestock resource management and development**	**52,177,963**	**51,996,211**	**181,752**
	101013510	Extension services,	9,023,720	9,011,860	11,860
	101023510	Livestock Production	43,154,243	42,984,351	169,892
103003510		**Administrative, planning, and support services**	**177,653,569**	**177,125,008**	**528,561**
	103013510	Administration and Support Services	177,653,569	177,125,008	528,561
105003510		**Value Addition**	**19,231,597**	**19,155,458**	**76,139**
	105013510	Veterinary Support Services	19,231,597	19,155,458	76,139
107003510		**Planning and Survey of Urban Areas (Modogashe and Olndonyiro)**	**27,768,650**	**27,716,338**	**52,312**
	107013510	Administration and Planning Services	27,768,650	27,716,338	52,312
108003510		**Sustainable Agricultural Land Use and Environmental Management**	**223,001,757**	**154,179,957**	**68,821,800**
	108013510	Crop Productivity Enhancement Support	223,001,757	154,179,957	68,821,800
109003510		**Land Survey and land use planning**	**65,508,915**	**64,500,000**	**1,008,915**
	109013510	County land planning and spatial development	31,121,415	30,500,000	621,415
	109023510	County Land Survey and Mapping	34,387,500	34,000,000	387,500
204003510		**Public Works.**	**181,945,260**	**67,197,263**	**114,747,997**
	204013510	Road Improvement	181,945,260	67,197,263	114,747,997
206003510		**KUSP**	**93,968,100**	**4,750,000**	**89,218,100**
	206023510	Urban Development	93,968,100	4,750,000	89,218,100
207003510		**Municipal Administration**	**123,997,928**	**123,940,083**	**57,845**
	207013510	General Administration and Planning	82,158,412	82,100,567	57,845
	207023510	Infrastructural Development	41,839,516	41,839,516	-
301003510		**Trade development and promotion**	**4,750,536**	**4,063,372**	**687,164**
	301013510	Entrepreneurship and business management training	4,750,536	4,063,372	687,164
304003510		**Tourism Promotion**	**19,871,000**	**19,796,054**	**74,946**
	304013510	Tourism Promotion and Marketing	13,200,000	13,125,054	74,946
	304023510	Tourism Development	6,671,000	6,671,000	-
305003510		**General Administration Planning and Support Services**	**151,831,040**	**151,181,311**	**649,729**
	305013510	Administration planning support services	151,831,040	151,181,311	649,729
401003510		**Health Preventive and Promotive Services**	**94,204,090**	**84,197,999**	**10,006,091**
	401023510	Preventive and Promotive Health Services	94,204,090	84,197,999	10,006,091
402003510		**Health Curative Services**	**751,192,377**	**750,577,422**	**614,955**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
	402033510	Administration Support Services	751,192,377	750,577,422	614,955
403003510		**Adminitration and Planning**	**655,553,470**	**644,753,840**	**10,799,630**
	403013510	Curative and Rehabilitative Health Services	170,887,257	170,231,902	655,355
	403053510	Curative Infrastructure Support	484,666,213	474,521,938	10,144,275
501003510		**Administration, Planning and Support Services.**	**287,958,618**	**264,140,682**	**23,817,936**
	501013510	Administration	287,958,618	287,140,682	817,936
502003510		**Provision of education and training services**	**89,967,676**	**81,919,084**	**8,048,592**
	502013510	ECDE Classroom Infrastructure	82,967,676	74,919,084	8,048,592
	502023510	Vocational Training	7,000,000	7,000,000	-
504003510		**Management and development of Sports and sports facilities**	**136,000,000**	**136,000,000**	-
	504013510	Sports Academy Centre	130,000,000	130,000,000	-
	504023510	Youth and Women Empowerment	6,000,000	6,000,000	-
505003510		**Culture and Social Services**	**17,100,000**	**17,285,000**	**(185,000)**
	505013510	Culture Development	17,100,000	17,285,000	(185,000)
708003510		**Prudent use of Financial Resources**	**10,484,000**	**10,105,959**	**378,041**
	708013510	Governors Delivery Unit	10,484,000	10,105,959	378,041
709003510		**Administration and support services**	**366,367,132**	**362,979,272**	**3,387,860**
	709013510	Personnel Services	116,712,234	115,993,873	718,361
	709023510	Support Services	3,942,720	3,348,080	594,640
	709073510	ICT Infrastructure Support	5,000,000	4,508,046	491,954
	709083510	Admistrative Infrastructure support	240,712,178	239,129,273	1,582,905
710003510		**Public financial management**	**31,244,863**	**30,829,602**	**415,261**
	710013510	Administrative Services	31,244,863	30,829,602	415,261
711003510		**Economic Planning and Coordination ion**	**70,538,619**	**70,411,714**	**126,905**
	711013510	Monitoring and Evaluation	26,110,011	26,110,011	-
	711023510	Economic Policy and County Development Plans	44,428,608	44,301,703	126,905
712003510		**Cohesion and Peace Building**	**45,882,667**	**45,684,035**	**198,632**
	712013510	Administrative and Civic Education Services	12,906,542	12,707,910	198,632
	712023510	Conflict Management and Resolution	32,976,125	32,976,125	-
713003510		**County Governance and Coordination Affairs**	**321,439,065**	**320,957,362**	**481,703**
	713013510	County Governance	119,618,342	119,506,468	111,874
	713023510	Coordination Affairs	177,820,723	177,591,356	229,367
	713033510	Intergovernmental Services (Deputy Governor Services)	24,000,000	23,859,538	140,462
716003510		**County Devolved Administrative Affairs**	**32,157,940**	**30,106,237**	**2,051,703**
	716013510	Devolved Administrative Affairs	32,157,940	30,106,237	2,051,703

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
719003510		**Public service Management**	**167,143,063**	**166,205,653**	**937,410**
	719023510	General Administration Support Services	167,143,063	166,205,653	937,410
723003510		**County Public Service**	**54,413,623**	**54,334,208**	**79,415**
	723023510	Administration Support Services	54,413,623	54,334,208	79,415
725003510		**Special programmes**	**444,741,379**	**444,288,745**	**452,634**
	725013510	Administration & Planning	82,197,305	81,886,738	310,567
	725023510	Disaster management	362,544,074	362,402,007	142,067
726003510		**KDSP(Kenya Devolution Support Programme) Conditional Grant**	**47,984,638**	**12,382,100**	**35,602,538**
	726013510	Kenya Devolution Support	47,984,638	12,382,100	35,602,538
1001003510		**Provision & Management of domestic & livestock rural water supply**	**67,777,429**	**67,723,475**	**53,954**
	1001013510	Administration and Planning Support Services	67,777,429	67,723,475	53,954
1002003510		**Water Supply and Storage Services**	**99,870,495**	**99,151,297**	**719,198**
	1002023510	Water Supply and Storage	99,870,495	99,151,297	719,198
1003003510		**Conservation of Environment & Natural Resources**	**50,086,725**	**49,704,420**	**382,305**
	1003013510	Administration and Support Services	34,411,605	34,100,776	310,829
	1003023510	Environmental Conservation	15,675,120	15,603,644	71,476
		Grand Total	**4,983,814,184**	**4,861,908,897**	**121,905,357**

NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic)

1.4. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

Undrawn external assistance
These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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

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

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

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

4. In-kind contributions
In-kind contributions are donations that are made to the *entity* 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 *entity* 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

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.

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

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

10. 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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 30th June 2018 for the period 1st July 2018 to 30thJune 2019 as required by law. There weretwo number of supplementary budgets passed in the year. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. Errors

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

14. Related party transactions

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

1.5. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES- ANNEX 1

	2018/2019	2017/2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	471,000,000	528,500,000
Total Exchequer Releases for quarter 2	984,569,954	398,952,950
Total Exchequer Releases for quarter 3	1,155,623,128	1,181.304,421
Total Exchequer Releases for quarter 4	1,815,442,549	1,868,625,000
Cumulative Amount	**4,426,635,631**	**3,977,382,371**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A,B and C below should equal the total exchequer releases).

1A. Equitable Share

	2018/2019	2017/2018
Exchequer Releases	Kshs	Kshs
Total Exchequer Releases for quarter 1	471,000,000	528,500,000
Total Exchequer Releases for quarter 2	890,055,749	339,750,000
Total Exchequer Releases for quarter 3	1,079,375,000	1,038,125,000
Total Exchequer Releases for quarter 4	1,484,569,251	1,868,625,000
Cumulative Amount	**3,925,000,000**	**3,775,000,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals-User foregone fees	0-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA – Universal Healthcare in Devolved Units Programme	17,509,974	-
World Bank – THUSCP	35,293,333	
National Agricultural & Rural Inclusive Growth Project (NARIGP)		-
Fuel Levy	126,506,590	-
Kenya Devolution Support Programme		
Youth Polytechnic support grant		-
Abolishment of user fees in health centres and dispensaries	3,472,461	-
Kenya Urban Support Programme IDG	41,200,000	-
Kenya Urban Support Programme UDG	93,968,100	-
Agriculture Sector Development Support Project (ASDSP)	8,020,256	-
Kenya Climate Smart Agriculture Project (KCSAP)	32,966,823	-
UHC	138,186,234	-
Total	**497,123,771**	-

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018/2019	2017/2018
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
DANIDA		-	17,509,974	8,824,953
Health Care		-	-	20,696,822
KDSP				36,113,321
SIDA-ASDSP			8,020,256	
Climate SMART			32,966,823	
KUSP UDG			93,968,100	
KUSP IDG		-	41,200,000	
FAO, Livestock Grant				
Grants Received from Multilateral Donors (Internation				
(Insert name of donor)		-	-	-
TOTAL		-	**193,665,153**	**65,635,096**

(Include a brief explanation on grants received, from whom and for what purpose)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	2018/2019	2017/2018
	Kshs	Kshs
Transfers from Central government entities		
Fuel levy	126,506,590	107,066,100
Healt care	35,293,333	
User Fees	3,472,461	-
Universal Health	142,698,094	
Transfers from Counties		
Abolishment of user fees in health centers and dispensaries	-	3,514,477
Development of Youth polytechnic conditional grant	-	26,166,698
Total	**307,970,478**	**136,747,275**

4. COUNTY OWN GENERATED REVENUES

	2018/2019	2017/2018
RECEIPTS	Kshs	Kshs
Receipt from admin fees	229,792	1,280,211
Land rates and rents current year	7,318,958.82	9,951,662
Penalties rates and rents	582,642	
Other property charges	1,452,162	1,677,968
Land rates and rent arrears	7,282,705	
Livestock auction	3,514,666	5,633,676
Sand cess	12,473,389	8,034,240
Other cess on produce	982,630	
Other miscellaneous receipt	138,915	
Mirra export	2,336,050	
Miscellaneous charges	1,078,359	
SPB fees/promotions	6,443,604	5,603,265
Liquor license/application	2,801,563	2,422,000
Public works/ other charges	290,000	546,500
Stand premium	83,560	
Clearance and concepts	182,000	
Transfer/approvals	600,000	
Public health/veterinary inspection/hides	1,551,180	844,665
Weight and measures	65,000	
Tractor hire	211,395	
Livestock, fisheries development	16,630	
Game gate	92,456,619	62,786,210
Market stall rent-kiosks and stall	124,400	66,900
Street parking fees	4,572,267	3,725,105
Hospital cost sharing	7,842,485	9,302,638
Slaughter fees	1,436,440	1,285,350
Building plan approvals	351,702	-
Park royalties	1,235,717	
Branding	5,000	970,530
Game gate	3,784,847	
Water supply	10,000	
External Services Fees- Agricultural training centre	312,646	

RECEIPTS	2018/2019 Kshs	2017/2018 Kshs
TOTAL	**161,767,323**	**114,130,920**

5. RETURNED CRF ISSUES

	2018/2019 Kshs	2017/2018 Kshs
Balance B/f from CRF	281,889,203	27,986.00
Balance B/f from Recurrent Ac-	3,883,916	10,206,577.00
Balance B/f from Recurrent Ac-	23,272	
Balance B/f from Recurrent Ac-	1,134,782	
Balance B/f from Development Ac	72,014	-
Balance B/f from Development Ac	64,500,000	
Balance BF- Danida- County health Services A/C	1,547,840	
Balance BF- Fuel Levy Fund Account	192,921	
Conditional Allocation for Development of Youth Polytechnic	26,166,698	
Total	**379,410,647**	**10,234,563**

6. COMPENSATION OF EMPLOYEES

	2018/2019 Kshs	2017/2018 Kshs
Basic salaries of permanent employees	889,721,217	799,574,138
Basic wages of temporary employees	32,055,206	80,384,408
Personal allowances paid as part of salary	404,995,067	413,200,317
Compulsory national social security schemes	32,385,920	20,467,430
Compulsory national health insurance schemes	928,549	-
Total	**1,360,085,959**	**1,313,626,293**

7. USE OF GOODS AND SERVICES

	2018/2019 Kshs	2017/2018 Kshs
Utilities, Supplies and Services	13,341,595	11,881,091
Communication, Supplies and Services	15,078,500	9,599,766
Domestic Travel and Subsistence, and Other Transportation Costs	134,236,922	89,134,440
Foreign Travel and Subsistence, and other transportation costs	22,017,996	10,880,617
Printing , Advertising and Information Supplies and Services	31,174,036	14,827,546
Rentals of Produced Assets		28,576,896

	83,129,898	
Training Expenses	24,682,411	12,993,221
Hospitality Supplies and Servi	206,400,596	121,338,362
Insurance Costs	62,265,058	40,121,062
Specialised Materials and Supp	217,784,683	111,381,945
Office and General Supplies and Services	30,807,973	17,867,237
Fuel Oil and Lubricants	52,666,021	33,181,258
Other Operating Expenses	73,552,294	38,882,375
Routine Maintenance - Vehicles	37,629,082	13,600,197
Routine Maintenance - Other Assets	12,228,585	6,989,775
Total	**1,016,995,650**	**561,745,788**

8. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2018/2019	2017/2018
	Kshs	Kshs
Transfers to County Assembly- ANNEX 4	498,000,000	515,500,000
Current grants	70,603,405	-
Capital grants	2,022,100	-
Other current transfers	47,744,295	-
Other capital grants	287,666,476	-
TOTAL	**906,036,276**	**515,500,000**

9. OTHER GRANTS AND TRANSFERS

Description	2018/2019	2017/2018
	Kshs	Kshs
Scholarships and other educational benefits	-	1,787,200
Emergency relief and refugee assistance	385,198,373	246,338,158
Other current transfers, grants	69,182,040	56,397,620
Other capital grants and transfers		57,921,678
TOTAL	**454,380,413**	**362,444,656**

10. SOCIAL SECURITY BENEFITS

	2018/2019	2017/2018
	Kshs	Kshs
Government pension and retirement benefits	33,443,476	15,037,410
Social security benefits in cash and in kind	-	-

Employer Social Benefits in cash and in kind	-	-
Total	**33,443,476**	**15,037,410**

11. ACQUISITION OF ASSETS- ANNEX 3

	2018/2019	2017/2018
	Kshs	Kshs
Non Financial Assets	-	-
Purchase of Buildings	-	-
Construction of Buildings	176,170,502	12,919,397
Refurbishment of Buildings	2,283,954	3,084,087
Construction of Roads	142,575,356	106,041,856
Construction and Civil Works	525,298,609	201,885,369
Overhaul and Refurbishment of Construction and Civil Works	4,738,473	-
Purchase of Vehicles and Other Transport Equipment	36,574,084	43,356,399
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	538,160	-
Purchase of Office Furniture and General Equipment	23,869,087	22,391,560
Purchase of ICT Equipment	-	-
Purchase of Specialised Plant, Equipment and Machinery	140,084,772	128,698,340
Purchase of Certified Seeds, Breeding Stock and Live Animals	3,499,861	1,467,960
Research, Studies, Project Preparation, Design & Supervision	30,147,050	67,841,310
Rehabilitation of Civil Works	5,187,217	-
Total	**1,090,967,124**	**587,686,278**

12. OTHER PAYMENTS

	2018/2019	2017/2018
	Kshs	Kshs
Pending Bills paid through court order from Revenue a/c	-	36,052,737
Bank charges revenue Accounts	-	27,415
Other expenses		-
Total	-	**36,080,152**

13. A BANK ACCOUNTS- ANNEX 7

Name of Bank, Account No. & Currency	Indicate whether recurrent or development, deposits, receipts, etc	2018/2019 Kshs	2017/2018 Kshs
CBK County Revenue Fund 1000171715	Revenue	71,123,354	305,292,842
CBK County Reccurent 1000171405	Recurrent	391,822	40,994,168
CBK County Development 1000171367	Development	48,133,540	315,494,253
CBK Isiolo County Health Services 1000270721	Grant	89,335,620	9,033,787
CBK Isiolo County Fuel Levy 1000293427	Grant	92,443,055	6,460,791
CBK Isiolo County Village Poly Proj 1000369377	Grant	5,902,684	0
CBK Isiolo County AGR SEC DEV S.PRG II 1000371307	Grant	13,634,416	0
CBK Isiolo County Kenya Climate Smart Agr 1000371315	Grant	37,829,823	0
CBK Isiolo County Urban Development 1000392266	Grant	93,868,100	0
CBK Isiolo County Urban Institutional 1000392274	Grant	-	0
CBK Isiolo County Livestock Support 1000392298	Grant	1,140,900	0
CBK Isiolo County UHC Funds 1000408898	Grant	-	
CBKL Revenue Collection account 10111203000081	Revenue	550,590	4,552,578
CBKL Revenue Dollar account 10112200000004	Revenue	1,405,400	234,056
Co op Bank Revenue Collection Acc 0114143792300	Revenue	610,518	0
Co op Bank Revenue Dollar Collection Acc 02120437923000	Revenue	563,000	68,000
KCB Revenue Collection Acc 1140770330	Revenue	800	68,900
NBK Revenue Collection Acc 01040204720700	Revenue	20,990,175	201,802
KCB ImprestAcc 1140761072	Imprest	700	551
KCB ASDP Acc 1224687353	Grant	105,219	
KCB Bursary Fund Acc 1182179509	Fund	2,455,229	34,151,540
Health Facilities Accounts (Annex 7)	Grant-	24,632,778	9,950,235
Total	-	**505,117,724**	**726,504,403**

13. B CASH BALANCES

	2018 – 2019 KShs	2017 – 2018 KShs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

14. ACCOUNTS RECEIVABLE(ANNEX 5)

	2018/2019	2017/2018
	Kshs	Kshs
Government Imprests	2,848,319	27,381,268
Clearance Accounts		-
Total	**2,848,319**	**27,381,268**

15. ACCOUNTS PAYABLE- DEPOSIT AND RETENTIONS (Annex 8)

	2018/2019	2017/2018
	Kshs	Kshs
Deposits	-	
Other liabilities	27,586,315	
Total	**27,586,315**	

16. FUND BALANCE BROUGHT FORWARD

	2018/2019	2017/2018
	Kshs	Kshs
Bank accounts	726,504,403	19,694,894
Cash in hand	-	-
Accounts Receivables	27,381,268	24,563,500
Accounts Payables		-
Total	**753,885,671**	**44,258,394**

17. PRIOR YEAR ADJUSTMENT

RETURNS TO CRF Account FOR FY 2017/18			
DETAILS	**Date**	**Reference**	**Amount (Kshs)**
Balance B/f from CRF	5/7/2018	FT18186V7PBX	281,889,203
Balance B/f from Recurrent Ac-	30-08-18	FT18263TRPWZ	3,883,916
Balance B/f from Recurrent Ac-	11/9/2018	FT18254PR4DP	23,272
Balance B/f from Recurrent Ac-	20-09-18	FT18263TRPWZ	1,134,782
Balance B/f from Development Ac	30-8-18	FT18242Z9Z5R	72,014
Balance B/f from Development Ac	20/09/18	FT18263YVG8N	64,500,000
Balance BF- Danida- County health Se	30-08-18	FT18242Z1CL2	1,547,840
Balance BF- Fuel Levy Fund Account	30-08-18	FT18242KMN0T	192,921
Conditional Allocation for Development	20-09-18		26,166,698
Total			**379,410,647**

1.6. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2017/2018			FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	51,604,942	-	3,786,631	47,818,311
Construction of civil works	131,284,288	-	32,213,297	99,070,991
Supply of goods	359,814,472	-	44,367,967	315,446,505
Supply of services	384,262,639	308,705,651	97,036,077	595,932,213
Total	**926,966,341**	**308,705,651**	**177,403,972**	**1,058,268,020**

2. PENDING STAFF PAYABLES

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total				

3. OTHER PENDING PAYABLES

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

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

4. 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 Government:

- 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;

- County Ministries and Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2018- 2019	2017- 2018
	Kshs	Kshs
Transfers to related parties		
Transfer to the County Assembly	498,000,000	515,500,000
Transfers to other County Government Entities	408,036,276	362,444,656
Transfers to Development Projects	454,380,413	
Total Transfers to related parties	**1,360,416,689**	**877,944,656**
Transfers from related parties		
Transfers from the Exchequer	4,426,635,631	3,977,382,371
Total Transfers from related parties	**4,426,635,631**	**3,977,382,371**

5. 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
Isiolo Water and Sewerage Company	July 2007	Isiolo	AbdullahiSora
Bursary Fund	December 21,2015	Isiolo	Aileen Kajuju
Municipal Board	December 20,2018	Isiolo	Osman Halake

2. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
1.0	Presentation of FS did not conform to approved financial reporting template	The management used an old template.	RobaAbdubaHOT	Resolved	
3.0	Variance between financial statement balance and IFMIS balances	The variance is historical. Reconcilliation is ongoing with support from National treasury	RobaAbdubaHOT	Unresolved	June 2020
4.0	Variation in revenue collection and bankings	The matter has been resolved	Bidu Ibrahim-Head of Revenue	Resolved	
5.0	Irregular payment from revenue collection account	This are garnishee Court orders	Bidu Ibrahim-Head of Revenue	Unresolved	June 2020
6.0	Unaccounted for revenue resulting from failure to surrender receipt books	The matter has been resolved	Bidu Ibrahim-Head of Revenue	Resolved	
7.0	Unaccounted for expenditure	Supporting documentations provided.	Peter Ngechu CO-Finance	Resolved	
Propriety					
8.0	The propriety and accountability of Kshs. 1,200,000 transferred to health facilities	This are transfers to Health facilities (DANIDA)	Ibrahim Alio CO-Health	Resolved	
9.1	The validity of Kshs. 4,459,650 expenditure on domestic travel and subsistence	Supporting documentations provided.	Respective Sector CO's	Resolved	
9.2	Propriety of Kshs.2,750,000 paid as rent	This is rent to Council of Governors (COG)	AbdiaDabaso CO – Office of Governor	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
9.3	Irregular expenditure on hospitality, supplies and services	Supporting documentations provided.	Respective Sector CO's	Resolved	
9.4	Validity of Kshs. 4,309,200 expenditure on fuel	The management has provided documentations.	Macharia – Transport officer	Resolved	
10.0	Recoverability of outstanding receivables of Ksh. 12,884,285	The County is pursuing. Ashnil paid its det	Bidu Ibrahim-Head of Revenue	Not Resolved	June 2020
11.1	Accuracy of pending account payables- pending bills	The County established pending ills task force to verify. Pending bill list is attached as annex	Peter Ngechu CO-Finance	Resolved	
11.2	Validity of the Kshs. 201,669,500 expenditure on emergency on relief	The management has provided documentations.	AbdiaDabaso CO - Special Programmes	Resolved	
11.3	The validity of the of Kshs. 197,321,299 expenditures on civil works	The management has provided supporting documentations.	Respective Sector CO's	Resolved	
11.4	The valuation, ownership, existence, completeness, location and security of noncurrent asset	Reviewing of county asset registry is on-going	Peter Ngechu CO-Finance	Unresolved	June 2020
Other Matter					
1.0	Propriety of Kshs. 35,251, 396 expenditure on consultancy services	The management has provided supporting documentations.	Respective Sector CO's	Resolved	
2.0	Deficit receipt of Kshs. 238,534,620	Some donors did not disburse their allocation. Poor Economic environment	Bidu Ibrahim-Head of Revenue	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		affected local revenue collections			
2.2	Under spent budget of Kshs. 948,686,897	Some donor funds were not received as well as delay in exchequer releases	Peter Ngechu CO-Finance	Resoved	
Basis For Conclusion					
1.0	Construction of water projects	Payment in IB was done after final completion certificate was issued	Yusuf Mohamed- CO water	resolved	
2.0	Construction of road	Correct description provided	Ali Godana – Town administrator	resolved	
3.1	Irregular operation of dollar account	Approval sought from National treasury	Bidu Ibrahim	unresolved	June 2020
3.2	Irregular operation of bank account	Authority provided	CEC- Finance	Resolved	
3.3	Bursary fund account	The county bursary act required amendment by county assembly	AilleenKajuju- CO education	Resolved	
4.0	Irregular salary payments	Supporting payment for the salary provided	AbdikadirKoricha- CO Public Service Management	Resolved	

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Sign.....

Date.....30/9/19

FOR: CEC, Finance and Economic Planning

3. ANNEXES

I. ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	471,000,000	0	0	0	471,000,000
Exchequer Releases for quarter 2	890,055,749	11,181,849	0	216,455,856	1,117,693,454
Exchequer Releases for quarter 3	1,079,375,000			76,248,129	1,155,623,129
Exchequer Releases for quarter 4	1,484,569,251	6,328,125		191,421,672	1,682,319,048
Total	**3,925,000,000**	**17,509,974**		**484,125,657**	**4,426,635,631**

II. ANNEX 2–ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Construction of Buildings						
Amare construction Co.Ltd	1,214,870	Not dated		1,214,870	1,214,870	
Noyasu Construction Co. Limited	1,345,739	4/22/2016	870,739	475,000	1,345,739	
Basra Building Construction Ltd	6,497,943	12/7/2015		6,497,943	6,497,943	
Wenyeji Contractors	2,999,998.60	Not Dated		2,999,999	2,999,998.60	
Noyasu Construction Co Ltd	1,345,739.00	not dated		1,345,739	1,345,739.00	
Basra Building Construction Ltd	3,851,500	10/24/2016		3,851,500	3,851,500	
Earthlink Solar Ltd	2,417,080	Not Dated		2,417,080	2,417,080	
Faraj Investment Limited	1,200,171	1/13/2017		1,200,171	1,200,171	
Joysam Transporters and Construction Company	1,195,230	6/19/2017		1,195,230	1,195,230	
Malows Construction Co. Ltd	1,200,000	5/24/2017		1,200,000	1,200,000	
Ngelemian Co. Limited	1,198,257	2/10/2017		1,198,257	1,198,257	
Frolin Agencies	1,197,607	2/23/2017		1,197,607	1,197,607	
Jamason General Contractors	617,925	not dated		617,925	617,925	
Amaana Holdings Limited	2,697,599	Not Dated		2,697,599	2,697,599	
Sadorb Enterprises	4,585,596	n/a	2,915,892	1,669,704	4,585,596	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Amaana Holdings Limited	2,697,599	Not Dated		2,697,599	2,697,599	
Absher Ltd	4,035,002			4,035,002	4,035,002	
Soomal Group Limited	2,634,551	n/a		2,634,551	2,634,551	
Sunspike Construction Co. Limited	2,848,555	1/20/2017		2,848,555	2,848,555	
Gitonga Construction Co. Ltd	1,149,215	1/16/2017		1,149,215	1,149,215	
Babul Construction Ltd	3,684,856	4/13/2017		3,684,856	3,684,856	
Milsaded construction company Limited	989,909	9/6/2016		989,909	989,909	
TOTAL	**51,604,941**		**3,786,631**	**47,818,310**	**51,604,941**	
Construction of civil works						
Dertuu Construction Company Limited	4,194,148.20	3/1/2016		4,194,148	4,194,148.20	
Noyasu Construction Co. Limited	475,000.00	4/22/2016		475,000	475,000.00	
Zeearr Contractors Limited	4,193,365.20			4,193,365	4,193,365.20	
Waso Building Co. Ltd	2,587,624	n/a		2,587,624	2,587,624	
Kaayo Builders and Contractos Co. Ltd	4,050,621	n/a		4,050,621	4,050,621	
Kiyyo General construction	2,453,827	4/20/2017		2,453,827	2,453,827	
Sunspike Construction Co.Ltd	4,742,000	4/19/2016		4,742,000	4,742,000	
Waso General Contractors Ltd	4,874,902		1,900,000	2,974,902	4,874,902	
Iqra Company Ltd	1,600,000.00	5/17/2016		1,600,000	1,600,000.00	
Waso General Contractors Ltd	2,974,901	Not Dated		2,974,901	2,974,901	
Akarim Construction Ltd	6,971,600.00	6/16/2016	6,971,600.00	0	6,971,600.00	
DhamballaBuyyo Contractors Limited	4,496,642.60	3/28/2017		4,496,643	4,496,642.60	
Asaf General Trading Co. Ltd	5,042,535.00	n/a		5,042,535	5,042,535.00	
Sunspike Construction Co.Ltd	2,990,880	6/20/2016	2,990,880	0	2,990,880	
Osmoga Enterprises	660,500	1/16/2017		660,500	660,500	
Fagol Limited	2,530,932.00			2,530,932	2,530,932.00	
Sunspike Construction Co. Ltd	3,459,152.89	4/20/2017		3,459,153	3,459,152.89	
Sunspike Construction Co.0Ltd	650,876.00	3/7/2017		650,876	650,876.00	
Friends of Nomads Enterprise Limited	4,988,797.00	3/23/2017		4,988,797	4,988,797.00	
General Contractor Co. Ltd	4,842,091.00	8/30/2016		4,842,091	4,842,091.00	
Mushram contractors & General suppliers ltd	689,040	12/16/2016		689,040	689,040	
Kimu Electricals Service	609,000	9/5/2016		609,000	609,000	
Bakalch contractors and Supplies limited	4,040,475	2/20/2016		4,040,475	4,040,475	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Masaal General Agencies	4,500,000	4/21/2016		4,500,000	4,500,000	
Masaal General Agencies	1,850,000	4/19/2016		1,850,000	1,850,000	
Masaal General Agencies	2,900,000			2,900,000	2,900,000	
Mayo Investment Limited	3,898,818	6/23/2016		3,898,818	3,898,818	
Northern County Limited	3,888,770	5/26/2016		3,888,770	3,888,770	
Dakiye General Supplies	1,460,678			1,460,678	1,460,678	
North Track Co. Ltd	1,198,177			1,198,177	1,198,177	
North Track Company Limited	4,290,405	not dated		4,290,405	4,290,405	
Mayus General Agencies	1,666,340	n/a		1,666,340	1,666,340	
Four Silver Transporters Ltd	3,113,076	4/1/2017		3,113,076	3,113,076	
Waso General Contractors Co. Ltd	3,015,907	n/a	3,015,907	0	3,015,907	
Geomeasure Surveyors	7,480,000	07/03/2014 &10/09/2014	7,480,000	0	7,480,000	
Geomeasure Surveyors	6,554,910	18/03/2016	6,554,910	0	6,554,910	
North Track Company Limited	3,300,000		3,300,000	0	3,300,000	
Friends of Nomands Enterprises Ltd	1,938,000			1,938,000	1,938,000	
Wanno Construction Co.Ltd	1,268,206	Not dated		1,268,206	1,268,206	
Waso General Construction Co. Ltd	4,842,091	8/30/2016		4,842,091	4,842,091	
TOTAL	**131,284,287**		**32,213,297**	**99,070,990**	**131,284,287**	
Supply of goods						
Biftu Prime Constructions	26,000	3/24/2015		26,000	26,000	
Waso central emporium Ltd	8,600,000	n/a		8,600,000	8,600,000	
Fanusa	3,990,000	n/a		3,990,000	3,990,000	
KEMSA	8,140,689	n/a	8,140,689	0	8,140,689	
Hussein Dairies Ltd	71,245	n/a		71,245	71,245	
Donben General Supplies	382,000	n/a		382,000	382,000	
Shasac Contractor Ltd	12,300,000	n/a		12,300,000	12,300,000	
Muncom Enterprises	7,850,000	n/a		7,850,000	7,850,000	
Medabs Enterprises	10,070,000	n/a		10,070,000	10,070,000	
Mushram Contractors And General Sup	205,000	n/a		205,000	205,000	
Darara investment	395,550	12/14/2015		395,550	395,550	
KEMSA	5,764,308	n/a	5,764,308	0	5,764,308	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Isiolo Tena General Supplies	8,102,000	n/a		8,102,000	8,102,000	
Isiolo Tena General Suppliers	6,610,000	n/a		6,610,000	6,610,000	
Sagos General Contractors And Supplies	1,500,000.00	4/26/2017		1,500,000	1,500,000.00	
CMC Motors Group Ltd	1,700,000.00	6/4/2014		1,700,000	1,700,000.00	
Halfatu Enterprises Limited	172,500			172,500	172,500	
Jemax General Supplies	282,130			282,130	282,130	
Talent Pharmacy	63,675.00	4/25/2017		63,675	63,675.00	
CMC Motors Group Ltd	33,500.00	2/28/2017		33,500	33,500.00	
A.A Mahad	7,309,000	n/a		7,309,000	7,309,000	
Ali AbdullahiMahad	6,620,000	9/27/2016		6,620,000	6,620,000	
Friends of Nomads Enterprises	49,000	11/18/2016		49,000	49,000	
Amki Stores Enterprise	3,700,000	10/29/2016	3,700,000	0	3,700,000	
Ansim Company Limited	1,192,000.00	6/6/2016		1,192,000	1,192,000.00	
Ruephan Pharmacy	3,500,000.00	12/19/2016		3,500,000	3,500,000.00	
Jemax General Supplies	100,000.00	4/24/2017		100,000	100,000.00	
Ruephan Pharmacy	472,500.00	12/20/2016		472,500	472,500.00	
Merti General Contractors	30,000.00	24/04/207		30,000	30,000.00	
Soomal Group Limited	682,000.00	2/10/2017		682,000	682,000.00	
Rayan Provision Stores	8,806,400.00	2/16/2016		8,806,400	8,806,400.00	
Choke Construction & Suppliers	7,915,000.00	6/26/2016		7,915,000	7,915,000.00	
Adhi pharmacy	788,460	11/27/2014		788,460	788,460	
Al Majid Stores	7,075,000.00	10/30/2015		7,075,000	7,075,000.00	
Al Majid Stores	6,125,000.00	10/10/2015		6,125,000	6,125,000.00	
Al Majid Stores	4,863,500.00	6/27/2016		4,863,500	4,863,500.00	
Sunspike Construction Ltd	2,000,000.00	3/31/2017		2,000,000	2,000,000.00	
Dalatu Investment	4,863,500.00	not dated		4,863,500	4,863,500.00	
Darara investment ltd	4,863,500.00	not dated		4,863,500	4,863,500.00	
Dalatu Investment	3,780,000.00	not dated		3,780,000	3,780,000.00	
Fagol Limited	3,400,000.00	10/12/2015		3,400,000	3,400,000.00	
Fishnet Enterprises Ltd	3,611,000.00	11/2/2014		3,611,000	3,611,000.00	
Habibty Investment	100,970.00	4/10/2017	100,970	0	100,970.00	
Dalatu Investment	3,602,500.00	not dated		3,602,500	3,602,500.00	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Proctor & Klein	3,565,000.00	6/26/2016		3,565,000	3,565,000.00	
Nachami Logistics Agency	3,535,000.00	6/26/2016		3,535,000	3,535,000.00	
Clicks Holdings Ltd	3,387,500.00	not dated		3,387,500	3,387,500.00	
Nachami Logistics Agency	500,000.00	6/26/2016		500,000	500,000.00	
Arid Youths Company Ltd	500,000.00	2/20/2017		500,000	500,000.00	
Nagayo Enterprises Ltd	488,000.00	not dated		488,000	488,000.00	
Lakole Investment	266,000.00	12/14/2016		266,000	266,000.00	
Ragambo Enterprises	170,520	10/10/2016		170,520	170,520	
Proctor & Klein	100,000.00	6/26/2016		100,000	100,000.00	
Lakole Investment	74,000.00	9/19/2016		74,000	74,000.00	
Fafachane Construction Limited	20,800.00	9/29/2015		20,800	20,800.00	
Fafachane Construction Limited	8,500.00	9/20/2015		8,500	8,500.00	
Fafachane Construction Limited	54,450.00	9/26/2015		54,450	54,450.00	
Fafachane Construction Limited	31,385.00	9/26/2015		31,385	31,385.00	
Fafachane Construction Limited	48,000.00	9/29/2015		48,000	48,000.00	
Fagol Limited	87,500.00	4/7/2016		87,500	87,500.00	
Fulcayo Group Limited	200,000.00	5/17/2017		200,000	200,000.00	
Jubalee General Suppliers Limited	1,530,000.00	12/13/2016		1,530,000	1,530,000.00	
Gayoo Prime Agencies	540,000	6/25/2015		540,000	540,000	
Gayoo Prime Agencies	951,000	n/a		951,000	951,000	
Jatim Engineering	141,700	12/12/2015		141,700	141,700	
Wazu Global Supplies	100,000			100,000	100,000	
Wazu Global Supplies	140,000	5/30/2016		140,000	140,000	
Wazu Global	100,000	5/30/2016		100,000	100,000	
Haistaneurotechpharmceuticals	3,400,000	10/23/2015		3,400,000	3,400,000	
Japko General suppliers	1,350,000	9/27/2016		1,350,000	1,350,000	
Donben General Supplies	1,217,000	Not Dated		1,217,000	1,217,000	
Pharmtrade pharmaceutical ltd	1,268,206	1/9/2016		1,268,206	1,268,206	
Nasmi Investment Ltd	1,010,110	not dated		1,010,110	1,010,110	
Travotech Enterprises Ltd	800,000	2/10/2016		800,000	800,000	
Japko General Suppliers	850,000	9/23/2016		850,000	850,000	
Japko General Suppliers	510,000	6/24/2016		510,000	510,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Fagol Limited	500,000	1/1/2016		500,000	500,000	
Japko General Suppliers	350,000	not dated		350,000	350,000	
Two SistasEntereprises	210,000	3/31/2017		210,000	210,000	
Two SistasEntereprises	37,340	3/31/2017		37,340	37,340	
Halfatu Enterprises Ltd	195,570	16/2/2014		195,570	195,570	
Al Majid Stores	14,205,000	3/16/2015		14,205,000	14,205,000	
Al Majid Stores	11,200,000	9/30/2015		11,200,000	11,200,000	
Dabasiti Contractors co. ltd	8,965,000	1/9/2017		8,965,000	8,965,000	
Choke Construction & Suppliers	8,870,000	1/26/2017		8,870,000	8,870,000	
Rayan Provision Stores	8,615,000	1/9/2017		8,615,000	8,615,000	
Dabasiti Contractors Co. Ltd	8,097,000	1/18/2016		8,097,000	8,097,000	
Rayan provision stores	7,224,000	1/20/2016		7,224,000	7,224,000	
Choke Construction & Suppliers	6,610,000	1/26/2017		6,610,000	6,610,000	
Choke Construction & Suppliers	6,025,000	10/10/2016		6,025,000	6,025,000	
Gashe Base stores	4,575,000	not dated		4,575,000	4,575,000	
Black Tar Builders	4,380,000	6/26/2016		4,380,000	4,380,000	
Darara investment ltd	4,200,000	not dated		4,200,000	4,200,000	
Fishnet Enterprises Ltd	3,609,000	11/8/2014		3,609,000	3,609,000	
Dakiye General Supplies	2,032,000			2,032,000	2,032,000	
Proctor & Klein	750,000	6/26/2016		750,000	750,000	
Onestop Logistic	560,040	6/7/2017		560,040	560,040	
Incoe Auto Spares	485,000	not dated		485,000	485,000	
IncoeAuto Spares	461,000	1/27/2016		461,000	461,000	
Black Tar Builders	316,321	6/26/2015		316,321	316,321	
One Stop Logistics International Limited	212,500	2/23/2017		212,500	212,500	
Al Zudia General Distributors	201,600			201,600	201,600	
Lakole Investment	90,000	9/13/2016		90,000	90,000	
Fagol Ltd	189,000	10/9/2015		189,000	189,000	
Fagol Ltd	441,000	10/9/2015		441,000	441,000	
Shamz Enterprises	26,662,000		26,662,000	0	26,662,000	
Kawadala Enterprises	1,256,918	10/31/2016		1,256,918	1,256,918	
Sudah Limited	760,000	not dated		760,000	760,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Kawadala Enterprises	574,000			574,000	574,000	
Dalatu Investment Limited	505,015	not dated		505,015	505,015	
KudJambo Ltd	191,550	5/26/2017		191,550	191,550	
KudJambo Ltd	151,850	5/26/2017		151,850	151,850	
Shewe Enterprises	118,500	2/19/2016		118,500	118,500	
Qasim Printers and Stationeries	62,500	1/13/2015		62,500	62,500	
HalfatuEnterpises Ltd	654,000	16/2/2014		654,000	654,000	
HalfatuEnterpises Ltd	515,500	16/02/2014		515,500	515,500	
HalfatuEnterpises Ltd	195,510	2/16/2015		195,510	195,510	
Halfatu Enterprises Limited	135,000	12/14/2016		135,000	135,000	
One Stop Logistics International Ltd	314,050	5/16/2017		314,050	314,050	
Halfatu Enterprises Limited	150,000	6/24/2015		150,000	150,000	
Jemax General Supplies	100,000	2/13/2017		100,000	100,000	
Bomen Hotel	336,600	10/10/2014		336,600	336,600	
Earthlink Solar Limited	200,015	Not dated		200,015	200,015	
Al Majid Stores	5,000,000	10/22/2015		5,000,000	5,000,000	
Fagol Limited	874,500	3/20/2017		874,500	874,500	
Gashe Base Store	504,600			504,600	504,600	
Kawadala Enterprise	500,000	7/7/2016		500,000	500,000	
Gashe Base Store	46,800			46,800	46,800	
Fafachane Construction Company Ltd	119,000	12/2/2016		119,000	119,000	
Shake Enterprises Limited	523,620	2/7/2017		523,620	523,620	
Solosysis Technology	375,230	Not Dated		375,230	375,230	
Incoe Auto Spares	808,500	Not Dated		808,500	808,500	
Al Zudia Distributors	800,005	10/28/2015		800,005	800,005	
Haistaneurotechpharmceuticals	788,460	not dated		788,460	788,460	
Al Zudia General Distributers	730,000	3/8/2016		730,000	730,000	
Al Rahma Investment Limited	648,000	10/3/2016		648,000	648,000	
Donben General Supplies	608,520	Not Dated		608,520	608,520	
Dakiye General Supplies	3,216,000	not dated		3,216,000	3,216,000	
Al zudia distributors	549,000	5/3/2016		549,000	549,000	
Lajar Investment	500,000	Not Dated		500,000	500,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Sysnet Africa Limited	423,000			423,000	423,000	
Isiolo Office Supplies	405,500	3/8/2017		405,500	405,500	
Haistaneurotechpharmceuticals	400,000	7/19/2016		400,000	400,000	
Al zudia distributors	192,000	8/18/2016		192,000	192,000	
Gate A Africa	2,487,500	4/19/2016		2,487,500	2,487,500	
Merti General Contractors	562,000	4/24/2017		562,000	562,000	
Kulsa Ltd	630,000	9/3/2015		630,000	630,000	
Fagol Ltd	547,000			547,000	547,000	
Mushram Contractors and General Sup	340,000			340,000	340,000	
Fagol Ltd	1,210,000	10/9/2015		1,210,000	1,210,000	
Penta Medical Limited	2,400,000	n/a		2,400,000	2,400,000	
Kawadala Enterprises	33,200	1/16/2017		33,200	33,200	
Soomal Group	1,035,000	3/28/2017		1,035,000	1,035,000	
Emearise	900,900	n/a		900,900	900,900	
A AMahad	3,072,000			3,072,000	3,072,000	
Wazu Global Supplies Enterprises Limited	958,160	3/27/2017		958,160	958,160	
Pharmtrade pharmaceutical ltd	2,484,000	not dated		2,484,000	2,484,000	
TOTAL	**359,814,472**		**44,367,967**	**315,446,505**	**359,814,472**	
Supply of services						
A A. Mahad	368,000	4/7/2015		368,000	368,000	
Ali AbdullahiMahad	323,400	3/30/2017		323,400	323,400	
A A. Mahad	322,000			322,000	322,000	
A AMahad	552,000	5/7/2015	552,000	0	552,000	
A A. Mahad	294,000	6/6/2016		294,000	294,000	
A A. Mahad	188,000	12/23/2014		188,000	188,000	
A A. Mahad	147,000	9/7/2016		147,000	147,000	
MukiraMbaya& Co. Advocates	3,242,582	not dated		3,242,582	3,242,582	
Hussein K Golicha	840,000	1/12/2017		840,000	840,000	
A A. Mahad	588,000	6/23/2015		588,000	588,000	
A A. Mahad	588,000	8/20/2015		588,000	588,000	
A A. Mahad	840,000	5/7/2015		840,000	840,000	
Ali AbdullahiMahad	492,000	5/2/2017		492,000	492,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Amare Construction Co.	490,000	not dated		490,000	490,000	
A A. Mahad	435,600	11/5/2014		435,600	435,600	
A A. Mahad	294,000	6/6/2016		294,000	294,000	
AyubGuantaiMatiri	4,800,000	1/24/2017		4,800,000	4,800,000.00	
APA Insurance Limited	2,996,091.55	1/27/2016		2,996,092	2,996,091.55	
Ali AbdullahiMahad	1,335,000.00	4/25/2017		1,335,000	1,335,000.00	
Ali AbdullahiMahad	627,200.00	10/12/2016		627,200	627,200.00	
Ali AbdullahiMahad	588,000	3/30/2016		588,000	588,000.00	
A A. Mahad	294,000	6/6/2016		294,000	294,000	
Isiolo highway Motors	220,000	12/4/2016		220,000	220,000	
Ali AbdullahiMahad	490,000	1/20/2016		490,000	490,000	
Ali AbdullahiMahad	459,000	4/25/2017		459,000	459,000	
Ali AbdullahiMahad	245,000	4/26/2017		245,000	245,000	
Intercity Secure Homes Limited	632,245	9/29/2016		632,245	632,245	
Ali AbdullahiMahad	172,000	6/20/2016		172,000	172,000	
Ali AbdullahiMahad	166,500.00	3/30/2015		166,500	166,500	
Samburu Service Station Ltd	80,997.00	5/26/2017		80,997	80,997	
Sappans Property Management Agency	1,542,800	10/5/2017		1,542,800	1,542,800	
Samburu Service Station Ltd	498,975	4/20/2017		498,975	498,975.00	
Lubo Demo	440,000	7/1/2016		440,000	440,000.00	
Waso Building and Road Works Company	3,735,000	5/31/2016		3,735,000	3,735,000.00	
Iqra Company Ltd	3,374,440	5/17/2017		3,374,440	3,374,440	
Amki Stores Enterprises	1,316,832	3/30/2017		1,316,832	1,316,832	
A.A.Mahad	1,012,000	8/3/2017		1,012,000	1,012,000	
A. A. Mahad	768,000	9/23/2016		768,000	768,000	
Diaco Agencies Ltd	600,000	not dated		600,000	600,000	
Kulsa Ltd	600,000	4/11/2016		600,000	600,000	
Kulsa Ltd	250,000	16/2/2017		250,000	250,000	
Sparkling Images	1,140,000			1,140,000	1,140,000	
Isiolo Highway Motors	406,000			406,000	406,000	
Isiolo Highway motors	60,000			60,000	60,000	
Nation Media Group Ltd	182,700			182,700	182,700	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Nation Media Limited	182,700			182,700	182,700	
Standard Media Group	122,148			122,148	122,148	
Nation Media Limited	87,696			87,696	87,696	
Jemax General Supplies	50,000			50,000	50,000	
Standard Media Group	62,640			62,640	62,640	
A.O.Okolla	55,200			55,200	55,200	
Isiolo Highway Motors	117,000			117,000	117,000	
EcohConso Ltd	3,564,650			3,564,650	3,564,650	
Ranaha Investment Co Ltd	3,500,000			3,500,000	3,500,000	
Ranaha Investment Co. Ltd	3,500,000			3,500,000	3,500,000	
Nagayo Enterprises	2,187,000			2,187,000	2,187,000	
Nathir Air Travel & Tours Agency	1,574,100			1,574,100	1,574,100	
Jayyidea Enterprises	1,250,000			1,250,000	1,250,000	
Kithkin Investment	960,000			960,000	960,000	
Nathir Air Travel & Tours Agency	879,815			879,815	879,815	
Kilimani Enterprises	800,000			800,000	800,000	
Razia Investment Co.	750,000			750,000	750,000	
Kithkin Investment	600,000			600,000	600,000	
Joysam Transporters And Constructio	600,000			600,000	600,000	
Amare Construction Co.	550,000			550,000	550,000	
Razia Investment Co.	525,000			525,000	525,000	
RanahaInvestiment ltd	350,000			350,000	350,000	
Friend of Nomads	300,000			300,000	300,000	
Friend of Nomads	225,000			225,000	225,000	
Merti General Contractors	225,000			225,000	225,000	
Motortec Auto Garage	223,300			223,300	223,300	
Green Acres communication	181,900			181,900	181,900	
Green Acres communication	141,900			141,900	141,900	
Dhiid And Company limited	125,000			125,000	125,000	
Mohamed Ibrahim	80,000			80,000	80,000	
Nation Media Group Ltd	135,720			135,720	135,720	
AL Rahma Investments	122,000			122,000	122,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Capacity Enhancement Consultancy Ltd	80,000			80,000	80,000	
Shamz Hotel Limited	270,000			270,000	270,000	
Al Rahma Investment Limited	47,000			47,000	47,000	
Incoe Auto Spares	830,000			830,000	830,000	
Mithega And Kariuki Advocates	2,088,000		1,500,000	588,000	2,088,000	
Northern Resources Dev.Agencies	16,200,000			16,200,000	16,200,000	
Northern Resources Dev. Agencies	2,470,000			2,470,000	2,470,000	
Currentlink Limited	4,930,000			4,930,000	4,930,000	
Samburu Simba Limited	1,230,500			1,230,500	1,230,500	
AM Secretarial And Printing Service	485,000			485,000	485,000	
Standard Media Group	122,148			122,148	122,148	
Miriad Option Limited	1,845,375			1,845,375	1,845,375	
Anchor Electrical Services	5,400,000			5,400,000	5,400,000	
Caspian Holding Limited	4,600,000			4,600,000	4,600,000	
Jamartech Ventures Limited	2,396,980			2,396,980	2,396,980	
Trojan Limited	612,288			612,288	612,288	
APA Insurance	483,958			483,958	483,958	
Jatim Engineering	159,000			159,000	159,000	
CMC Motors Group Ltd	1,132,754			1,132,754	1,132,754	
CMC Motors Group Ltd	856,754			856,754	856,754	
Kimu Electricals Service	609,000			609,000	609,000	
Fairway Co. Ltd	500,000			500,000	500,000	
Abluun Enterprises	459,000			459,000	459,000	
Fairway Co. Ltd	340,500			340,500	340,500	
Abaaru Investment Company	340,000			340,000	340,000	
A.O Okolla	196,000			196,000	196,000	
Twin County Hotel	342,000			342,000	342,000	
Meta Meta Business Park	250,000			250,000	250,000	
Al Rahma Tours	49,850			49,850	49,850	
Al Rahma Tours	114,000			114,000	114,000	
Drylands Development Company	4,021,700		4,021,700	0	4,021,700	
Extreme Media Solutions	2,897,680			2,897,680	2,897,680	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Nathir Air Travel & Tours Agency	2,350,000			2,350,000	2,350,000	
Sparkling Images	2,308,400			2,308,400	2,308,400	
Nathir Air Travel & Tours Agency	2,206,900			2,206,900	2,206,900	
Sparkling Images	2,001,000			2,001,000	2,001,000	
Nathir Air Travel & Tours Agency	1,998,780			1,998,780	1,998,780	
Angaff Radio	847,000			847,000	847,000	
Razia Investment Co.	775,000			775,000	775,000	
Isiolo Highway Motors	700,000			700,000	700,000	
Merti General Contractors	300,000			300,000	300,000	
Jayyidea Enterprises	237,000			237,000	237,000	
Merti General Contractors	225,000			225,000	225,000	
Noyasu Construction Co. Ltd	185,000			185,000	185,000	
IncoeAuto Spares	120,000			120,000	120,000	
David K. Muriuki and John Maina	120,000			120,000	120,000	
Isiolo Highway motors	100,000			100,000	100,000	
Lakole Investment	90,000			90,000	90,000	
Samburu Simba Limited	1,760,000			1,760,000	1,760,000	
Lajar Investment Limited	1,426,230			1,426,230	1,426,230	
Isiolo Highway Motors	739,000			739,000	739,000	
Soomal Group Limited	540,000			540,000	540,000	
Amare Construction	540,000			540,000	540,000	
Isiolo Highway Motors	376,430			376,430	376,430	
Mutindwa Enterprises Limited	374,720			374,720	374,720	
North Coast Beach Hotel	353,000			353,000	353,000	
Sports Arms Hotel	48,500			48,500	48,500	
Horizon's Technology	40,000			40,000	40,000	
Shaadia Holdings Ltd	1,228,572			1,228,572	1,228,572	
Joysam tours	140,000			140,000	140,000	
Incoe Auto Spares	355,000			355,000	355,000	
Isiolo Highway Motors	53,000			53,000	53,000	
Al Imran Investment Limited	38,707,950		38,707,950	0	38,707,950	
Kobe Construction & Water Services Ltd	32,254,427		32,254,427	0	32,254,427	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Elite Projects Consultancy ltd	10,800,000			10,800,000	10,800,000	
Meru Slopes Hotel	990,000			990,000	990,000	
Bomen Hotel	588,650			588,650	588,650	
Meru Slopes Hotel	336,600			336,600	336,600	
Category One Media	800,260			800,260	800,260	
Isiolo Eco Resort Enterprises Ltd	3,200,000			3,200,000	3,200,000	
Sappans Property Management Agency	2,673,800			2,673,800	2,673,800	
Issah Investments Ltd	980,000			980,000	980,000	
Horizon Technology	500,000			500,000	500,000	
Benwood Enterprises	449,634			449,634	449,634	
David K. Muriuki& John K. Maina	395,000			395,000	395,000	
David K. Muriuki& John K. Maina	195,000			195,000	195,000	
Joscar System Solutions	80,000			80,000	80,000	
A.A. Mahad	300,000			300,000	300,000	
Dabasiti Contractors Co. Ltd	4,575,000			4,575,000	4,575,000	
Dabasiti Contractors Co. Ltd	3,825,000			3,825,000	3,825,000	
Noyasu Construction Co. Ltd	3,209,000			3,209,000	3,209,000	
Noyasu construction co. Ltd	2,900,000			2,900,000	2,900,000	
Rayan Provision Stores	2,745,000			2,745,000	2,745,000	
Incoe Auto Spares	2,625,000			2,625,000	2,625,000	
Sparkling Images	2,527,000			2,527,000	2,527,000	
Kulsa Ltd	2,145,000			2,145,000	2,145,000	
EcohConso Co. Ltd	487,200			487,200	487,200	
Isiolo highway motors	304,000			304,000	304,000	
Nation Media Limited	682,080			682,080	682,080	
Nation Media Limited	584,640			584,640	584,640	
Standard Media Group	122,148			122,148	122,148	
Benwood Enterprises	1,497,078			1,497,078	1,497,078	
Joysam Transporters	80,000			80,000	80,000	
Joysam Transporters	210,000			210,000	210,000	
Joysam Transporters	80,000			80,000	80,000	
Joysam Transporters	600,000			600,000	600,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Joysam Transporters	210,000			210,000	210,000	
Joysam Transporters	600,000			600,000	600,000	
Joysam Transporters	210,000			210,000	210,000	
Joysam Transporters	600,000			600,000	600,000	
Joysam Transporters	80,000			80,000	80,000	
Joysam Transporters	600,000			600,000	600,000	
Joysam Transporters	140,000			140,000	140,000	
Joysam Transporters	280,000			280,000	280,000	
Joysam Transporters	210,000			210,000	210,000	
Joysam Transporters	280,000			280,000	280,000	
Joysam Transporters	210,000			210,000	210,000	
Vista Valley Limited	460,000			460,000	460,000	
Moha Corp Limited	1,226,120			1,226,120	1,226,120	
North Track Company Limited	900,000			900,000	900,000	
Trojan International Limited	500,000			500,000	500,000	
Absher Ltd	4,937,244			4,937,244	4,937,244	
Abdikadir Sheikh	432,000			432,000	432,000	
Trojan Intenational Limited	672,000			672,000	672,000	
Isiolo Highway Motors	190,000			190,000	190,000	
Kotile Construction company	500,000			500,000	500,000	
Iqra Company Ltd	2,400,500			2,400,500	2,400,500	
Wasso Security Services	2,936,000			2,936,000	2,936,000	
Wasso Security Services	133,000			133,000	133,000	
Trojan International Limited	432,000			432,000	432,000	
Trojan International Limited	432,000			432,000	432,000	
Merti General Contractors	100,000			100,000	100,000	
Gate A Africa	1,420,000			1,420,000	1,420,000	
Proflight Ltd	4,404,206			4,404,206	4,404,206	
Sparkling Images	2,897,680			2,897,680	2,897,680	
Shamz Hotel Ltd	2,860,000			2,860,000	2,860,000	
Fiends of Nomads	2,324,000			2,324,000	2,324,000	
Shamim Enterprises	1,550,000			1,550,000	1,550,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Shamim Enterprises	1,450,000			1,450,000	1,450,000	
Shamz Hotel Ltd	1,377,000			1,377,000	1,377,000	
Ali AbdullahiMahad	1,335,000			1,335,000	1,335,000	
Shamz Hotel Ltd	1,145,000			1,145,000	1,145,000	
Shamz Hotel Ltd	907,500			907,500	907,500	
Trojan International Ltd	720,000			720,000	720,000	
Shamz Hotel Ltd	633,000			633,000	633,000	
Shamz Hotel Ltd	630,000			630,000	630,000	
Shamz Hotel Ltd	615,000			615,000	615,000	
Shamz Hotel Ltd	594,000			594,000	594,000	
Trojan International Ltd	588,000			588,000	588,000	
Samburu Service Station	588,000			588,000	588,000	
Grande Hotel	585,000			585,000	585,000	
Samburu service station	559,020			559,020	559,020	
Samburu Service Station	559,020			559,020	559,020	
Amare construction	550,000			550,000	550,000	
Grande Hotel	531,600			531,600	531,600	
Ranaha Investment Co. Ltd	520,000			520,000	520,000	
Grande Hotel	507,100			507,100	507,100	
Samburu service station	498,475			498,475	498,475	
Grande Hotel	494,000			494,000	494,000	
Trojan International Ltd	493,000			493,000	493,000	
A A. Mahad	490,000			490,000	490,000	
Grande Hotel	397,800			397,800	397,800	
Shamz Hotel Ltd	391,500			391,500	391,500	
Samburu Service Station	376,700			376,700	376,700	
Shamz Hotel Ltd	374,000			374,000	374,000	
Grande Hotel	353,000			353,000	353,000	
Ultimate Ridge International	336,980			336,980	336,980	
Grande Hotel	336,000			336,000	336,000	
Tullu Builders	330,000			330,000	330,000	
Shamz Hotel Ltd	310,000			310,000	310,000	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Trojan International Ltd	300,000			300,000	300,000	
Grande Hotel	297,700			297,700	297,700	
Samburu Service Station	288,000			288,000	288,000	
Grande Hotel	271,000			271,000	271,000	
Shamz Hotel Ltd	270,000			270,000	270,000	
A A. Mahad	253,000			253,000	253,000	
A A. Mahad	237,600			237,600	237,600	
Merti General Contractors	225,000			225,000	225,000	
Samburu Service Station	220,000			220,000	220,000	
Abaaru Investment	220,000			220,000	220,000	
Samburu service station	218,040			218,040	218,040	
A A. Mahad	192,000			192,000	192,000	
Shamz Hotel Ltd	185,000			185,000	185,000	
Green Acres communication	155,500			155,500	155,500	
Green Acres communication	155,500			155,500	155,500	
Grande Hotel	151,200			151,200	151,200	
Samburu Service Station	138,000			138,000	138,000	
Grande Hotel	122,400			122,400	122,400	
Isiolo Highway motors	100,000			100,000	100,000	
Samburu Service Station	96,800			96,800	96,800	
Samburu Service Station	49,863			49,863	49,863	
Trojan International Ltd	48,000			48,000	48,000	
Grande Hotel	44,400			44,400	44,400	
A A. Mahad	44,000			44,000	44,000	
Samburu Service Station	14,040			14,040	14,040	
Samburu Service Station Limited	1,000,032			1,000,032	1,000,032	
Ali AbdullahiMahad	294,000			294,000	294,000	
Nation Media Limited	294,730			294,730	294,730	
Monarch Insurance	2,780,879			2,780,879	2,780,879	
Grande Hotel	600,000			600,000	600,000	
Incoe Auto Spares	175,000			175,000	175,000	
CMC Motors Group Ltd	49,879			49,879	49,879	

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
	A	B	C	D=a-c	E	
Samburu Service Station	300,000			300,000	300,000	
Bomen Hotel	42,900			42,900	42,900	
Samburu Service Station	490,000			490,000	490,000	
Ali AbdullahiMahad	343,000			343,000	343,000	
A A. Mahad	245,000			245,000	245,000	
Isiolo Highway Motors	117,000			117,000	117,000	
A PA Cover Limited	105,513			105,513	105,513	
Incoe Auto Spares	56,200			56,200	56,200	
CMC Motors Group Ltd	823,734			823,734	823,734	
CMC Motors Group Ltd	400,000			400,000	400,000	
A AMahad	1,000,000			1,000,000	1,000,000	
A AMahad	827,904			827,904	827,904	
Pinnie Insurance Brokers Limited	41,605,596		20,000,000	21,605,596	41,605,596	
A.A.Mahad	343,000			343,000	343,000	
A.O Okola	83,000			83,000	83,000	
A.O Okola	55,160			55,160	55,160	
TraVotech Enterprises Ltd	3,958,800			3,958,800	3,958,800	
A AMahad	1,512,000			1,512,000	1,512,000	
Pharmtrade pharmaceutical ltd	1,268,206			1,268,206	1,268,206	
Wanno Construction Co. Ltd	905,000			905,000	905,000	
Pelt Securities Services	435,000			435,000	435,000	
Incoe Auto Spares	410,000			410,000	410,000	
Darara Investment	306,000			306,000	306,000	
Samburu Service Station Ltd	23,000			23,000	23,000	
TOTAL	**384,262,639**		**97,036,077**	**287,226,562**	**384,262,639**	
ALL TOTAL	**926,966,340**		**177,403,972**	**749,562,368**	**926,966,340**	

2018/19 PENDING BILLS			
Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance
Construction of Buildings			

2018/19 PENDING BILLS			
Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance
Construction of Buildings			
Waso Building Road Works	4,792,633	2,536,294	2,256,339
Albadr Investment co.Ltd	4,500,000	4,058,114	441,886
Kotile General Contractors	4,793,445	2,013,445	2,780,000
KIYYO GENERAL CONSTRUCTION AND SUPPLIES CO, LTD	1,565,000		1,565,000
KILIMANI ENTERPRISE LTD	3,214,363		3,214,363
TOTAL	**18,865,441**	**8,607,852**	**10,257,588**
Construction of civil works			
FELSA GENERAL CONTRACTORSLTD	1,199,999		1,199,999
MALOWS CONSTRUCTION COMPANY	1,200,000		1,200,000
DAVEJOLY HOLDINGS LIMITED	1,182,330		1,182,330
SAGOS GENERAL CONTRACTORS AND SUPPLIERS COMPANY	1,175,475		1,175,475
HASAAL INVESTMENT LIMITED	1,198,860		1,198,860
GARSE ENTERPRISES LTD	1,196,012		1,196,012
TABIPHAR INVESTMENT LTD	371,467		371,467
SALAHUDIN COMPANY	3,996,000		3,996,000
DESSERT SHIP HOLDINGS	3,996,000		3,996,000
SALAHUDIN SUPPLIERSLTD	2,995,000		2,995,000
SNOWSHIP LIMITED	2,995,000		2,995,000
IDRALI CONSRUCTION COMPANY	3,998,000		3,998,000
MUSHRAM COMPANY LIMITED	1,552,500		1,552,500
Bin Amin Company ltd	1,980,000		1,980,000
Wanab limited	2,000,000		2,000,000
ABEYSHAGAL CONSTRUCTION COMPANY	1,500,000		1,500,000
RAHAFA COMPANY LTD	2,391,220		2,391,220
SABACHE AGENCIES LTD	2,340,780		2,340,780
ALIKOFAM INVESTMENT LTD	2,605,000		2,605,000
MAKAD CONTRACTORS AND SUPPPLIERS	1,082,860		1,082,860
FAHALI CONTRACTORS	1,999,201		1,999,201
CHOKE CONSTRUCTION AND SUPPLIES CO LTD	3,990,400		3,990,400

2018/19 PENDING BILLS			
Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance
Construction of Buildings			
GAMOJI COMPANY LTD	3,480,742		3,480,742
RANAHA INVESTMENT LTD	3,997,592		3,997,592
MUSUAB ENTERPRISE LTD	3,928,372		3,928,372
TEGEMEO CONTRACTORS LTD	3,481,893		3,481,893
KURI GENERAL CONTRACTORS LTD	2,968,521		2,968,521
CHAMESA CONTRACTORS AND SUPPLIERS LTD	2,244,447		2,244,447
MODESTY HOLDING LTD	3,139,702		3,139,702
HUDATI ENTERPRISE LTD	4,849,406		4,849,406
ARISTON COMPANY LTD	4,780,070		4,780,070
GARSE ENTERPRISE LTD	4,184,000		4,184,000
GAMOJI COMPANY LTD	3,480,742		3,480,742
JARA CONTRACTORS LTD	4,402,819		4,402,819
BARETHU GENERAL CONTRACTORS	4,215,916		4,215,916
TRANSBACH LIMITED	4,128,440		4,128,440
MAMMOTH VENTURES LTD	3,793,200		3,793,200
RABUSA COMPANY LTD	4,502,064		4,502,064
MUSLA (K) LTD	3,973,290		3,973,290
JAMASON GENERAL CONTRACTORS LTD	12,146,708		12,146,708
TULLU BUILDERS LTD	4,672,480		4,672,480
DAVEJOLY HOLDINGS LIMITED	1,182,330		1,182,330
SAGOS GENERAL CONTRACTORS AND SUPPLIERS COMPANY	1,175,475		1,175,475
HASAAL INVESTMENT LIMITED	1,198,860		1,198,860
GARSE ENTERPRISES LTD	1,196,012		1,196,012
NAGAYO ENTERPRISES	2,706,329		2,706,329
HANAMAL CONSTRUCTION LTD , P.O BOX 28173-00100 NAIROBI, Quotations No. ICG/209/2018-2019	2,659,880		2,659,880
RAZIA INVESTMENT LTD, P.O BOX 114-60300, Quotation No. ICG/241/2018/2019	1,274,068		1,274,068
LUTFCO INTERNATIONAL LTD of P.O. Box 715-60300 ISIOLO , Quotation No. ICG/139/2018-2019	1,282,584		1,282,584

2018/19 PENDING BILLS			
Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance
Construction of Buildings			
AL-NUSRA LIMITED, P.O BOX 28 GARBATULLA, Quotation No. ICG/211/2018-2019	3,938,884		3,938,884
WASO BUILDING ROAD WORKS CO. LTD , P.O BOX 4030-60300 ISIOLO, Quotation No. ICG/215/2018-2019	3,723,020		3,723,020
KURI GENERAL CONSTRUCTION CO. LTD , P.O BOX 4030-60300 ISIOLO, Quotation No. ICG/214/2018-2019	1,260,276		1,260,276
TRANS BACH LIMITED, P.O BOX 478-60300 ISIOLO, Quotation No. ICG/2017/2018-2019	2,998,600		2,998,600
AL-NUSRA LIMITED, P.O BOX 28 GARBATULLA, Quotation No. ICG/210/2018-2019	3,804,928		3,804,928
CONCORDIA BUILDING & CIVIL ENGINEERING LTD, P.O BOX 104145-00100 NAIROBI, Quotation No. ICG/208/2018-2019	3,657,480		3,657,480
MOSHI TRANSPORTERS, P.O BOX 33-60300 ISIOLO, Quotation No. ICG/205/2018-2019	3,217,840		3,217,840
YASU LIMITED	1,833,000		1,833,000
TOTAL	**166,426,075.38**	**0.00**	**166,426,075.38**
Supply of goods			
Ali A. Mahad	280,000		280,000
Hussein K Golicha	300,000		300,000
Hussein K. Golicha	450,000		450,000
Baliba General supplies	600,000		600,000
Kinna Young Traders	195,000		195,000
Tullu Builders	210,000		210,000
OM KARAMA RESTAURANT	2,520,000		2,520,000
BURUJ INVESTMENT LIMITED	310,000		310,000
TEMUK BOOK SHOP CENTRE	192,000		192,000
CATEGORY ONE MEDIA	2,481,500		2,481,500
CATEGORY ONE MEDIA	1,575,000		1,575,000

2018/19 PENDING BILLS			
Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance
Construction of Buildings			
Fairway petroleum	324,000		324,000
Noorcom Network NNL,	590,000		590,000
Abudotech Company ltd	346,000		346,000
Mutindwa enterprises Ltd	306,563		306,563
Bomen hotel	242,500		242,500
DHALACH ADO LTD	2,854,714		2,854,714
JALDOSS ENTERPRISE	200,000		200,000
ELSA	371,467		371,467
ECOWAYS CLEANING SERVICES	2,400,000		2,400,000
FAIRWAY PETROLEUM	312,000		312,000
FAGOL LIMITED	2,530,932		2,530,932
MUNHAB INVESTMENT	361,650		361,650
BIASS ABACITO CONSTRUCTION CO.LTD	3,864,650		3,864,650
GOVERNMENT PRINTERS	59,160		59,160
MOYA INVESTMENTS	860,000		860,000
KEYBASO CONSTRUCTION AND SUPPLIES LTD	1,023,200		1,023,200
ISIOLO AUTO SERVICES	87,400		87,400
DAVID MURIUKI AND JOHN MAINA	118,000		118,000
GARBA RAHA HOTEL	766,800		766,800
CMC GROUP LTD	284,559		284,559
ASLM- ALLOWANCES	103,000		103,000
MUNCOM ENTERPRISE LTD	1,356,140		1,356,140
Kenya Wildlife Service	3,471,650		3,471,650
Kenya Wildlife Service	2,308,412		2,308,412
MANCHESTER OUTFITTERS LIMITED	100,000		100,000
KOTILE GENERAL CONTRACTORS LTD	990,800		990,800
NAGAYO ENTERPRISES	75,050		75,050
BIRUS COMMUNICATION	2,700,000		2,700,000
Absher Ltd	368,680		368,680

2018/19 PENDING BILLS			
Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance
Construction of Buildings			
Absher Ltd	277,900		277,900
Scannia East Africa Ltd	3,022,120		3,022,120
Ranaha Investment Ltd	1,245,000		1,245,000
Buruj Investment Ltd	245,000		245,000
Kifra suppliers	204,000		204,000
RUFO GENERAL CONSTRUCTION AND SUPPLIERS LTD	2,140,000		2,140,000
Transwite urban investments	1,130,000		1,130,000
BIZMART TECHNOLOGY	77,000		77,000
SAGOS GENERAL CONTRACTORS AND SUPPLIERS LTD	380,000		380,000
Excellent communications	190,000		190,000
Excellent communications	182,400		182,400
Fairway Petroleum Station	321,000		321,000
AA Mahad	490,000		490,000
FAIRWAY PETROL STATION	805,000		805,000
Habjam Mush co Ltd	349,500		349,500
Abdulhamed Investment	3,000,000		3,000,000
Umail Investment Ltd	576,000		576,000
Julius Marwa (DC)	398,360		398,360
Toyota Kenya	72,354		72,354
Kubidimtu construction & Co Ltd	696,105		696,105
Kenlisa [solution	900,000		900,000
Novogen Supplies Ltd	2,977,000		2,977,000
Kenya School of government	513,520		513,520
Liason Office	2,397,868		2,397,868
Kenlisa general solution	600,000		600,000
Safaa Transporters	4,280,000		4,280,000
AslodeInvestiment Ltd	900,000		900,000
Tofiqenteprises	173,500		173,500
Tabasamu FM	790,000		790,000

2018/19 PENDING BILLS			
Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance
Construction of Buildings			
AhamedAbdulahiMohamod	810,000		810,000
Shaknur Holding Ltd	440,000		440,000
M/S Hasgo Company Ltd	1,500,000		1,500,000
M/S Golden Brothers corporation	3,480,000		3,480,000
Galato construction	1,200,000		1,200,000
RahadKinu LTD	446,000		446,000
Abaaru investment ltd	742,200		742,200
TOTAL	**76,442,653.60**	**0.00**	**76,442,653.60**
Supply of services			
Waso Security Services	367,000		367,000
Waso Security Services	367,000		367,000
Waso Security Services	367,000		367,000
Waso Security Services	367,000		367,000
Waso Security Services	367,000		367,000
Waso Security Services	367,000		367,000
Nation Media group Ltd	3,016,000		3,016,000
Nation Media group Ltd	680,400		680,400
AhamedAbdulahiMohamod	990,000		990,000
AhamedAbdulahiMohamod	990,000		990,000
AhamedAbdulahiMohamod	990,000		990,000
AhamedAbdulahiMohamod	990,000		990,000
IsioloNasib Youth foundation	342,000		342,000
Isiolo smart Media Co Ltd	745,000		745,000
AhamedAbdulahiMohamod	990,000		990,000
Engineering Mapping and Environment Solution Co. ltd	900,000		900,000
Liason Office	1,198,934		1,198,934
AYUB G. MAGIRI	7,700,000		7,700,000
INCOE AUTOSPARES	1,845,000		1,845,000
lapfund	32,000,000		32,000,000

2018/19 PENDING BILLS			
Supplier of Goods or Services	Original Amount	Amount Paid To-Date	Outstanding Balance
Construction of Buildings			
TOTAL	55,579,334		55,579,334
TOTALS PENDING BILLS 2018/19	317,313,504	8,607,853	308,705,651
GRAND TOTAL	1,244,279,844	186,011,825	1,058,268,020

III. ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(KShs)	(KShs)	(KShs)	(KShs)
	2017/2018			2018/2019
Land	13,904,747,490	142,575,356	-	14,047,322,846
Buildings and Structures	501,359,796	700,728,408		1,202,088,204
Residential Housing Scheme	8,802,800	7,471,172		16,273,972
Computer Accessories	709,733	35,626,226		36,335,959
Motor Vehicle and Other Machineries	292,150,278	36,574,084		328,724,362
Community Assets	32,215,580	3,499,861		35,715,441
Furniture and Fittings	219,118,544	24,407,247		243,525,791
Specialized Plant and Equipment	246,732,739	140,084,772		386,817,511
Total	**15,205,836,960**	**1,090,967,126**	-	**16,296,804,086**

(NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government. Additions during the year should tie to note 17
on acquisition of assets during the year.)

IV. ANNEX 4 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	AmountConfirmed as received KShs	Difference	Explanation
	County Assembly	40,000,000	155,000000	96,000,000	207,000,000	498,000,000	498,000,000		
	Total	**40,000,000**	**155,000000**	**96,000,000**	**207,000,000**	**498,000,000**	**498,000,000**		

Director of Finance
County Executive

Director of Finance
County Assembly/fund/project

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

ANNEX 5 – OUTSTANDING IMPREST

Name of Officer or Institution	Date Imprest taken	Amount taken Kshs.	Amount Surrendered Kshs.	Balance Ksh.
Kenneth T. Maorwe	26-Aug-16	1,625,000.00	-	1,625,000.00
IsayaKobia	2-Nov-16	650,000.00	-	650,000.00
Kenneth T. Maorwe	27-Feb-17	300,000.00	-	300,000.00
Daniel MwangiMuchiri	3-May-18	73,600.00	28,620.00	44,980.00
Wanjiru Florence Njihia	6-May-18	750,100.00	521,761.00	228,339.00
Total Amount		**3,398,700.00**	**550,381.00**	**2,848,319.00**

ANNEX 6 – ANALYSIS OF HEALTH FACILITIES ACCOUNTS

No	Name of Bank, Account No.	Bank account	Amount
1	APU Dispensary	1141437139200	38,581.00
2	Badana Dispensary	1141437161300	25,552.20
3	Barambate Dispensary	1141437217700	86,091.50
4	Basa Dispensary	11414371669700	11,567.50
5	BiliqoMarara Dispensary	1141437938500	391,052.25
6	BisanBiliqo Dispensary	1141437162200	2,910.50
7	Boji Dispensary	1141437183300	108,562.75
8	Bulesa Dispensary	1141437170000	120,828.50
9	CHMCT - Department of Health	1141134217800	14,643,228.00
10	Daaba Dispensary	1141437420401	216,991.25
11	Duse Dispensary	1141611484200	3,735.25
12	Eldera Dispensary	1141437189200	594,134.00
13	Eremet Dispensary	1141437138400	2,464.50
14	Escort Dispensary	1141437542400	217,721.25
15	Gafarsa Dispensary	1141437241600	1,338,655.75
16	GK Prison Dispensary	1141437139500	247,930.50
17	Iresaboru Dispensary	1141437237700	98,869.50
18	Kinna Health Centre	1141437143300	1,158,175.50

No	Name of Bank, Account No.	Bank account	Amount
19	Kipsing Dispensary	1141437139800	1,779,152.50
20	Korbesa Dispensary	1141437170800	305,367.50
21	Kulamawe Dispensary	1141437143900	110,024.50
22	Malka Galla Dispensary	1141437169900	230,889.00
23	Malkadaka Dispensary	1141437228800	237,470.50
24	Mataarba Dispensary	1141437929600	20,286.25
25	Merti Health Centre	1141437138100	232,096.50
26	Modogashe Dispensary	1141437170500	236,295.00
27	Muchuro Dispensary	1141437239200	26,092.75
28	Oldonyiro Dispensary	1141437142800	109,531.50
29	Rapsu Dispensary	1141437147300	328,997.50
30	Samburu Complex Dispensary	1141437139300	426,612.50
31	Sericho Health Centre	1141437171800	1,282,910.50
	Total		**24,632,778.20**

ANNEX 7- ACCOUNTS PAYABLE-DEPOSITS AND RENTETIONS

	Transaction Id	Processing Ref	Originator's Ref	Amount(Kshs)
1	A190385689679303	45927	Withholding Tax	1,016.40
2	A190387180879249	45926	Withholding Tax	1,016.40
3	A183513782406205	44664	Withholding Tax	2,741.40
4	A190420051286808	45991	Withholding Tax	6,206.90
5	A190580473652754	46671	Withholding Tax	6,206.90
6	A190841660836866	47250	Withholding Tax	6,206.90
7	A191585212803947	48286	Withholding Tax	6,206.90
8	A191336844806867	48081	Withholding Tax	6,583.00
9	A191822041665694	49475	Withholding Tax	6,583.00
10	A190426876887069	46003	Withholding Tax	8,948.30
11	A183124387286665	43515	Withholding Tax	9,180.00
12	A190870425655532	47337	Withholding Tax	10,086.20
13	A191820102462461	49375	Withholding Tax	10,086.20
14	A190847241636257	47243	Withholding Tax	10,344.85
15	A190081446468502	45252	Withholding Tax	11,172.40
16	A183317286440845	44159	Withholding Tax	12,413.80
17	A191705235259916	48431	Withholding Tax	12,931.05

18	A190034534461146	45153	Withholding Tax	13,034.50
19	A190429532887071	46004	Withholding Tax	13,448.30
20	A183310841646241	44229	Withholding Tax	13,655.15
21	A191834803295924	49489	Withholding Tax	14,741.40
22	A183122403287210	43526	Withholding Tax	14,958.60
23	A190792409622123	47066	Withholding Tax	15,517.25
24	A190958313683330	47553	Withholding Tax	15,517.25
25	A191706396859901	48398	Withholding Tax	15,517.25
26	A190998150492655	47589	Withholding Tax	17,317.25
27	A191010204805186	47653	Withholding Tax	18,000.00
28	A191824835264549	49373	Withholding Tax	18,103.45
29	A190420838486940	45969	Withholding Tax	18,982.75
30	A190437868891463	46172	Withholding Tax	18,982.75
31	A191821478462496	49388	Withholding Tax	20,172.40
32	A190360358471932	45757	Withholding Tax	21,000.00
33	A190500153616789	46460	Withholding Tax	21,206.90
34	A191790844847065	49094	Withholding Tax	23,275.85
35	A182983366440254	43182	Withholding Tax	24,000.00
36	A183115516882984	43481	Withholding Tax	24,827.60
37	A183316790446332	44261	Withholding Tax	24,827.60
38	A190174691297947	45407	Withholding Tax	24,827.60
39	A190771980810269	47013	Withholding Tax	25,862.05
40	A191832940895927	49509	Withholding Tax	25,862.05
41	A190221468817026	45520	Withholding Tax	31,034.50
42	A190383321679380	45932	Withholding Tax	31,034.50
43	A191773331220525	48875	Withholding Tax	31,034.50
44	A191836342495930	49496	Withholding Tax	31,034.50
45	A191011827203306	47635	Withholding Tax	35,844.85
46	A190176067202694	45422	Withholding Tax	36,206.90
47	A191285817688382	48003	Withholding Tax	36,206.90
48	A191763638407839	48805	Withholding Tax	36,206.90
49	A183537523224732	44867	Withholding Tax	39,827.60
50	A183127948887220	43529	Withholding Tax	40,881.50
51	A183168732891960	43580	Withholding Tax	41,379.30
52	A190843289636868	47249	Withholding Tax	41,379.30
53	A191794764846205	49322	Withholding Tax	41,379.30
54	A191798227246543	49097	Withholding Tax	41,379.30
55	A191835350495921	49495	Withholding Tax	41,379.30
56	A191345097607681	48151	Withholding Tax	41,896.55
57	A190298953644572	45610	Withholding Tax	43,965.50
58	A182998121646907	43268	Withholding Tax	47,250.00

59	A183176204896377	43643	Withholding Tax	51,724.15
60	A190361171272012	45625	Withholding Tax	51,724.15
61	A190720076800273	46931	Withholding Tax	51,724.15
62	A191828566465693	49480	Withholding Tax	51,724.15
63	A190422028886928	45976	Withholding Tax	56,896.55
64	A183319884844222	44199	Withholding Tax	58,060.35
65	A191540809691478	48271	Withholding Tax	62,068.95
66	A183530092829927	44886	Withholding Tax	72,931.05
67	A183535222424742	44866	Withholding Tax	72,931.05
68	A190366979272156	45796	Withholding Tax	77,586.20
69	A190942790479263	47469	Withholding Tax	77,586.20
70	A183529910421176	44850	Withholding Tax	79,731.70
71	A191829769665585	49364	Withholding Tax	93,103.45
72	A191851971207651	49533	Withholding Tax	100,500.00
73	A191797750447595	49058	Withholding Tax	124,137.95
74	A191794086446025	49179	Withholding Tax	154,913.80
75	A191060188817858	47788	Withholding Tax	155,172.40
76	A191858377607649	49534	Withholding Tax	173,275.85
77	A191850425607638	49531	Withholding Tax	180,000.00
78	A190148764887697	45087	Withholding Tax	203,000.00
79	A191794886445916	49060	Withholding Tax	204,310.35
80	A190501238414736	46329	Withholding Tax	206,896.55
81	A190140124887696	45090	Withholding Tax	210,000.00
82	A191277923287414	47998	Withholding Tax	300,000.00
83	A183246857617886	43865	Withholding Tax	500,000.00
84	A191721449681081	48513	19-Jun-19	22,955,426.45
			Grand Total:	**27,586,315.20**

ANNEX 8– BANK RECONCILIATION REPORT

Recon + CB:

ISIOLO COUNTY EXECUTIVE	
ISIOLO COUNTY DEVELOPMENT-KES - CBK A/C 1000171367	
BANK RECONCILLIATIN JUNE 2019	
Description	Amount. Ksh.
Balance as Per Bank Certificate	140,406,687.75
Less: Unpresented Cheques	506,907,474.50
Add: Uncredited desposits	414,634,326.85
Balance as Per Cash Book	**48,133,540.10**

Prepard by Joseph Mburu

Approved By

COUNTY GOVERNMENT OF ISIOLO
THE COUNTY TREASURY
HEAD OF TREASURY
SIGN:.....
DATE:.....