

REPUBLIC OF KENYA



Enhancing Accountability

**REPORT
OF
THE AUDITOR-GENERAL**

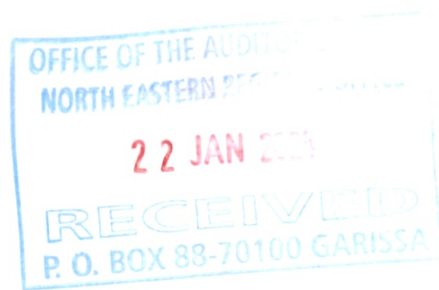
ON

PARLIAMENT
OF KENYA
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COUNTY ASSEMBLY OF WAJIR

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

PAPERS LAID	
DATE	29/02/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
CLERK AT THE TABLE	POLYCARP



**WAJIR COUNTY ASSEMBLY
WAJIR COUNTY GOVERNMENT**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

County Government of Wajir
Wajir County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Comparative FY Means the financial year preceding the current financial year.

2. Key Entity Information and Management

(a) Background information

The Wajir County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 30 Members of County Assembly (MCAs) elected and 15 nominated totalling to 45 MCAs to represent members of the public from their respective wards and interest groups. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive

(b) Key Management Team

Wajir County assembly's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Abdille Yussuf
2.	Clerk of the County Assembly	Shalle Mursal Sheikh
3.	Principal Finance Officer	Abdullahi Ahmed Ali

The above team work in conjunction with;

1. County Assembly Service Board
2. County Assembly Staff Management Committee
3. County Assembly Finance Management Committee
4. County Assembly Internal Audit Office

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	- Shalle Mursal Sheikh
2.	Principal Finance Officer	- Abdullahi Ahmed

Key Entity Information and Management (Continued)

(e) Fiduciary Oversight Arrangements

Below find a high-level description of the key fiduciary oversight arrangements covering;

County Finance, Budget and Appropriations committee whose functions include; -

- investigate, inquire into and report on all matters related to coordination, control and monitoring of the county budget and finance
- discuss and review the estimates and make recommendations to the county assembly
- examine the county budget policy statement presented to the county assembly
- examine bills related to the county budget and finance including appropriations bills

County Public Accounts and Investment committee that is responsible for;

- the examination of the accounts showing the appropriations of the sum voted by the county assembly to meet the public expenditure and of other such accounts laid before the county assembly as the committee may think fit
- the examination of the reports of auditor general on the annual accounts of the county government and examination of special report, if any, of the auditor general on the county government expenditure

Committee on Implementation whose mandate is to; -

- scrutinize the resolutions of the county assembly (including the adopted committee reports), petitions and the undertakings given by the county executive committee and examine whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented: and whether such implementation has taken place within the reasonable time necessary
- the committee may propose to the county assembly, sanctions against any member of the county executive committee who fails to report to the relevant select committee on implementation status without justifiable reasons

(f) Entity Headquarters

P.O. BOX 495 – 70200
Wajir County Assembly Building
WAJIR, KENYA

(g) Entity Contacts

clerk@wajirassembly.go.ke

Website: www.wajirassembly.go.ke

(h) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank
Wajir Branch
P.O. Box 201
Wajir, Kenya

(i) Independent Auditor

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

(j) Principal Legal Adviser

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Wajir County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the Secretary.

Section 10 (4) of the County Governments Act 2012 provides that a County Assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the County Assembly are outlined in Section 8 of the County Governments Act 2012 include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the County Government in accordance with Article 212 of the Constitution.
- e) Approve County development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a) Public Service, Labour and Decentralized Units
- b) County Public Accounts and Investments Committee
- c) Justice and Legal Affairs
- d) Peace, Cohesion and County Integration
- e) Committee on Implementation
- f) Committee on Delegated County Legislation

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- g) Medical Services, Public Health and Sanitation
- h) Agriculture, Livestock and Fisheries
- i) Roads, Transport and Public Works
- j) Trade, Tourism, Co-Operative Development and Wildlife
- k) Committee of Powers and Privileges
- l) Welfare and General Administration Committee
- m) Committee on Disability
- n) County Finance, Budget and Appropriations Committee
- o) ICT & E-Government
- p) Water, Energy, Environment and Natural Resources
- q) Early Childhood, Education and Vocational Training
- r) Children, Culture and Community Services
- s) County Assembly Procedure and Rules Committee
- t) Lands, Physical Planning and Housing Committee
- u) Committee on Selection
- v) Liaison Committee
- w) Committee on Appointment

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the County Assembly as may be provided in the Standing Orders of the County Assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the County Assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 0 meetings in FY 2022/2023. The committee members during FY 2022/2023 were:

Member	Designation	Ward
Hon Abdille Yussuf	Speaker	N/A
Hon. Maryan Abdullahi	Member of County Assembly	Nominated
Hon. Adan Adow	Member of County Assembly	Barwaqo Ward
Hon. Rahma Omar Osman	Member of County Assembly	Nominated
Hon. Fatuma Sheikh Abass	Member of County Assembly	Nominated
Hon. Fatuma Fille Elmi	Member of County Assembly	Nominated
Hon. Abdirashid Basha	Member of County Assembly	Hadado/adhibohol ward

b) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 10 extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon Abdi Mohamed Abdi	Chairperson	Ibrahim Ure
Hon Ibrahim Hussein Abdi	V/Chairperson	Wagalla/Ganyure
Hon Shamsa Issa Jimale	Member	Nominated
Hon Abdisalan Mohamed	Member	Gurar
Hon Adan Hussein Ali	Member	Eldas
Hon Maryan Abdullahi	Member	Nominated
Hon Abdikarim Salat	Member	Godoma

c) Budget and Appropriations Committee

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

Member	Designation	Ward
Hon Nimo Ahmed Saney	Chairperson	Nominated
Hon Aden Abdi Bulle	V/Chairperson	Wagberi
Hon Dahaba Yussuf	Member	Banane
Hon Mahfudha A. Haji	Member	Ademasajida
Hon Abdirashid Adan	Member	Burder
Hon Abdirizack Dakat	Member	Korondille
Hon Abdirashid Mumin	Member	Hadado
Hon Yussuf Mohamed	Member	Elben

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Hon Mahat Mohamed	Member	Township
Hon AdanNur Ibrahim	Member	Buna/Batalu
Hon Abdirizack Adow	Member	Elnur/Tula Tula

Communication with all Stakeholders

The County Assembly is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, all sessions of the assembly are broadcasted live on local radios, specific chairs of committees are hosted by local radio stations for talk shows to get input from the public on important matters such as legislations, budgeting and other crucial matters affecting the electorates. This communication is important in ensuring that stakeholder expectations are aligned with county assembly programs and activities which in turn is incorporated in the county service charter.

The County Assembly also subjected 6 bills through public participation

Risk management

Risks are identified and managed through the various governance structures provided by the various legislations governing the county assembly of Wajir. Notable among these are the staff senior management committee, the internal audit function, the human resource advisory committee, the board and its various sub functional committees.

Each of this organs play a role in the process of identifying and managing risks. The ICT department is empowered to play a coordination role in the process of risks identification and management.

Risks identified during the year under review included low staff morale, absenteeism and the general productivity of staff. Biometric attendance system was initiated at the same time a performance contracting model a companied by an appraisal system was adopted. This will be complimented by a rewards and sanctions system.

Compliance

Wajir county assembly complies with constitution 2010, PFM act 2012 and all its accompanying regulations, the public procurement and disposal act 2015 and its various regulations, the county government act 2012, the power and privileges act, the public audit act, employment act etc.

The assembly is audited by the office of the auditor general and any compliance issues are reported. Further other entities such as the COB, anticorruption commission and the public procurement and regulatory authority also scrutinise the assembly with regards to compliance with laws.

4. Foreword By the Clerk of The Assembly

(i) Budget performance

The Assembly had an original budget of Kshs. **853,341,593**, comprising of Kshs. **853,341,593** Recurrent and Kshs. **0.00** on development. A total of Kshs. **846,725,953** was received from the CRF to fund the recurrent budget and no funds were received to fund development budget. Total expenditure amounted to, Kshs. **846,616,111** for the recurrent budget forming absorption rate **99.21%**

(ii) Operational Performance

In the Financial year 2022/2023 the County Assembly of Wajir approved a total of 4 bills. The bills include the following;

1. The Wajir County Appropriation bill 2022/2023
2. Gender violence bill 2022
3. Supplementary appropriation bill 2022/2023
4. Facility improvement financing bill, 2023

The following bills have gone through the first reading;

- i. Disaster Risk Management Bill, 2023
- ii. Livestock marketing Bill, 2023
- iii. Rangeland Management Bill, 2023
- iv. Peace building and conflict management bill, 2023
- v. Frontier counties development council bill, 2023
- vi. Civic education and public participation bill, 2023
- vii. Water management bill, 2023

Additionally, the following policy documents were approved;

- The Wajir County annual development plan 2022-2023
- The Wajir County fiscal strategy paper 2022-2023
- The Wajir County Budget estimate 2022-2023

The bills and the policy documents approved by the assembly in this period are of immense benefit to the people of Wajir in the following main ways;

- ❖ The Wajir County Assembly has ensured development across the county and the uninterrupted flow of service delivery through the timely enactment and approval of relevant appropriations and policy documents
- ❖ Through legislation the Wajir County assembly has ensured that policies approved by the County Assembly conforms to the PFM act 2012.

The assembly has a total of 23 committees that include 11 select committees and 12 sectoral committees whose mandates' cut across all the development sectors.

(iii) Performance of key development projects

The County Assembly did not have planned development activities in the year under review.

(iv) Comment on value-for-money achievements

The Assembly was able to achieve value-for money for the FY2022/2023 through the following ways;

- a) Assembly's core business functions (legislation, oversight and representation) were effectively achieved during the year,
- b) Public participation was effective in that the same were inclusive and there was a sense of ownership of the said projects by locals,
- c) Administration function: The assembly managed to facilitate adequate staffs' development function through Capacity Building and Continuous Professional Development.
- d) The County Assembly undertook its constitutional mandates of carrying out legislative business, oversight and representation. The Members of the County Assembly also participated in all relevant conferences and workshops.

(v) Challenges and Recommended Way Forward

In the continuous implementation of the integrated financial management Information System as well as internet banking platforms, we encountered the following challenges;

- Poor internet connectivity slowing down processing of transactions of both IFMIS and internet banking;
- Late disbursement of funds leading to penalties and interests
- Development budget allocation for the FY 2021/2022 not disbursed leading to pending bills
- CRA did not fund some critical budget lines hence leading to pending bills



Name: Shalle Mursal Sheikh
Clerk of the County Assembly

5. Statement of Performance Against County Assembly Predetermined Objectives

Guidance

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

The key mandate of the County Assembly of Wajir is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2022/2023

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Enhanced the ability of the MCAs in Legislation	4 legislative proposals and 3 policy documents were approved by Wajir County Assembly in the FY 2022/2023.	In FY 22/23 MCA were trained on the review and analysis of programme-based budget.
	Enhanced professional development of Committees for Effective Oversight on the executive	Enhanced the ability to conduct impartial investigation and Scrutiny of documents,	50% increase in oversight roles of assembly committees	In FY 22/23 MCA were trained on monitoring and overseeing the implementation of County assembly businesses, investigate, inquire into and report matters related to coordination, control and monitoring of the county budget.
Community and Stake holders	More involvement of the Public in decision making during legislation and Budget approvals	Enhanced the ability to consider the public proposals in decision making	70 % increase in the involvement of public in decision making	In the FY 22/23 all approvals conducted by the assembly were subjected to public hearings and involvement

6. Corporate Social Responsibility Statement/Sustainability Reporting

Wajir County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.

Below is a brief highlight of our achievements in each pillar

a) Sustainability strategy and profile -

The top management of Wajir County Assembly is committed to the Assembly's sustainability programs in the foreseeable future. The top management ensures that there is proper implementation of the strategic policy of the Assembly and by so doing will result to better sustainability of the County Assembly.

b) Environmental performance

The Wajir County Assembly spearheaded by its leadership is a champion of environmental conservation. The Assembly has participated in several tree planting activities, town clean ups and environmental awareness campaigns. The Assembly also encourages conservation through minimisation of paper misuse and proper waste disposal.

c) Employee welfare

Wajir County Assembly has Human Resource policy that clearly gives direction on hiring process and takes into account gender balancing at the work place. Reward for most performing employees is also considered.

d) Market place practices-

Wajir County Assembly ensures that its contracts are awarded transparently and with strict conformity to the law. This in turn encourages competition and the achievement of value for money. Complaints from suppliers are also handled by the most senior personnel of the institution in a timely manner.

e) Community Engagements-

All bills and other legislative proposals of Wajir County Assembly are subjected to public participation in all the 6 sub counties of Wajir County. This ensures that the people of Wajir County are greatly involved in the making of the decisions that affect their lives.

7. Statement of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 20xx. 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

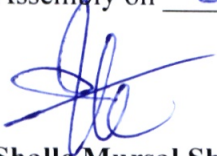
The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 20xx, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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.

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Wajir County Assembly
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Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 27/9 2023.



Name: Shalle Mursal Sheikh
Clerk of the County Assembly

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF WAJIR FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Wajir set out on pages 1 to 31, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Assembly of Wajir as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Use of Goods and Services - Payment of Mileage Allowance

The statement of receipts and payments reflects use of goods and services amount of Kshs.300,499,158. Review of sample claims amounting to Kshs.70,036,181 in respect of mileage claims by the Members of County Assembly (MCAs), and based on actual distances from Wajir town to the respective wards as provided by the ministry of transport, revealed that the MCAs were entitled to reimbursement amount of Kshs.4,636,424. However, the actual amount paid for mileage claims was Kshs.11,119,744, resulting into an over-payment of Kshs.6,483,320.

In the circumstances, the validity and completeness of the payments could not be confirmed.

2.0 Hospitality Supplies and Services

Note 3 to the financial statements reflects use of goods and services amount of Kshs.300,499,158 which includes Kshs.6,961,400 on hospitality, supplies and services. Examination of payment vouchers and other supporting documents revealed that out of the Kshs.6,961,400 on hospitality, supplies and services, Kshs.3,052,000 were cash purchases for office operations by officers who later sought reimbursements of the amount spent. The officers financed the operations of the County Assembly using their own resources without an approved established imprest facility intended to be in operation as required by Regulations 92(1) and 93(11) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the validity and accuracy of the expenditure amounting to Kshs.3,052,000 could not be confirmed and the Management was in breach of the law for failure to establish an imprest facility to account for the money used.

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

Emphasis of Matter

Budget Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.853,341,593 and Kshs.846,725,953 respectively, resulting to an under-funding of Kshs.6,615,640 or 1% of the approved budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.853,341,593 and Kshs.846,616,111 respectively, resulting to an under-expenditure of Kshs.6,725,482 or 1% of the approved budget.

The under-funding and under performance affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Prior Year's Audit Issues

During previous financial years, various audit issues were raised by the Auditor-General. The reports were discussed by County Public Accounts and Investment Committee of the Senate and recommendations made. However, the Management did not provide evidence of any efforts made to implement the recommendations and resolve the issues. Further, no report was provided by the Management indicating how it has addressed the audit recommendations and findings of the previous years' audits as required by Section 31(1) (a) of the Public Audit Act, 2015, which provides that within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor-General and made recommendations, a state organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Compensation of Employees

1.1 Non-compliance with Limit on Compensation of Employees

During the year under review, a total of Kshs.382,160,865 was paid in respect of compensation of employees. This represents 45% of the total revenue received of Kshs.846,725,953, contrary to Regulation 25(1)(a)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive Committee Member with the approval of the County Assembly set a limit on the County Government's expenditure on wages and benefits for its officers and the limit set shall not exceed thirty-five percent (35%) of the County Government's total revenue.

1.2 Payment of Salary Using Manual Payroll

During the year under review, a total of fifty-five (55) employees were paid gross amount of Kshs.47,345,736 through a manual excel spreadsheet-based payroll system. Among these employees, forty-nine (49) were migrated to an Integrated Personnel Payroll Database (IPPD) between the months of January and May, 2023. However, nine (9) of them, with a total gross pay of Kshs.1,134,726, continue to be processed through the manual payroll system contrary to Regulation 19(1)(d) of the Public Finance Management (County Governments) Regulations, 2015 that requires integrity of the entity's internal control and management information systems, and Section 1.5.1 of the National Treasury financial accounting recording and reporting manual directs that salaries, allowances and/or arrears of County Government entity staff are presented on the Integrated Personnel Payroll Database.

1.3 Non-Compliance with Staffing Level Ceiling

Review of payroll records for the year ended 30 June, 2023, revealed that the County Assembly employed a total of one hundred and seventy-seven (177) employees. This is contrary to the Commission on Revenue Allocation (CRA) recommendation Circular No. CRA/FA/01 VOL 11 (22) dated 28 June, 2018 which specified a maximum cap of one hundred (100) on the number of employees for County Assemblies categorized under group 2, to which the County Assembly of Wajir belongs. This implies that the County Assembly surpassed the allowable number of employees by seventy-seven (77).

1.4 Staff Medical Insurance Cover

During the year under review, examination of records revealed that the County Assembly of Wajir paid Kshs.37,376,521 to an Insurance Company as premium for the period 10 January, 2023 – 9 January, 2024 in respect of staff medical insurance cover. However, the County Assembly did not pay premiums in advance contrary to clause 6.3 of the terms and conditions of payment of the contract which requires premium shall be made in one lump sum on contract signing and Section 156(1) of the Insurance Act revised February, 2020 which requires that no insurer shall assume a risk in Kenya in respect of insurance business unless and until the premium payable thereon is received by the insurer. Further, the accounting officer did not provide for audit the quarterly report of the varied procurement contract submitted to the Public Procurement Regulatory Authority as required by Section 139 (5) of the Public Procurement and Asset Disposal Act, 2015.

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

2.0 Use of Goods and Services

2.1 Failure to Tax Motor Vehicle Reimbursement

During the year under review, the County Assembly made payments totalling Kshs.99,540,000 in respect of motor vehicle reimbursement to Members of the County Assembly. However, review of records revealed that the County Assembly did not deduct income tax amounting to Kshs.29,862,000 contrary to Section 3(1)(2) of the Income Tax Act which requires income tax be charged upon all income of a person in respect of gains or profits from employment or services rendered.

2.2 Irregular Payment to the County Assembly Forum and Clerks Society

During the year under review, the Management incurred Kshs.5,450,000 being subscriptions to County Assemblies Forum and Society of Clerks. However, the two (2) entities are not established in law and the payments may have been done irregularly.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0 Summary of Fixed Assets

Annex 4 to the financial statements on summary of fixed assets reflects Kshs.84,865,921 in respect of assets owned by the County Assembly as at 30 June, 2023. However, motor vehicle logbooks and land title document were not provided for audit review. Further, physical inspection carried out on the assets revealed that the County Assembly has not tagged/branded its assets as required under Regulation 132(1) of the Public Finance Management (County Governments) Regulations, 2015 that requires Accounting Officer to ensure proper control systems exist for assets to prevent theft, security threats, losses, wastage and misuse and also ensure movement and conditions of assets can be tracked. In addition, the land and buildings owned by the County Assembly were not recorded in the fixed asset register.

In the circumstances, there was weak internal controls and the ownership of assets of the Assembly could not be confirmed.

2.0 Internal Controls and Governance

2.1 Weakness in Internal Control

During the year under review, the Management did not establish information Technology (IT) strategy and IT steering Committee, IT policy, disaster management and recovery policies, business continuity plan and IT continuity plan and risk management policy to ensure smooth running of its operations.

In the circumstances, lack of IT Steering Committee, IT Policy, Disaster Management and recovery policies exposed the Assembly to loss of vital information which could affect the smooth running of the Assembly's operations.

2.2 Failure to Establish Audit Committee

The County Assembly has not established an Audit Committee as required under Section 155(5) of the Public Finance Management Act, 2012 to support the accounting officers with regard to their responsibilities for issues of risk control, governance and associated assurance.

In effect, the Management was in contravention of the law and lacked guidance in governance and oversight in the management of the County Assembly operations.

2.3 Non-Functional Internal Audit Function

Review of the operations of the internal audit department revealed that the Assembly had an internal audit unit in place. However, during the year under review, the department did not prepare any report and annual plan, contrary to provisions of Regulation 155(2)(a) of the Public Finance Management (County Governments) Regulations, 2015, which provides that an Accounting Officer shall ensure that the organizational structure of the internal audit unit facilitates the entity to accomplish its internal audit responsibilities.

In the circumstances, the objectives of setting up the internal audit were not achieved.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with

Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

05 February, 2024

Count Government of Wajir
Wajir County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

9. Statement of Receipts and Payments for The Year Ended 30th June 2023

	Note	2022/2023 Kshs	2021/2022 Kshs
RECEIPTS			
Transfers from the County Treasury CRF	1	846,725,953	843,071,694
TOTAL RECEIPTS		846,725,953	843,071,694
PAYMENTS			
Compensation of Employees	2	514,297,122	445,756,532
Use of goods and services	3	300,499,158	365,657,970
Transfers to Other Government Entities	4	-	129,082
Social Security Benefits	5	19,413,831	28,947,440
Acquisition of Assets	6	12,406,000	2,700,000
TOTAL PAYMENTS		846,616,111	843,191,024
SURPLUS/DEFICIT		109,842	(119,330)

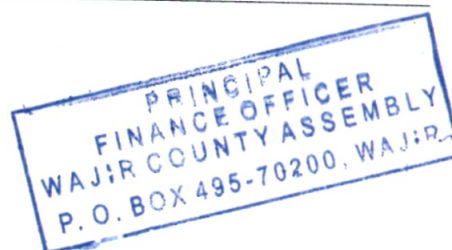
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/9 2023 and signed by:



Name: Shalle Mursal sheikh
Clerk of the Assembly



Name: Abdullahi Ahmed
Principal Finance Officer – County
Assembly
ICPAK Member Number: 20351



Count Government of Wajir
Wajir County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

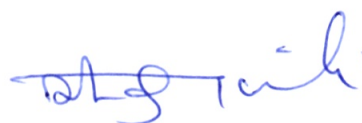
10. Statement of Financial Assets and Liabilities as At 30th June 2023

	Note	2022/2023	2021/2022
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	7	109,842	9,752
Total Cash and cash equivalent		109,842	9,752
TOTAL FINANCIAL ASSETS			
		109,842	9,752
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS			
		109,842	9,752
REPRESENTED BY			
Fund balance b/fwd.	8	9,752	129,082
Transfers to other government entities	9	(9,752)	-
Surplus/Deficit for the year		109,842	- 119,330
NET FINANCIAL POSITION		109,842	9,752

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/9 2023 and signed by:



Name: Shalle Mursal sheikh
Clerk of the Assembly



Name: Abdullahi Ahmed
Principal Finance Officer – County
Assembly
ICPAK Member Number: 20351





Count Government of Wajir
Wajir County Assembly
Annual Report and Financial Statements For the year ended 30th June 2023

11. Statement of Cash Flows for The Period Ended 30th June 2023

	Note	2022/2023	2021/2022
		KShs	KShs
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury CRF	1	846,725,953	843,071,694
		846,725,953	843,071,694
Payments for operating expenses			
Compensation of Employees	2	514,297,122	445,756,532
Use of goods and services	3	300,499,158	365,657,970
Transfers to Other Government Entities	4	-	129,082
Social Security Benefits	5	19,413,831	28,947,440
		834,210,111	840,491,024
Adjusted for:			
Transfer to other government entities	9	(9,752)	-
		(9,752)	-
Net cash flow from operating activities		12,506,090	2,580,670
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	6	12,406,000	2,700,000
Net cash flows from Investing Activities		(12,406,000)	(2,700,000)
NET INCREASE IN CASH AND CASH EQUIVALENT			
		100,090	- 119,330
Cash and cash equivalent at BEGINNING of the year		9,752	129,082
Cash and cash equivalent at END of the year		109,842	9,752

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/9 2023 and signed by:


Name: Shalle Mursal sheikh
Clerk of the Assembly


Name: Abdullahi Ahmed
Principal Finance Officer – County
Assembly
ICPAK Member Number: 20351

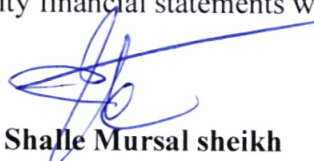
PRINCIPAL
FINANCE OFFICER
WAJIR COUNTY ASSEMBLY
P. O. BOX 495-70200, WAJIR.

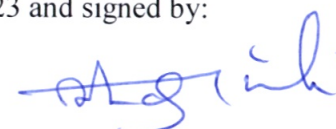
12. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2023

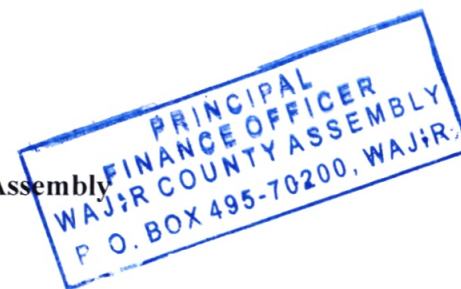
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	%
Transfers from the County Treasury/Exchequer Releases	853,341,593	-	853,341,593	846,725,953	6,615,640	99%
TOTAL	853,341,593		853,341,593	846,725,953	6,615,640	99%
PAYMENTS		-				
Compensation of Employees	519,077,019	-4,766,283	514,310,736	514,297,122	13,614	100%
Use of goods and services	297,054,963	10,151,283	307,206,246	300,499,158	6,707,088	98%
Social Security Benefits	15,817,749	3,597,000	19,414,749	19,413,831	918	100%
Acquisition of Assets	21,391,862	-8,982,000	12,409,862	12,406,000	3,862	100%
TOTAL	853,341,593	-	853,341,593	846,616,111	6,725,482	99%
SURPLUS	-	-	-	109,842	109,842	

Changes between original budget and final budget is as result of reallocation that was effected through a supplementary budget

The entity financial statements were approved on 27/9/2023 and signed by:


Name: Shalle Mursal sheikh
Clerk of the Assembly


Name: Abdullahi Ahmed
Principal Finance Officer – County Assembly
ICPAK Member Number: 20351



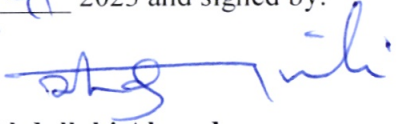
12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2023

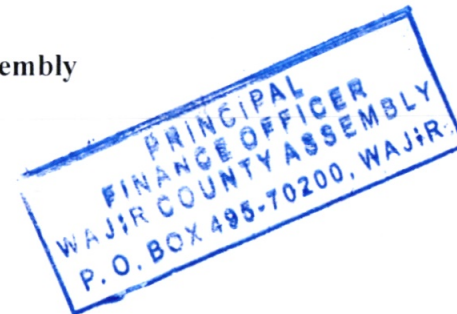
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	Kshs	Kshs	Kshs	Kshs	Kshs	%
Transfers from the County Treasury/Exchequer Releases	853,341,593	-	853,341,593	846,725,953	6,615,640	99%
TOTAL	853,341,593		853,341,593	846,725,953	6,615,640	99%
PAYMENTS		-				
Compensation of Employees	519,077,019	(4,766,283)	514,310,736	514,297,122	13,614	100%
Use of goods and services	297,054,963	10,151,283	307,206,246	300,499,158	6,707,088	98%
Social Security Benefits	15,817,749	3,597,000	19,414,749	19,413,831	918	100%
Acquisition of Assets	21,391,862	(8,982,000)	12,409,862	12,406,000	3,862	100%
TOTAL	853,341,593	-	853,341,593	846,616,111	6,725,482	99%
SURPLUS	-	-	-	109,842	109,842	

Changes between original budget and final budget is as result of reallocation that was effected through a supplementary budget

The entity financial statements were approved on 27/9/2023 and signed by:


Name: Shalle Mursal sheikh
Clerk of the Assembly


Name: Abdullahi Ahmed
Principal Finance Officer – County Assembly
ICPAK Member Number: 20351



13. Budget Execution By Programmes And Sub-Programmes

Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
		KShs	KShs	KShs	KShs	KShs
	County Legislative Services	853,341,593	0	853,341,593	846,616,111	6,725,482
715033360	Legislative and oversight Services	853,341,593	0	853,341,593	846,616,110.95	6,725,482.05
	Grand Total	853,341,593	0	853,341,593	846,616,111	6,725,482

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

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

2. Reporting entity

The financial statements are for the Wajir County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

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

4. In-kind contributions

In-kind contributions are donations that are made to the Wajir County Assembly 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 assembly includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Third Party Payments

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

6. 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.

7. Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2023, there were no restricted cash.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. 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.

11. 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 assembly 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.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County assembly's budget was approved as required by Law and as detailed in the County Revenue Allocation Act.

Significant Accounting Policies (Continued)

The original budget was approved by the County Assembly on 27th October 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County assembly's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

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

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

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

Count Government of Wajir

Wajir County Assembly

Annual Report and Financial Statements For the year ended 30th June 2023

15. Notes to the Financial Statements

1. Transfer From CRF

	2022-2023	2021-2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	-	185,304,538
Total Exchequer Releases for quarter 2	260,068,876	278,919,068
Total Exchequer Releases for quarter 3	126,234,496	164,998,764
Total Exchequer Releases for quarter 4	460,422,581	213,849,324
Cumulative amount	846,725,953	843,071,694

2. Compensation Of Employees

	2022-2023	2021-2022
	KShs	KShs
Basic salaries of permanent employees	269,651,088	267,884,006
Basic wages of temporary employees	28,196,248	34,519,288
Personal allowances paid as part of salary	192,492,479	131,643,795
Personal allowances paid as reimbursements	1,130,601	2,520,000
Employer Contribution to compulsory National Social Schemes	22,826,706	9,189,443
Total	514,297,122	445,756,532

3. Use of Goods and Services

	2022-2023	2021-2022
	KShs	KShs
Utilities, supplies and services	210,552	-
Communication, supplies and services	199,030	442,241
Domestic travel and subsistence	165,488,923	188,712,657
Foreign travel and subsistence	1,457,436	337,600
Printing, advertising and information supplies & services	5,811,560	1,784,483
Rentals of produced assets	2,700,000	15,400,000
Training expenses	12,084,600	18,598,196
Hospitality supplies and services		33,136,061

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	6,961,400	
Insurance costs		54,383,318
	53,538,737	
Specialized materials and services	1,607,200	-
Office and general supplies and services		7,697,069
	12,861,666	
Fuel, oil and lubricants	1,075,000	-
Other operating expenses		38,717,497
	31,257,869	
Routine maintenance – vehicles and other transport equipment	809,185	517,813
Routine maintenance – other assets	4,436,000	5,931,035
Total	300,499,158	365,657,970

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Notes To The Financial Statements (Continued)

4. Transfers To Other Government Entities

	2022-2023	2021-2022
	KShs	KShs
Transfers to CRF account of Unspent Balances	-	129,082
Total	-	129,082

5. Social Security Benefits

	2022-2023	2021-2022
	KShs	KShs
Government pension and retirement benefits	19,413,831	28,947,440
Total	19,413,831	28,947,440

6. Acquisition Of Assets

	2022-2023	2021-2022
	KShs	KShs
Non- Financial Assets		
Refurbishment of Buildings	2,668,000	500,000
Purchase of Office Furniture and General Equipment	9,738,000	2,200,000
Total acquisition of non- financial assets	12,406,000	2,700,000
Financial Assets		
Total	12,406,000	2,700,000

7. Cash And Bank Balances

7A. Bank Balances

Name of Bank, Account Name. & Currency	Account Number	Indicated whether recurrent or development	2022-2023	2021-2022
			Kshs	Kshs
Central Bank, Account (Kshs)	1000241397	Recurrent	105,720	9,200
Kenya Commercial Bank, Kshs	1201485371	Imprest	4,122	552
Total			109,842	9,752

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Notes To The Financial Statements (Continued)

7B. Cash In Hand

	2022-2023	2021-2022
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Total	-	-

8. Fund Balance Brought Forward

Description	Insert Current FY	Insert Comparative FY
	Kshs	Kshs
Bank Accounts	9,752	129,082
Total	1	129,082

The fund balances brought forward refers to the previous financial year's closing bank balances.

CBK Recurrent Kshs 9,200 and Kshs 552 KCB imprest account

9. Prior Year Adjustments

	Balance b/f from Comparative FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	9752	(9752)	-
	9752	(9752)	-

The prior year relates to unspent balances in operational accounts at previous year end swept to the CRF during the current financial year upon expiration of appropriation as per the Law

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Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Bal b/f comparative FY 2021/2022	Additions for the year	Paid During the year	Bal c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Civil Works	40,000,000	-	18,131,765	21,868,235
Advertising	-	5,872,163	3,493,000	2,379,163
Car hire	-	3,130,000	-	3,130,000
General office supplies	-	15,071,642	12,861,666	2,209,976
Hospitality	-	9,574,580	6,961,400	2,613,180
Legal services	7,800,000	15,830,000	6,320,000	17,310,000
Maintenance expenses -Motor vehicle	-	3,224,185	809,185	2,415,000
Medical services	2,060,497	56,655,757	53,523,737	5,192,517
Purchase of computers	-	3,462,000	1,962,000	1,500,000
Purchase of ICT networking & comm	-	2,324,640	-	2,324,640
Purchase of office furniture	-	11,971,195	5,774,000	6,197,195
Purchase of genset	-	4,997,550	-	4,997,550
Purchase of uniform	-	2,107,200	1,607,200	500,000
Refurbishment	-	4,667,828	2,668,000	1,999,828
Routine maintenance	-	5,670,000	4,436,000	1,234,000
Security	-	9,816,120	7,129,360	2,686,760
Supply of fuel	-	3,005,000	1,075,000	1,930,000
Training services	359,000	16,225,600	12,084,600	4,500,000
Car park	-	2,500,000	-	2,500,000
Beautification	-	550,000	-	550,000
Subscription	23,050,000	-	4,544,800	18,505,200
Rent and rates-Non residential	1,500,000	1,200,000	2,700,000	-
Totals	74,769,497	177,855,460	146,081,713	106,543,244

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2. Pending Staff Payables (See Annex 2)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Domestic allowance	3,270,100	94,458,642	95,452,742	2,276,000
Total	3,270,100	94,458,642	95,452,742	2,276,000

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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Staff Pension	40,292,258	14,185,443.40	22,826,706	31,650,995.40
Gratuity	1,682,851	23,347,023.70	19,413,831	5,546,430.10
Total	41,975,109	37,532,467	42,240,537	37,197,425.50

4. Related Party Disclosures

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

The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

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Related party transactions:

	FY 2022/2023	FY 2021/2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	50,000,000	25,120,000
Key Management Compensation (Clerk and Heads of departments)	44,000,000	15,120,000
Total Compensation to Key Management	94,000,000	40,240,000
<u>Transfers to related parties</u>		
Total Transfers to related parties	94,000,000	40,240,000
<u>Transfers from related parties</u>		
Transfers from the CRF	846,725,953	843,071,694
Total Transfers from related parties	846,725,953	843,071,694

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16. Progress on Follow On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:(Resolved / Not Resolved)	Timeframe:(Put a date when you expect the issue to be resolved)
76	Over Payment of Mileage Allowances	Mileage payments is based on approved Kilo meters hence no overpayment	Not resolved	Dec-23
77	Processing of Payments Outside IFMIS	No payments were made outside IFMIS. Transactions referred were imprests processed through KCB account	Not resolved	Dec-23
78	Unaccounted for Members Sitting Allowances	All sitting allowances are well supported	Not resolved	Dec-23
79	Pending Bills	All documents relating to pending bills will be provided	Not resolved	Dec-23
80	Unexplained Cash Reimbursement	An imprest system for office operations has now been established	resolved	Dec-23
81	Irregular Procurement of Legal Services	This has since been rectified	Resolved	Dec-23
82.1	Irregular Payment of Special House Allowance	Clarifications and reconciliations be done with auditor	Not resolved	Dec-23
82.2	Failure to Maintain Staff Establishment	The board is in the process of formulating one for the Assembly	Not resolved	Dec-23

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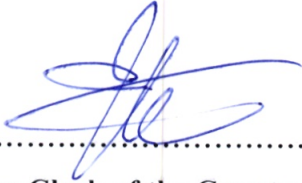
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82.3	Irregular Recruitment and Promotion of Staff	This will be looked into	Not resolved	Dec-23
82.4	Failure to Deduct and Remit Income Tax	This has since been recovered from MCAs	resolved	Dec-23
82.5	Non-Compliance with Staffing Level Ceiling	Management actions towards achieving optimum staffing levels on course	Not resolved	Dec-23
82.6	Non-Adherence to Ethnic Balance Requirement in Employee Composition	This shall be handled with utmost seriousness by the management	Not resolved	Dec-23
82.7	Unexplained Manual Payroll	There are challenges on this but actions are being taken to get rid of manual payroll	Not resolved	Dec-23
83	Irregular Payment of Subscription Fees	Steps are being taken to regularise these offices	Not resolved	Dec-23
84	Irregularities in Procurement of Security Uniforms	All documentations requested have been availed and this will be resolved soon	Not resolved	Dec-23
85	Failure to Establish an Audit Committee	Positions have been advertised, shortlisting and interview done.	Not resolved	Dec-23
86	Information Technology Internal Controls Weaknesses	This is being worked on	Not resolved	Dec-23
87	Lack of Risk Management Policy	We are now developing one	Not resolved	Dec-23

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88	Land and Building Excluded from Summary of Fixed Assets	This will be done	Not resolved	Dec-23
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Name: Clerk of the County Assembly
Clerk of the County Assembly

**Count Government of Wajir
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Annual Report and Financial Statements For the year ended 30th June 2023**

17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Construction Of Buildings							
1. Talyon Investment Co, Lid	6/6/2020	Proposed Construction Of 4no. Office Block At Wajit County Assembly Offices	3,500,000	3,500,000			
2. Khaulaus Construction Co. Lid	6/6/2020	Proposed Construction Of 4no. Office Block At Wajit County Assembly Chambers.	3,999,998	3,999,998			
3. Jadjia Holding Limited	10/5/2021	Proposed Cabro Tilling At The Chamber	3,700,000	3,700,000			
4. Ga al Agencies Limited	28/05/2021	Proposed Construction Of 4no. Door Toilets At The County Assembly Main Offices	1,300,000	1,300,000			
5. Flymax Investments Co Lid	18/6/2021	Proposed Modification Of Toilet Blocks	968,237	968,237			
6. Culus General Suppliers Limited	23/06/2021	Proposed 2 Rooms Office Extension	1,600,000	1,600,000			
Sub-total				15,068,235			15,068,235
Construction Of Civil Works							
7. Tilman Ventures	30/08/2015	Car Parking At Chambers	2,500,000	2,500,000			
8. Afwan Investments Limited	20/02/2015	Erection Of Security Razors Wire And Rising Of The Wall With 3 Courses At The Chamber And Main Office	2,500,000	2,500,000			

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9. Sakafa Construction	21/02/2015	Provision Of Beatification/landscaping	550,000	550,000			
10. Alamagan Investments Limited	25/12/2017	Shelves And Grills For Finance Archives-finance Office	500,000	500,000			
11. Pioneer Engineering And Const	30/04/2019	Refurbishment Of Chambers	3,999,827	1,999,827			
12. Crescent Group Of Companies	1/8/2018	Shelves And Grills For Procurement Archives/stores In Plaza	464,000	464,000			
13. Dogsa Investment	20/08/2018	Shelves At Speakers Office	296,130	270,000			
Sub-total				8,783,827			8,783,827
Supply Of Goods							
14. Baraki International Ltd	20/03/2015	Water Supply Mineral Water- 2015	348,812	348,812			
15. Baraki International Ltd	11/11/2014	Water Supply Mineral Water- 2015	405,188	405,188			
16. Norest Construction Co	6/3/2015	Provision Kitchen Food Items-2016	1,648,940	850,000			
17. Pearls Enterprises Limited	2/12/2016	Hansard Equipment 2017	2,324,640	2,324,640			
18. Tardo Traders Limited	14/6/2016	Stationeries 2017	780,190	780,190			
19. Nawal General Contractors And Supplies Ltd	22/09/2017	Provisions Of Bottled Water	957,180	957,180			
20. Hope Tyms	18/10/2016	Bottled Water Chambers 2015,2016	440,000	440,000			
21. Hope Tyms	15/08/2016	Bottled Water Chambers 2015,2017	462,000	462,000			
22. Suheyyla Enterprises Limited	2/1/2019	It Equipment 2017 - laptops	2,867,520	1,500,000			
23. Afwan Investment Limited	20/08/2019	Supply & Delivery Of Security Doors & Other Equipments At Speakers Office	3,097,200	3,097,200			
24. Docomo Investments Limited	23/08/2019	Supply & Delivery Of Furniture For Proc. Office	1,500,000	1,200,000			

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26.	Mathaw Construction Co Ltd	9/4/2015	Provision Of Security Torches -2016	186,760	186,760			
27.	Keways Investment Ltd	5/1/2018	Suply Of Gawns To The Speaker, Clerks	500,000	500,000			
28.	Kontosh Enterprise	29/05/2015	Provision Of Stationeries 2016	579,786	579,786			
29.	Al-maaruf Fillings Station	1/9/2016	Supply And Dleivery Of Fuel	600,000	600,000			
30.	Falhat Filling Station	12/7/2016	Supply And Dleivery Of Fuel	680,000	680,000			
31.	Northern Filling Station	30/12/2015	Supply And Dleivery Of Fuel	650,000	650,000			
32.	Ebsam Ventures Limited	26/06/2021	Supply And Delivery Desk Tops, Laptop And Printers	4,300,000	4,300,000			
33.	Riray Holdings Limited	28/05/2021	Supply, Delivery And Installations Genset	2,500,000	2,500,000			
34.	Workhorse Holding Limited	6/6/2023	Supply And Deliver Y Of Genset	4,997,550	4,997,550			
	Sub-total							29,259,301
	Supply Of Services							
35.	Joto Enterprises	28/03/2015	Repair Of Kby 320c & Kbu 686t Febr 2015	415,000	415,000			
36.	Standard Group	26/01/2023	Advertisement For Public Participation	1,553,900	1,553,900			
37.	Star Paper		Advert For Mca Insurance Plus Wpscb	825,263	825,263			
38.	Balqesa Abdi & Co. Advocate	10/9/2020	Provision For Legal Services	4,060,000	2,560,000			
39.	Abdullahi Adan Ibrahim	18/10/2014	Provision Of Car Hire Services	180,000	180,000			
40.	Ahmed Mohamed Adan	30/03/2014	Provision Of Car Hire Services	150,000	150,000			
41.	Nesteha Warsame Haji	24/03/2018	Provision Of Car Hire For The Office Of The Clerk June 2018-feb 2019	1,200,000	1,200,000			
42.	Abdiaziz Muktar	14/10/2017	Car Hire 20	1,000,000	1,000,000			
43.	Hussein Hassan Omar		Car Hire	450,000	450,000			
44.	Muktar Abdullahi	29/09/2015	Car Hire Office Of The Clerk 2016	150,000	150,000			
45.	Ogle Company & Advocate	30/07/2018	Fees Note	1,500,000	1,500,000			

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46. Yunis Osman & Mwitii Advocate	24/03/2013	Fees Note	9,950,000	6,950,000			
47. Aran Cinsultant Limited		Provision For Training Of Committee On Land & Culture	1,500,000	1,500,000			
48. Aran Cinsultant Limited	20/01/2019	Training-sectoreal Committee On Early Childhood Education And Vocational Training	1,500,000	1,500,000			
49. Aran Cinsultant Limited	22/06/2018	Indcution Training For Sectoral Committee On Water , Energy And Environment	1,500,000	1,500,000			
50. Haji Haret Investments Limited	9/10/2019	Repair Of 2no County Assembly Vehicles	2,000,000	2,000,000			
51. Ubilee Insurance		Provision For Medical Cover For Hon Mcas	3,132,020	3,132,020			
52. Nhif		Provision For Medical Cover For Hon Mcas-outstanding Premium	2,060,497	2,060,497			
53. Hassan Osman Advocates		Provision Of Legal Services	6,300,000	6,300,000			
54. Icpak		Amm Seminar Charges	100,000	100,000			
55. County Assemblies Forum		Subscription	18,405,200	18,405,200			
Sub-total				53,431,880			53,431,880
Grand Total							106,543,244.0
							0
Note: Pending Bills Comprise Goods And Services Rendered And Invoiced But Not Yet Settled As At The End Of The Year.							

Annex 2 – Analysis Of Pending Staff Payables

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Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees-Domestic					2,276,000		
3. Forreign							
Sub-Total					2,276,000		
Others (<i>specify</i>)							
4.							
Sub-Total					2,276,000		
Grand Total					2,276,000		

Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others							
4. Lapfund-staff pension					31,650,995.40	40,292,258	
5. Lapfund -Gratuity					5,546,430.10	1,682,851	
Sub-Total					37,197,425.50	41,975,109	
Grand Total					37,197,425.50	41,975,109	

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Annex 4 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	10,800,001	2,668,000			13,468,001
Office equipment, furniture and fittings	31,943,918	9,738,000			41,681,918
ICT Equipment, Software and Other ICT Assets	15,136,002				15,136,002
Machinery and Equipment	26,986,000				26,986,000
Total	84,865,921	12,406,000	-	-	97,271,921

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Annex 5 – Analysis Of Exchequer Releases

Receipt Date	Receipt Number	Paid by Name	GL Date	Receipt Amount	Receipt Description
11-Nov-22	FT22315HV7KH	NATIONAL TREASURY	11-Nov-22	14,555,627.00	Exchequer Receipts from Controller of Budget for the months of July to October 2022
11-Nov-22	FT22315KXG1W	NATIONAL TREASURY	11-Nov-22	139,012,298.00	Exchequer Receipts from Controller of Budget for the months of July to October 2022
07-Dec-22	FT22341SKXR2	NATIONAL TREASURY	07-Dec-22	51,194,054.00	Exchequer Receipts from Controller of Budget from for the month of December 2022
09-Dec-22	FT22343N4YX2	NATIONAL TREASURY	09-Dec-22	40,119,839.00	Exchequer Receipts from Controller of Budget for the month of December 2022
09-Dec-22	FT22343QRRQL	NATIONAL TREASURY	09-Dec-22	15,187,058.00	Exchequer Receipts from Controller of Budget for the month of December 2022
06-Jan-23	FT23006BWCXH	NATIONAL TREASURY	06-Jan-23	32,839,278.00	Exchequer Receipts from Controller of Budget for the month of December 2022
06-Jan-23	FT23006HNYFJ	NATIONAL TREASURY	06-Jan-23	11,219,532.00	Exchequer Receipts from Controller of Budget for the month of December 2022
08-Feb-23	FT23039PRSMJ	NATIONAL TREASURY	08-Feb-23	11,979,390.00	Exchequer Receipts from Controller of Budget for the month of February 2023
08-Feb-23	FT23039TKGCH	NATIONAL TREASURY	08-Feb-23	35,196,296.00	Exchequer Receipts from Controller of Budget for the month of February 2023
14-Mar-23	FT2307369YJX	NATIONAL TREASURY	14-Mar-23	35,000,000.00	Exchequer Receipts from Controller of Budget for the month of March 2023
03-Apr-23	FT23093YY9QQ	NATIONAL TREASURY	03-Apr-23	5,068,152.00	Exchequer Receipts from Controller of Budget for the month of April 2023
03-Apr-23	FT23093Z2MWY	NATIONAL TREASURY	03-Apr-23	38,854,593.00	Exchequer Receipts from Controller of Budget for the month of April 2023
11-Apr-23	FT231019G7YS	NATIONAL TREASURY	11-Apr-23	33,180,000.00	Exchequer Receipts from Controller of Budget for the month of April 2023
11-Apr-23	FT23101DS826	NATIONAL TREASURY	11-Apr-23	17,238,248.00	Exchequer Receipts from Controller of Budget for the month of April 2023
09-May-23	FT23129D4Z6R	NATIONAL TREASURY	09-May-23	4,927,452.00	Exchequer Receipts from Controller of Budget for the month of May 2023
09-May-23	FT23129TM2NZ	NATIONAL TRASURY	09-May-23	16,753,519.00	Exchequer Receipts from Controller of Budget for the month of May 2023
09-May-23	FT23129204DW	NATIONAL TREASURY	09-May-23	33,180,000.00	Exchequer Receipts form Controller of Budget for the month of May 2023
09-May-23	FT23129S0D4F	NATIONAL TREASURY	09-May-23	1,501,488.00	Exchequer Receipts from Controller of Budget for the month of May 2023
09-May-23	FT23129664ZR	NATIONAL TREASURY	11-May-23	39,838,314.00	Exchequer Receipts from Controller of Budget for the month of May 2023

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08-Jun-23	FT231592HYM8	NATIONAL TREASURY	08-Jun-23	4,760,152.00	Exchequer Receipts from Controller of Budget for the month of June 2023
08-Jun-23	FT23159KRGC1	NATIONAL TREASURY	08-Jun-23	4,063,368.00	Exchequer Receipts from Controller of Budget for the month June 2023
08-Jun-23	FT23159RMH11	NATIONAL TREASURY	08-Jun-23	39,233,848.00	Exchequer Receipts from Controller of Budget for the month of June 2023
08-Jun-23	FT23159WHMD 7	NATIONAL TREASURY	08-Jun-23	38,932,441.00	Exchequer Receipts from Controller of Budget for the month of June 2023
23-Jun-23	FT23174X4NBW	NATIONAL TREASURY	23-Jun-23	11,130,199.00	Exchequer Receipts from Controller of Budget for the month of June 2023
26-Jun-23	FT231774FS3Y	NATIONAL TREASURY	26-Jun-23	3,700,000.00	Exchequer Receipts from Controller of Budget for the month of June 2023
27-Jun-23	FT231785GMHD	NATIONAL TREASURY	27-Jun-23	3,941,326.00	Exchequer Receipts from Controller of Budget for the month of June 2023
27-Jun-23	FT23178942Q6	NATIONAL TREASURY	27-Jun-23	40,612,286.00	Exchequer Receipts from Controller of Budget for the month of June 2023
27-Jun-23	FT23178PRS8J	NATIONAL TREASURY	27-Jun-23	33,180,000.00	Exchequer Receipts from Controller of Budget for the month of June 2023
27-Jun-23	FT231789V962	NATIONAL TREASURY	27-Jun-23	4,400,000.00	Exchequer Receipts from Controller of Budget for the month of June 2023
27-Jun-23	FT23178ZQ8ZD	NATIONAL TREASURY	27-Jun-23	28,911,440.00	Exchequer Receipts from Controller of Budget for the month of June 2023
30-Jun-23	FT23181N7SB3	NATIONAL TREASURY	30-Jun-23	3,526,529.00	Exchequer Receipts from Controller of Budget for the month of June 2023
30-Jun-23	FT23181P49P6	NATIONAL TREASURY	30-Jun-23	31,782,868.00	Exchequer Receipts from Controller of Budget for the month of June 2023
30-Jun-23	FT23185CR05B	NATIONAL TREASURY	30-Jun-23	16,056,358.00	Exchequer Receipts from Controller of Budget for the month of June 2023
30-Jun-23	FT23185QPQT6	NATIONAL TREASURY	30-Jun-23	5,650,000.00	Exchequer Receipts from Controller of Budget for the month of June 2023
Total				846,725,953.00	