REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF WAJIR

FOR THE YEAR ENDED 30 JUNE, 2019

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30024 - 00100, NAIROBI
REGISTRY
03 SEP 2020
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COUNTY EXECUTIVE OF WAJIR

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2019

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

TABLE OF CONTENTS

TABLE OF CONTENTS i

1. KEY ENTITY INFORMATION AND MANAGEMENT ii

2. FORWARD BY THE CEC vi

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES viii

4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (WAJIR COUNTY EXECUTIVE) ix

5. FINANCIAL STATEMENTS 1

5.1. STATEMENT OF RECEIPTS AND PAYMENTS 1

5.2. STATEMENT OF ASSETS AND LIABILITIES 2

5.3. STATEMENT OF CASH FLOWS 3

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 5

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 7

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 9

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 11

5.8. SIGNIFICANT ACCOUNTING POLICIES 15

5.9. NOTES TO THE FINANCIAL STATEMENTS 20

5.10. OTHER IMPORTANT DISCLOSURES 34

4 ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER 37

6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 40

ANNEXES 41

1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

The Wajir County day-to-day management is under the following key organs:

-The County Executive committee
-The County Assembly

The Executive committee arm is charged with the responsibility of policy formulation and implementation of legislations, while the County Assembly on the other hand is responsible for passing and oversight of various policy implementation status by County organs. Below are the names of the County Leadership and positions held in FY 18/19?

CHIEF EXECUTIVE COMMITTEE MEMBERS

Ref	Name	Designation
1.	H.E Mohamed Mohamud Abdi	Governor
2.	H.E Ahmed Ali Muktar	Deputy Governor
3.	Naima Somow	CEC Lands, Physical planning and housing
4.	Yussuf Abdi Gedi	CEC Agriculture, Livestock Development, fisheries and Alternative livelihood
5.	Ms Ebla Bashir Hassan	CEC Energy, Environment & Natural Resources
6.	Ms Roney Mayow Yussuf	CEC Trade & ICT (E government, Cooperative, Tourism & Wildlife)
7.	Hussein Sugow Gedi	CEC Education, Gender, Sports Culture & Social service
8.	Abdihafid Abdullahi Yarrow	CEC Water Services, Sanitation, Irrigation & Fisheries
9.	Ismail Sheikh Issack	CEC Roads and Transport
10.	Ahmed Sharif Bulle	CEC Office of the Governor
11.	Abdhakim Billow Noor	CEC Health and ag CEC Finance & Economic planning

CHIEF OFFICERS

No.	Name	Designation
1	Bare Idris Amin	CCO Finance & Audit
2	Adow Osman Ahmed	CCO Decentralized units & Town Administration
3	Farhiya Ibrahim Hanshi	CCO Economic Planning
4.	Mohamed salat Osman	CCO Fisheries
5.	Rahma Dekow Omar	CCO Performance Contracting
6.	Fatuma Mohamed Hassan	CCO Revenue
7.	Abdullahi Ibrahim Abdi	CCO Education
8.	Bishar Adan Eymoy	CCO Livestock
9.	Noor Mohamed Sheikh	CCO Roads
10.	Abdirahman Mathow Abdille	CCO Trade
11.	Yussuf Dayib Abdi	CCO Water
12.	Khalif BAdi Ali	CCO Irrigation
13.	Hussein Mohamed Noor	CCO Natural Resources
14.	Abdirahman Omar Osman	CCO Special Program
15.	Muhuba Hassan Arte	CCO Gender
16.	Abdirahman Adan Edow	CCO Environment
17.	Ahmed Mohamed Adan	CCO Lands
18.	Mohamed Abdullahi Maalim	CCO Public Health
19.	Ahmed Guhad Omar	CCO Medical Services
20.	Muhumed Osman Jehow	CCO Sports

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.	Name	Designation
1	Abdhakim Billow Noor	CEC, Finance and Economic Planning
2	Bare Idris Amin	Chief Officer, Finance and Economic Planning
3	Adan Kalmoy	Ag. Director Accounting Services
4	Abdi Abdullahi Hassan	Ag. director supply chain managements

No.	Name	Designation
4.	Abdullahi Hassan Maalim	Ag. County Secretary
5.	Abdisalan Yarow	Director Revenue
6.	Ahmed Maalim Omar	Director Planning
7.	Abdi Omar	Director Audit
8.	Sahara Kunow	Director Budget

d) Fiduciary Oversight A rrangements

During the year under review, the County's management and operations were supported by a number of institutions which were established within the county to provide oversight role and ensure prudent management. These key fiduciary oversight bodies at the County for the year ended 30th June 2019 were;

1. County Assembly of Wajir.
2. Public Accounts Committee
3. Budget and Appropriations Committee

External Institutions

4. Office of the Controller of Budget.
5. Public Sector Accounting Standards Board
6. Commission on Revenue Allocation
7. The National Treasury
8. Office of the Auditor - General

The Committee also follows up on the audit report from the auditor general.

The County has no audit committees, however there is Head of Internal Audit who reports on:

1) Adequacy and effectiveness of CGE's internal control system

2) Adequacy and effectiveness of the entity's risk management

3) Likely causes of any weaknesses observed, implications and agreed remedies

The County Controller of Budget also monitors and controls on the budget limits.

e) Entity Headquarters

County Government of Wajir
P.O. Box 11-30500
County Headquarters.
Wajir
KENYA

f) Entity Contacts

E-mail: info@wajir.go.ke
Twitter @WajirCountyKE
Website: www.Wajir.go.ke

g) Entity Bankers

1. Central Bank of Kenya
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

   Kenya Commercial Bank
   Wajir Branch
   Wajir Kenya.

h) Independent Auditors

Auditor - General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser

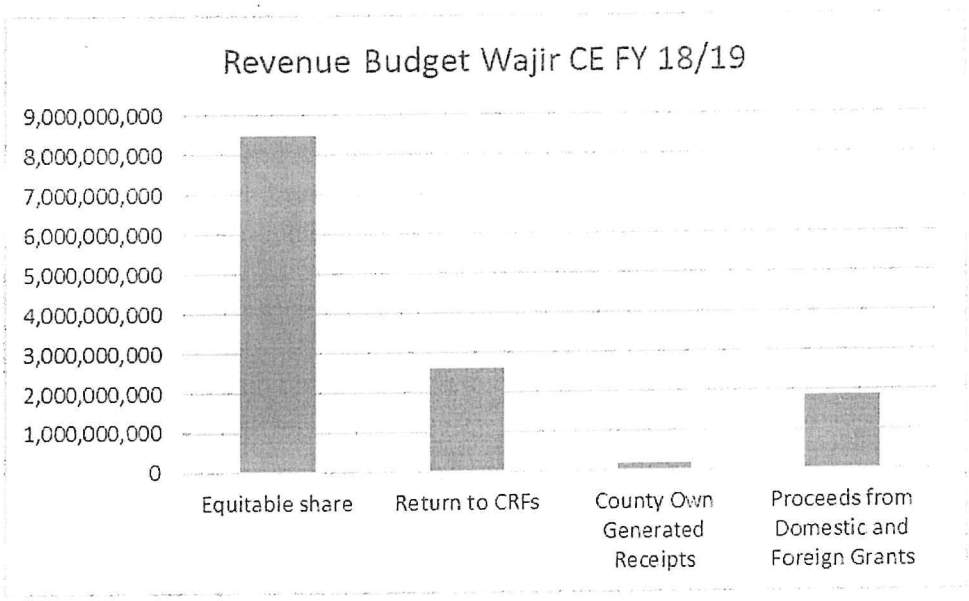
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE CEC

Section 164 of the Public Finance Management Act, 2012 requires that, County Governments prepare financial statements with respect to the entity by 30th September each year and submit the same to the auditor general with copies to the County Treasury, COB, and CRA,

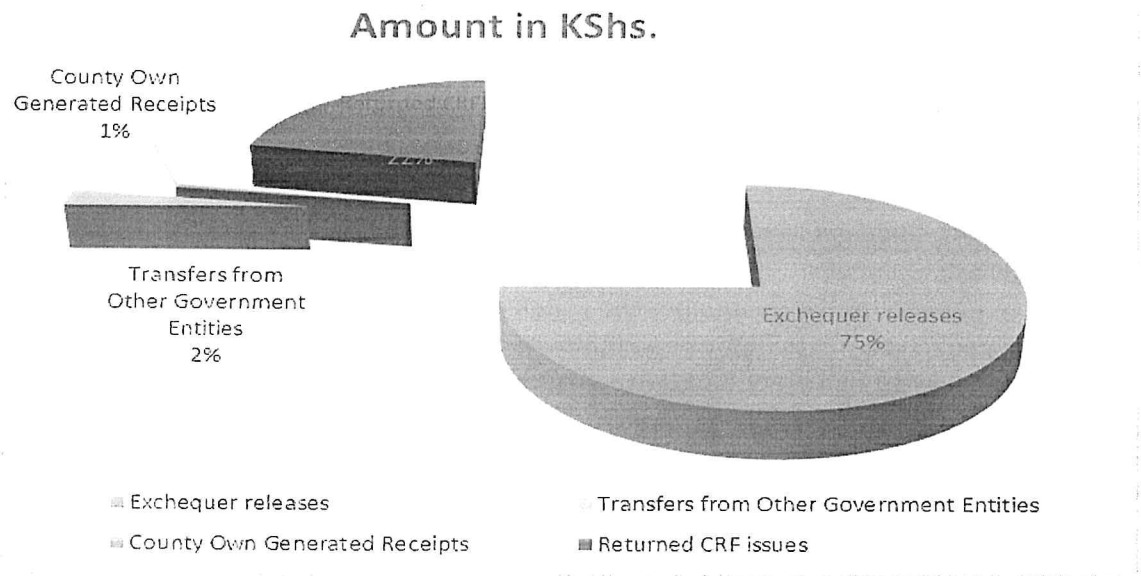
In view of the above it is my pleasure to present the Wajir County Government financial statements for the period ending 30th June 2019. The financial statements present the financial performance of the County Government over the past year. The statements are prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS).

Statements presented include: A statement of Receipts and Payments, a statement of Assets and Liabilities, Cash flow Statement, a statement of Comparative budget and actual amount t and Notes to the Financial Statements. The Financial Year 2018/2019 was the sixth full financial year under the devolved governance structure after the County government came into office in March 2013. In this financial year, the County government started with a budget estimate of Kshs 13,210,441,051. The county had a deficit budget funded by Kshs 8,478,000,000 being equitable share of the revenue allocated by Commission on Revenue Allocation (CRA), 2,619,575,061 being unspent funds brought forward for on-going projects from financial year 2017/2018, Kshs 2000,000,000 being the local revenue collection in the county and Kshs 1,878,115,190 being Donor Grants disbursed through CARA. 49% of the budget was allocated to Recurrent Expenditure while 51% went to Development Expenditure. This compares well with 2017/2018 where 44% and 56% were allocated to Recurrent Expenditure and Development Expenditure respectively. Below is graphical representation.



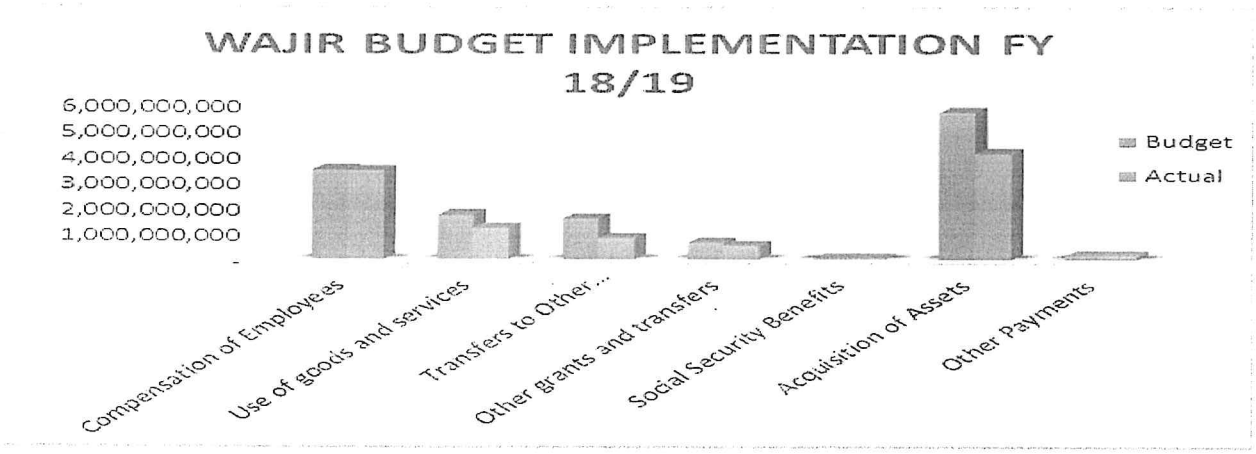
Below we present a graphical analysis of the actual receipts reported in FY 18/19:

Actual Receipts



The budget implementation started in earnest as early as July 2018. This was particularly the case for the on-going projects whose contracts were awarded in 2017/2018 financial year. We had an over 70% budget implementation despite have delays in disbursement of funds from national treasury. This may be attributed to stable IFMIS despite the connectivity challenges arising from geographical location of Wajir.

Below we present the graphical analysis of the Budget vs Actual of the expenses



CECM Finance-Abdihakim B NOOR.

County Government of Wajir

REPUBLIC OF KENYA

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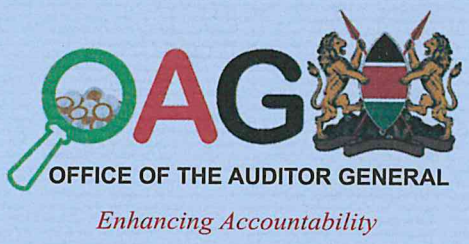

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Wajir set out on pages 1 to 41, which comprise the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Wajir 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 comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Presentation of the Financial Statements

The financial statements reflect the following anomalies:

1.1 Unreconciled Opening Cash and Cash Equivalents Balance

The statement of asset and liabilities reflects opening bank balances under cash and cash equivalents totalling Kshs.2,618,351,122, as further disclosed in Note 21A to the financial statements. However, the statement of cash flows reflects nil cash and cash equivalents balance at the beginning of the year resulting to an unreconciled variance of Kshs.2,618,315,122. No plausible explanation has been provided by Management for the anomaly.

Consequently, the accuracy and completeness of the statement of cash flows for the year ended 30 June, 2019 has not been confirmed.

2. Unsupported Expenditures

2.1 Transfers to County Executive Entities

The statement of receipts and payments reflects transfers to other Government entities totalling Kshs.643,968,369 and Other Grants and Payments totalling Kshs.492,765,643. Examination of records indicated that during the year under review, remittances totalling Kshs.398,500,972, were made to four entities established by the County Executive as shown in the table below:

	Name of Fund	Amount Transferred (Kshs)
1.	Executive Emergency Fund	151,335,400
2.	Executive Bursary Fund	82,000,000
3	Climate Change Adaptation Fund	80,000,000
4.	Wajir Water and Sewerage Company	85,165,572
	Total	**398,500,972**

However, contrary to the reporting framework prescribed by the Public Sector Accounting Standards Board(PSASB), the disbursements have not been separately disclosed in the financial statements for the year under review.

In addition, Management did not avail the financial statements on the operations of the entities. Management has therefore, contravened Section 167 of the Public Financial Management Act, 2012 which requires County entities to prepare and submit financial statements in the format prescribed by the PSASB.

In the absence of financial statements on the entities, the occurrence, validity and accuracy of transfers totalling Kshs.398,500,972 reported to have been made to the four entities during the year under review has not been confirmed.

2.2 Use of Goods and Services

The statement of receipts and payments reflects expenditure totalling Kshs.1,194,803,545 in respect of goods and services. However, the following anomalies were noted in regard to the expenditure:

2.2.1 Medical Supplies and Veterinary Drugs

Available records indicated that payments totalling Kshs.384,275,962 were incurred on purchase of specialized materials and services. The sum included purchases of medical

supplies and veterinary drugs worth Kshs.158,624,082. However, Management did not avail counter receipt vouchers (S13) and stores ledgers(S3) cards to show the receipt and issue of the supplies. Similarly, delivery documents issued by the Kenya Medical Supplies Unit as well as goods inspection and acceptance committee reports were not presented for audit review. In addition, a supplier for items worth Kshs.19,994,996 was not among those included in the list of the County's prequalified suppliers.

In view of these omissions, adherence of the County Executive to procurement laws in the purchase of medical supplies worth Kshs.158,624,082 has not been confirmed. In addition, it was not possible to confirm whether the supplies were received by the County Executive or used for the intended purposes, and whether value for money was attained on the spending.

2.2.2. Office General Supplies and Services

Included in the use of goods and services expenditure balance totalling Ksh.1,194,803,545 reflected in the statement of payments and receipts is Kshs.36,423,820 spent on general office supplies and services. Out of this amount, payments totalling Kshs.20,272,050 were for office supplies shown in records as having been received in the County Stores. However, the respective counter requisition and issue vouchers (S11) were not presented to confirm how the stores were used.

In the absence of relevant records, it was not possible to confirm whether the supplies worth Kshs.20,272,050 were rightfully issued from the stores or used for the intended purpose.

2.3 Compensation of Employees

The statement of receipts and payments reflects payments on compensation of employees totalling Kshs.3,398,148,913. The audit noted the following anomalies in respect to the expenditure:

2.3.1 Casual Wages

The expenditure records indicated that Kshs.163,399,923 was spent on basic salaries of temporary employees during the year under review. However, the wages were not supported with original muster rolls to confirm the location of the casual employees and their attendance at work. It was therefore, not possible to confirm that the workers performed the duties they were paid for.

2.4 Pending Bills

Annex 2 to the financial statements reflects pending bills totalling Kshs.1,705,568,762. However, review of the bills has revealed the following anomalies:

(i) the disclosures made on the bills in the financial statements are insufficient as they do not provide all the information prescribed in the reporting template issued

by the Public Sector Accounting Standards Board (PSASB). The template requires reporting entities to disclose the opening balances of pending bills, additions for the period, bills paid during the year and closing balances. These details have not been disclosed in respect to the balance and as a result, it was not possible to confirm whether any of the pending bills reported in the audited financial statements for 2017/2018 was paid during the year under review.

(ii) The opening pending bills balance disclosed in the financial statements for the year under review is Kshs.2,357,171,364. However, the pending bills balance in the financial statements for 2017/2018 financial year amounted to Kshs.2,744,229,088. No plausible explanation has been provided by Management for the difference amounting to Kshs.387,057,724 between the two sets of records.

(iii) No information was provided to show the period the pending bills related to. Similarly, the goods, works and services on which the bills were incurred were not disclosed. As a result, it was not possible to confirm how the bills were incurred.

(iv) Further, the creditors' ledger showing change of creditors balance from Kshs.2,744,229,088 as at 30 June, 2018 to Kshs.1,705,568,761 as at 30 June, 2019 was not presented for audit.

In view of these omissions, the accuracy, completeness, validity and existence of the pending bills balance totalling Kshs.1,705,568,762 have not been confirmed.

2.5 Hospitality Supplies and Services

Examination of expenditure records indicated that during the year under review, the County Executive spent Kshs.53,027,735 on hospitality supplies and services. Included in the balance is Kshs.8,429,600 spent on catering services. However, requisitions from the Departments that used the services, work programs and proof for occurrence of events for which the services were procured were not presented for audit review.

In view of these anomalies, the occurrence and validity of the expenditure totalling Kshs.8,429,600 reported to have been incurred on catering services has not been confirmed.

3. Unconfirmed Cash and Cash Equivalents Balance

The statement of assets and liabilities reflects a cash and cash equivalents balance totalling Kshs.1,740,139,078 as at 30 June, 2019, as further disclosed in Note 21A to the financial statements. Examination of the cash book and bank reconciliation statements supporting the balance revealed that the Universal Health Account included therein had a balance of Kshs.29,816,646 as at 30 June, 2019. However, the certificate to the bank account was not presented for audit.

In addition, the bank reconciliation statements for the Finance and Economic Planning Department's bank account at the Central Bank of Kenya reflected unpresented cheques totalling Kshs.215,199,352 as at 30 June, 2019. No plausible explanation was provided by Management for the large unpresented cheques balance.

Further, Board of Survey reports for the Revenue Account and the Kenya Roads Board Account as at 30 June, 2019 were not presented for audit verification. Also not availed were the cash book and bank reconciliation statements for Kenya Urban Support Project bank account shown to have held cash totalling Kshs.301,617,966 as at 30 June, 2019.

In view of these anomalies, it has not been possible to confirm whether the cash and cash equivalents balance totalling Kshs.1,740,139,078 reflected in the statement of assets and liabilities as at 30 June, 2019 is fairly stated.

4. Un-updated Fixed Assets Register

Annex 5 to the financial statements includes a summary of fixed assets which indicates that the County Executive owned assets valued at Kshs.9,289,557,225 as at 30 June, 2019. However, the asset register presented for audit did not indicate the assets procured during the financial year under review, and those inherited from defunct Local Authorities.

Further, the Register did not reflect sufficient details on the assets as required by the International Public Sector Accounting Standard (IPSAS) 17 and the reporting format prescribed by the Public Sector Accounting Standards Board. The undisclosed information included serial numbers of the assets, their dates of acquisition, descriptions, location, class, cost of acquisition, accumulated depreciation and net book value and identification codes.

In the circumstances, it has not been possible to confirm the completeness, accuracy existence and ownership by the County Executive of the assets valued at Kshs.9,289,557,225 shown in the summary of fixed assets as at 30 June, 2019.

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

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

Other Matter

1.1 Budget Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final total receipts budget and actual on comparable basis amounting to Kshs.13,175,690,252 and Kshs.11,909,468,873 respectively resulting to under-funding by Kshs.1,266,221,379 equivalent to 10% of the budget. In addition, the statement reflects county own-generated receipts budget and actual on comparable basis amounting to Kshs.200,000,000 and Kshs.62,123,112 respectively resulting to a revenue shortfall of Kshs.139,876,888 equivalent to 70% of the budget.

Further, the total County budget was Kshs.13,175,690,252 against actual payments of Kshs.10,174,556,165 resulting to under-expenditure of Kshs.3,001,134,087 or 23% of the budget. In addition, Kshs.1,734,912,708 of the receipts equivalent to 15% of collections for the year remained unspent as at 30 June, 2019.

No explanation has been provided by Management for the under-expenditure.
The underfunding and under absorption of funds meant that some the planned activities were not executed which in turn hindered economic activity and delivery of goods and services to the residents of Wajir County.

1.2 Lack of Disclosure on Previous Year's Audit Issues

In the audit report for the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has neither resolved the issues nor, as required under the reporting template prescribed by the Public Sector Accounting Standards Board, provided a summary in the financial statements outlining the actions envisaged or taken to resolve them.

In the circumstance, the financial statements do not comply with the prescribed reporting framework and further, no confirmation has been obtained that the issues raised in the audit report for the previous year have been resolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregularities in Acquisition of Assets

Expenditure records indicated that the County Executive spent a total of Kshs.4,069,174,288 on acquisition of assets, as reflected in the statement of receipts and payments for the year ended 30 June, 2019. Examination of records on the payments however, revealed the following unsatisfactory matters:

1.1 Construction of Roads

The records indicated that Kshs.1,215,236,850 was spent on construction of roads during the year. However, audit review of the expenditure and other supporting documents revealed the following anomalies:

1.1.1 Inadequate Disclosure on Road Works Contracts

There was no evidence to confirm that contractors, awarded various works valued at Kshs.256,506,151 in aggregate, were qualified to execute their respective contracts. The missing information included proof that they were pre-qualified contractors with valid annual practising licenses issued by their professional associations as prescribed in Section 80 (2) of Public Procurement and Asset Disposal Act (PPADA), 2015.

Further, the records indicated that Inspection and Acceptance Committee members were appointed and allocated sub-counties and not specific projects. As a result, the Committees were permanent rather than ad hoc contrary to the requirements of Section 48 of the Act.

1.1.2 Insufficient Disclosure on Road Maintenance Levy Fund (RMLF) Projects

Management awarded contracts totalling Kshs.163,584,865 to various contractors. However, important information on the contracts including their inclusion in the Kenya Roads Board approved Work Plan for the year, engineer's estimates, schedules of payments, evaluation committee recommendations and approval of the projects by the Accounting Officer as prescribed in Section 139(2) of the (PPADA) Act, 2015 were not presented for audit. Other missing information included evidence of previous work done by the contractors, proof of ownership of plant and equipment, availability of cash capital, and qualifications of the technical staff they deployed to carry out the works.

In the absence of sufficient information, it was not possible to confirm that the projects executed during the year under review were in the County Executive's approved work plans for the year, and that the costs incurred conformed to the respective budgets. Further it was not possible to confirm that the contractors were appointed in a competitive and fair way as required by the Public Procurement and Asset Disposal Act, 2015, and that value for money was obtained on the contracts.

1.1.3 Stalled Road Projects

Examination of procurement records also indicated that the Management awarded contracts for road works valued at Kshs.369,814,720 in aggregate, out of which payments totalling Kshs. 207,078,668 were made to various contractors. The works were meant to improve roads in Wajir Town to bitumen standards. However, physical verification carried out in September 2019 revealed that all the projects had stalled and further, that the respective contract periods lapsed in July 2018. Management did not provide progress of works reports and bid bonds prescribed in Section 41(4) and (5) of the Public Procurement and Disposal Regulations, 2006.

No plausible explanation was provided by Management for the stalled works. In addition, the plans, if any set by Management to revive and complete the projects, were not disclosed.

In view of the failure to complete the projects, public funds totalling Kshs.207,078,668 invested therein have not yielded the value expected by the residents of Wajir County.

1.1.4 Inadequate Disclosure on Appointment of Road Gravelling Contractors

Management awarded a contract for gravelling of Wajir Bor-Ibrahim Ure Road to a contractor at a tender sum of Kshs.9,175,600. However, the mandatory requirements that the bidders were expected meet during preliminary evaluation of the tenders, and the letters of appointment for members of the Evaluation Committee and the contract performance bond submitted by the contractor were not availed for audit.

In the absence of information on criteria and means used to appoint the contractors, it was not possible to confirm whether they were selected in a lawful way.

2. Unsatisfactory Matters on Construction, Overhaul and Refurbishment of Civil Works

The expenditure records further indicated that during the year under review, Management spent Kshs.1,051,475,108 on construction of civil works and Kshs.316,132,274 on overhaul, refurbishment and construction of civil works, as reflected in Note 11 to the financial statements. The works mainly entailed construction of water pans to provide water for both human and livestock consumption.

However, various unsatisfactory matters were noted during the audit, mainly relating to unconfirmed validity of contracts and failure to execute works in accordance with the respective contracts:

2.1 Water Pans

Management spent Kshs.192,895,977 on construction works for seven (7) water pans contracted through open tenders. However, no evidence was availed for audit to confirm that the works were in the County's Annual Development Plan for the year under review.

In addition, environment impact assessment reports, soil test reports, and design drawings for the projects were not presented for review. Further, audit verification carried out at the project site in October, 2019 revealed that two weighted gabion mattresses and signboards costing Kshs.180,000 were not installed.

The expenditure records further indicated that during the year under review, Management spent Kshs.215,600,524 on desilting of water pans, drilling of boreholes and related civil works executed under 59 (fifty-nine) projects at an overall cost of Kshs.226,403,922. The respective contractors were appointed through requests for quotations. However, Management did not avail important procurement records such as engineers' estimates, hydro-geological survey reports, water drilling permits and practice licenses issued to the contractors. In addition, evidence that the contractors had been pre-qualified by the County before they were awarded the contracts was not presented for audit. As a result, it was not possible to confirm that the works were procured and executed in accordance with the laws and regulations that govern implementation of public projects.

2.2 Water Pans and Water Tank Works

During the year under review, Management awarded contracts totalling Kshs.236,905,225 to various contractors for construction of large water pans and excavation and desilting of old ones, as well as building standard masonry water tanks. However, the respective procurement documents including engineer's estimates, needs assessments and soil topography tests, appointment letters and the respective quotations, were not availed for audit review. Further, no evidence was presented to show that the appointed contractors were among those pre-qualified to undertake civil works in the County.

As a result, it was not possible to confirm that the contracts were awarded in a fair and competitive manner and that the residents of Wajir County obtained value for money on the expenditure incurred on the works. Further, audit verification of the desilted water pans confirmed that several components that included heavy gauge material sign posts, silt traps, spill way and outlet channel, estimated to cost Kshs.530,750 in aggregate, were not done.

2.3 Masonry Water Storage Tanks

The County Executive hired a contractor to build three (3) new standard surface $50M^3$ masonry water storage tanks at Hungai Village in Tarbaj Sub-county at a cost of Kshs.1,333,000 each. However, audit verification conducted in September, 2019 revealed that the contractor instead repaired one existing masonry water tank previously built by a donor, Oxfam GB, and built only one $50M^3$ water tank instead of the three prescribed in the contract.

No explanation was provided by Management why the contractor failed to execute the projects as provided for in the Bills of Quantities (BQs) and the respective contract agreement. An audit inspection of the works further noted that the repaired water tank

had several visible cracks on its walls, an indication of poor workmanship. The defects cast doubt on the quality of work done. Further, the contractor did not supply or execute, the following items provided for in the BQs: 2" Gs pipe, 2" gate valves, 2" union socket, 2" GS pipe(outlet), 2" GS pipe(overflown) M, 2" scour GS pipe, 2 GI Nipples, valve chambers 1x1x0.9m and steel lockable covers, all costed at Kshs.197,550.

In spite of these anomalies, Management issued the works completion certificate and made full payment to the contractor. No plausible explanation has been provided by Management for the unsatisfactory execution of the contract.

As a result of failure to implement the contract as prescribed, value for money was not attained on the expenditure totalling Kshs.3,999,000 incurred on the project. Further, the additional supply of water that residents of Hungai Village had expected to receive from the two water tanks that were not built was not received.

2.4 Incomplete Bio Gas Plant at Wajir Slaughter House

During the year under review, Management paid Kshs.18,676,000 to a contractor to build a biogas plant at Wajir Slaughter House. However, there were no documents to confirm that an environmental impact assessment study was conducted on the project before it was started, as required in Section 58 of the Environmental Management and Coordination Act,1999 (Amended ,2015) and Regulation 10 of the Environmental (Impact Assessment and Audit) Regulations, 2003. Similarly, designs on the bio-gas digester were not availed for audit and as a result, it was not possible to confirm whether the works were executed as contracted.

Further, Management issued the contractor with the certificate of practical completion in April, 2019, long before the works were completed. At the time of the audit inspection in September, 2019, the biogas plant had not been installed.

No plausible explanation was provided by Management for issuing the contractor with the completion certificate before the works were completed.

In view of these anomalies, the legality, propriety and validity of the expenditure amounting to Kshs.18,676,000 incurred on the bio-gas digester project has not been confirmed. In addition, with the bio-gas plant yet to be installed, there is risk that no value will be received from the tax payers' funds spent on the project.

2.5 Unconfirmed Validity of Borehole Spare Parts Supplies Contract

During the year under review, the County Executive appointed a contractor through the direct method of procurement to supply emergency borehole spare parts at a cost of Kshs.10,221,000. The supplies were received, taken on charge in stores ledger records and issued out for use. However, Management did not avail evidence to confirm that the firm was in the list of prequalified suppliers for Wajir County.

Consequently, the validity of the contract and value for money on expenditure amounting to Kshs.10,221,000 spent through the uncompetitive contract has not been confirmed.

2.6 Unconfirmed Validity of Construction and Refurbishment of Buildings Contracts

During the year under review, Management spent Kshs.758,842,333 after paying Kshs.704,016,908 and Kshs.54,825,425 for construction and refurbishment of buildings respectively. However, records to show that the contracts complied with all public procurement regulations were not presented for audit. The missing records included contractors' tax compliance certificates, proof for similar works done previously and Access to Government Procurement Opportunities (AGPO) certificates. In addition, the quotation control registers, with information on the firms that placed bids and records showing that the contractors had been pre-qualified for such works, were not submitted for audit.

In the circumstances, it was not possible to confirm the validity of the expenditures totalling Kshs.758,842,333 reportedly incurred on construction and refurbishment of buildings during the year.

3. Unconfirmed Validity of Furniture and Equipment Purchases

3.1 Office and Household Furniture Purchases

Examination of expenditure records indicated that payments totalling Kshs.82,239,028 were made on purchase of furniture and equipment during the year under review. Out of this sum, Kshs.18,379,900 was incurred on purchase of household furniture and institutional equipment, and Kshs.63,859,128 on office furniture and general equipment. However, important records on contractor information, such as tax compliance certificates, proof for similar contracts fulfilled previously and AGPO certificates for the latter two purchases, were not availed for audit review.

The records further indicated that over-expenditure amounting to Kshs.835,000 was incurred on purchase of laptops and printers by the Department of Agriculture.

In view of these anomalies, the validity and propriety of the expenditures totalling Kshs.82,239,028 reported in respect to purchase of furniture and equipment during the year under review could not be confirmed.

3.2 Unconfirmed Validity of Specialized Equipment Purchases

The expenditure records further indicated that the County Executive spent Kshs.99,716,411 on purchase of specialized plant, equipment and machinery. However, the Management did not avail for audit review inspection and acceptance reports for contracts worth Kshs.3,795,200; Local Service Orders or contract

agreements for supplies worth Kshs.1,998,000, and letters of appointments for the Procurement Committee members that presided over award of procurement contracts worth Kshs.38,527,746.

In the circumstances, the validity of the expenditure totalling Kshs.44,320,946 out of the aggregate of Kshs.99,716,411 incurred on purchases of specialized plant, equipment and machinery during the year under review could not be confirmed.

4. Other Grants and Payments

The statement of receipts and payments for the year under review reflects other grants and payments totalling Kshs.518,563,158, as further disclosed in Note 15 to the financial statements. However, the following unsatisfactory observations were made in respect to some of the expenditures included in the balance:

4.1 Unconfirmed Validity of Emergency Relief and Refugee Assistance Contract

Records presented for audit indicated that Management spent Kshs.190,226,519 on emergency relief and refugee assistance during the year under review. The sum included payments totalling totalling Kshs.114,222,800 spent on purchase of relief foodstuffs, collapsible water tanks and water trucking services for drought affected families. The whole food supply contract was awarded to one contractor but Management did not avail evidence of the firm's existence in the list of the County's prequalified foodstuff suppliers. In addition, Management did not provide evidence that suppliers awarded contracts to truck water under various contracts valued at Kshs.31,200,000 in aggregate were prequalified suppliers for the service. Further, there was no evidence that a market survey was conducted to assess the possible cost of the service before it was procured.

Also, contrary to the requirements of Section 104 of the Public Procurement and Asset Disposal Act, 2015, there was no evidence that Management conducted negotiations with the contractor appointed to supply relief food and collapsible water tanks through direct procurement.

In view of the irregular and uncompetitive manner in which Management entered into the contracts for emergency relief supplies, it is unlikely that value for money was attained on expenditure totalling Kshs.190,226,519 incurred on the contracts.

4.2. Unconfirmed Validity of Other Current Transfers, Grants and Subsidies

Expenditure records examined indicated that during the year under review, the County Executive incurred a sum of Kshs.3,600,000 on legal services and charged these to other current transfers, grants and subsidies. However, no documents were availed to confirm that the services were procured competitively as Public Procurement Regulations require. Further, Local Service Orders and signed contract agreements for payments totalling Kshs.7,707,914 incurred on purchase and delivery of spare parts,

printing and publishing, and construction of shallow wells, were not availed for audit review.

In the circumstances, the propriety and validity of the expenditure totalling Kshs.11,307,914 incurred on these items could not be confirmed.

5. Use of Goods and Services

The statement of receipts and payments for the year ended 30 June, 2019 reflects use of goods and services expenditure totalling Kshs.1,194,803,545, as further disclosed in Note 12 to the financial statements. However, the following unsatisfactory observations were made in respect to the payments:

5.1 Unconfirmed Validity of Expenditure on Maintenance of Vehicles and Other Transport Equipment

The expenditure records further indicated that payments totalling Kshs.18,715,512 were made to various vendors for mechanical supplies used on vehicles and transport equipment. However, tax compliance certificates, business permits and certificates of incorporation, all required of suppliers before they are contracted by public entities, were not presented for audit.

In the absence of these documents, it was not possible to confirm that the supplies valued at Kshs.18,715,512 were made in accordance with the Public Procurement and Asset Disposal Act (PPADA), 2015.

5.2 Unconfirmed Validity of Grants to Executive Government Agencies

Available records indicated that during the year under review, the County Executive paid for expenditure totalling Kshs.85,165,572 incurred by Wajir Water and Sewerage Company. The payments were accounted for as transfers to other government entities.

Examination of the respective payment vouchers, procurement records and other supporting documents availed for audit review indicated that payments made by the County Executive on behalf of the Company for various goods and services amounted to Kshs.18,719,920 during the year under review. The purchases were procured through requests for quotations. However, supporting documents such as tax compliance certificates, business permits and certificates of incorporation required of the suppliers were not presented for audit review. In addition, payments expenditure totalling Kshs.17,678,440.80 were not supported with requests for quotations.

In the absence of relevant records, it was not possible to confirm the validity of expenditure totalling Kshs.18,719,920 included in the sum of Kshs.85,165,572 paid by the County Executive on behalf of Wajir Water and Sewerage Company.

6. Compensation of Employees

The statement of receipts and payments for the year ended 30 June, 2019 reflects compensation of employees expenditure totalling Kshs.3,398,148,913, as further disclosed in Note 11 to the financial statements. However, the following unsatisfactory matters were noted in respect to the balance:

6.1 Irregular Wage Bill

The wage bill totalling Kshs.3,398,148,913 was equivalent to 39.6% of the aggregate operational revenue amounting to Kshs.8,571,176,224 received by the County Executive during the year under review. Therefore, the expenditure exceeds the limit of 35% of revenue set for County Governments in Regulation 25(1) of the Public Finance Management (County Governments) Regulations, 2015. As a result, Management is in breach of the law and has not used public funds in an effective way.

6.2 Irregularities in Payrolls and other Personnel Records

Examination of payroll records revealed that during the year under review, Management maintained both the prescribed electronic Integrated Payroll and Personnel Database(IPPD) system payroll and a manual payroll for 1,158 and 3,224 employees respectively. Analysis of the two payroll systems revealed the following anomalies:

i. The manual payroll was maintained on a data spreadsheet and did not indicate the gender of the employees. It was therefore, not possible to confirm whether the County Executive had complied with the one-third gender staffing rule. In addition, Management did not submit the authorized staff establishment for audit and therefore it was not possible to confirm whether the cadres, skills and competencies of its staff conformed to the requirements of the County Service Board.

ii. Fifteen (15) employees whose contracts had expired in the years 2012, 2013, 2014 and 2015 were still in the payroll and were receiving their monthly pay. No plausible explanation was provided by Management for the anomaly.

iii. Twenty-nine (29) employees were above 60 years of age, which is the mandatory retirement age for public servants, except those living with physical disability. No records were availed for audit to confirm that the 29 possessed any special skills that earned them additional years in public office; or that they were living with disabilities.

iv. Some of the new employees hired during the year under review did not present all the mandatory personal documents and other information required of them for appointment to the posts they were holding. The missing information included copies of National Health Insurance Fund (NSSF) certificates, clearance certificates from the Criminal Investigative Department, Higher Education Loans Board, Ethics and

Anti-Corruption Commission, Credit Reference Bureau, and Kenya Revenue Authority certificates, among other documents.

In view of these anomalies, the validity of salary and other emoluments spent on the staff cited could not be confirmed.

6.3 Irregularities in Employment of Casual Workers

The following irregularities were observed in respect to hire and management of casual workers:

i. In the month of July 2018, each casual employee was paid salary arrears amounting to Kshs.18,000 per month. However, no deductions for Pay-As-You-Earn (PAYE) were made on the accumulated arrears even though the payments were in excess of the minimum taxable benefits amounting to Kshs.15,000 set in the Income Tax Act.

ii. The manual payroll for the month of July, 2018 indicated there were a total of 25 casual employees in the payroll who were not attached to any Department or any known area of deployment. Therefore, the County Executive may have paid salaries to staff who did not perform any duties during the year under review or who were not in existence.

iii. Staff in middle-level and senior level posts were, against common practice, hired to work as casual employees but were not sourced competitively.

iv. Even though monthly deductions in respect of both the National Health Insurance Fund (NHIF) and National Social Security Fund (NSSF) were made on their wages, some staff lacked NSSF and NHIF identity numbers to which deductions made on their salaries were to be directed. As a result, it was not possible to confirm whether the deductions were remitted and credited to their respective Fund accounts.

These anomalies indicate that Management did not observe regulations on hire and maintenance of staff. As a result, the salaries and other emoluments paid to some of its staff were irregular.

7. Unsatisfactory use of Donor Funds

Note 1C to the financial statements reflects donor funds released through the Exchequer amounting to Kshs.459,883,775. The funds were conditional allocations financed through external loans and grants from development partners and were intended to supplement financing of devolved functions in the whole country. However, review of the Revenue Fund statement of account as well as the project's bank statements for Wajir County revealed the following anomalies:

7.1 Unutilized Donor Funds

During the year under review, the County Executive received conditional grants totalling Kshs.416,811,943 for use in the Urban Support Project-Urban Development Grant, Kenya Climate Smart Agricultural Project and Healthcare System for Universal Care Project (THSUCP). However, only funds totalling Kshs.78,600,711 equivalent to 19% of the receipts were utilized resulting to under-expenditure of Kshs.338,211,232 equivalent to 81% of the funds received. No plausible explanation was provided by Management for the failure to utilize the funds.

Failure to spend the funds denied the residents of Wajir County goods and services planned for their use and hampered the attainment of the County's development goals.

7.2 Conditional Grant Not Used for the Intended Purpose

Revenue records examined indicated that during the year under review, a sum of Kshs.15,784,997 was received as a conditional allocation from the National Government to compensate Health-Care Facilities in the County for foregone user-fees revenue. However, examination of the cash book and County Health Management Team bank statements revealed that the funds were not disbursed to the health facilities but were instead used on operations and maintenance activities. However, no evidence was presented to confirm whether the National Government and the County Assembly agreed that the funds could be diverted to other uses.

The decision by Management, not to use the conditional grants totalling Kshs.459,883,775 as intended, resulted in failure to fulfill the service delivery needs identified for the conditional grant.

8. Unauthorized Expenditure on National Government Functions

Project records indicated that during the year under review, Management spent Kshs.21,056,645 on construction of dormitories, toilet blocks and fencing of primary and secondary schools, which the Constitution defines as National Government functions. The projects were implemented without written agreement between the County Executive and the National Government as required by Article 187 of the Constitution.

Further, examination of procurement records on the projects revealed the following anomalies:

i. Some contractors were not required to submit requests for quotations before they were contracted to carry out works.

ii. Tender evaluation reports indicated that some of the bidders awarded the contracts did not submit documents required of them when they placed their bids.

iii. Several of the requests for quotations issued to the losing bidders were not signed or stamped by the bidders, which omission suggested that the bid documents may not have been authentic.

In view of these anomalies Management breached the Law and as a result, the expenditure totalling Kshs.21,056,645 incurred on refurbishment of the schools was invalid.

9. Irregular Cash Purchases

Records on payments made for goods and services indicated that cash totalling to Kshs.1,200,000 issued to various officers was used to buy breakfast and lunch as well as refreshments, hire of a public address system and payment for publicity in the local media. The purchases were made contrary to the provisions of the Public Procurement and Disposal Regulations, 2006 which limits cash purchases of goods and services to low value transactions of Kshs.30,000 for each procurement and item. In addition, the payment was not supported with an imprest warrant for the cash issued to the Officer who procured the services.

Management, therefore, breached the law on use of cash in Procurement.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Lack of Audit Committee

Regulation 167 of the Public Finance Management (County Governments) Regulations, 2015 provides that each County Government shall establish an Audit Committee to provide oversight on financial and other operations of the County Executive.

No evidence was presented by the Management to indicate that the County Executive had established an Audit Committee.

Consequently, the County Executive is in breach of the Law. In addition, oversight on financial and other affairs of the County Executive is inadequate. This has, in turn, raised the risk of mismanagement of public assets in the County.

2. Lack of Risk Management Framework

Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015 requires the Accounting Officer of a County Entity to develop risk management strategies and frameworks that support robust business operations. However, Management did not avail evidence to confirm the existence of a risk management strategy and policy framework that identifies, measures and mitigates risks that the County Executive may face from time to time.

Failure to establish a risk management framework has exposed the operations of the County Executive to severe risk of disruption from unforeseen and other unfavorable events.

3. Delayed Banking of Revenue

Audit review of revenue records indicated that revenue collections were not banked promptly. The table below shows instances of delayed banking of revenue between April and September, 2018:

Receipt Number	Dates Collected	Dates Banked	Amount Kshs.
158402-158447	April 2018	August 2018	19,700
159536-159550	June and July	September 2018	6,900
162301-162350	August, July, June	September 2018	40,400
162137-162868	August 2018	September 2018	49,900
162136-162136	July 2018	September 2018	37,000

Failure to bank revenue promptly contravenes Section 63 (1) (a) of the Public Finance Management Act, 2012 and may lead to misappropriation of public funds.

No plausible explanation was provided by Management for the irregularity.

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 aspects. 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 overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the Management is aware of intention to dissolve the County Executive, or 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 financial reporting process, reviewing the effectiveness of how the County Executive 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 overall 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 in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment 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 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 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 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

25 January, 2021

3. 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 _____ 2019.

County Executive Committee Member – Finance

Abdirakim
B. Nur

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2018-2019	2017-2018
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	8,937,883,775	8,138,900,000
Proceeds from Domestic and Foreign Grants	2	-	545,404,952
Transfers from Other Government Entities	3	293,110,863	-
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	60,123,112	56,599,351
Returned CRF issues	10	2,618,332,780	-
TOTAL RECEIPTS		**11,909,468,871**	**8,740,904,303**
PAYMENTS			
Compensation of Employees	11	3,398,148,913	3,273,351,044
Use of goods and services	12	1,194,803,545	997,918,091
Subsidies	13	-	-
Transfers to Other Government Units	14	804,925,439	643,968,360
Other grants and transfers	15	518,563,153	492,765,643
Social Security Benefits	16	37,605,427	38,311,602
Acquisition of Assets	17	4,069,174,288	900,135,876
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	151,335,400	150,233,222
TOTAL PAYMENTS		**10,174,556,166**	**6,496,683,838**
SURPLUS/DEFICIT		**1,734,912,706**	**2,244,220,465**

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 _____ 2019 and signed by:

Chief Officer, BARE IDRIS

Head of Treasury ADAN KALMOY ICPAK Member Number: 20038

5.2. STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018-2019 KShs	2017-2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,740,139,078	2,618,351,122
Cash Balances	21B	-	-
Total Cash and cash equivalent		**1,740,139,078**	2,618,351,122
Accounts receivables – Outstanding Imprests	22	-	-
TOTAL FINANCIAL ASSETS		**1,740,139,078**	**2,618,351,122**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	**5,226,372**	-
NET FINANCIAL ASSETS		**1,734,912,706**	**2,618,351,122**
REPRESENTED BY			
Fund balance b/fwd	24		374,130,657
Prior year adjustments	25	-	-
Surplus/Deficit for the year		1,734,912,706	2,244,220,465
NET FINANCIAL POSITION		**1,734,912,706**	**2,618,351,122**

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 _____ 2019 and signed by:

Chief Officer
Name: BARE IDRIS

Head of Treasury
Name: ADAN KALMOY
ICPAK Member Number: 20038

WAJIR COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2019
5.3. STATEMENT OF CASH FLOWS

	Notes	2018-2019 KShs	2017 – 2018 KShs
Receipts from operating income			
Exchequer Releases	1	8,937,883,775	8,138,900,000
Proceeds from Domestic and Foreign Grants	2	-	545,404,952
Transfers from Other Government Entities	3	293,110,863	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	60,123,112	56,599,351
Returned CRF issues	10	2,618,351,122	-
Payments for operating expenses			
Compensation of Employees	11	(3,398,148,913)	(3,273,351,044)
Use of goods and services	12	(1,194,803,545)	(997,918,091)
Subsidies	13	-	-
Transfers to Other Government Units	14	(804,925,439)	(643,968,360)
Other grants and transfers	15	(518,563,153)	(492,765,643)
Social Security Benefits	16	(37,605,427)	(38,311,602)
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	(151,335,400)	(150,233,222)
Adjusted for:			
Adjustments during the year		5,226,372	-
Net cash flow from operating activities		**5,809,313,366**	**3,144,356,341**
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	(4,069,174,288)	(900,135,876)
Net cash flows from Investing Activities		**(4,069,174,288)**	**(900,135,876)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		1,740,139,078	**2,244,220,465**
Cash and cash equivalents at BEGINNING of the year	21	-	**374,130,657**
Cash and cash equivalents at END of the year	24	**1,740,139,078**	**2,618,351,122**

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 _____ 2019 and signed by:

_____
Chief Officer
Name: BARE IDRIS

_____
Head of Treasury
Name: ADAN KALMOY
ICPAK Member Number: 20038

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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	8,478,000,000	-	8,478,000,000	8,478,000,000	-	100%
Proceeds from Domestic and Foreign Grants	1,878,115,190	-	1,878,115,190	752,994,638	1,125,120,552	40%
Transfers from Other Government Entities	-	-	-	-	-	
Proceeds from Domestic Borrowings	-	-	-	-	-	
Proceeds from Foreign Borrowings	-	-	-	-	-	
Proceeds from Sale of Assets	-	-	-	-	-	
Reimbursements and Refunds	-	-	-	-	-	
Returns of Equity Holdings	-	-	-	-	-	
County Own Generated Receipts	200,000,000	-	200,000,000	60,123,112	139,876,888	30%
Returned CRF issues	2,619,575,061	-	2,619,575,061	2,618,351,122	1,223,940	100%
TOTAL	**13,175,690,251**	**-**	**13,175,690,251**	**11,909,468,871**	1,266,221,380	**90%**
PAYMENTS				-		
Compensation of Employees	3,346,761,109	78,497,854	3,425,258,963	3,398,148,913	3,268,263,255	99%
Use of goods and services						70%

	1,794,319,697	(90,297,854)	1,704,021,843	1,194,803,545	1,884,617,551	
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	1,566,474,078	-	1,566,474,078	804,925,439	1,566,474,078	51%
Other grants and transfers	641,118,888	-	641,118,888	518,563,153	641,118,888	81%
Social Security Benefits	41,902,229	-	41,902,229	37,605,427	41,902,229	90%
Acquisition of Assets	5,635,114,251	11,800,000	5,646,914,251	4,069,174,289	5,623,314,251	72%
Finance Costs, including Loan Interest	-	-	-	-	-	
Other Payments	150,000,000	-	150,000,000	151,335,400	150,000,000	101%
TOTAL	**13,175,690,252**	**0**	**13,175,690,252**	**10,174,556,165**	**13,175,690,251**	**77%**

(a) *60% underutilisation of the proceeds from foreign grants world bank grant that had been budgeted but was never actualized for WASH Programme under WAJAWASCO highly hampered execution of budgeted activities*
(b) *70% shortfall in county own source revenue was attributed to challenges in revenue collections in Wajir due to low economic activities and drought that affected livestock market. Long legal proceedings arising from the contested governorship which resulted to failure to from National Treasury to dispatch the development project amount. However, the case was determined in February 2019 and this could not give the needed time to effectively undertake procurements*
(c) *Overall payments were underutilised by 23% as a result of late disbursement of funds from National Treasury*

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23 The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation should between the two statements should be prepared and disclosed.*
There were changes between the original and the final budget as a result of reallocations within the budget*)*
The entity financial statements were approved on _____ 2019 and signed by:

Chief Officer
Name:

Head of Treasury Accounts
Name:
ICPAK Member Number

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipts/Expenditure Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
RECEIPTS						
Exchequer releases	5,842,835,523	-	5,842,835,523	5,842,835,523	-	100%
Proceeds from Domestic and Foreign Grants	247,958,334	-	247,958,334	247,958,334	-	100%
Proceeds from Sale of Assets		-	-	-	-	
Reimbursements and Refunds		-	-	-	-	
Returns of Equity Holdings		-	-	-	-	
County Own Generated receipts	200,000,000	-	200,000,000	60,123,112	139,876,888	30%
Return CRF issues	126,715,675	-	126,715,675	126,715,675	-	100%
TOTAL	**5,697,749,695**	-	**6,417,509,532**	**5,588,942,075**	**139,876,888**	**98%**
PAYMENTS						
Compensation of Employees	3,346,761,109	78,497,854	3,425,258,963	3,398,130,571	27,110,050	99%
Use of goods and services	1,148,467,488	(3,687,854)	1,144,779,634	814,600,667	330,178,967	71%
Subsidies	-	-	-	-	-	
Transfers to Other Government Units	1,012,875,606	-	1,012,875,606	740,258,360	272,617,246	73%
Other grants and transfers	446,118,888	-	446,118,888	386,372,596	59,746,292	87%
Social Security Benefits	41,902,229	-	41,902,229	37,605,427	4,296,802	90%
Acquisition of Assets	196,574,212	-	196,574,212	60,639,054	135,935,158	31%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	150,000,000	-	150,000,000	151,335,400	(1,335,400)	101%
TOTAL	**6,342,699,532**	**74,810,000**	**6,417,509,532**	**5,588,960,416**	**828,549,116**	**87%**

[*Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

(a) 60% underutilisation of the proceeds from foreign grants world bank grant that had been budgeted but was never actualized
(b) 70% shortfall in county own source revenue was attributed to challenges in revenue collections in Wajir due to low economic activities and drought that affected livestock market.
(c) 100% shortfall in utilisation of funds on acquisition of assets was a result of delayed disbursement of funds from National Treasury thereby inhibiting county procurements plan
(d) Overall performance of recurrent budget was at 79% being a 21% shortfall of the budgeted amount chiefly due to delays in procurable activity as a result of late disbursement of funds.

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.* - **There were changes between the original and the final budget as a result of reallocations within the budget***)*

The entity financial statements were approved on _____ 2019 and signed by:

Chief Officer
Name: BARE IDRIS AMIN

Head of Treasury Accounts
Name :ADAN KALMOY
ICPAK Member Number: 20038

WAJIR COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2019
5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,709,974,478	(74,810,000)	2,635,164,478	2,635,164,478	-	100%
Proceeds from Domestic and Foreign Grants	1,630,156,856	-	1,630,156,856	505,036,304	1,125,120,552	31%
Transfers from Other Government Entities		-	-	-	-	
Proceeds from Domestic Borrowings		-	-	-	-	
Proceeds from Foreign Borrowings		-	-	-	-	
County Own Generated receipts		-	-	-	-	
TOTAL	**2,492,859,386**	**-**	**2,492,859,386**	**2,491,635,447**	**1,223,940**	**100%**
PAYMENTS		-				
Compensation of Employees	-	-	-	-	732,462,209	
Use of goods and services	645,852,209	(86,610,000)	559,242,209	380,202,878	-	68%
Subsidies	-	-	-	-	553,598,472	
Transfers to Other Government Units	553,598,472	-	553,598,472	64,667,079	195,000,000	12%
Other grants and transfers	195,000,000	-	195,000,000	132,190,557	-	68%
Social Security Benefits	-	-	-	-	5,426,740,039	
Acquisition of Assets	5,438,540,039	11,800,000	5,450,340,039	4,008,535,235	-	74%
Finance Costs, including Loan Interest	-	-	-	-	-	
Repayment of principal on borrowings	-	-	-	-	-	
Other Payments	-	-	-	-	732,462,209	
TOTALS	**6,832,990,720**	**(74,810,000)**	**6,758,180,720**	**4,585,595,749**	**6,907,800,720**	**68%**

[*Provided below is a commentary on significant underutilization (below 50% of utilization) and any overutilization]*

(a) 60% underutilisation of the proceeds from foreign grants world bank grant that had been budgeted but was never actualized. Failure to receive a budgeted amount of 1B from the World Bank Group for WASH Programme under WAJAWASCO highly hampered execution of budgeted activities

(b) Long legal proceedings arising from the contested governorship which resulted to failure to from National Treasury to dispatch the development project amount. However, the case was determined in February 2019 and this could not give the needed time to effectively undertake procurements

(Explain *whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The total figures on the recurrent budget execution statement and development budget execution should add up to the totals of the combined statement.* **There were changes between the original and the final budget as a result of reallocations within the budget***)*

The entity financial statements were approved on _____ 2019 and signed by:

_____	_____
Chief Officer	Head of Treasury Accounts
Name: BARE IDRIS	Name: ADAN KALMOY
	ICPAK Member Number: 20038

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
3360					
101003360		**Administrative and support services**	**84,383,861.00**	**60,789,172.45**	**23,594,688.55**
	101093360	General administration and support services	84,383,861.00	60,789,172.45	23,594,688.55
103003360		**Livestock Infrastructure improvement program**	**116,014,307.00**	**89,781,396.00**	**26,232,911.00**
	103033360	Livestock Production & Management	116,014,307.00	89,781,396.00	26,232,911.00
104003360		**Veterinary Support Services**	**161,581,848.00**	**78,814,451.00**	**82,767,397.00**
	104013360	Veterinary support services	161,581,848.00	78,814,451.00	82,767,397.00
107003360		**Agricultural infrastructure development program**	**216,844,343.00**	**165,487,967.80**	**51,356,375.20**
	107033360	Land and Crop Productivity Services	216,844,343.00	165,487,967.80	51,356,375.20
108003360		**Aquaculture, Inland fisheries production and Extension services**	**27,608,151.00**	**14,158,663.00**	**13,449,488.00**
	108023360	Fisheries Management and Development	27,608,151.00	14,158,663.00	13,449,488.00
109003360		**Government Building Services**	**3,101,374.00**	**1,847,800.00**	**1,253,574.00**
	109033360	Infrastructure Improvement Services	3,101,374.00	1,847,800.00	1,253,574.00
110003360		**Housing development and Human Settlement**	**7,640,800.00**	**4,543,854.00**	**3,096,946.00**
	110043360	Housing Development Capacity building	7,640,800.00	4,543,854.00	3,096,946.00
111003360		**Land Policy and Physical Planning**	**151,806,425.00**	**58,839,958.35**	**92,966,466.65**
	111023360	Urban Physical Planning Services	53,165,091.00	55,539,958.35	-2,374,867.35
	111033360	County Survey and Policy Services	98,641,334.00	3,300,000.00	95,341,334.00
113003360		**Irrigation management services**	**152,498,150.00**	**132,006,700.00**	**20,491,450.00**
	113013360		152,498,150.00	132,006,700.00	20,491,450.00
114003360		**Kenya Climate Smart Agriculture**	**153,000,000.00**	**70,240,557.00**	**82,759,443.00**
	114013360		153,000,000.00	70,240,557.00	82,759,443.0(
115003360		**Agriculture Sector Development Support Programme**	**35,500,000.00**	**11,000,000.00**	**24,500,000.00**
	115013360	Agriculture Sector Development Support Programme	35,500,000.00	11,000,000.00	24,500,000.0(
201003360		**Improvement of roads network**	**1,497,145,224.00**	**1,357,879,670.85**	**139,265,553.1**
	201043360	Maintenace & Rehabilitation of County Roads and Bridges	1,223,926,140.00	1,084,422,097.40	139,504,042.6(
	201053360	Construction of County Roads and Bridges	273,219,084.00	273,457,573.45	-238,489.4
202003360		**Enhancement of public roads transport system**	**185,065,929.00**	**115,125,284.85**	**69,940,644.1**
	202023360	Public Works Infrastructure Services	126,669,944.00	88,167,598.65	38,502,345.3
	202033360	County Transport Services	58,395,985.00	26,957,686.20	31,438,298.8
206003360		**Energy Services**	**142,840,362.00**	**19,462,817.95**	**123,377,544.0**
	206043360	Development of Alternative Sources of Energy	142,840,362.00	19,462,817.95	123,377,544.0
207003360		**Environment & Natural Resource Services**	**241,668,797.00**	**147,290,810.40**	**94,377,986.6**
	207033360	Forestry & conservation	13,400,000.00	6,654,036.00	6,745,964.0
	207093360	Environment Conservation Services	228,268,797.00	140,636,774.40	87,632,022.6
208003360		**General Administration and Support**	**42,937,080.00**	**31,202,994.20**	**11,734,085.8**

		Services			
	208043360	General administration and support services	42,937,080.00	31,202,994.20	11,734,085.80
209003360		**ICT Infrastructure Services**	**83,838,632.00**	**69,633,091.10**	**14,205,540.90**
	209083360	ICT Infrastructure Improvement & Enhancement Services	83,838,632.00	69,633,091.10	14,205,540.90
210003360		**Public Participation**	**118,874,425.00**	**69,485,647.20**	**49,388,777.80**
	210033360	Civic Education Services	118,874,425.00	69,485,647.20	49,388,777.80
301003360		**Administrative and support Services**	**100,644,558.00**	**71,328,412.00**	**29,316,146.00**
	301053360	General administration, Planning and Support Services	100,644,558.00	71,328,412.00	29,316,146.00
302003360		**Trade Services**	**165,279,000.00**	**122,227,239.85**	**43,051,760.15**
	302043360	Business Support & Investment Services	165,279,000.00	122,227,239.85	43,051,760.15
304003360		**Co-operative Development**	**51,116,348.00**	**35,475,263.00**	**15,641,085.00**
	304043360	Capacity Building Services	51,116,348.00	35,475,263.00	15,641,085.00
401003360		**Curative Services**	**1,876,947,315.00**	**1,825,948,796.55**	**50,998,518.45**
	401043360	Health Infrastructure Development	514,119,009.00	518,005,744.95	-3,886,735.95
	401053360	Curative & Rehabilitative Services	1,362,828,306.00	1,307,943,051.60	54,885,254.40
402003360		**Preventive and promotive services**	**267,807,868.00**	**250,175,638.85**	**17,632,229.15**
	402013360	Sanitation services	249,607,868.00	232,932,053.05	16,675,814.95
	402033360	Health promotion	18,200,000.00	17,243,585.80	956,414.20
403003360		**General Administration and Support Services**	**134,542,499.00**	**123,990,232.40**	**10,552,266.60**
	403043360	General Administration and Support Services	134,542,499.00	123,990,232.40	10,552,266.60
406003360		**RMNCH**	**119,241,058.00**	**108,990,944.35**	**10,250,113.65**
	406013360	SP1 RMNCH	119,241,058.00	108,990,944.35	10,250,113.65
407003360		**TB & HIV-AIDS**	**37,751,040.00**	**28,968,208.10**	**8,782,831.90**
	407013360	TB & HIV – AIDS	37,751,040.00	28,968,208.10	8,782,831.90
408003360		**Health Research Services**	**17,985,424.00**	**12,751,325.00**	**5,234,099.00**
	408013360	SP1 TB HIV-AIDS	17,985,424.00	12,751,325.00	5,234,099.00
501003360		**Sports promotion and development**	**68,127,862.00**	**39,504,630.00**	**28,623,232.00**
	501043360	Sports Promotion and Development	68,127,862.00	39,504,630.00	28,623,232.00
502003360		**ECD**	**626,668,336.00**	**516,950,076.50**	**109,718,259.50**
	502073360	ECD Support Services	626,668,336.00	516,950,076.50	109,718,259.50
503003360		**Gender, Culture and Social services**	**97,295,823.00**	**69,221,816.00**	**28,074,007.00**
	503033360	Cultural promotion and preservation	18,959,762.00	15,514,298.00	3,445,464.00
	503053360	Gender Promotion Services	78,336,061.00	53,707,518.00	24,628,543.00
504003360		**Youth polytechnics**	**43,073,287.00**	**33,039,925.05**	**10,033,361.95**
	504013360	Infrastructural development	43,073,287.00	33,039,925.05	10,033,361.95
505003360		**General Administration and Support Services**	**34,595,399.00**	**21,814,935.00**	**12,780,464.00**
	505103360	Planning and Support Services	34,595,399.00	21,814,935.00	12,780,464.00
506003360		**Vocational Training Services**	**66,402,881.00**	**35,000,773.00**	**31,402,108.00**
	506013360	SP1 YOUTH POLYTECHNIC INFRASTRUCTURE IMPROVEMENT	66,402,881.00	35,000,773.00	31,402,108.00
507003360		**School Support and Development Services**	**172,464,496.00**	**127,081,258.00**	**45,383,238.00**
	507023360	Schools development Support Services	172,464,496.00	127,081,258.00	45,383,238.00
701003360		**County Executive Services**	**597,276,399.00**	**465,883,626.45**	**131,392,772.55**

	701013360	Inter-governmental relations	15,714,368.00	12,660,900.00	3,053,468.00
	701033360	Coordination and Supervisory Services	503,445,244.00	404,313,366.45	99,131,877.55
	701053360	KDSP	78,116,787.00	48,909,360.00	29,207,427.00
704003360		**Administration of Human Resources**	**311,760,174.00**	**262,740,817.60**	**49,019,356.40**
	704023360	Human Resources Management and Capacity Building	122,154,282.00	110,802,911.70	11,351,370.30
	704033360	Decentralised Units Services	189,605,892.00	151,937,905.90	37,667,986.10
707003360		**Finance Services**	**258,639,704.00**	**209,608,324.55**	**49,031,379.45**
	707023360	Revenue Collection Services	65,283,828.00	45,413,462.90	19,870,365.10
	707033360	County Accounting Services	82,653,808.00	74,032,996.15	8,620,811.85
	707043360	County Budget Management Services	20,304,756.00	15,435,119.40	4,869,636.60
	707053360	Internal Audit Services	17,669,157.00	9,496,053.85	8,173,103.15
	707063360	Supply Chain Management Services	72,728,155.00	65,230,692.25	7,497,462.75
708003360		**County Economic Planning Services**	**80,851,349.00**	**56,385,346.50**	**24,466,002.50**
	708013360	Integrated Development Planning	64,146,549.00	46,377,946.50	17,768,602.50
	708053360	Monitoring & Evaluation Services	4,580,000.00	2,659,800.00	1,920,200.00
	708063360	County Statistical Information Services	12,124,800.00	7,347,600.00	4,777,200.00
713003360		**Environment, Beautification and Sanitation services**	**342,383,535.00**	**231,134,270.10**	**111,249,264.90**
	713083360	Town Sanitation Services	342,383,535.00	231,134,270.10	111,249,264.90
714003360		**Engineering, Maintenance and Physical infrastructure services**	**69,831,256.00**	**55,065,885.60**	**14,765,370.40**
	714063360	SP6 TOWN INFRASTRUCTURE IMPROVEMENT	69,831,256.00	55,065,885.60	14,765,370.40
715003360		**County Legislative Services**	**719,759,837.00**	**719,652,259.25**	**107,577.75**
	715033360	Legislative and oversight Services	719,759,837.00	719,652,259.25	107,577.75
716003360			**186,095,955.00**	**143,821,680.00**	**42,274,275.00**
	716013360	Conflict Resolution And Security	66,093,425.00	39,196,200.00	26,897,225.00
	716033360	Disaster Management and Coordination of Humanitarian Services	120,002,530.00	104,625,480.00	15,377,050.00
717003360			**221,267,577.00**	**257,900,384.60**	**-36,632,807.60**
	717013360	General administration and support services	221,267,577.00	257,900,384.60	-36,632,807.60
718003360			**70,401,262.00**	**50,471,269.50**	**19,929,992.50**
	718013360	County Public Service Board Services	70,401,262.00	50,471,269.50	19,929,992.50
719003360			**245,064,391.00**	**202,108,424.00**	**42,955,967.00**
	719013360	Urban Development Services	245,064,391.00	202,108,424.00	42,955,967.00
720003360			**45,213,974.00**	**31,388,552.15**	**13,825,421.85**
	720013360	Service Delivery	45,213,974.00	31,388,552.15	13,825,421.85
721003360			**16,040,778.00**	**10,622,919.35**	**5,417,858.65**
	721013360	Governance and Ethics	16,040,778.00	10,622,919.35	5,417,858.65
1001003360		**Water Services**	**1,465,105,715.00**	**1,245,728,521.00**	**219,377,194.00**
	1001083360	Water Supplies Overhaul and Maintenance Services	543,671,580.00	370,883,641.15	172,787,938.85
	1001093360	Infrastructure Development Services	854,736,431.00	820,183,738.00	34,552,693.00
	1001103360	General administration and Support Services	66,697,704.00	54,661,141.85	12,036,562.15
1002003360		**General Administration and Support Services**	**35,816,544.00**	**27,837,192.80**	**7,979,351.20**
	1002013360	Compensation to Employees	35,816,544.00	27,837,192.80	7,979,351.20

1003003360			**1,292,316,186.00**	**275,276,845.75**	**1,017,039,340.25**
	1003013360	WAJWASCO	1,292,316,186.00	275,276,845.75	1,017,039,340.25
1004003360			**15,572,712.00**	**8,869,536.00**	**6,703,176.00**
	1004013360	Wildlife and Tourism	15,572,712.00	8,869,536.00	6,703,176.00
		Grand Total	**13,275,690,250**	**10,174,556,165**	**3,101,134,085**

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the 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 Wajir 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.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to KShs 5,226,372 compared to KShs 0 in prior period as indicated on note 23.

There were no other restrictions on cash during the year

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 in August 2018 for the period 1st July 2019 to 30 June 2019 as required by law. There was zero 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 - 2018
	KShs	KShs
Exchequer Releases	8,937,883,775	8,138,900,000

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

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	423,900,000	-
Total Equitable Share for quarter 2	1,356,480,000	1,139,446,000
Total Equitable Share for quarter 3	3,179,250,000	2,970,698,500
Total Equitable Share for quarter 4	3,518,370,000	4,028,755,500
Total	**8,478,000,000**	**8,138,900,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	-	-
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	27,286,875	16,011,344
World Bank – THUSCP	44,828,335	50,000,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-
Kenya Devolution Support Programme	112,791,675	49,871,995
Youth Polytechnic support grant	-	-
Abolishment of user fees in health centres and dispensaries	15,784,997	-
Kenya Urban Support Programme	206,843,500	-
Agriculture Sector Development Support Project (ASDSP)	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	52,348,393	-
Total	**459,883,775**	**115,883,339**

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)				
Grants Received from Multilateral Donors (International Organisations)				
User fees foregone	-	-	-	46,882,455
Result based Financing	-	-	-	67,397,368
Maternal heath care	-	-	-	7,076,971
Grants Received from other levels of government				
Total			-	**121,356,794**

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Transfers from Central government entities		
Roads maintenance Levy	223,218,356	308,164,819
Instruments For Devolution Advice And Support (Ideas)-Released	69,892,507	-
	-	-
TOTAL	**293,110,863**	**308,164,819**

(Give a brief description of what the transfers relate to and from whom they were received)

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019	2017 - 2018
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

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

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018- 2019	2017 – 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

(Give a brief explanation relating to sources of funds, interest charged and terms of repayment)

6. PROCEEDS FROM SALE OF ASSETS

	2018 – 2019	2017 – 2018
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2018 - 2019	2017 – 2018
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

(Give a brief description on what the refunds relate to)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2018 - 2019	2017 – 2018
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

(State briefly from which entities dividends or interest is derived from)

9. COUNTY OWN GENERATED RECEIPTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Interest received	-	-
Profits and Dividends	-	-
Rent	-	-
Plan approvals	-	-
Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines, Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	-
Business permits	10,552,000	-
Cess	12,604,840	-
Poll rates		-
Plot rents	1,272,210	-
Local levies		-
Administrative services fees		-
County's natural resources	1,513,960	56,599,351
Sales of County assets	10,200	-
Lease / rental of council's Infrastructure assets		-
Insurance claims recovery		-
Medium term loans (1-3 yr repayment)	14,212,102	-
Long term loans (over 3 yr repayment)		-
Transfers from reserve funds		-
Donations		-

Fund raising events		-
Market/trade Centre fee		-
Vehicle parking fees		-
Housing		-
Social premises use charges		-
School fees	244,650	-
Other education-related receipts	3,161,500	-
Public health services		-
Public health facilities operations		-
Environment & conservancy Administration	54,000	-
Slaughter houses administration		-
Water supply administration	466,800	-
Sewerage administration		-
Other health & sanitation receipts	334,600	-
Technical services fees	14,017,800	-
External services fees		-
Other miscellaneous receipts	87,150	-
Total	**60,123,112**	**56,599,351**

(This section should include all classes of revenues raised by the County Government. The section may be tailored to reflect the classes of revenue for each County. In addition, the preparers of the financial statements should endeavour to classify all revenues and avoid lumping up revenues under the class of other miscellaneous receipts. Comment on the performance of the own generated funds between the two years-

Comment on performance
There has been a slight growth of revenue by 6%. However, the collected revenue was still 70% below the budgeted amount of County Own Source Revenue chiefly because of long court battles on the election petition for the governor)

10. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	KShs	KShs
Recurrent account	-	
Development account	2,618,332,780.15	-
Deposit account	-	-
Total	**2,618,332,780.15**	-

(This relates to funds that had not been utilized at the end of FY 17/18.This was appropriated in FY 18/19)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018 – 2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	1,250,621,056	1,586,255,991
Basic wages of temporary employees	163,399,923	210,804,779
Personal allowances paid as part of salary	1,676,672,632.15	1,466,380,173
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	244,569,769	9,910,101
Compulsory national social security schemes	5,669,532.00	-
Compulsory national health insurance schemes	57,216,000	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**3,398,148,913**	**3,273,351,044**

(Give brief explanation including the comparative number of employees)

12. USE OF GOODS AND SERVICES

	2018 - 2019	2017 – 2018
	KShs	KShs
Utilities, supplies and services	14,551,120	5,775,510
Communication, supplies and services	6,038,825	7,450,300
Domestic travel and subsistence	151,907,401	99,721,304
Foreign travel and subsistence	-	6,599,100
Printing, advertising and information supplies & services	36,457,696	31,720,877
Rentals of produced assets	18,579,734	18,550,582
Training expenses	29,283,392	20,808,238
Hospitality supplies and services	53,027,735	54,505,231
Insurance costs	65,500,000	80,108,331
Specialized materials and services	384,275,962	183,105,035
Office and general supplies and services	36,423,820	51,454,029
Other operating expenses	164,924,789.	154853572
Routine maintenance – vehicles and other transport equipment	61,618351	72,251,471
Fuel Oil and Lubricants	76,465,663	59,444,520
Routine maintenance – other assets	95,749,055	151,569,992
Total	**1,194,803,545**	**997,918,092**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 - 2019 KSHs	2017 - 2018 KSHs
Subsidies to Public Corporations		
	-	-
	-	-
Subsidies to Private Enterprises	-	-
	-	-

(Give explanation of the nature of subsidies and the kind of services that have been subsidised)

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 - 2019 KSHs	2017 - 2018 KSHs
Transfers to County Government entities		
County Assembly	719,759,867	643,968,360
Transfers to Other Counties		
Current Grants to Government Agencies	85,165,572	-
Transfers to National Government entities	-	-
Transfer to the Council of Governors	-	-
TOTAL	**804,925,439**	**643,968,360**

(Provide the nature and purpose of transfers and are these transfers to be recovered)

15. OTHER GRANTS AND PAYMENTS

	2018 - 2019 KSHs	2017 - 2018 KSHs
Scholarships and other educational benefits	82,000,000	-
Emergency relief and refugee assistance	190,226,519	181,748,700
Other Current Transfers, Grants and Subsidies	246,336,634	311,016,943
Total	**518,563,153**	**492,765,643**

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2018 - 2019 KSh	2017 - 2018 KSh
Government pension and retirement benefits	37,605,427	38,311,602
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**37,605,427**	**38,311,602**

(Explain where the benefits are remitted and who the beneficiaries are)

17. ACQUISITION OF ASSETS

Non- Financial Assets	2018 - 2019 KSh	2017 - 2018 KSh
Purchase of Buildings	-	-
Construction of Buildings	704,016,908	50,111,931
Refurbishment of Buildings	54,825,425	39,342,383
Construction of Roads	1,215,236,850	277,212,024
Construction and Civil Works	1,051,475,108	300,075,620
Overhaul and Refurbishment of Construction and Civil Works	316,132,274	69,707,908
Purchase of Vehicles and Other Transport Equipment	8,295,869	29,906,992
Purchase of Household Furniture and Institutional Equipment	18,379,900	-
Purchase of Office Furniture and General Equipment	63,859,128	71,198,543
Purchase of ICT Equipment		-
Purchase of Specialized Plant, Equipment and Machinery	99,716,411	9,220,210
Rehabilitation and Renovation of Plant, Machinery and Equip.		-
Purchase of Certified Seeds, Breeding Stock and Live Animals	13,561,600	-
Research, Studies, Project Preparation, Design & Supervision	7,155,000	2,780,500
Rehabilitation of Civil Works	516,519,815	50,579,764
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	**4,069,174,288**	**900,135,876**
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**4,069,174,288**	**900,135,876**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018 – 2019	2017 – 2018
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

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

	2018 – 2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves and Civil Contingency Reserves	151,335,400	150,233,222
Other payments	-	-
Total	**151,335,400**	**150,233,222**

(Provide explanation as to what each component of other expenses relate to)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Indicate whether recurrent, Development, deposit, revenue e.t.c	Account No	Name of Bank & currency	2018- 2019 KSH
Development	1000170778	Central Bank of Kenya - KES	100,960.25
Recurrent	1000170832	Central Bank of Kenya - KES	78,697.90
Revenue	1000171448	Central Bank of Kenya - KES	1,399,045,837.00
Special Purpose	1000259531	Central Bank of Kenya – KES	-
Universal health	1000406194	Central Bank of Kenya - KES	29,816,645.00
Kenya Urban support programme	1000395346	Central Bank of Kenya - KES	-
Wajir county urban support programme	B BM	KCB Bank – Ksh	142,630,530.06
Imprest account	1141515873	KCB Bank – Ksh	-
Emergency fund	8000411901	First Community Bank - Ksh	-
Climate change	1224515609	KCB Bank – Ksh	15,332,920.64
Deposit account	1150932147	KCB Bank - Ksh	5,226,327.84
Wajir county Local revenue	1140752820	KCB Bank - Ksh	46,349,950.00
wajir county heath Local revenue account	1181455030	KCB Bank - Ksh	16,252,633.00
Wajir County Referal Hospital	80006028	First Communiy Bank - Ksh	739,618.51
Bute Sub -County Hospital	80005974	First Community Bank - Ksh	10,017.53
Griftu Sub County Referral Hospital	1181402719	KCB Bank - Ksh	1,580.00
Buna Sub District Hospital	80005975	First Community Bank - Ksh	1.00

Khorofharar Sub-District Hospital	80005972	First Community Bank - Ksh	-
Tarbaj sub county Hospital	1234592835	KCB Bank - Ksh	181,554.00
Habaswein Sub -County Referral Hospital	70003350	First Community Bank - Ksh	-
Emergency Response & Medical Referral Unit	80005973	First Community Bank - Ksh	-
CHMT	1147611726	KCB Bank - Ksh	410,202.14
Revolving fund 1	8000520801	First Community Bank - Ksh	203,329.63
Revolving fund 2	8000520802	First Community Bank - Ksh	7,224,158.69
Improving camel meat value chain	1050212311100	KCB Bank - Ksh	15,828,932.38
Enhanced camel milk value chain	1050212314000	KCB Bank - Ksh	38,183,059.14
KCASP		KCB Bank - Ksh	22,522,123.00
TOTAL			1,740,139,077.71

21B. CASH IN HAND

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

Cash in hand should also be analysed as follows:

	2018 – 2019	2017 – 2018
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

[Provide cash count certificates for each]

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

There were no pending staffs payable as 30th June 2019.- Nil

23. ACCOUNTS PAYABLE

Retention monies	
Total	

24. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	**1,740,139,077.71**	374,130,657
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

There were no adjustment for the year.

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2017/2018	Balance c/f FY 2018/2019
Description	**Ksh**	**Ksh**
Construction of buildings	287,159,468.00	465,337,904.23
Construction of civil works	1,415,708,554.00	938,582,240.62
Supply of goods	373,299,024.00	90,787,135.00
Supply of services	281,004,318.00	210,861,482.00
Total	**2,357,171,364.00**	**1,705,568,761.85**

1. PENDING STAFF PAYABLES

There were no pending staff payable as 30th June 2019 .

2. OTHER PENDING PAYABLES

.Below are payable for Wajir county in year 2018/19 KSH 5,226,372

4 ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/2018	Additions during the year (KShs)	Disposals during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
Land	-	-	-	-
Buildings and structures	3,155,140,833.00	3,858,206,380.05	-	7,013,347,213.05
Transport equipment	1,079,940,285.00	8,295,869.00	-	1,088,236,154.00
Office equipment, furniture and fittings	299,342,509.00	82,239,028.00	-	381,581,537.00
ICT Equipment, Software and Other ICT Assets	-		-	-
Other Machinery and Equipment	27,032,941.00	99,716,411.40	-	126,749,352.40
Heritage and cultural assets	463,233,106.00	7,155,000.00	-	470,388,106.00
Intangible assets	195,693,263.00	13,561,600.00	-	209,254,863.00
Total	5,220,382,937.00	4,069,174,288.45	-	9,289,557,225.45

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.

3. 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

	2019- 2018	2018- 2017
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	-	155,100,840
Transfers to related parties		
Transfer to the County Assembly	719,759,867	643,968,360
Transfers to other County Government Entities	xxx	xxx
Transfers to Development Projects	xxx	xxx
Transfers to non reporting entities e.g schools and welfare	xxx	xxx
Transfers to County Water Service Providers	xxx	xxx
Expenses paid on behalf of County Water Service Providers	xxx	xxx
Total Transfers to related parties	719,759,86	**643,968,360.00**
Transfers from related parties		
Transfers from the Exchequer	**8,937,883,775**	**8,201,793,799**
Transfers from MDAs	-	479,393,608
Transfers from SCs and SAGAs- National Government	-	
Total Transfers from related parties	**8,937,883,775**	**8,681,187,407**

4. 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
Wajir Water and Sewerage Company Limited	SEP 2014	Wajir	Mohamed Osman
County Executive of Wajir Bursary Fund	SEP 2019	Wajir	Abdullahi Ragow
Wajir Climate Change Adaptation Fund	JULY 2016	Wajir	Abdirahman Adan
County Executive Revolving Fund	AUG 2015	Wajir	Mohamed Abdullahi maalim

6. 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)*
=					

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.

CEC, County Treasury

Sign.....

Date.....

ANNEXES

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	423,900,000	-	-	-	423,900,000
Exchequer Releases for quarter 2	1,356,480,000	13,643,438	-	242,763,144	1,612,886,582
Exchequer Releases for quarter 3	3,179,250,000	13,643,437	-	-	3,192,893,437
Exchequer Releases for quarter 4	3,518,370,000	-	-	189,883,756	3,708,203,756
Total	**8,478,000,000**	**27,286,875**		**432,646,900**	**8,937,883,775**

ANNEX 2 – ANALYSIS OF PENDING BILLS

5. PENDING ACCOUNTS PAYABLE (See Annex 1)

1. Department of Roads and Transport

S/NO	QUOTATION NO	COMPANY NAME	DESCRIPTIONS	AMOUNT
1.	WCG/RDS/QT/001/2018-2019	LIBIQURAR CONSTRUCTION COMPANY LTD	PROPOSED GRAVELLING AT FARAKATHUD KAJAJA ROAD	2,933,000.00
2.	WCG/RDS/QT/002/2018-2019	LIBIQURAR CONSTRUCTION COMPANY LTD	PROPOSED GRAVELLING AT WEL-DABI JUNCTION ROAD	2,930,000.00
3.	WCG/RDS/QT/003/2018-2019	LIBIQURAR CONSTRUCTION COMPANY LTD	PROPOSED GRAVELLING AT KAJAJA - QORYAREY ROAD	2,933,333.00
4.	WCG/RDS/QT/004/2018-2019	TULU ROBA CONSTRUCTION COMPANY LTD	PROPOSED 45M DRIFT AT KORONDILE ROAD	3,324,278.20
5.	WCG/RDS/QT/005/2018-2019	GUTHOW CONSTRUCTION LTD	PROPOSED BUSH CLEARING AT SIREY-JARTE ROAD	2,490,617.80
6.	WCG/RDS/QT/006/2018-2019	BALIYO CONSTRUCTION COMPANY LTD	PROPOSED DRIFT AT KUROW-BUNA ROAD	3,299,997.00
7.	WCG/RDS/QT/007/2018-2019	BALIYO CONSTRUCTION COMPANY LTD	PROPOSED DRIFT AT KUROW -QABRI CALANLE ROAD	3,409,936.00
8.	WCG/RDS/QT/008/2018-2019	CRUISED ARID HOLDING CO.LTD	PROPOSED DRIFT AT KUROW-AJAWA ROAD	3,701,154.00
9.	WCG/RDS/QT/009/2018-2019	WAJEER GENERAL SUPPLIES LIMITED	PROPOSED GRADING AND BUSH CLEARING AT BUTE-WANYAMA-QABRI -CALANLEY ROAD	3,746,800.00
10.	WCG/RDS/QT/010/2018-2019	BILAL LIMITED	PROPOSED BUSH CLEARING AND GRADING AT QUDAMA-DANABA ROAD	3,955,600.00
11.	WCG/RDS/QT/011/2018-2019	LINGAY INVESTMENT COMPANY LIMITED	PROPOSED HEAVY GRADING AT WAJOTIKA-KUTULO ROAD	3,799,000.00
12.	WCG/RDS/QT/012/2018-2019	CITY CLASSIC ENTERPRISES LTD	PROPOSED DRIFT AT WEYLAHIR ROAD	3,848,242.00
13.	WCG/RDS/QT/013/2018-2019	AFARMEYL GENERAL CONTRACTORS LTD	PROPOSED BUSH CLEARING AT KAJAJA2-KARJUWALA ROAD	3,870,108.00
14.	WCG/RDS/QT/014/2018-2019	SULEIMAN & SON GENERAL CONSTRUCTION CO.LTD	PROPOSED BUSH CLEARING AT LANDEER – INAKOBAN ROAD	2,498,640.00
15.	WCG/RDS/QT/015/2018-	HAMSAF CONSTRUCTION CO.LTD	PROPOSED BUSH CLEARING AT MAJABOW-	2,429,040.00

	2019		SHUBHANAN ROAD	
16.	WCG/RDS/QT/016/2018-2019	SHEIKH YUSSUF TRADERS LTD	PROPOSED 50M DRIFT AT GRIFTU – ARBAJAHAN ROAD	3,895,280.00
17.	WCG/RDS/QT/017/2018-2019	REYA QUALITY COMPANY LIMITED	PROPOSED OPENING AT GODRAHMA roads	3,499,720.00
18.	WCG/RDS/QT/018/2018-2019	TUNISH INVESTMENT COMPANY LIMITED	PROPOSED OPENING OF ACCESS ROAD AT LMD – BILIQ ROAD	2,497,480.00
19.	WCG/RDS/QT/019/2018-2019	SUHEYLA ENTERPRISE COMPANY LTD LIMITED	PROPOSED 40M DRIFT AT LAGDIMA ROAD	2,788,872.00
20.	WCG/RDS/QT/020/2018-2019	ALI SHARIF CONSTRUCTION COMPANY LIMITED	PROPOSED GRAVELLING AT MUSEUM ACCESS ROAD	3,499,999.00
21.	WCG/RDS/QT/021/2018-2019	QAHIRA VENTURES LIMITED	PROPOSED GRAVELLING AT A13 JUNCTION – ALIMAOW ROAD	3,780,000.00
22.	WCG/RDS/QT/022/2018-2019	ANAKA BUILDING AND CONSTRUCTION COMPANY LIMITED	PROPOSED GRAVELLING AT INGIRIR-FANABUA ROAD	3,491,600.00
23.	WCG/RDS/QT/023/2018-2019	KONTOSH ENTERPRISE LIMITED	PROPOSED GRADING AND BUSH CLEARING AT BUNA-JIBDER ROAD	2,992,800.00
24.	WCG/RDS/QT/024/2018-2019	SHURIM GENERAL SUPPLIES AND	PROPOSED GRADING AT SHANTA ABAQ-TULATULA ROAD	3,016,000.00
25.	WCG/RDS/QT/025/2018-2019	META MED SUPPLIES LIMITED	PROPOSED HEAVY GRADING AT GARASKA-GETWAB ROAD	3,899,920.00
26.	WCG/RDS/QT/026/2018-2019	TARTIB INVESTMENT COMPANY LIMITED	PROPOSED HEAVY GRADING AT LAGDUB-DADAJABULA ROAD	3,500,068.00
27.	WCG/RDS/QT/027/2018-2019	META MED SUPPLIES LIMITED	PROPOSED HEAVY GRADING AT DADABULA-ELIMA DAGOLE ROAD	3,429,888.00
28.	WCG/RDS/QT/028/2018-2019	TARTIB INVESTMENT COMPANY LIMITED	PROPOSED HEAVY GRADING AT HARALIBOYO-WARSAN ROAD	3,449,956.00
29.	WCG/RDS/QT/029/2018-2019	HANTIWADAG BUILDING AND	PROPOSED GRADING AT ABAKORE-KHALIFMUDE ROAD	3,955,600.00
30.	WCG/RDS/QT/030/2018-2019	DIHA CONSTRCUTION CO. LTD	PROPOSED OPENING OF ACCESS ROAD AT WEYLAHIR-GARBAHASHANLE ROAD	2,302,890.00
31.	WCG/RDS/QT/031/2018-2019	DIHA CONSTRCUTION CO. LTD	PROPOSED GRADING AT HADADO – GARABHANSHALE ROAD	3,400,000.00
32.	WCG/RDS/QT/032/2018-2019	HARADEE ENTERPRISE AND CONSTRUCTION	PROPOSED GRAVELLING MURGO HARUN – BULLA FOREST ROAD	3,799,950.00
33.	WCG/RDS/QT/033/2018-2019	HARADEE ENTERPRISE AND CONSTRUCTION	PROPOSED OPENING OF ACCESS ROAD AT TULATULA TOWN	3,550,000.00
34.	WCG/RDS/QT/034/2018-	N.H ALI CONSTRUCTION AND SUPPLIES	PROPOSED GRADING AND BUSH CLEARING	3,597,740.00

	2019	LTD	AT GURAR-MADOGODA	
35.	WCG/RDS/QT/035/2018-2019	BABIYE CONSTRUCUTION COMPANY LIMITED	PROPOSED GRADING AND BUSH CLEARING AT BURKUS-IFOATHILEY ROAD	3,699,472.00
36.	WCG/RDS/QT/036/2018-2019	G1 GROUP CONSTRUCTION AND SUPPLIES LIMITED	PROPOSED DRIFT AT BAMBA-DARANLE ROAD	3,899,559.00
37.	WCG/RDS/QT/037/2018-2019	IKRAM SPARE PARTS COMPANY LIMITED	PROPOSED GRAVELLING AT GIRIFTU STAGE – GOD ADE PRIMARY ROAD	3,480,880.00
38.	WCG/RDS/QT/038/2018-2019	NASHMO CONSTRUCTION CO. LIMITED	PROPOSED BUSH CLEARING AT SINGO WELLS – ABDIGAANEY ROAD	3,654,000.00
39.	WCG/RDS/QT/039/2018-2019	GUJI GENERAL CONTRACTORS	PROPOSED BUSH CLEARING AT ELBEN – MANSA ROAD ROAD	3,697,500.00
40.	WCG/RDS/QT/040/2018-2019	G1 GROUP CONSTRUCTION	PROPOSED GRAVELLING AT BUTE MAIN ROAD	3,450,188.00
41.	WCG/RDS/QT/041/2018-2019	TAYSIIR CONSTRUCTION COMPANY LTD	PROPOSED GRAVELLING AT BUTE-WATARAY ROAD	2,995,035.00
42.	WCG/RDS/QT/042/2018-2019	G.I GROUP CONSTRUCTION AND SUPPLIES LTD	PROPOSED GRADING AND BUSH CLEARING AT BUTE-GARSE ROAD	3,480,000.00
43.	WCG/RDS/QT/043/2018-2019	NURANI DIGITAL SERVICES LTD	PROPOSED HEAVY GRADING AT BURDEER – RABABALE ROAD	3,448,564.00
44.	WCG/RDS/QT/044/2018-2019	QARANRI DRILLING AND CONSTRUCTION CO LTD	PROPOSED DRIFT AT LAG-SALA-BUTE ROAD	3,485,800.00
45.	WCG/RDS/QT/045/2018-2019	GORGOR GENERAL INVESTMENT LIMITED	PROPOSED GRADING AT GERILLE - JILALOW RAOD	3,480,000.00
46.	WCG/RDS/QT/046/2018-2019	BB CONSTRUCTION AND SUPPLIES LIMITED	PROPOSED GRADING AT LAMBARAHA – SHIMBIRBUL ROAD	3,897,600.00
47.	WCG/RDS/QT/047/2018-2019	HARADEE ENTERPRISE AND	PROPOSED GRADING AND BUSH CLEARING AT KARADUSE – GUDO ROAD	2,450,000.00
48.	WCG/RDS/QT/048/2018-2019	HOTE ENTERPRISE LIMITED	PROPOSED GRAVELLING AT SOGOGZA – DUGO ROAD	3,450,000.00
49.	WCG/RDS/QT/049/2018-2019	QARSA ABULA CONSTRCUTION CO. LTD	PROPOSED GRAVELLING AT KUNJURE – HOTE ROAD	3,450,000.00
50.	WCG/RDS/QT/050/2018-2019	DALLAB INVESTMENT LIMITED	PROPOSED GRADING AT MEYGAG – BISAN HADI ROAD	3,828,000.00
51.	WCG/RDS/QT/051/2018-2019	DIINI BUILDING AND	PROPOSED HEAVY GRADING AT OHIO-HATFUL-HUBSOI ROAD	3,828,000.00
52.	WCG/RDS/QT/052/2018-2019	TOWHID INVESTEMENT LIMITED	PROPOSED GRAVELLING AT BASIR-TITO ROAD	3,984,600.00
53.	WCG/RDS/QT/053/2018-	AL MARJAN CONSTRUCTION	PROPOSED GRADING AT ANOLE - DELA	1,949,994.80

	2019		ROAD	
54.	WCG/RDS/QT/054/2018-2019	GUREY AFRICA LIMITED	PROPOSED BUSH CLEARING AT GARSAJUGALA-WARGADUD ROAD	2,017,751.72
55.	WCG/RDS/QT/055/2018-2019	GA'ALS AGENCIES LIMITED	PROPOSED DRIFT AT SARMAN-DUNTOW ROAD	3,489,994.56
56.	WCG/RDS/QT/056/2018-2019	FARTUN ENTERPRISES LIMITED	PROPOSED BUSH CLEARING AT DAMBAS – BERJANAI ROAD	3,387,200.00
57.	WCG/RDS/QT/057/2018-2019	FARTUN ENTERPRISES LIMITED	PROPOSED GRAVELLING AT JINYARA - QUQAY ROAD	3,883,390.00
58.	WCG/RDS/QT/058/2018-2019	SULEIMAN & SON GENERAL	PROPOSED BUSH CLEARING AT DAMBAS-JAIJAI ROAD	1,696,000.00
59.	WCG/RDS/QT/059/2018-2019	HARIR GENERAL CONTRACTORS LIMITED	PROPOSED BUSH CLEARING AND GRADING AT ABDIAZIZ – SHOKA HARERI ROAD	3,973,000.00
60.	WCG/RDS/QT/060/2018-2019	NASHMO CONSTRUCTION LIMITED	PROPOSED OPENING OF BULLA QARANRI ACCESS ROAD	2,902,900.00
61.	WCG/RDS/QT/061/2018-2019	SULEIMAN AND SON GENERAL	PROPOSED GRAVELING AT QOSIYA-BERJANAI ROAD	3,879,330.00
62.	WCG/RDS/QT/062/2018-2019	LOHJIF COMPANY LIMITED	PROPOSED BUSH CLEARING AND GRADING AT WAJIR –ELMAAN ROAD	2,999,000.00
63.	WCG/RDS/QT/063/2018-2019	IKHLAS ENTERPRISES LIMITED	PROPOSED GRADING AT LEHELEY-Q'ULALEY ROAD	3,897,600.00
64.	WCG/RDS/QT/064/2018-2019	HILIYE AUTO SPARE PARTS LIMITED	PROPOSED BUSH CLEARING AND GRADING AT SUKELA-ABAQDERE ROAD	3,894,700.00
65.	WCG/RDS/QT/065/2018-2019	HILIYE AUTO SPARE PARTS LIMITED	PROPOSED GRADING AT MATHAHLIBAH – ALI DUMAL ROAD	3,877,643.36
66.	WCG/RDS/QT/066/2018-2019	ANAKA BUILDING AND CONSTRUCTION CO LTD	PROPOSED BUSH CLEARING AND GRADING AT BUNA -SOFIYOW ROAD	3,445,200.00
67.	WCG/RDS/QT/067/2018-2019	BAH SULUB INVESTMENT LIMITED	PROPOSED BUSH CLEARING AT ELDAS-BULA BILAL-DADHANTALAY ROAD	1,999,344.82
68.	WCG/RDS/QT/068/2018-2019	RUMANA VENTURES LIMITED	PROPOSED GRADING AT BANANEY SHATARAL-ABAQ IJABE ROAD	3,922,888.00
69.	WCG/RDS/QT/069/2018-2019	JIBS COMPANY LIMITED	PROPOSED GRADING AT BANANEY SHANTARAL-SARIF ROAD	3,849,529.60
70.	WCG/RDS/QT/070/2018-2019	JIBS COMPANY LIMITED	PROPOSED GRADING AT BIYAMATHAW-SHIMBIRBUL ROAD	3,918,712.00
71.	WCG/RDS/QT/071/2018-2019	HILIYE AUTO SPARE PARTS LIMITED	PROPOSED GRADING AT SHIDLEY-NAMBARAHA ROAD	3,968,070.00
72.	WCG/T/RT/1225/2018-	Dahirkhan contructors limited	Proposed grading at laghbogol-Ali Dumal Road	3,468,400.00

	2019			
73.	WCG/T/RT/1228/2018-2019	Lingay investment limited	Proposed grading at Dibiriq-Sukela Road	3,433,600.00
74.	WCG/T/RT/1235/2018-2019	Arshad Hardware Limited	Proposed grading at wajir Dibiriq Road	3,496,240.00
75.	WCG/T/RT/56/2018-2019	Halanle construction company limited	Proposed Rehabilitation of wajir Town Roads(TARMAC)	45,191,048.00
76.	WCG/T/RT/60/2018-2019	Futuristic Limited	Proposed (RFP)to develop transport bill for wajir county	4,358,120.00
77.	WCG/T/RT/54/2018-2019	Konanche investment ltd	Proposed gravelling of Sarif Town Roads	5,863,000.00
78.	WCG/T/RT/49/2018-2019	Fugee investment ltd	Proposed gravelling of baladwein-orote road	27,445,600.00
79.	WCG/T/RT/43/2018-2019	Takaful insurance of Africa	Proposed provision of insurance service for motor vechicles and motor cycles for wajir county	22,047,346.00
80.	WCG/T/RT/58/2018-2019	Abobo construction company limited	Proposed Box Culvert at Hote- watiti Road	36,999,227.76
				392,431,537.62

2. Department of Public Works, Housing, Lands and Physical Planning

NO.	Suppliers/contractor	**Details(work done)**	**Contract/LPO/LSO Sum (ksh)**	**Outstanding amount (ksh)**
	LANDS			
1.	Geodev (K) Ltd	Urban dev & cadastral survey of Wajir Bute Eldas Griftu and Hadado Towns	83,839,145.00	67,071,316.00
2.	Geodev (K) Ltd	URBAN dev & cadastral survey of Wajir habasweinkhorof Harar tarbaj Towns	60,926,893.44	54,834,204.09
3.	Geomeasure Surveyors Limited	Cadastral survey of Hodan, Alimaow and Barwaqo neighborhood	45,000,000	11,505,000
4.	Spatial research and resource survey	Cadastral survey of Halane, Wagberi and Jogoo neighbourhood	45,000,000.00	15,000,000
5.	Frontier Surveyors Limited	Cadastral Survey and Reg of Wagberi Halane and Got Caade	46,745,960	28,047,576
6.	Taqilah Enterprises Limited	Purchase of Survey Equipment	1,995,200.00	1,995,200.00
	PUBLIC WORKS			
7.	Amala Limited	Proposed renovation of house no Mg 119A & 119B	2,500,000.00	2,500,000.00

8.	Kowkab Investment Limited	Proposed Construction of Ward Administration office at Basir	13,865,050.00	2,365,697.00
9.	Bitat Limited	Proposed Construction of wall fence at water department camp	1,999,724.00	1,999,724.00
10.	Blue Magic Company Ltd	Proposed renovation of residential houses No. MG 43 in Wajir	2,000,000.00	2,000,000.00
11.	Sky Bird Investment Limited	Proposed renovation of residential houses No. LG15B in Wajir	1,999,960.00	1,999,960.00
12.	Skyland Company Limited	Proposed renovation of residential houses No. LG11A in Wajir	1,999,960.00	1,999,960.00
13.	Libiqurar Limited	Proposed renovation of residential houses No. MG 42 in Wajir	1,997,763.00	1,997,763.00
14.	Koshdak Investment Limited	Proposed renovation of residential houses No. LG 17 in Wajir	2,062,690.00	2,062,690.00
15.	Libhan Gen Supplies and Construction	Proposed renovation of residential houses No. LG 127 & 128	2,000,000.00	2,000,000.00
16.	Horyaal Holding Company Limited	Proposed renovation of prayer room changing room and sergeant at arms office at Wajir County Assembly	3,499,840.00	3,499,840.00
17.	Mash Gen Supplies and Construction	Proposed renovation of gate and toilet at Wajir County Assembly Chambers	3,499,500.00	3,499,500.00
18.	Tibyern Agencies Limited	Proposed renovation of the Chambers at Wajir County Assembly Chambers	3,498,350.00	3,498,350.00
			324,430,035.44	**207,876,780.09**

3. Department of Water Services

NO	PROJECTS DESCRIPTION	LSO NUMBER	COMPANY NAME	AMOUNT
1.	Desilting of Deshanle Dam	,009088	Baliyo construction co. Ltd	3,498,143.50
2.	Desilting of Tulatula Dam	,009479	M8 construction co ltd	3,799,990
3.	Desilting of Fullo water pan	,009456	Anaka builting & construction co ltd	2,988,354
4.	Desilting of Wajir Bor southwater Pan	,009246	Dallab investment limited	4,000,000
5.	Disilting of haradula2	,009086	NH Ali construction co ltd	3,699,770.35
6.	Disilting of Lakoley main dam	,009084	Hakif general supplies ltd	3,500,000
7.	Desilting of Algole Water Pan	,009457	Muzna enterprise ltd	3,500,000
8.	Desilting of Water Pan at Laghboghol	,009459	Appolex company limited	3,000,000

9.	Desilting of Water Pan at Athibohol	,009243	Gadal holdings limited	3,000,000
10.	Desilting of Water Pan at Barmish	,009471	Abusumayah agencies limited	3,550,000
11.	Desilting of Water Pan at Boa	,009071	Hayuga construction co ltd	3,450,000
12.	Drilling /developing/pump testing Malkagufu borehole	,009078	Mashur construction co ltd	3,901,030
13.	Water works Malkagufu new borehole	,009249	Mashur construction co ltd	3,900,000
14.	Fencing with concrete post and chain link at Haragaal Borehole	,009064	Aqsa contractors ltd	2,499,000
15.	Fencing of Dam at Godoma town	,0009077	Al-mujeeb construction co ltd	3,499,650
16.	Desilting of baji mega water pan	,009454	Wajeer construction & supplies co ltd	3,900,500
17.	Fencing of mega pan with chainlink and concrete post	,009453	Mathaws construction co ltd	3,999,500
18.	Construction of water works Masalale Borehole	,009085	Bloomerg africa ltd	3400000
19.	Fencing of Qarurax Water Pan	,009244	Gorgor general investment ltd	2,978,800
20.	Fencing of Qurduba Water Pan	,009452	Metamed supplies limited	3500000
21.	Digging and construction of 30 shallow wells - Ward wide	,009472	Rumana investment limited	3,499,000
22.	Construction of 20 shallow wells for irrigation	,009076	Libaah investment limited	3,599,815
23.	Construction of Underground Water Tank at Sukela Village	,009243	Dual point solutions co, limited	1,600,000
24.	Construction of underground water tanks at Garbahanshale	,009473	Qalbi buildiing and construction co ltd	1,499,845.20
25.	Construction of Underground Water Tank at Hassan Yarrow	,009063	Bahwathaag construction co ltd	1,499,300
26.	Construction of Underground Water Tank at majabow	,009068	Shaam general construction co. Ltd	1,501,050

27.	Construction of underground water tanks at Elben	,009081	Hunt construction co ltd	1,494,000
28.	Construction of underground water tanks at ogoralle	,009092	Faruq investment limited	1,489,050
29.	Construction of underground water tanks at ogoralle	,009248	Horyaal holdings company limited	1500000
30.	Construction of underground water tanks at burmayo	,009455	Hdaa company limited	1500000
31.	Construction of underground water tanks at singow	,009083	Cruised arid holdings ltd	1,512,000
32.	Construction of Underground tank at fatuma nur	,009241	Gadal holdings limited	1,500,000
33.	Construction of Underground Water Tank at Wajir Bor South	,009087	Hamsaf construction co ltd	1,798,150
34.	Construction of Underground Water Tank at Hubsoy	,009247	Diini construction company limited	1800000
35.	Construction of underground water tanks at Bojigaras	,009080	Istahil express limited	3,290,000
36.	Construction of underground water tank for Bute Sub-County Hospital	,009089	Adfab general co ltd	1,497,950
37.	Excavation of Water Pan at Jilalow	,009458	Hantiwathag building ltd	3,563,000
38.	Piping System and reticulation at qara	,009070	Shurim general supplies ltd	3,600,000
39.	Water Supply from Borehole, Furmati Village	,009480	Gorgor general investment ltd	3,000,000
40.	Water works at Dela ward admin office	,009090	Gurey africa limited	2,500,000
41.	Water works at Yaqoo water pan	,009091	Irmaan investment ltd	2,400,000
42.	Water works at Liban	,009485	Turtur holdings limited	2,100,000
43.	Equiping and operationalization of smatar borehole	,009466	Hantiwathag building ltd	3,999,999
44.	Provision of underground masonry tank	,009482	Suheyla enterprise limited	1,500,000
45.	Construction of masonry tank troughs, complete piping system, fencing & a toilet	,009478	Pure builders limited	3,998,200

46.	Water Piping, water kiosks and underground water tank at Danaba.	,009474	Algas investment ltd	3,491,480
47.	Proposed construction of elevated steel tank at Danaba.	,009475	Bilal limited	3,995,900
48.	Construction of Masonry Tank, water kiosk and piping	,009079	Jirtoy brothers co. Ltd	3,900,000
49.	Reticulation and other water works	,009467	Hantiwathag building ltd	1500000
50.	Water works at wargadud	,009476	Digfer enterprise limited	1,948,050
51.	Construction of Water Kiosk and piping in Griftu	,009484	Harade enterprise & construction co ltd	3,900,000
52.	Supply and delivery of 5,000 liters capacity collapsible tanks		Duasli investment ltd	19,000,000
53.	Construction of 40,000M3 water pan at Qarsa		Dulla limited	29,046,400
54.	Construction of 20,000M3 water pan at Bojigaras		Blue print city system	9,281,769
55.	Ajawa water supply		Batato construction co ltd	19,000,000
56.	Lagboqol water supply		Dela construction co ltd	19,000,000
57.	Dadajabulla water supply		Yarrow construction co ltd	15,000,000
58.	Construction of dela mega water pan		Yusra ventures ltd	20,000,000
	Total			**275,869,696**

4. Department of Education, Youth, Gender and Social Services

NO.	SUPPLIER/CONTRACTOR	DETAILS(WORKDONE)	CONTRACT LPO/LSO NO.	OUSTANDINDING AMOUNT KSH.
1	HORYAL INVESTEMENT LTD	SUPPLY AND DELIVRY OF 100 DESKS TO HARAKOBA,DOGSA,LAFALEY	,009142	500,000.00
2	QALBI BUILDING CO LTD	SUPPLY OF DESKS TO , WAGALLA SHANTAABAQ, QALQACHA	,009140	1,000,000.00
3	M8 Construction co ltd	Proposed constrction of 1no ecd classroom and 1no twin toilet at Abqmathobe ecd center	,006405	1,499,500.00

5	FARSAMO CONSTRUCTION COMPANY LTD	Proposed construction of 2no ecd classroom at Eyrib primary	,006408	1,800,000.00
4	KRUGA ENTERPRISE LTD	Proposed construction of 2 ecd classroom and twin toilet at bula ecd center	,006407	2,199,860.00
5	ABGES INVESTMENT AND TRANSPORTERS LTD	Proposed ECDE classroom at Abore ecd center	,009141A	998,887.60
7	HASSMO CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF ONE NO ECD CLASSROOM AT QARURA ECD CENTER	,006149	1,000,000.00
8	KOWKAB INVESTMENT CO LTD	PROPOSED CONSTRUCTION OF ONE NO ECD CLASSROOM AND TWIN TOILETS AT TITO ECD CENTER	,006120	1,490,223.50
9	ANIS CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION OF 1N0 ECD CLASSROOM AT HARAKOBA ECD CENTER		998,605.00
10	HASSMO CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION OF 1N0 ECD CLASSROOM AT AKTA LEHEL ECD CENTER	,006148	999,938.00
11	KARU CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION OF 1N0 ECD CLASSROOM AT ALAN-GONDER ECD CENTER	,006147	900,000.00
12	SAIB CONSTRUCTION AND GEN. SUPPLIERS LTD	PROPOSED CONSTRUCTION OF 2N0 ECD CLASSROOMS AT ECD CENTER	,006139	1,798,700.00
13	HORSYD LTD	PROPOSED RENOVATION OF 1NO ECD CLASSROOM AT SARIF ECD CENTER	,006445	499,936.80
14	AMRAN CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION ON 1NO. OF ECD CLASSROOM AT GARABSHANLE ECD CENTER	,006640	899,984.00
15	BLUE MAGIC	PROPOSED CONSTRUCTION OF 1NO.ECD CLASSROOM AND TWIN TOILET AT ELIMADAGOL ECD CENTER	,006438	1,499,995.00
16	QARSA ABULLA CONSTRUCTION CO, LTD	PROPOSED CONSTRUCTION OF 1NO ECDE CLASSROOM QARSA ABULA ECD CENTER	,006413	999,449.00
17	BASHKU GENERAL SUPPLIES LTD	PROPOSED CONSTRUCTION OF 2NO. ECD CLASSROOM AT DHANHANTALAHAY ECD CENTER	,006426	2,498,925.00

18	SAIB CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF 3NO. TWIN TOILETS AT ELDALATA,KULMIS AND TURGUDA ECDE CENTERS	,006105	1,049,940.00
19	JIRTOY BROTHERS CO. LTD	PROPOSED CONSTRUCTION OF 3NO ECDE CLASSROOMS AT MATHABAGE,ELDATA $ TURGUDA	,006106	2,999,775.00
20	BILAL LIMITED	PROPOSED CONSTRUCTION OF 1NO. ECDE CLASSROOM AT BOSICHA ECD CENTER	,006112	999,965.00
21	HORYAL INVESTEMENT LIMITED	PROPOSED CONSTRUCTION OF 1NO ECD CLASSROOM AT BURMAYO ECD CENTER	,006117	999,500.00
22	TURBANI CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF 1NO. ECDE CLASSROOMS AT HADADO NORTH ECD CENTER	,006126	899,950.00
23	TURBANI CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF 1NO ECDE CLASSROOM AT HADADO WAGBERI ECD CENTER	,006127	899,977.00
24	AMALA LIMITED	PROPOSED CONSTRUCTION OF 2NO. ECDE CLASSROOMS AT ARBAJAHAN ECD CENTER	,006130	1,999,300.00
25	BLUETIDE ENTERPRISE LIMITED	PROPOSED CONSTRUCTION OF 1NO. ECDE CLASSROOM AT KUBEYSURUR PRIMARY SCHOOL	,006131	1,000,000.00
26	QARSA ABULA CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF 1NO, ECDE CLASSROOM AT KARADUSE ECD CENTER	,006136	999,456.00
27	SUHEYLA ENTERPRISE LTD	PROPOSED CONSTRUCTION OF 1NO. ECDE CLASSROOM AND 1 NO TWIN TOILET AT BILIQA ECD CENTER	,006137	1,149,800.00
28	NISH GEN, SUPCONSTRUCTION LTDPLIERS $	PROPOSED CONSTRUCTION OF 1 NO. ECDE CLASSROOM AT DIIF OLD DAM	,006138	999,890.00
29	HASMO CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF 1NO ECDE CLASSROOM AT GUNANA ECD CENTER	,006142	999,980.00
30	NISH GENERAL SUPPLIERS AND CONSTRUCTION LTD	PROPOSED CONSTRUCTION OF 1NO. ECDE CLASROOM AT SALALMA PRY SCHOOL	,006146	1,000,000.00
31	QALBI BUILDING &CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION OF 3-DOOR LATRINES AT ICF PRIMARY ECDE CENTRE	,008176	898,055.00

32	CRUISED ARID HOLDINGS LTD	RPOPOSED CONSTRUCTION OF 3-DOOR TOILETS AT HALANE ECD CENTER	,0002962	899,388.00
34	ALGAS INVESTMENT LTD	PROPOSED UPGRADING OF SPORT FIELD AT DANABA	,008193	799,820.00
35	TURBANI CONSTRUCTION CO LTD	SUPPLY AND DELIVERY OF SPORT EQUIPMENT TO HADADO ATHIBOHOL WARD	`009150	1,060,000.00
36	ZAMLINK GENERAL AND CONST.LTD	PROPOSED CONSTRUCTION OF ECD CLASSROOM AT HAGAR ECD CENTER	,005787	998,887.00
37	DARUR GENERAL SUPPLIERS	SUPPLY AND DELIVERY OF CHAIRS AND CHAMBERS TO HON KHALIF GIRLS	OOO609	1,901,000.00
38	QAF CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF 2 NO ECD CLASSROOM AND 2 TOILET AT KUROW PRIMARY SCHOOL	`007469	2,799,984.80
39	BALIYO CONSTRUCTION CO LTD	SUPPLY AND DELIVERY OF 340 ECD DESKS TO BATALU WARD ECD CENTERS	`007349	1,699,500.00
40	BURIYA CONSTRUCTION CO LTD	CONSTRUCTION OF 1 NO ECD CLASSROOM AT LADIMA PRIMARY	`007411	1,096,884.40
41	GUTHOW CONSTRUCTION LTD	SUPPLY AND DELIVERY OF 400 DESKS TO ECD CENTERS KORONDILE WARD	`007431	2,000,000.00
42	AFWAN INVESTMENT LTD	PROPOSED RENOVATION 0F 2NO ECD CLASSROOM AT ANOLE ECD CENTER	`007459	1,400,000.00
43	HOTSUN CONSTURCTION AND GENERAL SUPPLIES	PROPOSED CONSTRUCTION OF 2 NO ECD CLASSROOM AND 2 DOOR TOILETS AT MACHESA ECD CENTER	`007385	2,699,992.80
45	IRAAMAN INVESTMENT LTD	PROPOSED CONSTRUCTION OF 1 NO ECD CLASSROOM AT BIYAADA	`006138	994,004.00
46	FATWA GEN INVESTMENT LTD	PROPOSED CONSTRUCTION OF 2 NO ECD CLASSROOM AND TWIN TOILET AT ELYUNIS ECD CENTER	`007453	2,599,444.00
47	LOHJIF COMPANY LTD	PROPOSED CONSTRUCTION OF 1 NO ECD CLASSROOM AND TWIN TOILET AT DAMAJOW	`007458	1,499,996.00

48	FARHAN HAJI HOLDING LTD	PROPOSED CONSTRUCTION OF 1NO CLASSROOM AND TWIN TOILET AT HARADE ECD CENTER	`007444	1,499,999.50
49	FIRIWEIN BUILDING AND GENERAL CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF 1 NO CLASSROOM AT GOTHEY ECD CENTER	`007442	1,000,000.00
50	DIGFER ENTERPRISE LTD	PROPOSED CONSTRUCTION OF 2 N0 ECD CLASSROOM AT KAJAJA 2	`007436	2,199,916.00
51	ZAMLINK GENERAL SUPPLIERS AND CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF 1 NO ECD CLASSROOM AND TWIN TOILET AT WELATHI ECD CENTER	`007431	1,999.99
52	SHEIKH YUSSUF TRADERS LTD	PROPOSED CONSTRUCTION OF 2 NO ECD CLASSROOM AT ADAN AWALA	`007430	1,999,986.00
53	TRIPLE MOHA CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF 2NO ECD CLASSROOM AND TWIN TOILET AT GOLBO ECD CENTERS	`007421	2,499,999.50
54	SHURIM GENERAL SUPPLIES AND CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF 1 NO ECD CLASSROOM AND 2 DOOR TOILET AT LOLKUTA NORTH	`007420	1,499,996.00
55	GUTHOW CONSTRUCTION LTD	PROPOSED CONSTRUCTION OF 1 NO VIP TOILET AT KORONDILE ECD CENTER	`007418	499,902.00
56	KAFARSA ENTERPRISE LTD	PROPOSED RENOVATION OF 3 DOOR TOILETS AT KUTULO ECD CENTRE	`007456	599,999.56
58	AJCO CONSTRUCTION AND GENERAL SUPPLES LTD	PROPOSED RENOVATION OF GOT ADE ECD CENTRE	`007408	1,999,742.00
59	TUSBAH CONSTRUCTION CO.LTD	POPPOSE D CONSTRUCTION OF 2NO.ECD CLASSROOMS AT NDEGE ECD CENTRE	`007407	1,999,986.60
61	BADAADI &SONS COMPANY LTD	PROPOSED CONSTRUCTION OF 2NO.CLASSROOMS AND TWIN TOILET AT KUBEDATACHA ECD CENTRE	`007402	2,499,591.20
63	SUHEYLA ENTERPRISES LTD	PROPOSED CONSTRUCTION OF 1NO ECD CLASSROOM AND TWIN TOILET AT WASO GIRLS ECD CENTRE	`007401	1,498,557.60
65	HAMSAF CONSTRUCTION COMPANY LTD	PROPOSED CONSSROOM AND 3 DOOR TOILET AT HARAGAL ECD CENTRE	`007350	1,899,906.00

67	DURDUR CONSTRUCTION CO LTD	PR OPOSED RENOVATION OF MODEL ECD AT WAJIR ECD CENTRE	`007352	1,999,492.00
68	BURIYA CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION 2 NO ECD CLASSROOM AT GUTICHA ECD CENTRE	`007366	1,998,680.00
69	WANAJMICONSTRUCTION CO LTD	PROPOSED ERECTION AND COMPLETION OF 1 NO CLASSROOM BLOCK AT AHMED GARWEINE PRIMARY SCHOOL	`007371	1,000,000.00
70	ACCLAF INVESTMENT LTD	SUPPLY AND DELIVERY AND INSTALLATION OF OUTDOOR PLAY EQUIPMENT FOR 8 ECD CENTERS	`002961	3,799,973.00
71	QARANRI DRILLING AND CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION OF 2 NO ECD CLASSROOM S AT BUTE ARID ZONE ECD CENTRE	`007409	1,999,987.00
72	AL MARSHIDY ENTERPRISE LTD	PROPOSED TRANSPORTATION OF FOODSTUFF TO AL ECD CENTERS AT WAJIR NORTH SUB-COUNTY	`006640	1,698,000.00
74	FATWA GEN INVESTMENT LTD	PROPOSED RENOVATION /REPAIR WORKS AND PAINT AT WABERI ECD	OO7410	999,902.30
75	JIRTOY BRTHERS	CONSTRUCTION OF 1 NO ECD CLASSOOM AND 2 DOOR TOILET BLOCK AT BOJI ECD CENTRE	`007413	1,300,000.00
76	MAASH GENERAL SUPPLIERS AND CONSTRUCTION CO LTD	SUPPLY AND DELIVERY OF ECD DESKS TO ARBAJAHAN WARD ECD CENTERS	`002991	1,496,400.00
77	GADAL HOLDINGS LTD	PROPOSED CONSTRUCTION OF 1 NO ECD CLASSROOM AT JIRA	`007463	999,995.40
78	SAQSAQ LTD	PROPOSED CONSTRUCTION OF 1 NO ECD CLASSROOM ,RENOVATION OF 1NO.ECD CLASSROOM AND SIX TOILETS AT HALANE ECD CENTER	`007466	2,999,696.20
79	M/S DESERT FRONT GENERAL SUPPL	PROPOSED RENOVATION OF DORMITORY AND REPAIR OF TOILETS AT WAJIR POLYTECHNIC	OO7400	2,999,876.00
84	BURIYA CONSTRUCTION CO LTD	PROPOSED CONSTRUCTION 1NO.ECD CLASSROOM AT LMD ECD CENTER	`007389	997,591.20
86	ALKHALEJ VENTURES LTD	FOOD TRANSPORTATION TO WAJIR WEST ECD CENTERS	OO8156	1,199,449.00

87	Cruised arid holdings	PROPOSED CONSTRUCTION 1NO.ECD CLASSROOM AT DOGSA ECD CENTRE	OO6401A	999,760.00
88	IKRAM SPAREPARTS CO LTD	PROPOSED RENOVATION OF ECD AT MAKAROR PRY	O490	1,999,976.00
89	FARSAMO CONSTRUCTION COMPANY LTD	PROPOSED CONSTRUCTION OF 1NO.ECD CLASSROOM AND TWIN TOILETS AT KARU ECD CENTER	OO827	1,495,000.00
90	BALIYO CONSTRUCTION CO LTD	SUPPLY AND DELIVERY OF 250 ECDE DESK TO BASANIJA ECD CENTRE	9143	250,000.00
92	HINLEY CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION OF 1NO.ECD CLASSROOM AND TWIN TOILETS AT DARANLE ECD CENTER		1,500,000.00
102	DIGFER ENTERPRISE LTD	SUPPLY AND DELIVERY OF 340 DESKS TO KAJAJA	`007457	1,700,000.00
103	DOGSA INVESTMENT LTD	SUPPLY AND DELIVERY OF 60 ECD DESKS TO AUSMADULE ECD CENTRE	`009145A	300,000.00
105	BALIYO CONSTRUCTION CO.LTD	PROPOSED CONSTRUCTION OF 1N0 ECD CLASSROOM AT BASANIJA PRY SCHOOL	`006578	999,520.00
106	GOLDLINK CONSTRUCTION AND GENERAL SUPPLIERS LTD	PROPOSED CONSTRUCTION OF 2NO.ECD CLASSROOM AT ICF ECD CENTER SCHOOL	`006249	2,000,000.00
107	ROWDA CONTRACTORS AND SUPPLIES LTD	PROPOSED CONSTRUCTION OF 2N0 ECD CLASSROOMS AT KALKACHA ECD CENTER	`00987	2,396,335
109	KINGKESH CO.LTD	SUPLY AND DELIVERY OF 300 ECD DESK TO ELDAS SUBCOUTY	7326	1,499,998
110	KINGKESH CO.LTD	PROPOSED RENOVATION OF ECD MODEL CENTRE CLASSROOM, REPAIR OF FENCE AND GATE AT ELDAS ECD CENTRE		2,399,979
111	BLUE MAGIC LIMITED	PROPOSED RENOVATION OF 1NO. ECD CLASSROOM,TWO DOOR TOILETS AND CONSTRUCTION OF 1NO.ECD CLASSROOM IBRAHIM URE ECD CENTERS	`007472	2,499,774.00
112	ISUZU EAST AFRICA	PURCHASE OF MOTO VEHICLE FOR WAJIR YOUTH POLYTEHNIC		5,140,000

113	BAMBA CONSTRUCTION CO. LTD	PROPOSED CONSTRUCTION OF 1N0 ,3DOOR TOILETS AND RENOVATION OF 1N0 ECD CLASSROOM AT DUGO ECD CENTRE	`007470	2,499,744.00
114	TARTIB INVESTMENT CO.LTD	PROPOSED RENOVATION OFECD MODEL CLASSROOMS,KITECHEN,OFFICE AND 2DOOR TOILETS AT HABSWEIN ECD MODEL CENTER	`007471	2,399,170
115	MIDCAST GENERAL CONTRACTORS AND SUPPLIERS LTD	PROPOSED REPAIR AND RENOVATION OF ECD MODEL AND TOILETS AT MAU MAU ECD CENTRE		3,999,796
116	BADISH INVESTMENT LTD	PROPOSED RENOVATION OF ECD MODEL CLASSROOMS,KITCHEN,OFFICE AND TWO DOOR TOILETS AT KALKACHA ECD CENTER	`007473	3,800,000
117	AYOW HOLDINGS LTD	PROPOSED ERECTION OF GOAL POST AT HABASWEIN NDEGE ECD CENTER	OO7358	325,000.00
118	BAKERI CONSTRUCTION CO LTD	PROPOSED UPGRADING OF SPORT FIELD AT WARGADUD (MAADATHA) PRIMARY SCHOOL	OO7353	792,500.00
119	BAKERI CONSTRUCTION CO LTD	ERECTION OF GOAL POST AT HUNGAI (WARGADUD PRIMARY SCHOOL	OO7351	320,000.00
120	DOGSA INVESTMENT LTD	UPGRADING OF SPORT FIELD AT KONTON PRIMARY	OO7354	800,000.00
121	DUGO GENERAL SUPPLIERS AND CONTRACTORS LTD	PROPOSED UPGRADING OF SPORT FIELD AT MALKAGUFU	OO7366	799,993.00
122	FARSAMO CONSTRUCTION COMPANY LTD	PROPOSED UPGRADING OF SPORT FIELD AT LAGHBOGOL TOWN	OO7363	799,991.00
123	BARRI CONSTRUCTION CO LTD	PROPOSED ERECTION OF GOAL POST AT DANABA (HANDARAKA) PRIMARY SCHOOL	OO7352	319,600.00
124	GA~ALS AGENICES LTD	PROPOSED ERECTION OF GOAL POST AT SARMAN SECONDARY	OO7356	312,920.00
125	N.H.ALI CONSTRUCTION CO LTD	PROPOSED ERECTION OF GOAL POST AT GURAR PRIMARY SCHOOL	OO7372	325,000.00
126	AMALA LIMITED	PROPOSED ERECTION OF GOAL POST AT MAUMAU	OO7362	321,900.00

128	AMALA LIMITED	PROPOSED UPGRADING OF SPORT FIELD AT GRIFTU TOWN	OO7371	798,750.00
129	ANTELOPE BRANDING LTD	PROPOSED UPGRADING OFSPORT FIELD AT MIRGO HARUN PRY SCHOOL	OO7374	750,520.00
130	JOGOO CONSRTUCTION AND GENERAL SUPPLIERS CO LTD	PROPOSED ERECTION OF GOAL POST AT JOGBARU PRY SCHOOL	OO7373	324,800.00
131	AL MUMTAZ CONSTRUCTION CO LTD	PROPOSED UPGRADING OF SPORT FIELD AT WARAADEY PRY	OO7370	745,000.00
132	FARNUR CONSTRUCTION CO LTD	PROPOSED ERECTION OF GOAL POST AT WAJIR BOR PRY SCHOOL	OO7369	325,000.00
134	SHALLOW HARDWARE LTD	PROPOSED RENOVATION AND EXTENSION OF THE DIAS AND RENOVATION OF V.I.P TOILETS WAJIR STADIUM	`007473	3,499,600.00
135	BASHKU GENERAL SUPPLIES LTD	PROPOSED ERECTION OFGOAL POST AT ELDAS PRIMARY SCHOOL	OO7355	321,880.00
140	DESK CONSTRUCTION CO.LTD	PROPOSED RENOVATION OF OFFICE OF DIRECTORATE GENDER	`006472	600,000
141	DONGOROT LIMITED	PROPOSED SUPPLY & DELIVERY OF SEWNING MACHINES	`002998	1,700,00
142	NEPTECK CONSTRUCTION LTD	PROPOSED REPAIR OF MUSEUM FENCE & REPLACING ITS GATE	`006457	1,500,000.00
143	ELBUH COMPANY LTD	SUPPLY AND DELIVERY OF ASSISTIVE DEVICE	`002995	1,499,300.00
		TOTAL		**161,477,922.95**

5. Department of Agriculture, Livestock, Fisheries and Alternative Livelihood

No.	Suppliers/contractor	Details(work done)	Contract/LPO/LSO Sum (ksh)	Outstanding amount (ksh)
1.	Diha construction co.ltd	SUPPLY AND INSTALLATION OF IRRIGATION INFRASTRUCTURE AT HADADO/ ATHIBOHOL	2,999,979	2,999,979

2.	META MED SUPPLIERS LTD	CATTLE CRASH BLOCK AT DADAJABULA	3,499,720	3,499,720
3.	DIGFER ENTERPRISES LTD	INSTALLATION OF SOLAR PUMPS AT WARGADUD	3,099,752	3,099,752
4.	Aqabal Investment ltd	SUPPLY OF COLLAPSABLE TANK	1,860,000	1,860,000
5.	Hantiwanag Building construcion ltd	IRRIGATION INFRASTRUCTURE AT H/WEIN WARD	2,494,000	2,494,000
6.	Aqabal Investment ltd	SUPPLY AND delivery of Sampling kits	1,760,000	1,760,000
7.	KOSHDAK INVESTMENT LTD	SUPPLY OF VETERINARY MATERIALS I,e hoove trimmer	1,941,000	1,941,000
8.	N.H.ALI CONSTRCUTION CO LTD	SUPPLY OF GRASS SEEDS	1,080,000	1,080,000
9.	Aqabal Investment ltd	SUPPLY AND DELIVERY OF BINOCULAR MICROSCOPE	1,431,840	1,431,840
10.	BLUEFIN INVESTMENT LTD	SUPPLY AND DELIVERY OF ANIMAL FEED	1,950,000	1,950,000
11.	DEMAIN LTD	SUPPLY AND DELIVERY OF COLLAPSEABLE TANK	1,860,000	1,860,000
12.	FAMONT LTD	IRRIGATION INFRASTRUCTURE DANTIWATHAG FARM GROUP	3,493,786	3,493,786
13.	BILAN CONSTRUCTION CO	CONSTRUCTION OF FISH POND AT SHALETI	2,950,000	2,950,000
14.	ANAKA ENTERPRISE CONSTRUCTION	CONSTRUCTION OF FISH POND AT BANGAL	2,779,000	2,779,000
15.	KONTON CONSTRUCTION	SUPPLY OF FINGERLINGS TO CATHOLIC PRI FISH POND	124,000	124,000
16.	LINGAY INVESTMENT LTD	REHABILATATION OF CATHOLIC PRY SCHOOL	300,000	300,000
17.	LINGAY INVESTMENT LTD	SUPPLY OF 2400 FINGERLINGS FOR FISH PONDS	400,000	400,000
18.	BLUEFIN INVESTMENT	SUPPLY OF FISH MEALS AND EQUIPMENT	1,700,000	1,700,000
19.	BLUEFIN INVESTMENT LTD	SUPPLY OF FISH PELLETING MACHINE	1,200,000	1,200,000
20.	GAAL AGENCY LTD	SUPPLY AND DELIVERY OF SERA VACCINES	25,950,000	25,950,000
21.	GAAMEY CONSTRUCTION CO LTD	SUPPLY AND DELIVERY OF TRACTORS TYRES	1,392,290	1,392,290
22.	MADESHA INVESTMENT LTD	SUPPLY OF SOLAR SYSTEM ACCESSORIES	1,850,000	1,850,000

23.	JOGOO CONSTRUCTION AND GEN SUPPLY	SUPPLY OF VETERINARY MATERIALS I,e hoove trimmer	744,500	744,500
24.	JIRTOY BROTHERS CO LTD	PROPOSED DESILTING OF SHIRIKISHO DAMP	3,806,000	3,806,000
25.	FAHAN INVESTMENT LTD	SUPPLY AND DELIVERY OF PORTABLE PUMP SOLAR SYSTEM	1,937,200	1,937,200
26.	GAAMEY CONSTRUCTION CO LTD	PROPOSED SUPPLY AND INSTALLATION SOLAR PUMPS AND OTHER IRRIGATION INFRASTRUCTURE AT TOWNSHIP WARD- WARD BASED PROJECT/ NOT AWARDED YET	3,487,284	3,487,284
27.	BILAN CONSTRUCTION CO	PROPOSED IRRIGATION PIPPING SYSTEMS FOR KURSI	3,900,000	3,900,000
28.	Toyota kenya	Supply and delivery of two L/cruisers	10,797,000.00	10,797,000.00
				90,787,351

6. Department of Medical Services, Public Health and Sanitation

S/n0	Description	Order no	Company name	Amount
1	Proposed perimeter fencing and gate at Basir Dispensary	,009801	Hafif General Supplies Ltd	3,898,666
2	Proposed const of 2 No. Twin Toilets at El adar Ibrahim Urey	,009802	Hamsaf Construction Co. Ltd	700,000
3	Proposed perimeter fencing at Biyamathaw Disp	,009803	BB Construction and supplies Ltd	2,999,992
4	Proposed rehabilitation works at Beramo Disp	,009804	Amala Ltd	3,900,000
5	Proposed construction of Fini Disp at Banane ward	,009805	Horsyd Ltd	3,500,000
6	Proposed perimeter fencing of shidley disp at Banane Ward	,009806	Jirtoy Brothers co ltd	3,499,500
7	Proposed staff quarters at Dela disp in Dela ward	,009807	AFAD construction and Gen co. Ltd	3,500,000
8	Proposed 2 No. Toilets twin toilets to each Halane, wagberi and maalim salat in wagberi	,009808	Midcast general contractors and suppliers ltd	1,998,910
9	Proposed 2 No. Toilets twin toilets to each Abdiaziz, ahmed liban and Bula com t in wagberiward	,009809	Desert Front Gen suppliers and construction ltd	1,999,894
10	Construction of maternity wing at Alidumal location	,009810	ISKALMEYA DISABLES CONST CO. LTD	3,900,000
11	Supply and deliv and installation of maternity equip /devices Watiti	,009811	Gulsan Supplies and Construction Ltd	1,997,456
13	Proposed construction of 4 No. Latrine at Alidumal	,009813	Zeinasha Investment Ltd	1,396,056

15	Proposed construction of dispensary at Abore Location	,009815	Hantiwadag Building and Cons Co. Ltd	3,998,620
16	Proposed construction of twin 2-door public toilets at Tito	,009816	Talyon Investment Ltd	1,499,952
17	Supply and deliv and installation of equip at abaqder of burder ward	,009817	Shallowline investment limited	1,994,000
18	Supply and deliv and installation of maternity equip/device at Alidumal ward	,009818	Zeinasha Investment Ltd	1,988,000
19	Proposed const of 3-roomed Staff Quarter at qanjara dispensary	,009819	Tunish INVESTMENT CO. LTD	2,697,812
20	Proposed perimeter fencing at Laghdima dispensary	,009820	Muzna Investments Ltd	3,791,576
21	Proposed construction of Majabow Tarbaj	,009821	Labadaban Co. Ltd	3,995,000
22	Proposed construction of one twin toilets at Majabow Tarbaj	,009822	Horyal Investments Kenya Ltd	498,800
23	Proposed construction of disp at haradey disp Korondile ward	,009823	Jigjigaaw construction Co. Ltd	3,799,986
24	Proposed 2 staff quarters at milsaded	,009824	Blueways Const Ltd	2,699,582
25	Supply n deliv and installation of equip /devices at Abdiqarey	,009825	Demain Ltd	1,980,000
26	Proposed const of maternity block at watiti health ctre	,009826	Gulsan Supplies and Construction Ltd	3,950,000
27	Proposed constrc of type 'D' disp at mirgo harun tulatula ward	,009827	MALHA investment Ltd	3,794,545
28	Proposed const of twin toilet at Alio Ismail wajir south	,009828	Blue Magic Co. Ltd	499,982
29	Proposed const of staff quarter at Wajir Bore	,009829	Afarmeyl general contractors	2,991,756
30	Construction of 2-door VIP toilets at Hungai disp	,009830	Horyal Holdings Ltd	598,340
31	Proposed ward at Balatul Amin disp	,009831	Al-Hamdu Enterp Ltd	3,499,200
32	Supply, deliv and installation of equip/device at Fini Disp Banane ward	,009832	Horsyd Ltd	1,996,200
33	Construction of disp type 'D' at Abaq dere	,009833	Alhidig hardware	3,969,400
35	Proposed const of maternity block at adadijole Bute	,009835	Batato Const Co. Ltd	2,489,362
36	Proposed cons fencing and tank at Ogorji disp	,009836	G1 Group Const and suppliers Ltd	3,338,886
37	Proposed const of staff quarter two no. Unit at Gara kilo Gurar	,009837	G1 Group Const and suppliers Ltd	2,598,098
38	Proposed twin 2 door public toilets at Banane location	,009838	Talyon Investment Ltd	1,500,000
39	Proposed const of disp at Dalsan w.south	,009839	Hantiwadag Building and Cons Co. Ltd	3,998,620
40	Proposed const of perimeter fencing at Qudama disp	,009840	Bilal Ltd	3,995,000
41	Proposed const of staff quarters and toilets at Banadir	,009841	Ali Sharif Const Ltd	3,498,500

	disp at eldas ward			
42	Proposed const of type 'D' disp at Alidumal location	,009842	Jirtoy Brothers co ltd	3,999,535
43	Proposed renov of disp staff quarters and stores at Batalu	,009843	MUSBAH	3,599,075
44	Proposed perimeter fencing of Ganyure disp	,009844	Turbani Agency Ltd	3,854,200
45	Proposed perimeter fencing of Ibrahim Ure disp	,009845	Dallab Investment Ltd	3,500,000
46	Proposed perimeter fencing of Dadantalai disp	,009846	BASHKU GENERAL SUPPLIES LTD	3,498,000
47	Proposed perimeter fencing of Ajawa dispensary	,009847	AL-GAS Investments Ltd	3,900,000
48	Proposed erection and completion of 1 No. Disp block at Banane	,009848	Talyon Investment Ltd	3,899,000
49	Proposed perimeter fencing at Kilkiley disp	,009849	Bah-Sulub Investment Ltd	3,497,500
50	Proposed construction of 3 door toilet at Abdiqarey	,009850	Bahja Construction Co. Ltd	699,950
51	Proposed construction of karaduse dispensary godoma ward	,009601	Haradee enterprise construction company	3,889,909
52	Proposed staff quarters at bute subcounty hospital	,009602	Bosicha contractors limited	2,999,999
53	Proposed construction of hote dispensary	,009603	Hote enterprise limited	3,884,225
54	Proposed bush clearing for dispensary at baladu amin as per the BQ	,009604	Lohjif company ltd	2,499,510
55	Proposed construction of 4 dispensary type D at baladulamincommunity	,009605	Farnur construction co. Ltd	3,999,494
56	Proposed supply, delivery installation of equipment at qarurah dispensary	,009606	Durdur holdings company limited	1,999,500
57	Proposed construction of twin vip toilets at qarurax dispensary diffward	,009607	Dur dur holding company ltd	499,982
58	Proposed construction of a dispensary typed at qardax Location diff	,009608	Dur-Dur Holdings Co. Ltd	3,993,770
59	Supply, deliv and installation of equip at Majabow Disp Tarbaj ward	,009609	Salwa medical Suplies Ltd	1,998,400
60	Proposed perimeter fencing at El-Adow disp Ibrhim Urey	,009610	Hamsaf Construction Co. Ltd	3,500,000
61	Supply delivery and installation of equipment at Hunghai disp	,009611	Horyal Holdings Ltd	1,988,000
62	Supply delivery and installation of equipment at Alio Ismail disp Diif Ward	,009612	Birmat Enterprises Ltd	1,994,000
63	Proposed const of type 'D' disp at LMD location	,009613	Suheyla Enterprises Ltd	3,794,000
64	Proposed Medical Lab in Sarman Ward	,009614	Santech Holdings Ltd	3,580,000
65	Proposed const of masonary water Tank and Electrical	,009615	Yaqoo Construction Co. Ltd	2,698,020

	works at Mirgo Harun			
66	Proposed const of type 'D' disp at Alio Ismail-Diif	,009616	Blue Magic Co. Ltd	3,999,770
67	Proposed construction of 4no. Latrine at Ali dumal Disp	,009617	Zeinasha Investment Ltd	1,396,057
68	Proposed supply delivery installation of equipment at abdiganey	,009619	Dermin limited	1,950,000
69	Proposed renovation of arbajahan old dispensary block	,009620	Guji investment ltd	2,999,992
70	Proposed supply delivery and installation of equipment a hadado health	,009621	Ibtimo investment	1,995,000
71	Proposed construction of gaalo dispensary type D at gaalo as per BQ	,009623	G1 group construction and supplies ltd	3,899,943
72	Proposed construction of dispensary type D at abdigane in Elben ward	,009624	Qaf construction company limited	3,999,919
73	Proposed construction of staff quarters 2no units at Hote dispensary	,009625	Yaqshid company ltd	2,592,194
74	Proposed renovation works at Got ade dispensary	,009626	Ikram spare parts campany limited	3,492,354
75	Proposed renovation of two staff quarters and two toilets at majabow dispensary	,009627	Larur group supplies limited	2,698,230
76	Proposed renovation of maternity at Makoror dispensary	,009628	Ajco construction and general suppliers limited	3,797,492
77	Supply and delivery and installation of equipment at ICF dispensary	,009629	Necho suppliers limited	1,900,000
78	Proposed construction of 3 no shallow wells and 2no borehole at Wajir county referral hospital	,009630	Goldlink Construction and general suppliers limited	2,997,000
79	Proposed general ward at Anole dispensary in Dela ward	,009632	Irmaan investment limited	3,899,800
80	Proposed construction of standard septank,soak pit and placenta pit at Anole dispensary	,009633	AFAD construction and Gen co. Ltd	2,599,800
81	Proposed 2no twin ventilated improvement pit latrine at Mirgo Harun Tula Tula Ward	,009634	Hasmo Construction General limited	2,799,750
83	Proposed renovation of two blocks,8 door toilets at TB manyatta	,009636	Zamlink general suppliers & construction	1,499,936
84	Proposed renovation of maternity block at Hungai dispensary	,009639	Digfer Enterprises limited	3,899,100
85	Proposed perimeter fencing of Qarsa juqala disp Eldas	,009640	Bah Sulub Investment Ltd	3,495,000
87	Proposed equiping of Abore dispensary	,009642	Hantiwadag Building and Cons Co. Ltd	1,999,600
88	Proposed equiping of Dalsan dispensary	,009643	Fansabi Construction Co. Ltd	1,999,000

89	Proposed twin 2 toilets at Abore dispensary	,009644	Hantiwadag Building and Cons Co. Ltd	499,098
90	Proposed twin 2 toilets at Dalsan dispensary	,009645	Hantiwadag Building and Cons Co. Ltd	499,098
91	Proposed construction of type D dispensary at Dabley	,007547	Greezone logistics ltd	3,495,000
92	Proposed renovation and construction of toilets at Qajaja 11 dispensary	,0005881	Cruised Arid holding	3,499,975
93	Proposed bush clearing at Banane dispensary lakoley south basir ward	,009647	Mlango construction co ltd	2,799,950
94	Supply and delivery of executive chairs to Hadado Laboratory	,009648	Sumaaz Investment ltd	900,000
95	Proposed construction of medical laboratory at Hadao /Athibohol ward	,009649	Qalbi building construction	3,898,720
96	Proposed construction of staff quarters at Waraadey dispensary	,009931	Bahwathag construction co ltd	3,500,000
97	Proposed construction of twin toilets at Areswarji/Lakole Basir Ward		Higsi Investment ltd	1,498,372
98	Proposed construction of maternity wing at Ingirir dispensary		Guji investment ltd	3,899,974
99	Supply and delivery and equping of Ingirir Maternity		Lead time investment limited	1,700,000
100	Proposed septic tank at Ingirir dispensary			800,000
97	Proposed construction of OPD at Eldas health centre	,007909	Bashku General Suppliers Ltd	15,196,986
98	Proposed construction of a theature at Eldas Subcounty Hospital	,007913	Geremat Engineering limited	14,026,210
99	Proposed construction of an MCH at block at Tarbaj sub county hospital	,007914	Lead time investment limited	12,498,715
100	Proposed construction of male and female surgical wards at Wajir county referral hospital	,007919	Fartun enterprises ltd	25,700,000
101	Proposed construction of theature block at Tarbaja Sub county hospital	,007928	Mathow construction ltd	14,535,720
102	Proposed construction of renovation and rehabilitation of kitchen at Wajir county referral hospital	,007937	Kamarow Construction co	7,525,784
103	Proposed construction of renovation and rehabilitation at Khorof Harar Sub county hospital	,007938	Baliyo construction ltd	7,778,020
104	Proposed construction of OPD at Leheley Sub county Hospital	,007939	Wajeer construction & Suppliers ltd	15,617,548
105	Proposed construction of MCH block at Eldas health centre	,007865	Lilaaf construction co ltd	12,085,990

	Total			390,582,857

7. Department of Environment, Energy and Natural Resources

No.		PROJECT NAME	NO	SUPPLIER NAME	TOTAL
A		RECURRENT			
1.		Renovation of Nursery Office	5296	Hunt Construction	450,000
2.		Supply and Delivery of ICT Materials	4698	Shallowline Investment Limited	119,500
3.		Purchase, Supply and Delivery of office Furniture	4696	Ibrahim Ure Investment Limited	799,600
4.		Provision of Car Hire Services	4077	Kowkab Investment Ltd	1,070,000
5.		Fuel for the Month of November 2018	7201	Wajir Plaza	145,000
6.		Fuel for the Month of February 2018	4674	Wajir Plaza	125,000
7.		Fuel for the Month of January 2019	7203	Wajir Plaza	145,000
8.		Fuel for the Month of April 2019	7239	Wajir Plaza	145,000
9.		Fuel for the Month of May 2019	7240	Wajir Plaza	145,000
		Total			3,144,100
B		DEVELOPMENT			
1		Proposed Installation of Signage, Footpath at Lake Yahuud	5290	Buildlink Construction Co Ltd	2,100,000
2		Proposed Construction of Gabions at Mansa Hospital	8403	Nashmo Construction Limited	2,480,000
3		Proposed Solar Installation at Watiti Dispensary Wajir North	5295	Qarsa Abula Construction Ltd	949,750
4		Proposed Solar Installation at Department of Environment of Environment Offices	8404	Diini Building and Construction Company Ltd	1,189,580
5		Proposed Installation of Solar Water Pump at Department of Environment Compound	8405	Diini Building and Construction Company Ltd	749,360
6		Proposed Solar Installation at Shidley Dispensary – Wajir South	8406	Rehatech Enterprises Ltd	949,750
7		Proposed Solar Installation Baji Dispensary	8408	Amala Limited	973,124
8		Supply, Delivery and Installation of Solar at Dasheg Health Centre	8414	Abasumeyah Agencies Limited	2,474,160
		Proposed construction of office block for the department of Environment and Natural Resource	8439	Eastern Link Investment Ltd	9,497,950
		Proposed Beautification and Thematic Display of Plants at Nursery Wajir Headquarters	8451	Malka Holdings Ltd	1,600,815

9		Proposed Afforestation Program at Arbajahan Ward	8423	Sheikh Yussuf Traders Ltd	3,941,680
10		Proposed Afforestation Program at Della Ward	8424	Turtur Holdings Ltd	995,000
11		Proposed Afforestation Program at Tulatula Ward	8422	Haradee Enterprises and Construction Company	3,899,917.24
13		Proposed Afforestation Program at Yatta and Tula Roba Borehole	9107	Salman and Siblings Co Ltd	1,950,000
14		Proposed Supply and Installation of Steel Tower, Water Steel Tank and Water Works at Handaraki Borehole	9108	Latu Waye Enterprises Ltd	1,800,000
15		Proposed Supply and Installation of Steel Tower, Water Steel Tank and Water Works at Qarurah Borehole	9109	Gorgor General Investment Ltd	1,952,689.65
16		Proposed Desilting of Malkagufu Water Pan of 20,000m3	9111	Hajji Abdi General Construction Ltd	1,850,000
17		Proposed Supply and Installation of Hybrid Solar System at Sabuli Borehole	9112	Façade Investment Ltd	1,850,000
18		Proposed Rehabilitation of Kursi Water Pan	9113	Tusbah Construction Company Ltd	1,700,000
19		Proposed Solar Supply, Installation, Testing and Commissioning Program at Lagdima Health Centre at Ademasajida Ward	9145	Suheyla Enterprise Company Ltd	2,149,999.68
20		Proposed Construction Post Fencing at Ibrahim Ure Borehole	9115	Dallab Investment Ltd	1,850,000
21		Proposed Supply and Installation of Water Steel Tower, Steel Water Tank and Water Works at Habaswein Borehole	9116	Allahmagan Investment Ltd	2,000,000
22		Proposed Afforestation Program at Boji Garas Borehole	9118	Dogsa Investment Ltd	2,000,000
23		Proposed Afforestation Through Horticultural Fruits, Trees Value Chain and Indegenous Tree Farming in Bute	9119	Hashit Construction and General Supplies Ltd	2,300,000
24		Proposed Rain Water Harvesting system, Supply and Installation of Plastic Cutter and Construction of Concrete Tank at Basanicha	9120	Horyaal Holdings Company Ltd	2,200,000
25		Proposed Solar Supply, Installation, Testing and Commissioning Program at Dadajabulla Ward Admin Office	9121	Duceysane Construction Ltd	1,800,000
26		Proposed Supply and Installation of Hybrid Solar System at Afarshanle Health Centre	9122	Afarmeyl Construction Co Ltd	1,900,000
27		Proposed Supply and Installation of Hybrid Solar System at Della Borehole	9123	Gurey Africa Ltd	1,900,000
28		Proposed Supply and Installation of Hybrid Solar System at Sheba Sheba Borehole	9124	Qansima Limited	1,848,599.20

29		Proposed Supply and Installation of Hybrid Solar System at Ali Jire Borehole	9125	Ghul Guole Construction Company Ltd	2,000,000
30		Proposed Rain Water Harvesting and Construction of Underground Water Tank at Burmayo Primary School	9126	Digdiga Construction and Supplies Limited	1,899,998.80
31		Proposed Supply and Installation of Hybrid Solar System at Dasheg Borehole	9127	Nassey Construction Co Ltd	1,900,000
32		Proposed Supply and Installation of Hybrid Solar System at Batul Amin Borehole	9128	Al Hamdu Enterprise Ltd	2,200,000
33		Proposed Afforestation at Sarman	9129	Hamsaf Construction Company Ltd	1,500,000
34		Proposed Supply and Installation of Hybrid Solar System at Areswaji Borehole	9130	Talyon Investment Ltd	1,899,998.80
35		Proposed Establishment of Briquette Plant at Wagalla	9131	Sahmo General Supplies	3,900,000
36		Proposed Supply and Installation of Hybrid Solar System and Water Works at Dadhantalai	9137	Koshdak Investment Ltd	3,900,000
37		Proposed Supply and Installation Of Hybrid Solar System at Masalale Borehole	9138	Eraju Investments Company Ltd	2,100,000
38		Proposed Solar Supply, Installation, Testing and Commissioning Program at Barmish Health Centre	9140	Culus General Suppliers and Construction Limited	1,949,999
39		Proposed Water Reticulation for Wel Athi Borehole and Establishment of Garden Centre at Wel Athi Primary School	9141	Jogoo Construction General Suppliers Ltd	1,900,000
40		Proposed Supply and Installation of Hybrid Solar System at Korich Borehole	9142	Libaah Investment Ltd	1,950,000
41		Research on Constructive Solution to Human Waste Management and a source of clean cooking energy in combating climate change	9148	Nagira Consultants Ltd	3,950,000
42		Proposed Establishment of Briquette Plant at Lafaley	9146	Ebsam Ventures Limited	3,175,000
43		Proposed Afforestation Program at Danaba Town, Wajir North Sub County	9147	Global Rising Investment Limited	3,760,717
44		Proposed Rain Water Harvesting System and Construction o f Underground Concrete Water Tank at Qarsa Abula	9149	N.H Ali Construction and Suppliers Ltd	1,950,000
45		Climate change awareness activities i.e climate information system(CIS)	9149	Global Rising Investment Limited	2,025,000.00
		TOTAL			**105,932,188**

8. Department of ICT,Trade and Cooperative

S/no	Supplier name	Lso/lpo no.	Project name	Project cost	Balance
1.	Kings hardware co ltd	4681	Proposed construction of toilets at khorof - harar market	1,181,323	1,181,323
2.	Cesur Enterprise ltd	6869	Proposed Construction of market shed at tula-tula	2,539,500	2,539,500
3.	Asteriks Engineering ltd	6871	Proposed Construction of market shed at Dambas	2,690,000	2,690,000
4.	Northern Enterprises & Construction Co. Ltd	6886	Proposed Construction of market shed at Elben.	2,580,000	2,580,000
5.	Shaam General Construction Co ltd	6870	Proposed Construction of market shed at Haragal	2,700,000	2,700,000
6.	Sparkteck Engineering Ltd	6887	Proposed Construction of market shed at Waradirisamsa.	2,985,000	2,985,000
7.	Horsyd limited	6889	Proposed Construction of market shed at kursin.	2,597,495.20	2,597,495.20
8.	Rowda Contractors and Supplies ltd	6890	Proposed Construction of market shed at Arbaqeyranso.	2,600,000	2,600,000
9.	Amala Limited	6860	Proposed renovation of bute fresh market	1,498,586	1,498,586
10.	Hasubah Enterprises Ltd	6891	Proposed Construction of Garbage Bin Collection and backfilling of sewer at trade	1,199,138	1,199,138
11.	Qahira Ventures Limited	6892	Proposed chainlink fencing for Cooperatives MG41 and MG42	1,799,560	1,799,560
12.	Ashabitu Construction Co.ltd	6893	Proposed Market Shed at Balatul Amin	2,000,000	2,000,000
13.	Goldrock Trading Limited	8356	Proposed Market Shed at Qahira	2,000,000	2,000,000
14.	Majabow Construction Co. Ltd	8354	Proposed shelving of 2no: offices at trade and ICT	559,874	559,874

15.	Cesur Enterprises Ltd	9483	Supply of 7no: public address system and 7no: Backup generator for cooperatives SACCO	1,919,750	1,919,750
16.	Perdia Company Limited	9492	Supply, delivery and installation of Milk processing equipment	1,970,000	1,970,000
17.	Hdaa Company limited	8356	Proposed store at department of trade	599,018	599,018
18.	Lead time Investment limited	6895	Supply, delivery and fixing of executive curtains and soundproofing of one Executive Office at trade	1,890,500	1,890,000
19.	Qarsa Abula Construction Co. Ltd	8359	Proposed Market shed at Godoma	2,997,474	2,997,474
20.	Irman Investment Limited	8360	Proposed fencing of market shed at Anole	1,799,600.80	1,799,600.80
21.	Dogsa investmentblimited	8370	Proposed plumping works at water reticulation at trade offices	699,999	699,999
22.	Shaam Gen. Construction Company Ltd	8362	Proposed fencing of market shed at Majabow	1,799,682	1,799,682
23.	Shifay Enterprises Limited	8363	Proposed fencing of market shed at Kanjara	1,799,600.80	1,799,600.80
24.	Qaf Construction Company ltd	8356	Proposed construction of walk way at cooperative office	999,920	999,920
25.	Dugo General Supplies and Contractors Limited	8371	Proposed market shed at Ogorji	2,699,170	2,699,170
26.	Saqsaq Limited	8372	Proposed Market shed at Qarsa	2,798,480	2,798,480
27.	Reya Quality Company Limited	8373	Proposed Market shed at Diif	2,798,480	2,798,480
28.	Tunish Investment Company Limited	8374	Proposed Chainlink fencing at Lagdima Market	1,797,826	1,797,826

29.	Horyaal Holding Company Limited	8375	Proposed milk shed at Mansa	2,799,988.28	2,799,988.28
30.	Nashmo Construction Ltd	8376	Proposed milk shed at Wagberi	2,999,284.40	2,999,284.40
31.	Shurim General Supplies And Construction Company Limited	8377	Proposed milk shed at Wagalla	2,599,815.20	2,599,815.20
32.	Algas Investors Limited	8378	Proposed Market shed and chainlink fencing at Danaba	3,985,791.80	3,985,791.80
33.	Mobish Investment Limited	8379	Proposed chainlink fencing at Cooperative residential houses, Cop 1/3/MG17 and Cop/1/3/ MG39 Wajir Town	3,899,920	3,899,920
34.	Anis Construction Co. Ltd	8380	Proposed Installation and testing of Biometric identification Gadget and Fire Extinguisher Equipment at Trade and ICT offices	1,600,000	1,600,000
34	Afarmeyl General Contractors Ltd	8381	Proposed Chainlink fencing at Arbaqeyranso Market	1,797,512.80	1,797,512.80
35	Anis Construction Co. Ltd	6894	Supply, delivery and fittings of VIP Carpet at trade Department	1,480,000	1,480,000
36	Nassey construction company limited	394	Installation and commissioning of briquettes processing plant at Township youth group Sacco	3,948,640	3,948,640
	Total			**80,610,929.28**	**80,610,429.28**
	Grand Total				**1,705,568,761.99**

F.O. 30

BANK RECONCILIATION

WAJIR - FINANCE AND ECONOMIC PLANNING

From Date : 01-JUL-18 To : 30-JUN-19 Recurrent Bank - Wajir

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170832

Balance as per bank certificate	352,193,648.05
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	215,199,352.35
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	136,994,295.65

Reconciled by: Abdirahman Abdulle Signature: ..... Date: 01/07/2019

Reviewed by : Ahmed Cheruh Signature: ..... Date: 01/07/2019

Approved by: Adan Kalmy Signature: ..... Date: 01/07/2019

F.O. 30

BANK RECONCILIATION

WAJIR - FINANCE AND ECONOMIC PLANNING

From Date : 01-JUL-18 To : 30-JUN-19

Development Bank -Wajir

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000170778

Balance as per bank certificate	100,960.25
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	-
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	100,960.25

Reconciled by: Abdirahman Abdulle Signature: ..... Date: 1/07/2019

Reviewed by: Ahmed Sheikh Signature: ..... Date: 01/07/19

Approved by: Adan Kalmy Signature: ..... Date: 01/07/19

F.O. 30

BANK RECONCILIATION

WAJIR - FINANCE AND ECONOMIC PLANNING

From Date : 01-JUL-18 To : 30-JUN-19 Special Purpose Account- Wajir

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000259531

Balance as per bank certificate	0
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	0
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	0

Reconciled by: Abdirahman Abdi Signature: ..... Date: 01/07/2019

Reviewed by : Ahmed Sheikh Signature: ..... Date: 01/07/19

Approved by: ..... Signature: ..... Date: .....