REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF WAJIR

FOR THE YEAR ENDED 30 JUNE 2017

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100 NAIROBI
27 MAR 2018
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COUNTY GOVERNMENT OF WAJIR

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2017

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

financial management of the County. They assure sound internal controls are in place.

(e) Wajir County Headquarters

P.O. Box 9 7200,
East Gate Building
Airport Road
Wajir, KENYA

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100 NAIROBI
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(g) Bankers

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   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Kenya Commercial Bank,
   Wajir Branch
   Mandera Road
   P.O. Box 201 70200
   Wajir,Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
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

II. FORWARD BY THE CEC

I hereby present the annual financial report of the County Government of Wajir for the year ended 30th June 2017. These annual financial report have been prepared in accordance with Generally Accepted Accounting Principles (GAAPs), the International Accounting Standards (IAS), the International Public Sector Accounting Standards (IPSAS) cash basis, and Section 163 of the Public Finance Management Act, 2012.

In the current financial year county spent Ksh 4.3 billion of recurrent expenditure, representing a 98% absorption of the budget, and Ksh. 3.6 6illion of development expenditure representing 96 % absorption of the budget.

The County completed the implementation of tarmacking of 28 kilometres of Wajir town roads, at a cumulative cost of Ksh. 1.7 billion. This project has been implemented over a period of two financial years.

The County endeavoured to utilise Public Finance Management procedures and regulations, which included; Procurement and Disposals Act, Public Finance Management Act, 2012 just to mention a few to ensure optimal utilisation of the County Resources and achieve value for money as enshrined in the Constitution of Kenya 2010.

In the Financial Year under review, the County was faced by various challenges. They include;

- Critical modules of the Integrated Financial Management Information System (IFMIS), Such as Cash Management, have not been implemented.
- The integrated Financial Management Information System (IFMIS) had not been fully rolled out in the County to facilitate tracking of expenditure , this is more so in the sub-counties and County departments, due to lack of internet connectivity
- IFMIS experiences downtimes which affects efficiency adversely.

CECM – FINANCE AND ECONOMIC PLANNING
County Government of Wajir

III. 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 revenue 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, 2017. 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, 2017, 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 _____ 2017.

_____

County Executive Committee member – Finance

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF WAJIR FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Wajir set out on pages 6 to 26, which comprise the statement of financial assets as at 30 June 2017, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Wajir as at 30 June 2017, 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 Public Finance Management Act, 2012.

In addition, as required by Article 229(6) of the Constitution, based on the procedures performed, except for the matters described in the Basis for Qualified Opinion and the Other Matter sections of my report, I confirm that nothing has come to my attention that public money has not been applied lawfully and in an effective way.

Basis for Qualified Opinion

1. Cash and Cash Equivalents

1.1. Unsupported Bank Balances

The County Executive of Wajir had a bank balance of Kshs.374,130,657 as at 30 June 2017 as disclosed in note 22A to the financial statements. Included in this balance are Central Bank of Kenya Special Purpose account and CBK deposit account with nil balances. However, no cash books, bank statements and certificates of bank balances were made available for audit review to confirm the reported balances.

Consequently, the bank balances of Kshs.374,130,657 reported as at 30 June 2017 could not be confirmed.

1.2. Revolving Fund Account

Note 22A to the financial statements discloses a revolving fund account No.80005208 with a nil balance as at 30 June 2017. However, the cash book for the account was not balanced and closed as at 30 June, 2017and no board of survey was carried out at the end of the financial year. Further, the bank reconciliation statement as at 30 June 2107 indicated a cash book balance of Kshs.143,824 against the nil balance reported in the financial statements. In addition, the bank statement and the certificate of bank balance as at 30 June 2017 reflected a bank balance of Kshs.212,239.63.

In the circumstance, the accuracy of the revolving bank account balance could not be confirmed as at 30 June 2017.

1.3. Central Bank of Kenya (CBK) Deposit Account

Note 22B to the financial statements shows Kenya Commercial Bank deposit account No.1150932147 with a balance of Kshs12,487,931 as at 30 June 2017. Although the balance was supported by a cash book and board of survey carried out on 30 June,2017, the certificate of bank balance and the bank statement as at 30 June 2017 for the same account reflected a balance of Kshs.16,585,047 resulting into an unexplained difference of Kshs.4,097,116. Further, no bank reconciliation statements were prepared and presented for audit review for the account.

In view of the inaccuracies, the authenticity of the CBK Deposit Account balance could not be confirmed as at 30 June 2017.

2. Summary of Fixed Assets Register

The summary of fixed assets register in Annex 4 to the financial statements disclosed fixed assets balance of Kshs.4,320,247,061 as at 30 June 2017. However, the County Executive had a brought forward balance of Kshs.3,832,258,027 and acquisition during the year of Kshs.3,647,161,839 resulting into an unexplained variance of Kshs.3,159,172,805. Further, the County Executive did not maintain a fixed asset register to record the assets maintained by the County contrary to Section 136 (1) of the Public Finance Management Regulations, 2015. In addition, the assets inherited from the defunct local authorities have not been disclosed,

In view of the forgoing, it has not been possible to ascertain accuracy, validity and completeness of the fixed assets balance of Kshs.4,320,247,061 as at 30 June 2017.

3. Pending Bills

Note 2.5.2 to the financial statements and Annex 1 show Analysis of Pending Accounts payables balance of Kshs.1,166,677,786 as at 30 June, 2017. However, the pending bills of Kshs.246, 979,416 were not supported with list of creditors and LPOs as required. Further, Kshs.70,461,581 of the pending bills relates to the financial years 2014/2015 and 2015/2016 which had not been previously captured as pending bills hence are not supported.

In addition, Kshs.631,710,287 of the pending bills were commitments without budget allocation (Excess Vote). Additionally, no equivalent amount of money was in the bank accounts as at close of the financial year since the County Executive bank balance as at 30 June 2017 was Kshs.374,130,657.

Similarly, the County Executive underspent by Kshs.211,665,447 and Kshs.254,639,076 for recurrent and development expenditure respectively all totaling to Kshs.466,304,523 yet the County Executive has pending bills of Kshs.1,166,677,786 at the close of the financial year.

In view of the foregoing, the legality, authenticity and validity of Kshs.1,166,677,625 balance disclosed in the financial statements as at 30 June 2017 could not be ascertained.

4. Construction of Water Pans

The County Executive of Wajir spent Kshs.1,373,601,398 under Note 18 to the financial statements as Construction and Civil works. Out of this amount, an amount of Kshs.460,106,400 related to construction of Mega Water pans constructed for both human and livestock use. Although the expenditure was planned for and procured through open tender, there were no need assessment carried out before the projects were implemented. Further, soil topography tests were not done in order to test the water retention ability of the soil where the water pans were constructed.

Consequently, value for money may not have been realized from the expenditure of Kshs.460,106,400 on the water as at 30 June 2017.

5. Irregular Procurement of Overhaul and Refurbishment of Construction and Civil Works

The County Executive of Wajir awarded contracts for the gravelling of Gurar –Ajawa , Sitawario, Sarif - Dadajabuta and Ganyure – Shantaabaq roads at a contract sum of Ksh.263,375. Examination of records such as payment vouchers, project file, Bills of Quantities, tender committee minutes and records relating to the projects revealed the following anomalies:-

i) The bidders were required to either have or lease equipment such as excavators, rollers, motor graders, water tankers, concrete mixers and other tractors. The bidders however did not support their bids with copies of log books for the plants and equipment they allegedly owned. They also did not produce lease documents for the hired plants and equipment. Hence, it was not clear how the contracts were awarded to the said bidders when they did not meet the criteria for the award of the contract

ii) Scrutiny of the company profiles revealed that the documents supporting previous works done, ownership documents for plant and equipment and financial statements were all not certified as a true copy of the original. The authenticity of the documents availed by the bidders to support their tender documents could therefore not be ascertained

iii) Bidders were required to submit audited financial statements for the past three years. However, some of the bidders submitted audited financial statements for only one year. This was against the criteria set in the tender documents. Further, copies of the financial statements availed were not certified as a true copy of the original and therefore the authenticity of the documents could not be ascertained

iv) The lowest bidder, M/s New World Choice Ltd was unfairly eliminated from the tender for gravelling of Gurar – Ajawa road because of having its lease agreement not certified as a true copy of the original. The contract was awarded to the second lowest bidder whose documents were also not certified as a true copy of the original, resulting to a difference of Ksh.5,196,353 between the sums quoted by the two bidders.

v) The tender opening committee did not sign one or more pages of the tender documents (BQs) as required by section 78(9) of the Public Procurement and Asset Disposal Act, 2015.

vi) As at the time of audit the entire contract sum had been paid to the contractors. However, the payment vouchers were not authorized by the accounting officers and no retention money and withholding tax were deducted from the contractors' payments as required. Further, physical verification done on 9 December, 2017 revealed that gravelling at Ganyare – Shantaabaq was not done in accordance with the contract's specifications. Gravel patching was poorly done, the road had water ways cutting across and some sections of the roads were not graveled despite certificate of completion being issued to the contractor.

vii) The County paid an amount of Kshs.9,139,190 to the contractors being prime cost and contingencies. The payments were however not supported with schedules of payments or certificate from the merchants making a justification for the payment of the prime cost and contingencies as required. Further, the payments were not recommended by the evaluation committee and was not approved by the accounting officer as required by section 139(2) of the Public Procurement and Assets Disposal Act, 2015.

In view of the foregoing, the propriety and validity of the expenditure of Kshs.9,139,190 could not be ascertained as at 30 June 2017.

6. Purchase, Delivery, Installation and Commissioning of Five Hundred Forty-Five (545) Solar Street Lights in Wajir County

During the year under review, the County Executive of Wajir made payments amounting to Kshs.179,444,500 in respect of purchase, delivery and installation of five hundred and forty five solar street lights within the county. However, review of payment vouchers, project files and the tender evaluation minutes among other records revealed the following anomalies:-

i) There was no pre-feasibility study conducted before the project was initiated and there was no evidence of public participation carried out before the project was implemented. Further, Environmental Impact Assessment was not conducted before the commencement of the project, thus it was not possible to confirm whether the activities were done in an environmentally friendly manner

ii) No tender opening minutes were made available for audit review to establish the number of bidders who participated and submitted the tenders. It was therefore not clear whether the procurement was done in accordance with the procurement law

iii) The payments did not indicate the vote, head, sub head and item from which the funds were charged. Further, the payments did not have an identification number and cash book number. It is therefore not clear how the payment was processed without proper preparation.

iv) The County Government failed to retain an amount of Kshs.17,944,450 being 10% of the total sum as retention fees as required. It was therefore not possible to ascertain how the contractor will make good any defects noted during the defects and liability period.

In the circumstances, due diligence was not used in awarding the project contract, value for money was not realized from the amount of Kshs.179,444,500 and the public procurement procedures were neglected.

7. Irregular Award of Contract for Road Works

During the year under review, the County Executive implemented a project for the improvement of Wagalla Road to Bitumen Standards at a cost of Kshs.128,013,145.89. The project was procured through open tender and contract awarded to M/s Malka General Contractors Ltd. The tender documents required bidders to furnish 2% of their bid price as a Bid security. Malka General Contractors Ltd, the winning bidder whose bid price was Kshs.128,013,145.89 should have availed bid security amounting to

Kshs.2,560,262.92. The bidder however, availed bid security amounting to Kshs.200,000 with a balance of Kshs.2,360,262.

Further, the bidder was registered with National Construction Authority category 4 (NCA 4) when the mandatory requirement as set out in the tender documents was bidders to have NCA 3 and superior. The bidder did not meet the mandatory requirements as set out in the tender documents.

In addition, physical verification carried out on 9 December, 2017 revealed that the project was behind schedule for nine (9) months and the contractor was not on site at the time of audit. Unsigned progress report for the month of November, 2017 made available showed the project was 47.08% complete. No explanation was given for the delay in project implementation.

Consequently, the County Executive of Wajir did not fairly award the contract, and value for money was not realized from the contract up to date.

8. Irregular Contracts for Capital Projects

The County Executive implemented various capital projects totaling to Ksh.237,424,424.97. However, scrutiny of the records such as project files, Bills of Quantities and other tender documents revealed that the county did not maintain tender purchase register for the entire period. It was therefore not possible to ascertain the total number of tenderers who applied in each category of project procured during the period under review. Similarly, the County did not maintain tender opening register during the opening of tenders as required by Section 78(6) of the Public Procurement and Asset Disposal Act, 2015. It was also observed that the County Executive made full payments to some of the contractors without deducting 10% Retention before expiry of the 6 months defect liability period. No explanation was made for failure to deduct the retention monies.

Under the circumstance, it was not possible to ascertain the propriety and value for money of the expenditure amounting to Kshs.237,424,424.97 as at 30 June 2017.

9. Delayed Capital Projects

9.1. Delayed Roads Projects

During the year ended 30 June, 2017 the County Executive of Wajir awarded contracts amounting to Kshs.369,814,720.48 to various contractors for improvement of roads within the town to bitumen standards. The following anomalies were noted: -

i) Although the contract agreements signed did not spell out the expected start date for the projects, according to Clause 15.1 of the tender documents for all the projects stated that the bid shall be valid and open for acceptance for a period of 90 days from the specific date bid opening which fell on 1 March 2017. The projects

were expected to be completed by March 1 2017. However, physical verification carried out on 9 December 2017 revealed that the projects were not completed and the contractors were not on site. A total payment of Kshs.121,706,179.76 had been paid to the contractors as at the time of audit.

ii) Project status reports for all the projects dated 17 November 2017 which was not signed indicated that the projects were at various completion stages ranging from 47% to 64%.

iii) Total work certified and submitted for payment as at November, according to the report for Wagalla Road (Extension from Wajir Girls to Surai Market) was Kshs.27,091,423. The report indicated no payment was made to the contractor. It was however noted that the contractor was paid a total of Kshs.41,831,526 as at 30 June 2017 hence contradicting information.

iv) Physical progress for Wagalla Road (Extension from Surai Market to County Assembly), according to the report is 33.11%. The contractor was paid a total of Kshs.35,113,200 as at 30 June, 2017. This represent 36.1% payment which is and overpayment by 2.99% which translate to Kshs.2,911,380.80

In consequence, it was not possible to confirm the authenticity of the payments made in the year under review.

9.2. Delayed Construction of County Assembly

As earlier reported in the financial years 2014/2015 and 2015/2016, the County Executive of Wajir commenced construction of the County Assembly headquarters on 20 September 2014 at a contract sum of Kshs.147,750,024 with a completion date of 18 November 2015. A total payment of Kshs.134,538,264.98 representing 91% of the contract sum had been made to the contractor as at the time of audit out of which Kshs.20,690,394.12 was paid during the year 2016/2017. Physical verification done on 1 December 2017 almost two years after the expected completion date revealed that the project is at painting stage with contractor not on site. There was no project status report prepared during the financial year under review to ascertain the status of the project.

The County Executive has not indicated what steps it intends to take to ensure the project is completed in good time and at no extra cost.

Consequently, the propriety and value for money for the expenditure of Kshs.134,538,264.98 as at 30 June 2017 could not be ascertained.

10. Un-Accounted for Medical Equipments and Other Specialised Materials

During the year under review, the County Executive of Wajir procured medical equipment and other specialized materials worth Kshs.88,182,391 from various suppliers. However,

examination of payment vouchers, Bills of quantities, project files among other records revealed the goods procured and received were not recorded in the stores ledgers card and there were no counter requisition and issue notes availed to confirm usage of the equipment.

Further, the Hospital management did not appoint inspection and acceptance committee to verify the condition of medical equipment and other supplies contrary to the requirement of Section 48, Sub-section (3) of Public Procurement and Asset Disposal Act, 2015. There were no requisitions from the user departments hence it was not clear how the procurement of the equipment was initiated without the involvement of the end users.

Under the circumstances, it has not been possible to ascertain the propriety of the expenditure amounting to Kshs.88,182,391 on medical equipment as at 30 June 2017.

11. Unauthorized Emergency Fund Account Expenditure

The County Executive of Wajir operated an emergency fund account Number 80004119 with the First Community Bank. Transactions relating to the account reflected that an amount of Kshs.90,000,000 was transferred to the account between October, 2016 and June, 2017. Examination of the bank statement, the cash book and the payment vouchers relating to the account revealed that an amount of Kshs.77,433,530 was spent from the account on various emergency services. However, the expenditure was not approved by the County Assembly as required by Section 114 of the Public Finance Management Act, 2012.

Further, the County Treasury did not prepare and submit to the Auditor-General a separate financial statement in respect of the Emergency Fund for the year under review as required.

In view of the foregoing, the amount used from the Emergency funds could not be confirmed as a proper charge on public funds.

12. Repair of Motor Vehicle

The Use of Goods and Services for the year under review was Kshs1,252,333,706 as disclosed under Note 13 to the financial statements. Out of the amount, routine maintenance of vehicles and other transport equipment costs was Kshs.119,374,597 as at 30 June 2017. However, scrutiny of supporting documents and other motor vehicle records maintained by Wajir County Executive departments revealed that an amount of Kshs.21,777,700 incurred on repair and maintenance of motor vehicles was not properly supported. Spare parts procured were received vide S13, recorded in the stores ledger and issued to the county vehicles vide counter issue notes. The issue notes did not show the names and signatures of the officers who were issued with the spare parts. The County did not have its own workshop hence it was not clear how the spares parts were fitted to the vehicles.

In some cases, there were no post inspection reports for the vehicles purported to have been repaired. It was therefore not possible to confirm whether the spare parts were fitted to the vehicles.

Further, out of the Kshs.21,777,700 an amount of Kshs.11,485,200 related to spare parts which were procured through Local Purchase Orders raised on the same day an indication that the procurements were split to avoid use of the required procurement procedures. The repairs were also not entered in to G.P. 55 (Logbook).

In view of the foregoing, the propriety of the expenditure amounting to Kshs.21,777,700 could not be ascertained as at 30 June 2017.

13. Unaccounted for Civil Contingency Reserves

During the year under review, the County Executive of Wajir spent an amount of Kshs.12,539,545.13 on emergency issues such as fuel for water tracking, purchase of foodstuffs for drought affected families, and purchase of other goods which were emergency in nature. It was noted that the county procured fuel worth Kshs.3,696,875 from local suppliers. The LPOs against which the fuel was ordered were however raised after the fuel was consumed. It was therefore not clear how the fuel was drawn without raising LPOs. Further the fuel was drawn by hired private vehicles used for water tracking during the drought mitigation. It was however noted the speedometer of the vehicles fueled were not functioning hence it was not possible establish the number of kilometers covered by the vehicles and the fuel consumed at the time of the audit. No proper explanation was given for hiring vehicles with defective speedometers.

Further, the County procured foodstuffs worth Kshs.2,975,000 for drought affected families in the County. Although the foodstuffs were received, the same was not recorded. No evidence was made available to show how the foodstuffs were distributed to the intended recipients. Further, building materials worth Kshs.1,252,670.13 which were procured and received were not recorded and issued out as required by the procurement regulations.

Under the circumstances, it has not been possible to ascertain whether the funds were used for the intended purposes and were accounted for as required.

14. Domestic Travel and Subsistence Allowance

During the year ended 30 June 2017, the County Executive incurred an amount of Kshs.13,528,100 on domestic travel and subsistence allowances. However, the payments were not supported with travel documents such as work tickets, bus tickets or air tickets, program of work, attendance list for peace meetings and the schedules supporting some of the payments were not signed or acknowledged by payees as evidence of money received.

Some allowances were paid to security officers who are not county employees while performing official duties within the county. However, no certificates were issued by the officers that they were not facilitated by their parent Ministries or Departments.

Further, an expenditure amounting to Kshs.6,128,400 was incurred on provision of breakfast, lunch, refreshments, accommodation and hire of tents while conducting peace meetings. The services were however procured in complete disregard to the provisions of the Public Procurement and Disposal Regulation of 2006 which limit maximum ceiling of low value procurement of goods and services to Kshs.30,000 per procurement per item. The expenditure was also not supported with duly signed participants list to confirm attendance of the meetings.

Under the circumstances, it has not been possible to confirm the authenticity and value for money of the expenditure of Kshs.13,528,100 as at 30 June 2017.

15. Purchase of Furniture, Equipment and Other Stores

The County Executive of Wajir procured furniture, equipment and other stores amounting to Kshs.13,975,592 during the year. However, the goods procured were not taken on charge in the stores ledgers and there were no counter requisition and issue notes made available to show how the goods were utilized. Further, some of the quotations raised did not give descriptions or specific technical requirements of the goods such as computers procured, delivery notes and invoices did not indicate specification/models and serial numbers of the computers and equipment delivered and paid for. In addition, the County Executive did not maintain assets register hence the furniture, equipment and computers were not recorded as required by Section 12(3) of the Public Finance Management Regulations, 2015.

In view of the foregoing, it has not been possible to ascertain the propriety of the expenditure of Kshs.13,975,592 as at 30 June 2017.

16. Unauthorized Reallocation of Funds

Included under Note 18 on acquisition of assets is purchase of vehicles and other transport equipment amounting to Kshs.35,949,167. Out of the amount reported as purchase of motor vehicles, an amount of Kshs.9,587,032.90 related to maintenance of motor vehicles. This means the County reallocated the funds from purchase of motor vehicles to repair and maintenance of motor vehicles.

The reallocation of the funds was however done in contravention of Section 47(1) (e) of the Public Finance Management Regulations, 2015 which states allocations earmarked by the County Treasury for a specific purpose may not be used for other purposes except with the

County Treasury's approval. The accounting officer did not seek the approval of the County Treasury before the reallocation as required by the regulations. Further, the County management did not maintain reallocation register showing all the budgetary reallocations as required by Section 47(2) of the Public Finance Management Regulation, 2015.

Consequently, the County Executive was in breach of the law and the money was not used for the intended purposes as at 30 June 2017.

17. Payment for Research and Studies Expenses

During the year under review, the County Executive incurred an amount of Kshs.3,184,640 on consultancy services for pre-feasibility, feasibility and appraisal studies. However, the tender documents such as requisition, notice of tender, quotation opening, evaluation report, letter of offer, award and terms of references for the procurement of the services were not provided for audit review. The services may therefore have been directly procured without competitive bidding contrary to the requirement of Section 124 (12, 14) of Public Procurement and Assets Disposal Act, 2015.

In view of the anomalies, the expenditure of Kshs.3,184,640 could not be confirmed as a proper charge to public funds as at 30 June 2017.

18. Payment for Legal Services

During the year under review, the County paid Kshs.6, 000,000 legal services. The payment was made to Issa and Company Advocates for legal services rendered to the County Government. The services were however, directly procured without raising quotations as required.

As a result, the competitiveness and fair pricing as required by Article 227 of the Constitution for the legal fees expenditure of Kshs.6,000,000 could not be ascertained as at 30 June 2017.

19. Contribution to Council of Governors

During the year under review, the County Executive paid an amount of Kshs.14,747,625 to Council of Governors in respect of Inter-Governmental relations contributions. The payments were however not supported with original acknowledgement receipt to show that the payments were received by Council of Governors.

Consequently, the utilization and value for money of the contribution of Kshs.14,747,625 could not be confirmed.

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. Except for the matter described in the Basis for Qualified and Other Matter sections of my report, I have determined that there are no key audit matters to communicate in my report.

Other Matter

1. Budget and Budgetary Control

1.1 Budget Performance Analysis

During the year under review, the approved supplementary budget for the County was Kshs.8,681,947,179.14 with Kshs.4,588,444,068 or 53% allocated to recurrent expenditure and Kshs.4,093,503,111 or 47% allocated to Development projects as follows:-

ITEM	BUDGETED ALLOCATION	ACTUAL EXPENDITURE	ABSORPTION RATE	% OF TOTAL EXPENDITURE
Recurrent Expenses	4,588,444,068	4,495,112,696	97.97%	55.2%
Development Expenses	4,093,503,111	3,651,877,500	89.21%	44.8%
TOTAL	**8,681,947,179**	**8,146,990,196**		

1.2 Under Expenditure by the County Executive

The county executive recurrent approved budget for 2016/2017 financial year was Kshs.4,588,444,068. However, examination of the vote book control and expenditure returns as at 30th June, 2017 revealed the county's total recurrent expenditure was Kshs.4,376,778,621 resulting to under expenditure of Kshs.211,665,447 as detailed below:-

Recurrent Expenditure

Department	Approved Budget Kshs.	Actual Expenditure Kshs.	Difference Kshs.
County Executive	450,339,671	447,965,366	2,374,305
County Assembly	645,131,099	645,131,099	0
Finance and Economic Planning	480,479,034	430,123,397	50,355,637
Agriculture, Livestock and Livestock Development	178,901,404	167,595,017	11,306,387

Public Health, Medical Services and Sanitation	922,323,843	919,001,308	3,322,535
Roads & Transport Department	300,416,481	277,587,160	22,829,321
Water Department	184,639,405	184,379,641	259,764
Energy, Environment and Natural Resources	82,097,590	76,252,714	5,844,876
Public Service, Special Programs and Decentralized Unit & Town Administration	581,331,537	558,329,206	23,002,331
Education, Youth, Gender and Social Services	413,115,410	410,325,597	2,789,813
Trade, Industrialization, Co-operative Development	120,182,390	108,021,656	12,160,734
Public works, Lands, Housing and Physical Planning	89,330,245	77,710,115	11,620,130
WAJWASCO	68,848,453	26,224,474	42,623,979
CPSB	71,307,505	48,131,871	23,175,634
TOTAL	**4,588,444,068**	**4,376,778,621**	**211,665,447**

Similarly the county development approved budget for 2016/2017 financial year was Kshs.4,093,503,111. However, examination of the vote book control and expenditure returns as at 30th June, 2017 revealed the county's total development expenditure was Kshs.3,838,864,035 resulting to under expenditure of Kshs.254,639,076 as detailed in detailed below:-

Development Expenditure

Department	**Approved Budget Kshs.**	**Actual Expenditure Kshs.**	**Difference Kshs.**
Finance and Economic Planning	10,040,138	1,750,000	8,290,138
Agriculture, Livestock and Livestock Development	555,932,276	536,365,235	19,567,041
Public Health, Medical Services and Sanitation	450,504,994	433,708,329	16,796,665
Roads & Transport Department	937,966,267	937,643,114	323,153
Water Department	959,147,587	956,710,254	2,437,333
Energy, Environment and Natural Resources	308,913,651	227,083,954	81,829,697
Public Service, Special Programs and Decentralized Unit & Town Administration	44,595,720	43,842,582	753,138
Education, Youth, Gender and Social Services	200,767,807	180,764,377	20,003,430

Trade, Industrialization, Co-operative Development	276,089,261	175,753,868	100,335,393
Public works, Lands, Housing and Physical Planning	273,541,533	270,260,586	3,280,947
WAJWASCO	76,003,877	74,981,736	1,022,141
TOTAL	**4,093,503,111**	**3,838,864,035**	**254,639,076**

1.3 Variations Between Sums Voted for and Actual Expenditure

A comparison between County Executive of Wajir approved budget and the actual expenditure showed material variations between the two sets of records. The county did not explain the variations between the sum voted and the actual expenditure in the financial statements as required by section 164 2(a) (iv) of the PFM Act, 2017. Further, although some of the variations were huge and were above the acceptable range, the County Treasury could not be able to explain the cause of such variations.

1.4 Under Collection of Local Revenue

The County Government of Wajir had budgeted to collect local revenue amounting to Kshs.230,119,550 during the year under review. However, Note 11 of the financial statement and revenue analysis prepared by the County revenue department revealed that the county collected Kshs.75,150,051 during the same period, resulting to under collection of Kshs.154,969,499 which is 32.7% of the amount budgeted for. It was further, observed that the County's revenue collection had declined from Kshs.108,144,589 and Kshs.81,754,275 which was collected in the financial years 2014/2015 and 2015/2016 respectively. No reason was provided by management for the failure to collect revenue as budgeted.

Due to the decline, the County did not meet its revenue target and as a result provision of services to County residents was hampered.

2 Lack of Internal Audit Committee

The County Executive of Wajir did not established an internal audit committee contravening Section 155(5) of the Public Finance Management Act, 2012 and Section 167(1) of the Public Finance Management (County Governments) Regulations, 2015.

Audit committee will assist in the formulation of internal audit planning and policy, review internal and external audit reports as a mechanism of enhancing governance. If there is no Committee the Management can easily override controls in such instances, cases of fraud and errors may not be detected and corrected in a timely manner.

Consequently, the County Government of Wajir is operating without Audit Committee and no proper reason was provided for not constituting the Committee.

3 Information Technology (IT) Environment

Review of the Information Technology Environment of County Executive of Wajir revealed that the County does not have an IT strategic plan that supports operation requirements of the executive and there were no formally documented and approved processes to manage upgrades and system changes made to all information systems. It was further noted that the backups were not stored in a secure offsite storage facility but were retained in the IT office. This poses risks for the IT in case of fire or theft. Server room security access control mechanisms were not put in place

Additionally, no service level contract with Telkom Kenya as the service provider for internet services was provided for audit review and it was therefore not possible to get particulars of the terms of contract.
As a result, integrity of the financial information of the County Executive could not be ascertained as at 30 June 2017.

4 Outstanding Prior Year Issues

The County Executive of Wajir has not addressed 2015/2016 audit Issues.

Management's Responsibility for the Financial Statements

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 such 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.

In preparing the financial statements, management is responsible for assessing the County's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the County or to cease operations, or have no realistic alternative but to do so.

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.
Those charged with governance are responsible for overseeing the County's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

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 of Kenya. 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 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.

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.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the County's 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 going concern 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'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 consolidated/ 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's to cease to continue to sustain its services.

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

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

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

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

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

FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

16 July 2018

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2016-2017 Kshs	2015-2016 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	260,036,120	172,583,974
Exchequer releases	4	7,804,219,087	7,800,707,839
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Receipts	11	75,150,051	81,754,275
TOTAL RECEIPTS		**8,139,405,258**	**8,055,046,088**
PAYMENTS			
Compensation of Employees	12	2,323,274,059	1,827,274,484
Use of goods and services	13	1,252,333,706	1,409,882,035
Subsidies	14	-	-
Transfers to Other Government Units	15	645,131,099	560,327,132
Other grants and transfers	16	142,266,564	291,628,275
Social Security Benefits	17	35,186,038	-
Acquisition of Assets	18	3,647,161,839	3,677,650,071
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Payments	21	101,636,890	-
TOTAL PAYMENTS		**8,146,990,195**	**7,766,761,997**
SURPLUS/(DEFICIT)		**(7,584,937)**	**288,284,091**

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 _____ 2017 and signed by:

Chief Officer

Head of Treasury

II. STATEMENT OF ASSETS

	Note	2016-2017 Kshs	2015-2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	374,130,657	381,715,594
Cash Balances	22B	-	-
Total Cash and cash equivalent		**374,130,657**	**381,715,594**
Accounts receivables – Outstanding Imprests	23	-	-
TOTAL FINANCIAL ASSETS		**374,130,657**	**381,715,594**
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS		**374,130,657**	**381,715,594**
REPRESENTED BY			
Fund balance b/fwd	24	381,715,594	93,431,504
Surplus/Deficit for the year		(7,584,937)	288,284,090
NET FINANCIAL POSITION		**374,130,657**	**381,715,594**

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 _____ 2017 and signed by:

Chief Officer

Head of Treasury

III. STATEMENT OF CASHFLOW

		2016 - 2017 Kshs	2015 - 2016 Kshs
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	260,036,120	172,583,974
Exchequer Releases	4	7,804,219,087	7,800,707,839
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	75,150,051	81,754,275
Payments for operating expenses			
Compensation of Employees	12	(2,323,274,059)	(1,827,274,484)
Use of goods and services	13	(1,252,333,706)	(1,409,882,035)
Subsidies	14	-	-
Transfers to Other Government Units	15	(645,131,099)	(560,327,132)
Other grants and transfers	16	(142,266,564)	(291,628,275)
Social Security Benefits	17	(35,186,038)	-
Finance Costs, including Loan Interest	19	-	-
Other Grants and other payments	21	(101,636,890)	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flow from operating activities		**3,639,576,901**	**3,965,934,162**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(3,647,161,839)	(3,677,650,071)
Net cash flows from Investing Activities		**(3,647,161,839)**	**(3,677,650,071)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**(7,584,937)**	**288,284,090**
Cash and cash equivalent at BEGINNING of the year	24	381,715,594	93,431,504
Cash and cash equivalent at END of the year	25	**374,130,657**	**381,715,594**

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 _____ 2017 and signed by:

Chief Officer

Head of Treasury

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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						
Proceeds from Domestic and Foreign Grants	275,053,279	-	275,053,279	260,036,120	15,017,159	95%
Exchequer releases	7,804,219,087	-	7,804,219,087	7,804,219,087	-	100%
Other Receipts	230,119,550	-	230,119,550	75,150,051	154,969,499	33%
TOTAL RECEIPTS	**8,309,391,916**	-	**8,309,391,916**	**8,139,405,258**	**169,986,658**	**98%**
PAYMENTS						
Compensation of Employees	2,208,502,546	-	2,208,502,546	2,323,274,059	(114,771,513)	105%
Use of goods and services	1,460,574,464	-	1,460,574,464	1,252,333,706	208,240,758	86%
Acquisition of Assets	3,628,232,187	-	3,628,232,187	3,647,161,839	(18,929,652)	101%
Transfers to Other Government Units	645,131,099	-	645,131,099	645,131,099	0	100%
Other Grants and Transfers	230,266,564	-	230,266,564	142,266,564	88,000,000.00	62%
Social Security Benefits	35,048,166	-	35,048,166	35,186,038	(137,872)	100%
Other payements	101,636,890	-	101,636,890	101,636,890	-	100%
TOTAL PAYMENTS	**8,309,391,916**	-	**8,309,391,916**	**8,146,990,196**	**162,401,720**	**98%**

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer

Head of Treasury Accounts

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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						
Proceeds from Domestic and Foreign Grants	275,053,279	-	275,053,279	260,036,120	15,017,159	95%
Exchequer releases	4,083,271,239	-	4,083,271,239	4,075,986,900	7,284,339.00	100%
Other Receipts	230,119,550	-	230,119,550	75,150,051	154,969,499	33%
TOTAL RECEIPTS	**4,588,444,068**	**-**	**4,588,444,068**	**4,411,173,071**	177,270,997	96%
PAYMENTS						
Acquisition of Assets	7,284,339	**0**	7,284,339	7,284,339	0	100%
Compensation of Employees	2,208,502,546	-	2,208,502,546	2,323,274,059	(114,771,513)	105%
Use of goods and services	1,460,574,464	-	1,460,574,464	1,252,333,706	208,240,758	86%
Transfers to Other Government Units	645,131,099	-	645,131,099	645,131,099	-	100%
Other grants and transfers	130,266,564	-	130,266,564	130,266,564	-	100%
Social Security Benefits	35,048,166	-	35,048,166	35,186,038	(137,872)	100%
Other payements	101,636,890	-	101,636,890	101,636,890	-	100%
TOTAL PAYMENTS	**4,588,444,068**	**0**	**4,588,444,068**	**4,495,112,696**	**93,331,372**	98%

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer

Head of Treasury Accounts

VI. 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	3,720,947,848	-	3,720,947,848	3,728,232,187	-	100%
TOTAL RECEIPTS	**3,720,947,848**	-	**3,720,947,848**	**3,728,232,187**	-	100%
PAYMENTS						
Acquisition of Assets	3,620,947,848	-	3,620,947,848	3,639,877,500	(18,929,652)	101%
Other transfers	100,000,000	-	100,000,000	12,000,000	88,000,000	12%
TOTAL PAYMENTS	**3,720,947,848**	-	**3,720,947,848**	**3,651,877,500**	**69,070,348**	98%

The entity financial statements were approved on _____ 2017 and signed by:

Chief Officer

Head of Treasury Accounts

VII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *entity* and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

3. 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 revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. 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.

5. 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 expenditure 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.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties has 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. 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.

8. 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.

9. 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 Government of Kenya Budget Printed Estimates. 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.

10. Comparative figures

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

11. 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.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 TAX REVENUES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2016 - 2017	2015 - 2016
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)				
DANIDA			10,045,000.00	10,045,000
Grants Received from other levels of government				
Kenya Roads Board	Various	-	119,911,776	91,879,853
Maternal Healthcare		-	50,600,000	38,860,000
User fees forgone		-	16,011,344	15,429,821
Results Based Financing		-	-	16,369,300
MOH Allowances			63,468,000.00	-
Total			**260,036,120**	**172,583,974**

4 EXCHQUER RELEASES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,326,717,245	1,146,586,746
Total Exchequer Releases for quarter 2	1,287,696,149	1,844,348,781
Total Exchequer Releases for quarter 3	1,951,054,772	1,808,185,079
Total Exchequer Releases for quarter 4	3,238,750,921	3,001,587,233
Total	**7,804,219,087**	**7,800,707,839**

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Transfers from Central government entities		
	-	-
	-	-
	-	-
Transfers from Counties	-	-
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2016 - 2017	2015 - 2016
	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	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

8 PROCEEDS FROM SALE OF ASSETS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Receipts from the Sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

9 REIMBURSEMENTS AND REFUNDS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

10 RETURNS OF EQUITY HOLDINGS

	2016 - 2017 Kshs	2015 - 2016 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
	-	-
Total	-	-

11 OTHER REVENUES

	2016 - 2017 Kshs	2015 - 2016 Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	-	-
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	-	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	-	-
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	-	-
Cesses	-	-
Poll rates	-	-
Plot rents	-	-
Other local levies	-	-
Administrative services fees	-	-
Various fees	75,150,051	81,754,275
Council's natural resources	-	-
Exploitation	-	-
Sales of council assets	-	-
Lease / rental of council's	-	-
Infrastructure assets	-	-
Other miscellaneous revenues	-	-
Other miscellaneous revenues	-	-
Insurance claims recovery	-	-
Medium term loans (1-3 yr repayment)	-	-
Long term loans (over 3 yr rpayment)	-	-
Transfers from reserve funds	-	-
Donations	-	-
Fund raising events	-	-

Other revenues from financial assets loan	-	-
Market/trade centre fee	-	-
Vehicle parking fees	-	-
Housing	-	-
Social premises use charges	-	-
School fees	-	-
Other education-related	-	-
Other education revenues	-	-
Public health services	-	-
Public health facilities operations	-	-
Environment & conservancy	-	-
Administration	-	-
Slaughter houses administration	-	-
Water supply administration	-	-
Sewerage administration	-	-
Other health & sanitation	-	-
Technical services fees	-	-
External services fees	-	-
	75,150,051	**81,754,275**

12 COMPENSATION OF EMPLOYEES

	2016 - 2017	**2015 - 2016**
	Kshs	**Kshs**
Basic salaries of permanent employees	2,162,882,422	1,670,613,235
Basic wages of temporary employees		-
Personal allowances paid as part of salary		-
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Pension and other social security contributions	157,067,590	116,306,215
Compulsory national social security schemes	1,154,800	4,301,863
Compulsory national health insurance schemes	2,169,247	36,053,171
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**2,323,274,059**	**1,827,274,484**

13 USE OF GOODS AND SERVICES

	2016 - 2017 Kshs	2015 - 2016 Kshs
Utilities, supplies and services	19,518,670	18,428,803
Communication, supplies and services	16,591,248	22,249,164
Domestic travel and subsistence	192,274,636	207,981,638
Foreign travel and subsistence	5,510,852	-
Printing, advertising and information supplies & services	50,279,183	38,028,097
Rentals of produced assets	50,403,499	52,716,103
Training expenses	44,473,828	39,061,543
Hospitality supplies and services	73,558,280	73,760,572
Insurance costs	44,757,148	57,734,016
Specialised materials and services	276,519,020	236,998,492
Office and general supplies and services	44,940,466	32,863,208
Fuel Oil and Lubricants	119,956,276	119,483,267
Other operating expenses	166,810,286	415,460,552
Routine maintenance – vehicles and other transport equipment	119,374,597	74,242,040
Routine maintenance – other assets	27,365,717	20,874,540
Total	**1,252,333,706**	**1,409,882,035**

14 SUBSIDIES

Description	**2016 - 2017 Kshs**	**2015 - 2016 Kshs**
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
TOTAL	-	-

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2015 - 2016 Kshs
Transfers to Central government entities	-	-
Transfers to County Assembly	645,131,099	560,327,132
TOTAL	645,131,099	560,327,132

16 OTHER GRANTS AND OTHER PAYMENTS

	2016 – 2017 Kshs	2015 – 2016 Kshs
Scholarships and other educational benefits	110,000,000	70,000,000
Other Current Transfers, Grants and Subsidies	12,000,000	
Emergency relief and refugee assistance	20,266,564	114,477,264
Subsidies to small businesses, cooperatives, and self employed	-	107,151,011
Total	**142,266,564**	**291,628,275**

17 SOCIAL SECURITY BENEFITS

	2016 – 2017 Kshs	2015 – 2016 Kshs
Government pension and retirement benefits	35,186,038	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	35,186,038	-

18 ACQUISITION OF ASSETS

Non Financial Assets	**2016 - 2017**	**2015 - 2016**
	Kshs	**Kshs**
Purchase of Buildings	-	-
Construction of Buildings	710,279,188	536,834,949
Refurbishment of Buildings	33,814,481	45,461,315
Construction of Roads	421,507,091	1,179,115,013
Construction and Civil Works	1,373,601,399	994,509,803
Overhaul and Refurbishment of Construction and Civil Works	695,893,535	354,139,758
Purchase of Vehicles and Other Transport Equipment	35,949,167	192,194,799
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	9,717,178	1,487,200
Purchase of Office Furniture and General Equipment	72,606,216	171,043,566
Purchase of Specialised Plant, Equipment and Machinery	251,371,827	150,624,670
Rehabilitation and Renovation of Plant, Machinery and Equip.	829,625	1,100,243
Purchase of Certified Seeds, Breeding Stock and Live Animals	5,180,500	15,213,428
Research, Studies, Project Preparation, Design & Supervision	3,184,640	19,999,239
Rehabilitation of Civil Works	33,226,992	8,780,463
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	7,145,625
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**3,647,161,839**	**3,677,650,071**

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	2016 - 2017	**2015 - 2016**
	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	-	-

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2016 - 2017	2015 - 2016
	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	-	-

21 OTHER EXPENSES

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	77,433,530	-
Other Payments	24,203,360	-
	101,636,890	-

22A: Bank Accounts

Name of Bank & currency	Account No	Amount in bank account currency	Indicate whether recurrent, Development, deposit, revenue e.t.c	2016- 2017	2015 - 2016
				Kshs	Kshs
Central Bank of Kenya - KES	1000170778	KES	Development	3,162,632	51,143
Central Bank of Kenya - KES	1000170832	KES	Recurrent	85,838	24,227
Central Bank of Kenya - KES	1000171448	KES	Revenue	368,556,492	365,270,924
Central Bank of Kenya - KES	1000259531	KES	Special Purpose	-	16,369,300
First Community Bank - Ksh	80006028	KES	Wajir County Referal Hospital	2,064,280	-
First Community Bank - Ksh	80005974	KES	Bute Sub -County Hospital	1,185	-
KCB Bank - Ksh	1181402719	KES	Griftu Sub County Referral Hospital	82,010	-
First Community Bank - Ksh	80005975	KES	Buna Sub District Hospital	2,337	-
First Community Bank - Ksh	80005972	KES	Khorofharar Sub-District Hospital	5,705	-
First Community Bank - Ksh	70003350	KES	Habaswein Sub -County Referral Hospital	2,000	-
First Community Bank - Ksh	80005973	KES	Emergency Response & Medical Referral Unit	167,147	-
KCB Bank - Ksh	1147611726	KES	CHMT	1,030	-
KCB Bank - Ksh	1141515873	KES	Wajir County standing Imprest	-	
KCB Bank - Ksh	1140752820	KES	Wajir county Revenue Account	-	-
KCB Bank - Ksh	1181455030	KES	Wajir County Health Revenue	-	-
First Community Bank - Ksh	80004119	KES	Wajir County Emergency Account	-	
KCB Bank - Ksh	1198789484	KES	Wajir County KRB	-	
First Community Bank - Ksh	80004120	KES	Bursary Fund Account	-	
First Community Bank - Ksh	80005208	KES	Revolving Account	-	
Total				**374,130,657**	**381,715,594**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22B Bank Accounts Holding Third Party Funds

Name of Bank & currency	Account No	Amount in bank account currency	Indicate whether recurrent, Development, deposit, revenue e.t.c	2016- 2017	2015 - 2016
				Kshs	Kshs
Central Bank of Kenya - KES	1000241427	KES	Wajir County Deposit Account	-	-
KCB Bank - Ksh	1150932147	KES	Wajir County Deposit Account	12,487,931	48,919,271
Total				**12,487,931**	**48,919,271**

22 C: CASH IN HAND

	2016 - 2017	2015 - 2016
	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:

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (*specify*)	-	-
	-	-
Total	-	-

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2016 - 2017	2015 - 2016
	Kshs	Kshs
Government Imprests	-	-
Clearance accounts	-	-
Total	-	-

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total				-

24. FUND BALANCE BROUGHT FORWARD

	2016 - 2017	2015 - 2016
	Kshs	Kshs
Bank accounts	381,715,594	93,431,504
Total	**381,715,594**	93,431,504

25. OTHER IMPORTANT DISCLOSURES

25.1: ACCOUNTS PAYABLE (Retention)

	2016 – 2017	2015 - 2016
	Kshs	Kshs
Retention monies	12,487,931	48,919,271
	12,487,931	48,919,271

These funds belong to contractors and are held at the Wajir County Deposit Account, KCB Bank, Account No. 1150932147 Wajir Branch.

25.2: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2016 – 2017	2015 - 2016
	Kshs	Kshs
Construction of buildings	153,645,481	45,913,874
Construction of civil works	553,313,346	181,979,249
Supply of goods	255,589,498	76,377,801
Supply of services	204,129,461	61,000,000
	1,166,677,786	365,270,924

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

SUMMARY OF OUTSTANDING LIABILITIES

NO	DEPARTMENT	BUDGETED			UN BUDGETED			TOTAL
		DEV	RECC	SUB TOTAL	DEV	RECC	SUB TOTAL	
1	AGRICULTURE, LIVESTOCK	14,517,118	4,130,350	18,647,468	39,279,233	0	39,279,233	57,926,701
2	PUBLIC SERVICE AND SPECIAL PROGRAMS DEPARTMENT	0	9,210,750	9,210,750	0	63,072,000	63,072,000	72,282,750
3	ENERGY & ENVIRONMENT	18,676,000	1,377,500	20,053,500	0	0	0	20,053,500
4	ROADS & TRANSPORT DEPARTMENT	46,124,596	17,240,315	63,364,911	45,611,006	9,927,198	55,538,204	118,903,116
5	FINANCE & ECONOMIC PLANNING	0	50,409,774	50,409,774		0	0	50,409,774
6	ICT	6,092,152	5,350,590	11,442,742	0	1,384,850	1,384,850	12,827,592
7	DEPARTMENT OF TRADE, COOPERATIVE, TOURISM AND WILDLIFE	110,483,278	3,369,754	113,853,032	4,949,755	0	4,949,755	118,802,787
8	EDUCATION DEPARTMENT	32,033,294	11,693,994	43,727,288	0	0	0	43,727,288
9	COUNTY PUBLIC SERVICE BOARD	0	1,495,446	1,495,446	0	0	0	1,495,446
10	HEALTH DEPARTMENT	83,813,953	39,092,055	122,906,008	14,545,565	0	14,545,565	137,451,573
11	WAJWASCO	7,442,066	6,014,128	13,456,194	4,497,456	3,486,000	7,983,456	21,439,650
12	DECENTRALISED UNITS & TOWN ADMINISTRATION	3,218,066	7,324,000	10,542,066	0	12,608,334	12,608,334	23,150,400
13	PUBLIC WORKS & LANDS	41,037,257	1,632,000	42,669,257	0	0	0	42,669,257
14	WATER DEPARTMENT	8,267,177	2,523,000	10,790,177	226,873,903	97,297,840	324,171,743	334,961,920
15	EXECUTIVE	0	2,398,886	2,398,886	0	56,224,146	56,224,146	58,623,032
16	County Assembly	0	0	0	0	51,953,002	51,953,002	51,953,002
	TOTAL	371,704,957	163,262,542	534,967,499	335,756,917	295,953,370	631,710,287	1,166,677,786

Department of Agriculture and Livestock Pending liabilities

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A	**DEVELOPMENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
1.	Supply and delivery of milk cans	9163	18th Nov 2016	Zamlink General Supplies	498,000	-	498,000
2.	Supply and delivery of grass seeds	9312	31st Jan 2017	Northern Enterprises& Construction Co. Ltd	1,960,000	-	1,960,000
3.	Supply and delivery of certified seed crops for Wajir east & Tarbaj sub-county	9302	25th Nov2016	Malka Holdings Ltd	1,987,428	-	1,987,428
4.	Supply & delivery of automatic syringes & other vet equipment	9160	15th Dec 2016	Zamlink General Supplies	1,980,000	-	1,980,000
5.	Supply and delivery of certified seed crops for Wajir north & Eldas sub-county	009310/11	18/11/2016	Madesha Investment Ltd	1,988,350	-	1,988,350
6.	Refurbisment, renovation, partitioning & electrical upgrading at Wajir show ground offices	6762	15th December 2016	Forest Construction Co Ltd	2,127,904	-	2,127,904
7.	Completion of Wajir county Abbatoir	3858	18/11/2016	Nihal & Kalson Construction Co. Ltd	0	39,279,233	39,279,233
8.	Desilting of Madhah Libah water	1032	18/11/2016	Reya Tech Interprise	3,975,436	-	3,975,436
	SUB-TOTAL				**14,517,118**	**39,279,233**	**53,796,351**
B	**RECURRENT**						
1.	Supply and delivery of Laptops & Printers	9309	30th nov 2016	Shax Shax Grafix & Stationeries Ltd	748,000	-	748,000
2.	LEASE FOR HOUSE NO. R42542-WAJIR FOR 2 MONTHS(DEC AND JAN 2017)	6763	1/2/2016	Safiya Hillow Omar P.O Box 66-70200 Wajir	1,100,000	-	1,100,000
3.	Fuel for MARCH 2017	5503	1/4/2016	Wajir Plaza Service Station	769,000	-	769,000
4.	Fuel for MAY 2017	5512	1/5/2016	Wajir Plaza Service Station	284,100	-	284,100
5.	FUEL FOR APRIL 2017	5504	1/4/2016	Wajir Plaza Service Station	775,000	-	775,000
6	Fuel for june			Wajir Plaza Service Station	454,250		454,250

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
	SUB-TOTAL				**4,130,350**	**0**	**4,130,350**
	Total				**18,647,468**	**39,279,233**	**57,926,701**

Department of Public Service and Special Programme pending liabilities

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
B.	**RECURRENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
1	Supply of office stationaries	2390	15th February 2017	City Class Investment Ltd	1,999,900		1,999,900
2	Supply of visitors chairs	2388	19th January 2017	Ahkam Construction Co Ltd	261,000		261,000
3	Supply of office furniture's	2362	24th November 2016	Reya Tech Enterprise	815,000	0	815,000
4	Supply of office equipment	5959	1st June 2017	Reya Tech Enterprise	280,000		280,000
5	Repair of computer maintenance	5958	14th December 2016	Gamel Gate Production Co Ltd	292,300	0	292,300
6	Public participation	5124	30th august 2016	Emerald Africa Consultancy Ltd	2,325,000		2,325,000
7	Emergency porridge	9251	Feb-17	Mega Wholesalers	0	63,072,000	63,072,000
9	Supply of cleaning material	1941	6th December 2016	Far North Enterprises Ltd	437,000		437,000
10	Supply of furniture's (human resource)	2380	24th November 2016	Spherical Investment Ltd	405,000		405,000
11	Fuel (may 2017)	5963	2nd may 2017	Wajir plaza	542,450	0	542,450
12	Fuel (April)	5955	3rd April 2017	Wajir plaza	645,000	0	645,000
13	Fuel (February)	5952	1st February 2017	Wajir plaza	381,700		381,700
14	Fuel june 2017			Wajir plaza	419,500		419,500
15	Fuel	2399	3rd jan 2017	Wajir plaza	406,900		406,900
16	Fuel	2385	2nd dec 2016	Wajir plaza	409,800		406,800
17	Fuel	5951	1st march 2017	Wajir plaza	396,500		396,500
	TOTAL				**9,210,750**	**63,072,000**	**72,282,750**

Department of Energy and Environment pending liabilities

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
B.	**RECURRENT PROJECTS**						
1	Provision of car hire services	0004077A	5/5/2016	Kowkab Investment Ltd	1,070,000		1,070,000
2	Supply of fuel (petrol) for the month of December 2016 to June 2017	4657	20/12/2016	Wajir Plaza Petrol	187,500		187,500
3	Supply of fuel (Diesel) for the month of May & June 2016 to June 2017	4668	2/5/2017	Wajir Plaza Petrol	120,000		120,000
					1,377,500		**1,377,500**

Department of Roads and Transport pending liabilities

NO	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A	**DEVELOPMENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
1)	Grading of Arbajahan road	5537	2nd Dec 2016	Kush Construction Ltd	2,499,023		2,499,023
2)	Grading Athibohol-Bulle road	5516		Executive General Contractors Ltd	3,254,000		3,254,000
3)	Bush clearing at Khalif Mude road	5343	2nd Dec 2016	Mathaws Construction Co Ltd	3,219,000		3,219,000
4)	Bush clearing at Arbaqeramso-Gerille rd	6710	2nd Dec 2016	Dabbow Construction Co Ltd	3,330,360		3,330,360
5)	Grading at Barmish-Hadado road	5515		Executive General Contractors Ltd	3,800,000		3,800,000
6)	Grading and spot filling at Wajir-Leheley road	5548		Fatsu General Supplies Ltd	2,500,000		2,500,000
7)	Grading of Ganyure road	5543	17th November	Normak Company	2,603,000		2,603,000
8)	Bush clearing Salama road	5548		YS construction	1,798,000		1,798,000
9)	Grading at Bute-Watiti road	5544		Batato Constrution Co Ltd	1,392,000		1,392,000
10)	30KM Grading at Beramu road	LSO 780		Leyli Generals	2,499,800		2,499,800
11)	20KM Grading at Ajawa road	0o5549		Leyli Generals	2,210,000		2,210,000

COUNTY GOVERNMENT OF WAJIR
Reports and Financial Statements
For the year ended June 30, 2017

NO	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
12)	Bush clearing at Griftu-Garse road	5547		Mathaws Construction Co Ltd	2,955,930.00		2,955,930.00
13)	Grading Wajir Bor-Riba road	5509	29th sept 2016	Shifay Enterprise Ltd	0	2,500,000	2,500,000
14)	Grading at Eldas-Buna road	5523		Smart Ways Holding	0	3,800,000	3,800,000
15)	Bush clearing at Kajaja road	5522		Goldlink Investment Ltd	0	3,499,181	3,499,181
16)	Grading at Adan Awale-Qara road			Easternlink Investment Ltd	0	1,507,849	1,507,849
17)	Grading of Griftu-Sunrise road			Misky General Supplies Ltd	0	792,000	792,000
18)	Grading At Wajir-Riba road	5520		Maow Holding Ltd	0	1,998,216	1,998,216
19)	Grading at Wajir -Gerille road	5521		Skywave Africa Ltd	0	2,800,768	2,800,768
20)	Grading of Shandarua-Athibohol road			Dabbow Construction Co Ltd	0	3,800,000	3,800,000
21)	Grading at Leheley – Qarsabula road	5316	29th sept 2016	Namsosid Investment ltd	0	1,991,720	1,991,720
22)	Grading Jowhar-Kajaja road	5527		Ikram Spare parts Co ltd	0	3,824,102	3,824,102
23)	Grading at Afar Shanle-Arbaqeramso road	5528		Goldlink investment ltd	0	3,838,168	3,838,168
24)	Grading of Sitawario road	5526		Ajco construction co ltd	0	3,824,102	3,824,102
25)	Drift at Jehin			Tilmaan ventures ltd	0	3,950,000	3,950,000
26)	Wajir Girls Sec To Surai Market Road to bitumen Standard			Malkaa General Contractors	4,183,102.30	0	4,183,102.30
27)	Surai market to County Assembly HQS Road to Bitumen Std			Kubri Road works Ltd	3,511,320.00	0	3,511,320.00
28)	Improvement of Stadium road			Ajco Construction Company	1,133,564.30	0	1,133,564.30
29)	Improvement of Airport - Hilton roads			Nihal and kalson	4,072,927	0	4,072,927
30)	Improvement of Manyalo road to bitumen standard			Jowhar investment	1,162,569.80	0	1,162,569.80
31)	Grading of Ajawa-Garade roads			Jowhar investment	0	3,526,400	3,526,400
32)	Grading at Ajawa-Basanicha	5533	17/11/2016	MalbeConstruction Co. ltd	0	3,958,500	3,958,500

NO	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
	TOTAL				46,124,596.40	45,611,006.00	91,735,602
B.	**RECURRENT PROJECTS**						
1.	Supply and delivery of spare parts	2455	11/11/2016	Fanax Auto tyres	397,400		397,400
2.	Service for vehicle reg.no KBZ597L	4444	19/02/2016	Kowkab investment ltd	265,400		265,400
3.	Supply and delivery of spare parts	4814	27/011/2016	Al marshidy enterprise ltd	482,200		482,200
4.	Supply and delivery of spare parts	2576	1/9/2016	Zamlink General supplier	478,000		478,000
5.	Supply and delivery of spare parts	4020	20/08/2015	Kowkab investment ltd	200,000		200,000
6.	Supply and delivery of spare parts	5383	17/01/2016	Kowkab investment ltd	227,500		227,500
7.	Catering services	4865	28/11/2016	Wajir Hilton palace	164,405		164,405
8.	Supply and delivery of spare parts	2770	12/1/2017	Ikhlas enterprise ltd	380,500		380,500
9.	Supply and delivery of spare parts	4871	17/06/2016	Ikhlas enterprise ltd	372,800		372,800
10.	Supply and delivery of spare parts	2483	6/12/2016	Ikhlas enterprise ltd	360,000		360,000
11.	Supply and delivery of spare parts	4873	20/10/2016	Ikhlas enterprise ltd	344,000		344,000
12.	Supply and delivery of spare parts	9214	23/10/2016	Arshaad hardware ltd	366,000		366,000
13.	Catering services	4807	19/10/2016	Wajir Hilton palace	180,000		180,000
14.	Catering services	4368	16/12/2016	Wajir Hilton palace	200,000		200,000
15.	Supply and delivery of spare parts	5385	24/2/2016	Kowkab investment ltd	351,600		351,600
16.	Supply and delivery of spare parts	4895	21/10/2016	Koricha investment ltd	486,040		486,040
17.	Supply and delivery of spare parts	4632	26/09/2016	Cruised Arid Holding ltd	1,351,600		1,351,600
18.	Supply and delivery of spare parts	5601	24/02/2016	Gubba investment ltd	144,450		144,450

NO	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
19.	Supply and delivery of spare parts	5978	3/3/2016	Gubba investment ltd	465,000		465,000
20.	Supply and delivery of spare parts	4868	16/08/2016	Gubba investment ltd	471,500		471,500
21.	Supply and delivery of spare parts	5910	11/3/2016	Gubba investment ltd	480,800		480,800
22.	Supply and delivery of office stationeries	2471	25/04/2016	Kauthar bookshop and gen supplies	476,380		476,380
23.	Supply and delivery of spare parts	5921	25/12/2015	Al maaruf ventures	479,000		479,000
24	Supply and delivery of spare parts	4847	2/6/2016	Fanax Auto tyres	485,870		485,870
25	Supply and delivery of spare parts	5643	22/02/2016	Gubba Investmet ltd	332,600		332,600
26	Supply and delivery of spare parts	4843	5/2/2016	Gubba investment ltd	462,900		462,900
27	Supply and delivery of spare parts	2457	11/11/2016	Fanax Auto tyres	402,000		402,000
28	Supply and delivery of computer accessories	2491	17/10/2016	Pacificon Investment ltd	479,000		479,000
29	Supply and delivery of spare parts	2596	6/10/2016	Fanax Auto tyres	472,000		472,000
30	Supply and delivery of spare parts	2580	5/9/2016	Fanax Auto tyres	458,000		458,000
31	Supply and delivery of spare parts	5639	1/3/2016	Gubba Investment ltd	371,800		371,800
32	Supply and delivery of tyres		18/10/2016	Suleiman & son gen. construction co ltd		1,980,000	1,980,000
33	Supply and delivery of spare parts	2214	2/10/2016	Fanax Auto tyres		399,000	399,000
35	Supply and delivery of spare parts	2497	-	Al marshidy enterprise ltd		1,365,000	1,365,000
36	Supply and delivery of spare parts	2496	-	Al marshidy enterprise ltd		1,019,300	1,019,300
37	Supply and delivery of spare parts	5949		Al Marshidy enterprise ltd	462,200		462,200

COUNTY GOVERNMENT OF WAJIR
Reports and Financial Statements
For the year ended June 30, 2017

NO	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
38	Supply and delivery of spare parts	2798		Koricha investment ltd	1,469,720		1,469,720
39	Supply and delivery of spare parts	2453		Fanax Auto spares	302,800		302,800
40	Supply and delivery of spare parts	2784		FanaxAuto spares		1,420,000	1,420,000
41	Supply and delivery of spare parts	4849	23/11/2016	Gaza Auto spares		485,500	485,500
42	Supply and delivery of spare parts	2760	24/03/2017	Gaza Auto spares		490,500	490,500
43	Supply and delivery of spare parts			Al Hamdu enterprise ltd	261,600		261,600
44	Supply and delivery of spare parts			Al Hamdu enterprise ltd	280,000		280,000
45	Supply and delivery of spare parts			Al Hamdu enterprise ltd	76,000		76,000
46	Supply and delivery of cleaning materials			Maash Gen. supplies	1,799,250		1,799,250
47	Supply of Spare Parts	2755	3/7/2016	Knowledge Hassan Bookshop		497,060	497,060
48	Supply of Spare Parts	4631	26/9/16	Al Hamdu enterprise ltd		1,348,400	1,348,400
49	Supply of Spare Parts	2767-68	25/8/16	Alvowz investment		1,043,685	1,043,685
50	Supply of Tubeless Tyres ltd	4844	3/3/2016	Hidaya Hardware ltd		486,000	486,000
51	Supply of Spare Parts and Oil Lubricants	2546	18/10/16	Koricha investment ltd		494,740	494,740
52	Supply of Spare Parts and Oil Lubricants	2550	17/11/16	Koricha investment ltd		492,500	492,500
53	Supply of Spare Parts and Oil Lubricants	2548	8/11/2016	Koricha investment ltd		492,420	492,420
54	Supply of Tubeless Tyres ltd	5924	7/3/2016	Gelmas Construction		490,680	490,680
	TOTAL				**17,240,315**	**12,504,785**	**29,745,100**

COUNTY GOVERNMENT OF WAJIR
Reports and Financial Statements
For the year ended June 30, 2017

Department of Finance and Economic Planning Pending liabilities

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
B.	**RECURRENT PROJECTS**						
1.	MR Books For Revenue Department.	5616		Kontosh Enterprise Limited	754,000		754,000
2.	Service For Vehicle Reg No KBY 306C	5191	14/8/2015	CMC Motors	312,185		312,185
3.	Car Hire For Revenue For The Month Of January And February	5190	1/1/2017	Arena Logistic Ltd	885,000		885,000
4.	Service For Vehicle Reg.No.08CG017A	5198	18/4/2017	Amazon Tyres And Service Centre Ltd	321,894		321,894
5.	Fuel For The Month Of March	4289	28/2/2017	Wajir Plaza Service Station	417,500		417,500
6.	Fuel For The Month Of April	4290	31/3/2017	Wajir Plaza Service Station	431,000		431,000
7.	Fuel for the month of June		31/4/2017	Wajir Plaza Service Station	145,300		145,300
8.	Fuel For The Month Of May	2807		Wajir Plaza Service Station	110,700		110,700
9.	Fuel for the month of November	4284		Wajir Plaza Service Station	427,250		427,250
10.	Advertisement on county budget 2017-18	5186		the standard	177,480		177,480
11.	Hire of transport	5199		Arena Logistics	915,000		915,000
12.	Schedule For The Sub-County Consultation Advert	5160	15/9/2016	The Star	131,544		131,544
13	Project Advertisement	5155	11/11/2016	The Star	350,784		350,784
14	Addendum On 18th November 2016 For The Newly Advertised Tender	5156	17/11/2016	The Star	146,160		146,160
15	Advertisement on county fiscal strategy paper(C-FSP2017)	5185	14/12/2016	Nation Media	73,080		73,080
16	Insurance	various		Takaful Insurance Co.	42,458,230		42,458,230
17	Gratuity for the month of june 2017		30/06/17	laptrust	2,352,667		
					50,409,774	**0**	**50,409,774**

Department of ICT Pending Liabilities

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A	**DEVELOPMENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
1.	Construction of Gate House at ICT Department	4272	20/04/2015	Arshad Hardare ltd	499,960	0	499,960
2.	Water pipping system at Griftu Community Centre	4299	26/05/2016	Pacificon investment Ltd	870,000	0	870,000
3.	Piping system at Eldas Community Centre	4286	27/10/2016	Bah Sulub Investment ltd	1,452,250	0	1,452,250
4.	Extension and Perimeter Walling at ICT Offices	4198	6/10/2016	Cruise Arid Ltd	1,299,942	0	1,299,942
5.	Additional Works at Tarbaj Community Centre			Qutech Holdings Limited	1,600,000	0	1,600,000
6.	Construction of shallow wells			Qutech Holdings Limited	370,000	0	370,000
	Supply and delivery of air cons	4933	6/10/2016	Tusaalo Investment ltd	1,500,000	0	1,500,000
	TOTAL				**6,092,152**	**0**	**6,092,152**
B	**RECURRENT**						
1.	Supply and delivery of stationaries	4937	13/01/2017	Kauthar bookshop and gen, supplies		700,450	700,450.00
2.	Supply and delivery of D-link/Router modems	4936	13/01/2017	Malka Holdings ltd	497,640.00	0	497,640.00
3.	Supply and delivery of Tablets	4925	6/10/2016	Horsyd limited	690,200.00	0	690,200.00
4.	Provision of preventive maintenance services of county network infrastructure	4186	6/10/2016	Realtek (K) Ltd		684,400	684,400.00
5.	installation mounted projectors and white boards	4199		Spherical investment ltd	475,600.00	0	475,600.00
6.	Supply of software items	4924	6/10/2016	Camel Gate Production Co. Ltd	684,400.00	0	684,400.00
7.	Maintenance of computers, printers and county email server	4273	19/04/2015	Seamless Limited	487,200.00	0	487,200.00
8.	Supply and Delivery of fittings of curtains and carpeting	4926	6/10/2016	Ajco Construction & Gen Suppliers limited	700,000	0	700,000.00
9.	Provision of Taxi services			Kismo Investment Ltd	180,000	0	180,000.00
10.	Provision of Taxi services	4177	19/02/2016	Kismo Investment Ltd	390,000	0	390,000.00
11.	Provision of Taxi services			Kismo Investment Ltd	450,000	0	450,000.00

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
	supply of fuel	4338	May-16	Wajir Plaza	208,000		208,000.00
	supply of fuel	4927	Jan-17	Wajir Plaza	287,400		287,400.00
	supply of fuel	4932	Feb-17	Wajir Plaza	117,750		117,750.00
	supply of conference facility	4188	24th nov 16	wajir hilton	182,400		182,400
	TOTAL				**5,350,590**	**1,384,850**	**6,735,440**

Department of Trade Pending liabilities

No.	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A.	**DEVELOPMENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
1.	Proposed construction of toilets at ADC market	4679	Aug-16	Goldlink construction ltd	2,696,955	0	2,696,955
2.	Proposed construction of toilets at Khorof Harar market	4681	Aug-16	Kings hardware co ltd	1,181,323	0	1,181,323
3.	Proposed open market shed at Soko Mjinga 2 Wajir Town	4685	Mar-17	Diha Construction Company Ltd	0	4,949,754.80	4,949,754.80
4.	Proposed construction of modern kiosks at Wajir Town		Mar-16	Jambostar Properties Ltd	6,605,000	0	6,605,000
5.	Wajir County Revolving Fund	n/a	n/a	n/a	100,000,000	0	100,000,000
	TOTAL				**110,483,278**	**4,949,755**	**115,433,033**
B.	**RECURRENT**						
1.	Supply and delivery of detergent at Trade and ICT department	1639	September, 2016	Qahira ventures ltd	429,977	0	429,977
2.	Supply and delivery of office stationaries at the department of trade	1636	September, 2016	Farnoth enterprise ltd	449,210	0	449,210
3.	Maintenance of office furniture and tools	4683	September, 2016	Adale Investment Ltd	284,722	0	284,722
4.	Supply and delivery of toners	1646	September, 2016	Ahkam constructions	701,220	0	701,220
5	Supply of fuel for month of august	1632	Aug-16	Wajir Plaza	378,525		378,525
6	Supply of fuel for month of sept	1633	Sept 2016	Wajir Plaza	196,200		196,200
7	Supply of fuel for month of nov	1640	1-Nov	Wajir Plaza	145,600		145,600

No.	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
8	Supply of fuel for month of jan 2017	1647	Jan-17	Wajir Plaza	133,850		133,850
9	Supply of fuel for month of feb	1648	Feb-17	Wajir Plaza	62,950		62,950
10	Supply of fuel for month of feb 2016	1621	Mar-16	Wajir Plaza	385,000		385,000
11	Supply of fuel for month of April 2016	1622	Apr-16	Wajir Plaza	202,500		202,500
	TOTAL				**3,369,754**	**0**	**3,369,754**

Department of Education and Social Services

NO.	PROJECT NAME	LPO/ LSO NO.	DATE OF CONTRACT	SUPPLIER NAME	PENDING BILL WITH BUDGET PROVISSION	PENDING BILL WITHOUT BUDGET	TOTAL
A	**DEVELOPMENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
1	Proposed upgrading and establishment of sports field at meygag	8154	27/11/2016	Kontosh Entreprise	679,998		679,997
2	Proposed construction of 3 door toilet at volunteer	4766	14/10/2016	Dogsa Entreprise	898,559		898,559
3	Proposed construction of 3 door toilet at halane pry sch	4778	14/10/2016	Cruised Arid Holdings	899,388		899,388
4	Proposed contruction of ecd classroom at basir pry school			Al-Khalej Ventures	949,745		949,745
5	Upgrading of sport feild at adimasajida pry school	8166	6/12/2016	Sakafa Construction Co.Ltd	449,824.13		449,824.13
7	Proposed installation of children swings for ecd centers(12 centers)	8159	6/12/2016	Namsosiid Investment	1,476,007.02		1,476,007.02
8	Proposed contruction of ecd classroom at fullo pry school		6/12/2016	Kontosh Enterprise	989,578.60		989,578.60
9	Proposed construction of ecd classroom at kilkiley pry school	8162	6/12/2016	Mumtaz Construction	999,900		999,900
10	Proposed construction of ecd classroom at dugo pry school	8163	6/12/2016	Kunjure Construction Co.Ltd	999,630		999,630
11	Proposed construction of ecd classroom at wara pry school	8166	6/12/2016	Sakafa Construction Company	999,900		999,900
12	Supply and delivery of children swings to ecd centers(12)	5011	6/12/2016	Ali Galo Traders Ltd	1,920,000		1,920,000

NO.	PROJECT NAME	LPO/ LSO NO.	DATE OF CONTRACT	SUPPLIER NAME	PENDING BILL WITH BUDGET PROVISSION	PENDING BILL WITHOUT BUDGET	TOTAL
13	Supply and delivery of children swings to ecd centers(12)	5016	6/12/2016	Namsosiid Investment	1,950,000		1,950,000
14	Supply and delivery of fashion design and garment tools	5875	6/12/2016	Amaran Construction Co. Ltd	744,430		744,430
15	Supply and delivery of building materials to wajir youth materials	5889	6/12/2016	Madesha Investment	915,054		915,054
16	Proposed fencing of kutulo girls secondary school.	4787		Maah Construction Co Ltd	10,264,496.40		10,264,496.40
17	Proposed construction of 3 door -toilets at i.c.f	4774	6/12/2016	Qalbi Building And Construction Co. Ltd	898,055		898,055
18	Proposed construction of ecd classroom at hagar primary	5787	6/12/2016	Zamlink General Ltd	998,887.60		998,887.60
19	Proposed construction of ecd model at danaba primary school	5763	2/6/2016	anaka building and construction co. ltd	4,999,841.37		4,999,841.37
		Sub-total			**32,033,294**	**0**	**32,033,294**
B	**RECURRECT**				**KSHS**	**KSHS**	**KSHS**
1	Supply and delivery of branded t shirts for world disabled day celebrations	5899	8/10/2016	Kauther Bookshop	139,200		139,200
2	Supply and delivery of medals and trophies	5018	6/12/2016	Easternlink Investment	714,000		714,000
3	Supply and delivery of office detergent	5022	17th jan 2017	Ceel Macaan Const.Com	495,000		495,000
5	Supply and delivery of office furnitures	5881	6/12/2016	Normak Company Ltd	1,682,000		1,682,000
6	Supply and delivery of feeding programes books and laptops	5865	6/12/2016	Shax Shax Graphics Stationaries	1,193,550		1,193,550
7	Supply and delivery of teaching and leraning materials	5896	6/12/2016	Hakif General Suppliers Ltd	1,100,000		1,100,000
8	Supply and delivery of chairs and chambers for ecde cnty college	5880	14/10/2016	Amala Hardware Ltd	1,798,000		1,798,000

NO.	PROJECT NAME	LPO/ LSO NO.	DATE OF CONTRACT	SUPPLIER NAME	PENDING BILL WITH BUDGET PROVISSION	PENDING BILL WITHOUT BUDGET	TOTAL
9	Supply and delivery food to wajir youth polytechnic	5870	6/12/2016	Jire General Traders And Transporters	679,296		679,296
10	Supply of food to wajir polytechnic	5020		Mathow Construction	720,000		720,000
11	Purchase of workshop tools and spare to wajir youth polytechnic	5021		Malka Holding Co.Ltd	540,000		540,000
12	Supply and delivery of sport equipment	5883	6/12/2016	Koricha Investment Ltd	694,550		694,550
13	Supply of food to wajir polytechnic			Cruised Arid Holdings	339,800		339,800
14	Supply and delivery of graduation t-shirts & banners	5860		Al-Hikma Entreprise	406,000		406,000
15	Supply of fuel			Wajir Plaza	317,600		317,600
16	Supply of fuel			Wajir Plaza	205,500		205,500
17	Supply of fuel			Wajir Plaza	120,900		120,900
18	Supply of fuel			Wajir Plaza	130,650		130,650
19	Provision of catering service			Wajir HiltonPalace	324,500		324,500
21	Provision of catering service			Wajir HiltonPalace	28,448.30		28,448.30
22	Provision of catering service	**4773**	14th oct 2016	Wajir HiltonPalace	65,000		65,000
	Sub-Total				**11,693,994**	**0**	**11,693,994**
	Total				**43,727,288**		**43,727,288**

County Public Service Board Pending Liabilities

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A.	**DEVELOPMENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
B.	**RECURRENT PROJECTS**						
	Supply of office red carpets	2401	23/12/2016	Leeban General Company Ltd	479,196		479,196
	Office rent for march 2016	3895	16-Mar	Abass Sheikh Mohamed	400,000		400,000
	Office rent for November 2016	5407	1-Nov	Abass Sheikh Mohamed	400,000		400,000
	Supply of fuel	2406	Apr-17	Wajir Plaza	112500		112500
	Supply of fuel	2409	May-17	Wajir Plaza	50,000		50,000

	Supply of fuel	2410	Jun-17	Wajir Plaza	53,750		53,750
	TOTAL				**1,495,446**		**1,495,446**

Department of Health Pending Liabilities

No.	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A	**DEVELOPMENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
1	Supply of medical drugs	5928	18/4/2017	KEMSA	52,442,321	5,479,846	57,922,167
	Proposed construction of type D dispensary at Nurgos	5484	10/2/2017	Zemlink general suppliers		5, 238,165.60	5, 238,165.60
3	Proposed construction of type D dispensary at Qanjara	5469	10/3/2017	Kunjure construction co		5, 099,996.31	5, 099,996.31
4	Proposed construction of type D dispensary at Wachiir	5471	10/3/2017	Kontosh enterprises ltd		4, 999,998.41	4, 999,998.41
5	Proposed construction of type D dispensary at Hubsoy	5472	10/3/2017	Diini construction co		5,298,900	5,298,900
6	Proposed renovation of Fatumanur dispensary	5468	16th jan 2017	Jowhar investment ltd	1,399,992		1,399,992
7	Provision of security service	5089	20/05/2017	Vickers security	2,060,159.30		2,060,159.30
8	Proposed construction of ward at Hadado health centre	5090	20/05/2017	Qalbi and building	2,999,987.36		2,999,987.36
9	First payment for two bedroom flat staff house	5091	20/05/2017	Killi enterprise	1,515,159.25		1,515,159.25
10	Construction of type D dispensary at Watiti	5092	10/5/2017	Gulsan supplies and construction co	5,239,627.60		5,239,627.60
11	Danaba laboratory extension works	5693	10/5/2017	Kontosh enterprises ltd	2,500,000		2,500,000
12	Provision of cleaning service	5683	10/5/2017	Saelsa construction co	300,000		300,000
13	Renovation of Lagboqol old staff house	5692	10/5/2017	Dela construction		2,900,000	2,900,000
14	Renovation of Shantabaq dispensary	5454	10/5/2017	Dabbows construction co	1,470,000		1,470,000
15	Construction of two twin VIP latrines at Durweya dispensary	5866	10/5/2017	Dogsa construction co	349,771.32		349,771.32
16	Plumbing works at KMTC kitchen	5684	10/5/2017	Dabbow construction co	489, 914.40		489, 914.40
17	Construction of medical store	5691	11/6/2017	Honewell investment	489,914.40		489,914.40

No.	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
18	Construction of wooden pallets for Wajir medical store	5690	6/12/2016	Gaals agencies	1,435,500		1,435,500
19	Supply of non-pharms- bin liners	5686	6/12/2016	Dabbow construction co	497,000		497,000
20	Construction of two VIP latrines at Sarif health centre	5695	6/12/2016	Xogmaal construction and general suppliers	619,996		619,996
21	Renovation works at Batalu dispensary	5057	6/12/2016	Mathaw construction	2,499,999.90		2,499,999.90
22	Proposed partitioning of computer lab at KMTC	5062	6/12/2016	Irmaan investment	1,092,413.80		1,092,413.80
23	Supply of plastic water tanks to sub county hospitals	5872	6/12/2016	Mathaw construction	600,000		600,000
24	Final payment for construction of Makoror dispensary	5098	15/07/2016	Normak investment	632,904		632,904
25	Partitioning of medical store	5456	15/07/2016	Maash general	442,700		442,700
26	Provision of security service	5878	15/07/2016	Vickers security	2,060,159.30		2,060,159.30
27	Provision of security service	5880	15/07/2016	Vickers security	2,060,159.30		2,060,159.30
28	Construction of OPD Block at Buna (3rd and Final Payment		30/03/2015	Tebo Investment	1,106,187.78		1106187.78
29	construction of varanda at CBD toilets	5455	24/12/16	Northern enterprise limited		866,818.96	866818.96
	Sub-Total				**83,813,953**	**14,545,565**	**98,359,518**
	RECURRENT PROJECTS				**KSHS**	**KSHS**	**KSHS**
1.	Supply and installation of electrical fittings	5870	1/1/2017	Hamza auto spare	315,828		315,828
2.	Repair of motor vehicles	4701	1/1/2017	Horsed limited	1,031,100		1,031,100
3.	Supply of firewood to wajir referral	5097	1/1/2017	Abshira salat	180,000		180,000
4.	Supply and delivery of tonners and stationaries	5452	1/2/2017	Honewell investment	1,399,981		1,399,981
5.	Repair and servicing of 15no. Motor cycle for health department	5451	1/2/2017	Obosam auto works	1, 160,000		1, 160,000
6	Supply of food ration	5092	1/2/2017	Amiin	344,000		344,000
7	Supply of food ration	2659	1/3/2017	Amiin	390,000		390,000
8	Supply of food ration	5458	1/3/2017	Amiin	449,400		449,400
9	Supply of food ration	5091	1/3/2017	Amiin	245,100		245,100
10	Supply of food ration	5089	1/3/2017	Amiin	637,000		637,000
11	Supply of food ration	5087	1/3/2017	Amiin	366,400		366,400

COUNTY GOVERNMENT OF WAJIR
Reports and Financial Statements
For the year ended June 30, 2017

No.	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
12	Supply of food ration	5085	1/4/2017	Amiin	510,000		510,000
13	Supply of food ration	2662	1/4/2017	Amiin	663,100		663,100
14	Supply of food ration	5876	1/4/2017	Amiin	1,129,500		1,129,500
15	Supply of food ration	2660	1/4/2017	Amiin	1,733,800		1,733,800
16	Supply of food ration	5877	1/4/2017	Amiin	733,500		733,500
17	Supply of food ration	5072	1/1/2017	Amiin	837,400		837,400
18	Supply of food ration	5879	2/3/2017	Amiin	1,087,900		1,087,900
19	Supply of fire extinguishers	5096	2/3/2017	Bluefin investment	1,480,806		1,480,806
20	Supply of food ration	5688	2/3/2017	Kaha gedi	404,918		404,918
21	Supply of food ration	4730	2/3/2017	Kaha gedi	279,211		279,211
22	Supply of food ration	4736	2/3/2017	Kaha gedi	266,115		266,115
23	Fuel	5065	2/3/2017	Hawaswein filling station	363,240		363,240
24	Fuel	5066	2/3/2017	Wajir plaza	1,740,000		1,740,000
25	Fuel	5067	2/3/2017	Wajir plaza	1,680,000		1,680,000
26	Fuel	5068	2/3/2017	Wajir plaza	196,800		196,800
27	Installation of ac repair of genset and electrical works at bute hospital	5069	2/3/2017	Amala ltd	1,295,372		1,295,372
28	Fuel	5070	3/3/2017	Maalims enterprise	49,680		49,680
29	Supply of high density matress	5071	10/2/2016	Leeban general co	498,800		498,800
30	Fuel	4730	3/3/2017	Maalims enterprise	87,000		87,000
31	Electrification of doctors house	4211	20/2/2017	Hamza autor spare	499,380		499,380
32	Catering service	5065	20/2/2017	Wajir hilton	225,000		225,000
33	Electrification of mtc girls hostel	4077	20/2/2017	Hamza autor spare	315,800		315,800
34	Catering service	4064	20/2/2017	Hilton	52,500		52,500
35	Supply of spare parts	4066	20/2/2017	Iklaas enterprise	560,000		560,000
36	Food Ration	2313	1/9/2016	Muktar Abdikadir	489,184		489,184
37	Supply of Branded T shirts	2682	29/11/2016	Malka Holdings	462,000		462,000
38	Emergency Water Tracking	8007	4/1/2017	Garsal Co. ltd	1,800,000		1,800,000
39	Supply of Air Conditioners	2090	30/5/2016	Hamza Auto Spares	1,500,000		1,500,000
40	Catering Services	5486	12/11/2016	Hilton	37,500		37,500
41	Catering Services	5883	7/9/2016	Hilton	82,500		82,500
42	Supply of Medical Stationaries	388	27/7/2016	Cruised Arid	1,044,000		1,044,000
43	Supply of Matress, Pillow	2069	30/3/2016	Easternlink	316,440		316,440
44	Supply of Cleaning Materials	2088	31/6/2016	Qahira Ventures	311,800		311,800

No.	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
45	Supply of Lab reagents	5948	27/6/2017	Tesco Pharmacy	11,000,000		11,000,000
	Sub-Total				**39,092,055**	**0**	**39,092,055**
	Total				**122,906,008**		**137,451,573**

WAJWASCO Pending Liabilities

No	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A	DEVELOPMENT PROJECTS				KSHS	KSHS	KSHS
1.	Installation of submersible pupm,plumbing work and reticulation system at Elnur ward office	5520		Fanasbi construction	1,513,397		1,513,397.00
2.	Repair of pupm house at Khorof harar	5545		Hayuga construction	743,966.46		743,966.46
3.	Refurbishment of 2no kiosks and other water works at Buna.	5546		Kontosh interprise	406,464		406,464.00
4.	Repair of troughs at arbajahan	5547		Namsosid investment	1,513,300		1,513,300.00
5	Repair of troughs at Griftu				1,275,937		1,275,937.00
6	Construction of pump house cum store at athibohol water supply			HADADO CONSTRUCTION		1,497,493	1,497,493
7	Construction of steel towers 6m high at mathaw			ARSHAAD HARDWARE	1,506,494.30		1,506,494.30
8	Construction of valve chamber at khorofharar			WAJEER CONSTRUCTION	482,507		482,507.00
9	Construction of pipeline reticulation at khorof harar	5508	8th feb 2017	Hayuga construction		2,999,963.00	2,999,963.00
	Subtotal				7,442,065.76	4,497,455.80	11,939,521.56
B	RECURRENT						
1	Supply of engine services	2260		Zamlink General Supplies	1,990,000	0	1,990,000
2	Supply of cleaning materials	00022 67-68		Sakafa Construction	449,000	0	449,000
3	Supply of office furniture	1895		Kings Hardware	475,000	0	475,000
4	Supply of laptops	1896		Al-marshidy enterprise	312,000	0	313,200
5	Supply of signage, invoices	1891		Hakif general Supplies	198,128	0	198,128
6	Supply and delivery submersible pump			Maah Construction Company	690,000	0	690,000
7	Supply and delivery of fittings			Maash General supplies and construction		1916000	1,916,000

No	PROJECT NAME	LSO/ LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
8	Supply and delivery of Metres	2291		Jirtoy Brothers	1,900,000	0	1,900,000
9	SUPPLY OF ELECTRICAL ITEMS			EASTERN INVESTMENT		1,570,000	1,570,000
	Sub-Total				**6,014,128**	**3,486,000**	**9,501,328**
	Total				**13,456,193.76**	**7,983,455.80**	**21,440,849.56**

Department of Decentralized Units and Town Admin Pending Liabilities

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A	**DEVELOPMENT PROJECTS**				**KSHS**	**KSHS**	**KSHS**
1.	Fencing of soko mjinga	6553	Feb-17	Kunjure Construction co ltd	1,499,932.20		1,499,932.20
2.	proposed renovations of Eldas slaughter house	3739	Nov-16	Maah Construction Co. Ltd	1,718,133.60		1,718,133.60
	SUB-TOTAL				**3,218,065.80**	**0.00**	**3,218,065.80**
B	**RECURRENT**						
1.	Supply of cleaning materials(rakes, wheel barrow)	2044	Dec-16	Al mobruk enterprise	0	893,200	893,200
2.	Purchase of motor vehicle	2011	Aug-16	CMC motors ltd	7,324,000		7,324,000
3.	Office furniture	9266	Aug-16	Reya tech enterprise		1,670,400	1,670,400
4.	Fuel November	2035	Nov-16	Wajir plaza		422,000	422,000
5.	Fuel December	2044	Dec-16	Wajir plaza		195,800	195,800
6	Fuel January	2047	January	Wajir plaza		769,375	769,375
7	Fuel January	2049	January	Wajir plaza		196,050	196,050
8	Fuel January	2050	January	Wajir plaza		469,150	469,150
9	Fuel February	9259	February	Wajir plaza		683,750	683,750
10	Fuel February	9260	February	Wajir plaza		610,375	610,375
11	Fuel march	9265	March	Wajir plaza		637,225	637,225
12	Fuel march	9256	March	Wajir plaza		159,000	159,000
13	Fuel may	9272	May	Wajir plaza		44,250	44,250

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
14	Fuel June	9274	June	Wajir plaza		1,048,175	1,048,175
15	Fuel April	9268	April	Wajir plaza		557,200	557,200
16	Fuel April	9277	April	Wajir plaza		868,025	868,025
17	Fuel march	9255	march	Wajir plaza		687,500	687,500
18	Supply of cleaning materials	9264	December	City class investment		490,680	490,680
19	Supply of detergents	9269	January	Saelfa construction		449,999	449,999
20	fuel dec	2036	April	wajir plaza		157,650	157,650
21	Fuel February	9258	February	Wajir plaza		152,530	152,530
22	fuel may 2017	9273	may	wajir plaza		62,400	62,400
23	Fuel February	2041	December	wajir plaza		663,600	663,600
24	Fuel may	9275	May	Wajir plaza		720,000	720,000
	SUB-TOTAL				**7,324,000**	**12,608,334**	**19,932,334**
	TOTAL				**10,542,066**	**12,608,334**	**23,150,400**

Department of Public Works and Lands Pending liabilities

S/NO	COMPANY NAME	LPO/LSO	DESCRIPTION OF WORKS	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
	DEVELOPMENT			**KSHS**	**KSHS**	**KSHS**
1.	Geomeasure Surveyors Ltd		Consultancy Services for Cadastral Survey works for Hodan, Alimaow and Barwaqo	11,505,000	0	11,505,000
2.	Spartial research and resource survey		Consultancy Services for Cadastral Survey works for Halane, Wagberi, and Jogoo neighbourhoods	15,000,000		15,000,000
3.	M/s Kingsley Co. Ltd		Construction of County Headquarters	1,320,499.00		1,320,499
4.	Halane Construction Co. Ltd		Construction of County Assembly Headquarters	13,211,758.00		13,211,758
	SUB-TOTAL			**41,037,257.00**	**0.00**	**41,037,257.00**
	RECURRENT					
1.	Cruise arid	149	Fixing slves in the offices	480,000		480,000
2.	Bluemagic		Supply of office stationary	484,500		484,500

3.	Kauthar bookshop& generl suppliers		Supply of office stationary	264514		264,514
4	Sakafa Limited	5120	Provision of car hire		720,000	720,000
5	wajir Plaza	3579	Provision of Fuel september	375,000		375,000
6	wajir Plaza	3589	Provision of Fuel january	157500		157,500
7	wajir Plaza	4162	Provision of Fuel june	135000		135,000
	SUB- TOTAL			**1,229,014**	**720,000**	**1,949,014**

Department of Water Pending Liabilities

No	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	Total
A	DEVELOPMENT PROJECTS				KSHS	KSHS	KSHS
1	supply of submersible pump buruka and nurgos	,005571	3rd march 2017	hafas construction co		1,525,000	1,525,000
2	supply of submersible pump gumarey, waradey and gothey	,009356	Nov-16	arshaad hardware		1,485,000	1,485,000
3	supply of submersible pump at eldas, warder and biyamathow	,005574	3rd march 2017	adfab construction co		1,872,000	1,872,000
4	supply of borehole spareparts	,00050023		tilman ventures ltd		1,826,010	1,826,010
5	supply of submersible pump	,0004637A		hamza autospare		1,500,000	1,500,000
6	supply of submersible pumps	,005744		jire traders		1,200,000	1,200,000
7	supply of submersible pumps	,005560		Malka holding limited		1,800,000	1,800,000
8	suplly of borehole spareparts	,005581		Gubba investment		1,640,000	1,640,000

COUNTY GOVERNMENT OF WAJIR
Reports and Financial Statements
For the year ended June 30, 2017

No	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	Total
9	water works at guticha	,007345		hamos enterprises ltd		3,985,000	3,985,000
10	water works at warsan	,006608		bakaal construction		3,990,200	3,990,200
11	water works at barmil	,0005037		hafas construction co		2,844,518	2,844,518
12	desilting of ibrahim ure dam	,006620		blue magic		2,960,000	2,960,000
13	water works at shanta abaq	,006618		hafas construction co		3,833,643	3,833,643
14	water retciuation and piping of bulla hagar	,006810		zamlink investment		1,241,500	1,241,500
15	water retciuation and piping of fadiwein water pan	,0005029	20th feb 2016	halgan investment ltd		1,399,969	1,399,969
16	construction of under water tank at buna	,006609		kontosh enterprises	1,498,700		1,498,700
17	water works at dadajabulla	,006621		yarrow construction co		14,114,955	14,114,955
18	proposed piping works at lagbogol	,006824		della construction co		28,917,128	28,917,128
19	undrground water tank at tusmo	,00505050	10th nov 2016	biyaada construction		1,400,600	1,400,600
20	proposed piping works at ajawa	,006825		batato construction co		18,082,520	18,082,520
21	proposed construction of mega pan at dela	,006627		yusra ventures limited		39,600,000	39,600,000
22	desilting of fadiwen water pan	,006610	20th feb 2016	elbuh company		3,000,350	3,000,350
23	drilling of aborehole at dilmanyaley	6625	20th feb 2016	omaar investment		3,986,324	3,986,324
24	drilling of aborehole at haragal	6645	17th march 2017	farjano construction		3,970,680	3,970,680
25	drilling of borehole at arbajahan 1	6642		farjano construction		3,973,000	3,973,000

No	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	Total
26	supply & delivery of borehole spare parts	5569	3rd march 2017	al marshidy enterprises lltd		338,050	338,050
27	Borehole spares at burmayo and handaki south	9364	10th nov 2016	malka holding limited		1,800,000	1,800,000
28	supply Borehole drop cable	9368	26th sep 2016	Suleiman and sons		1,980,000	1,980,000
29	Borehole spares	4997	26th sep 2016	cruise Arid	1,990,000		1,990,000
30	Borehole spares	009365A	10th nov 2016	qahira ventures	1,425,000		1,425,000
31	Drilling of borehole2 at baladwein,eldas	6643		Malka holdings		3,973,000	3,973,000
32	Drillin of borehole at arbajahan 2 wajir west	6641	17th march 2017	farjano construction co		3,949,800	3,949,800
33	Drillin of borehole at tulatula	6630	17th march 2017	Garsal construction co		3,912,680	3,912,680
34	Drillin of borehole at anole,eldas sub county	6632		suleiman and sons construction co.		2,971,920	2,971,920
35	Drillin of borehole at kubeysuru,wajir west	6631	17th march 2017	madesha investment limited		3,595,420	3,595,420
36	Drillin of borehole at griftu,wajir west	6634		y s construction company		3,710,492	3,710,492
37	Drillin of borehole at griftu2,wajir west	6636		hollal construction		3,920,916	3,920,916
38	Drillin of borehole at bananey,eldas sub county	6637	17th march 2017	omash investment Ltd		3,957,920	3,957,920
39	Drillin of borehole at alan gonder,wajir south	5602	17th march 2017	wilkins engineering limited		3,941,912	3,941,912
40	Drillin of borehole at gubad,wajir west	6615	3rd march 2017	omash investment Ltd		3,951,540	3,951,540

No	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	Total
41	Drillin of borehole at matatis,wajir south	5601	17th march 2017	wilkins engineering limited		3,962,560	3,962,560
42	Drillin of borehole at turbani, wajir west	6638	17th march 2017	farjano construction co		3,997,940	3,997,940
43	Drilling of borehole at diif	6650		Mi design engineering		3,993,080	3,993,080
44	Construction of water works at Qarsa abula	5048		Unsile construction		3,997,080	3,997,080
45	Borehole spares	9398		Tilmaan ventures		1,790,236	1,790,236
46	Supply and delivery of submersible pump kutulo	6238	3rd march 2017	Jowhar construction		1,800,000	1,800,000
47	Dislting of water pan at uthole	6646		Ogle construction co ltd		2,998,000	2,998,000
48	underground water tank at tarbaj sub-county office			Suleiman and son	1,448,000.00	0	1,448,000
49	Borehole equipment at water minor	4622	20th sept 2016	y.s construction	495,000		495,000
50	Borehole equipment	4486A		Suleiman and son	1,410,477.00		1,410,477
51	Borehole Drilling at Rababale		6th march	wilkins engineering limited		3,952,584	3,952,584
52	Borehole drilling at welgaras	5603	17th march 2017	Hampton construction limited		3,934,256	3,934,256
53	supply of spare part at	4629	20th sept 2016	Gubba investment		315,000	315,000
54	borehole drilling at baladwein	6640	17th march 2017	omash investment Ltd		3,981,120	3,981,120
	Sub-total				**8,267,177**	**226,873,903**	**235,141,080**
B	**RECURRENT**						
1	Supply of fuel	4984		Maalim enterprise	280,000		280,000
2	Supply of fuel	4640		maalim enterprise	280,000		280,000

No	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	Total
3	supply of branded items	9397	25th jan 2017	Qahira ventures	495,000		495,000
4	Supply of workshop tools	9366	10th nov 2016	Absan limited	1,468,000		1,468,000
5	Water Tracking			Various		96,400,000	
6	supply and delivery of air conditioners	4967	24th may 2016	nature ventures		897,840	
	Sub-total				**2,523,000**	**97,297,840**	**99,820,840**

Department of executive services pending liabilities

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
A	**RECURRENT**				**KSHS**	**KSHS**	**KSHS**
1.	Motor Vehicles Repair	6532-6535	20th February 2017	Absan Limited	450,000		450,000
2.	Repairs to Former Offices for Governor's Advisor	6538	21st December 2016	Yarko Construction Co. Ltd	271,124		271,124
3.	Provision of Flight Services	6539	17th January 2017	Council of Governors	646,000		646,000
4.	Supply and delivery of Plastic Chairs and Tables	2720	21st November 2016	Basabra Limited	190,000		190,000
5.	Supply and delivery of Air Conditioners	2728	23rd January 2017	Jire Traders & Traders Limited		980,000	980,000
6	Supply and delivery of metallic Chairs	2730	28th February 2017	Koricha Investment		1,467,168	1,467,168
7	Supply and delivery of office items and installation materials	2710	1st November 2017	Malka Holdings Co. Ltd		490,000	490,000
8	Supply and delivery of Generator and electric items	2709	8th December 2016	Hamza Auto Spares & Electronics		322,248	322,248
9	Rent- Liason Office 2nd Quarter	6521		Council of Governors	841,762		841,762
10	Renovations of former Offices Of county Public Service Board			Qahira Investment		695,026	695,026

No.	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITH NO BUDGET PROVISION	TOTAL
11	Renovations of former County Headquarters			Rashid Kassim Amin		3,000,000	3,000,000
12	Rental Services for former Governors Residence			Afwan Properties		3,600,000	3,600,000
13	Renovations of former Governor's Residence			Afwan Properties		500,000	500,000
14	Rental Services for Governor's Residence		Apr-17	Spherical Investments Limited		1,250,000	1,250,000
15	Fuel for the Month of April, 2017	2726	Apr-17	Wajir Plaza Service Station		1,031,600	1,031,600
16	Fuel for the Month of May 2017	2732	May-17	Wajir Plaza Service Station		1,813,050	1,813,050
17	Fuel for the month of June 2017	2733	Jun-17	Wajir Plaza Service Station	0	791,875	791,875
18	Catering Services	6513	Dec-16	Wajir Hilton		282,500	282,500
19	Catering Services	6518	Jan-16	Wajir Hilton		90,000	90,000
20	Catering Services	6526	Mar-16	Wajir Hilton		45,000	45,000
21	Catering Services	6511	May-16	Wajir Hilton		277,600	277,600
22	Catering Services	6503	0ct-16	Wajir Hilton		275,000	275,000
23	Catering Services	6502	Aug-16	Wajir Hilton		166,800	166,800
24	Catering Services	6512	Dec-16	Wajir Hilton		130,000	130,000
25	Catering Services	6504	Oct-16	Wajir Hilton		93,600	93,600
26	Supply and delivery of office stationaries	2713-2716	Sep-17	Malka Holdings Co. Ltd		1,915,624	1,915,624
	Total				**2,398,886**	**19,217,091**	**21,615,977**

Pending liabilities in respect of litigations.

CASE NUMBER & DETAILS	NATURE OF CASE	STATUS IN COURT	LEGAL FEES	LAW FIRM
1.Miscellaenous Application No. 356 OF 2016 Wajir County vs Public Procurement Review Board & Kenhorn Juba ltd	**PROCUREMENT.** Dispute over the tendering process and contract.	**CONCLUDED**	3,646,000 legal fees+168,046 shs bill of costs awarded by the Court & to be paid by County Government by 3rd September 2017.	MICHAEL, DAUD ADVOCATES

2.Misc. Application No. 5 Of 2017 Wajir County Government vs Adan Bashane & 11 others formerly CIVIL SUIT NO.9 0F 2015	OTHER Illegal structures removed to make way for tarmacking. Judgment given at Wajir Court against County.	PENDING APPEAL BY COUNTY. Monetary compensation judgment given against the County. County ordered to pay 50,000 kshs each to 11 Plaintiffs amounting to 550,000	500,000 legal fees + 550,000 to be paid by the County Government as compensation + provision for bill bill of costs (300,000kshs) 1,350,000.	ABDI, BASHIR ADVOCATES
3. ELC N0. 45 of 2017 Omar Mohamed Abdile & 3 others vs County Government of Wajir	LAND. Dispute over ownership of public land.	PENDING	Kshs 450,000.	ISSA & CO. ADVOCATES
4.Civil Cause No. 7866 of 2016 Export Hydro Pump Ltd vs. Wajir County Government	OTHER. Contractor claims non-payment by County.	PENDING	Khs. 200,000.	ISSA &CO. ADVOCATES
5.Petition No. 1 of 2016- Omar Elmi vs. Wajir County and Another (town administrators case)	EMPLOYMENT. The Petitioners sought an order from the court to have the recruitment of 18 town administrators quashed.	CONCLUDED. Court Ruling in favour of the County on 11th January 2017.	Kshs 2,450,000.	ISSA &CO. ADVOCATES
6.Petition no 25 of 2017	Dispute over Market stalls and land	PENDING	5,900,000	Mosota, Mokaya Advocates
7. Civil Appeal No. 202 of 2015 Wajir Wajir County Public Service Board, Wajir County Government vs Hulbhai Gedi	EMPLOYMENT. Concerned the recruitment process of sub-county administrators.	CONCLUDED	Kshs 1,260,000.	ISSA &CO.ADVOCATES
8.Wajir County Government & 2 others vs Commission on Revenue Allocation & others (census case)	OTHER. The Petitioners (Wajir, Mandera & Garissa counties) disputed the census figures by Kenya Bureau Standards which would determine/reduce the revenue allocation.	CONCLUDED. Judgment in favour of the 3 counties.	Kshs. 10,700,000.	ISSA & CO. ADVOCATES
9.CIVIL SUIT 2 OF 2016 Abdullahi Ali & 3 others vs. Wajir County Government	OTHER. Claimants claimed taxation on miraa tax by County Government as illegal.	CONCLUDED. Suit dismissed in favour of County Government	Kshs 4,660,000.	ABDI, BASHIR ADVOCATES
10.ELC CASE NO. 3 OF 2015 Tanzil Construction company vs Wajir County Government, Ministry of Water-Wajir County	CONTRACTUAL. Party claimed non-payment for 'contract' given/work done.	**CONCLUDED in favour of County**	Kshs 3,962,009.	ABDI, BASHIR ADVOCATES

11.PMCC No. 18 of 2015 Ahmed Abdille vs Wajir County and One Other	LAND. Dispute over ownership of land	CONCLUDED in favour of County.	Kshs 2,261,000.	ABDI, BASHIR ADVOCATES
TOTAL			**37,077,055**	

County Assembly Pending Liabilities

No	PROJECT NAME	LSO/LPO NO	DATE OF CONTRACT	SUPPLIER NAME	PENDING WITH BUDGET PROVISION	PENDING WITHOUT BUDGET PROVISION	TOTAL
1	Advert for public participation on the FY 2015/16	961114		Nation Media Group		122,148	122,148
2	Advert of the pre-qualifications			Standard Group		360,000	360,000
3	Vehicle Maintenance	961116		Joto Enterpries		294,872	294,872
4	Renovation of wajir Plaza offices	860936	14-01-2015	Qalbi Constructions And Supplies		4,299,957	4,299,957
5	Staff Trainings			Kenya School Of Goverment		1,500,000	1,500,000
6	Fuel Nov 14	216377		Almaaruf Filling Station		587,115	587,115
7	Fuel			Falhat Filling Station		283,500	283,500
8	Fuel	2163571		Northern Filling Station		714,875	714,875
9	Hansard equipment	2163802		Pearls Enterprises Limited		2,324,640	2,324,640
10	Rent Nov 16-june 17	1189633		Ibrahim Somow Ahmed		2,650,000	2,650,000
11	Rent Dec 16 - june 17	1189618		Wajir Peace Development		1,050,000	1,050,000
12	Legal fees	1189650		RUIRU NJOROGE & Adv		356,500	356,500
13	Legal fees	1189649		Kivuva Omuga & Co. Advocate		1,300,000	1,300,000
14	Mileage june 17			MCAs		9,077,715.70	9,077,715.70
15	Gratuity for 2013/14. 2014/15			MCAs		27,031,679	27,031,679
	TOTAL AMOUNT					**51,953,001.70**	**51,953,001.70**

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

There were no pending staff payables as at 30 June 2017. (2016 – Nil)

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

There were no other pending Payables

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Asset class (Kshs) 2016/2017	Asset class (Kshs) 2015/2016
Land		
Buildings and structures	2,368,111,202	3,110,060,838
Transport equipment	1,050,033,293	192,194,799
Office equipment, furniture and fittings	228,143,966	179,139,119
ICT Equipment, Software and Other ICT Assets	-	-
Other Machinery and Equipment	17,812,731	151,724,913
Heritage and cultural assets	460452606	19999239
Intangible assets	195,693,263	179,139,119
Total	**4,320,247,061**	**3,832,258,027**

ANNEX 5 – PROGRESS ON FOLLOW UP OF AUDITOR'S RECOMMENDATIONS FOR FY 2015-16

The following is the status of implementation of the auditor's recommendations for 2015/16 financial year.

- A separate annexure for this to be availed once the report is availed to the county government by the office of Auditor General.

SIGNED

Chief Officer

Head of Treasury Accounts