

REPUBLIC OF KENYA



*Paper held*  
By Chairperson of Special  
Committee on County Public  
Accounts and Investment.

*[Signature]*  
07/07/2015

**KENYA NATIONAL AUDIT OFFICE**

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
COUNTY GOVERNMENT OF WAJIR**

**FOR THE YEAR ENDED  
30 JUNE 2014**



# REPUBLIC OF KENYA

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P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON COUNTY GOVERNMENT OF WAJIR FOR THE YEAR ENDED 30 JUNE 2014

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#### REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of County Government of Wajir set out on pages 6 to 23, which comprise the statement of financial assets and liabilities as at 30 June 2014, and the statement of receipts and payments, summary statement of appropriation and recurrent, statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 (4) of the Constitution of Kenya and Section 8 of the Public Audit Act, 2003. 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.

#### **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.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 7 (2) of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public audit Act, 2003. The audit was conducted in accordance with International standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the

auditors judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1. Accuracy and completeness of the Financial Statements**

The financial statements as at 30 June 2014 reflects account balances that were not supported by a trial balance as required.

Further, Note 19 to the financial statements reflects a fixed assets balance of Kshs 2,562,098,360 as at 30 June 2014. However, a fixed assets register was not made available for audit review to ascertain the balances and make-up of the fixed assets disclosed.

In addition, the process of taking over of defunct local authorities assets had not been finalized as at 30 June 2014, it has not been possible to confirm the accuracy and completeness of the financial statements for the year ended 30 June 2014.

#### **2. Cash and Cash equivalents**

The statement of assets as at 30 June 2014 reflects cash and cash equivalent balance of Kshs 344,930,720 comprised of Kshs.342,882,180 and 2,046,540 being bank balance and outstanding imprest respectively. However, the temporary imprest of Kshs.2,046,540 was not supported with schedule of imprest holders and imprest register and remained un surrendered as at 30 June 2014. No reason has been given for failure to adhere to the Government Financial Regulations and Procedures governing surrender/and or recovery of imprests.

In the circumstances, the accuracy and authenticity of the cash and cash equivalents balance of Kshs.344,930,720 could not be ascertained as at 30 June 2014.

#### **3. Unsupported Capital Projects Expenditure**

During the year under review, the County Government of Wajir awarded various contracts namely construction of proposed county H/Qs, road gravelling works, fencing of Wajir County H/Qs, construction of fresh produce market among others amounting to Kshs.195,764,393. However, examination of payment vouchers and supporting documents revealed that procurement procedures were flouted, in some instances the

contractors invoiced the County Government before the L.S.Os were raised, completion certificate were also raised before the awarding of the tenders and some projects had no contract agreements.

In view of the foregoing, it has not been possible to ascertain whether value for funds paid to the contractors were actually realized by the County Government as at 30 June 2014.

#### **4. Irregular and Unaccounted for Emergency Relief Food**

During the financial year under review, examination of records held at County Government of Wajir indicated that food items worth Kshs.69,189,600 were procured. However the following anomalies were observed:

- i. The food items were not taken on charge in the stores ledgers.
- ii. Certificate of analysis from KEBS and Public Health to confirm suitability of food for human consumption was not availed for audit review.
- iii. No documentary evidence was availed for audit to show that the County Government inspected the stores of the supplier and weighed the bags to ascertain actual weight.
- iv. Contract agreement between the supplier and County Government was not executed by both parties to the contract, contrary to Section 68 of the Public Procurement Act, 2005.
- v. Copies of notification of award of contract to both the successful and unsuccessful bidders were not made available for audit review.
- vi. Distribution plan availed for audit lacked master registers to confirm the beneficiaries of the food distributed.
- vii. No reason was given as to why the lowest bidder who quoted Kshs.65,550,660 was not awarded the contract which was instead awarded to the supplier who had quoted Kshs.69,189,600 thus a loss of Kshs.3,638,940.

Consequently, it was not possible to ascertain whether the County Government of Wajir got value for money on the expenditure of Kshs.69,189,600 incurred on procurement of food items.

#### **5. Unaccounted for Goods**

During the year ended 30 June 2014, examination of records maintained at the Wajir County treasury revealed that various stores totaling Kshs.61,738,102.63 were procured. However, stores do not appear to have been taken on charge in the

respective stores ledgers and other related records contrary to the Government Financial Regulations and Procedures chapter 18.(1) & (2) which requires that the stores purchased should be posted to stores ledger accounts which should show at all times quantities received, quantities issued or otherwise disposed off and current balances. Further, in some instances the deliveries were done before awarding of the tender, inspection and acceptance certificates were also issued before deliveries were made and tenders awarded to suppliers who were not in the prequalified supplier's list for the period under review.

Consequently, it has not been possible to confirm whether or not the goods worth Kshs.61,738,102.63 were received, recorded or properly accounted for as at 30 June 2014.

## **6. Unrealistic Prime Costs and Provision Sums**

Evaluation of bills of quantities for projects funded by Wajir County Government revealed that prime costs and provision sums on most projects implemented during the period under review were relatively high compared to contract sums. The prime cost and provision sum amounting to Kshs.45,648,680 were lump sum figures and did not specify the items involved.

Further, full description and or technical requirements of the works to be done were not made available and no clarification on what contingencies was composed of after completion of works. (Contrary to chapter 4.17(14) (1) and 17(15)(8.1)

No explanation has been provided for those omissions and no effort was made to remedy the anomalies. As a result, the expenditure of Kshs.45,648,680 has not been accounted for as at 30 June 2014.

## **7. Irregular and Doubtful Mileage Allowances**

Examination of payment vouchers and other supporting documents revealed that Kshs.23,780,060.42 was paid to 20 members of the County Assembly of Wajir in respect of mileage claims during the financial year under review. However, the following anomalies were noted:

- i. The rate used to pay the mileage claims was not supported with approved AA applicable rates.
- ii. All the claims were paid based on a vehicle rate with higher CC rating above 2000-3000 contrary to the requirements of the memorandum between Salaries and Remuneration Commission and County Assemblies.
- iii. In some cases distance travelled did not tally with the actual distance in Kilometers as shown in the chart of distances by the Ministry of Roads, Transport and Public Works.

In view of the anomalies, the validity of the mileage claim of Kshs.23,780,023.64 could not be confirmed as at 30 June 2014.

## **8. Irregular and Unjustified Foreign Travel Expenses**

Payments amounting to Kshs.5,882,976 were made for trips outside the country by MCAs travelling to Rwanda and South Africa. However, records made available for audit revealed the following anomalies:

- i. Minutes by the County Assembly Service Board that authorized or approved the trips were not availed for audit.
- ii. No documentary evidence was made available to confirm that the trips actually took place.
- iii. MCAs who attended Kigali leadership training used receipts which bear same serial numbers for taxi services to account for the imprest which is not practical.

Further, there were no reports from the participants which could form the basis of assessing the benefits accruing from the trips and as evidence of services rendered.

Under the circumstances, the propriety of these payments amounting to Kshs.5,882,976 could not be ascertained as at 30 June 2014.

## **9. Payments for Consultancy Services**

Examination of payment vouchers and other supporting documents revealed that Wajir County Government spent Kshs.11,625,254 for consultancy services during the financial year under review. However, the following observations were noted:

- i. The Proposal dated 9 May 2014 supporting the payment was raised two months before the request for quotations were floated.
- ii. L.S.O was raised the same day the request for quotations were floated on 7 May 2014.
- iii. The winning bidder quoted Kshs.1,350,000 for the service and invoiced for the same but was paid Kshs.1,390,500 hence overpayment of Kshs.40,500.
- iv. No hydrogeological report was availed for audit to ascertain that the services were rendered.
- v. The winning bidder returned the request for quotation two days after the L.S.O was raised.
- vi. Contract agreement was entered into by the parties concerned before the firm accepted the offer.

Under the circumstances, the propriety of the expenditure amounting to Kshs.11,625,254 could not be confirmed as at 30 June 2014.

#### **10. Unsupported Payments for Motor Vehicle Insurance**

Records held at the County Government of Wajir revealed that Kshs.9,636,453 was paid to an insurance company for motor vehicle insurance services rendered during the year ended 30 June 2014. However, no valuation reports to ascertain the premiums charged and copies of the logbooks and duplicate insurance policy certificates were made available for audit verification.

Consequently, it has not been possible to confirm that the services amounting to Kshs.9,636,453 was rendered as at 30 June 2014.

#### **11. Irregular Procurement of Flood Lights and Installation of Solar Power**

The County Government of Wajir made payments amounting to Kshs.6,952,601.50 as at 30 June 2014 to a contractor who undertook works of flood lights and installation of solar power. However, examination of the payment vouchers and procurement documents revealed that there was no notification of award to successful and unsuccessful bidders, letter of acceptance, stores (flood lights) were received before the quotations were opened, inspection certificates were not dated and confidential business questionnaire for the winning bidder were not filled.

In review of the anomalies, the expenditure of Kshs.6,952,601.50 could not be ascertained as a proper charge to public funds.

#### **12. Unsupported Payment of Stalled Appropriate Building Technology Housing (ABT) At Habaswein**

The construction of Appropriate Building Technology Housing (ABT) at Habaswein was awarded to Construction Company and works commenced in the financial year 2012/2013 at a contract sum of Kshs.9,204,573 but stalled due to lack of funding. The contractor was paid Kshs.5,441,215 during the financial year 2013/2014 after the assessment report by chief officer department of lands, housing and physical planning. However, the evaluation report by chief officer department of lands, housing and physical planning and previous tender documents were not made available for audit review.

In the absence of the evaluation report and previous tender documents, it has not been possible to ascertain whether value for money was gotten by the County Government as at 30 June 2014.

#### **13. Unsupported Payment for Proposed Completion Works, Finishes and Fencing of Wajir Medical Training College**

During the period under review, County Government of Wajir incurred an expenditure of Kshs.7,240,049 against the proposed completion works, finishes and fencing of Wajir medical training college (MTC). However, records made available for audit revealed that evaluation stages were not carried out by the evaluation committees as required by the Public Procurement Regulations, 2005 and no contract agreement was entered into by

both parties to the contract as required by section-68(1)and (3) of the Public Procurement and Disposal Act 2005.

Physical Verification carried out revealed that CDF Wajir constructed the structures and roofing of MTC while the County Government did the completion works and finishes of lecture rooms, demonstration rooms, administration office, fencing and gate house. However, the bills of quantities and handing over report from the CDF to the County Department of Health was not availed for audit to confirm that the completion works , finishes and fencing was done as per the requirements.

Consequently, it has not been possible to confirm that the contract was competitively awarded and that there was value for money consideration with regards to the project.

#### **14. Unsupported Payment for Legal Services**

During the year under review, the County Government of Wajir paid a total of Kshs.7,566,413.04 for provision of legal services. However, it has not been indicated how the firms were identified and their fees determined. Further, payments were not supported with contract agreements contrary to Section 68(1) of the Public Procurement and Disposal Act, 2005.

No documentary evidence was made available to confirm the services for which the expenditure of Kshs.7,566,412.04 was incurred.

#### **15. Unsupported Daily Subsistence Allowances (Local travel)**

During the period 2013/2014, the County Government of Wajir incurred expenditure amounting to Kshs.6,915,400 on payment of travel and subsistence allowance to staff of the County Government.

However, the following observations were noted

- i. Some officers claimed night outs while attending training and consultative forums, despite being on residential and full board.
- ii. There was no visit report to justify the trips and benefits to the County residence.
- iii. No correspondence or official communication from the host county to show the invitation and arrangements of the visits.
- iv. Mode of transport to counties visited was not sourced competitively.

In this regard, the total expenditure on allowances remains irregular. Similarly, in absence of travel documents, it was not possible to confirm if the journeys were undertaken and therefore propriety of the expenditure could not be ascertained as at 30 June 2014.

## **16. Unsupported Catering Services Expenses**

Examination of payment vouchers and other supporting documents revealed that the County Government of Wajir made payments totaling Kshs.4,555,000 for catering services for workshops during the period under review.

However, the schedules of the workshops and training were not attached and where attached were for fewer days than the ones being paid for. Also mode of transport used to and from workshop venues was not indicated.

It was therefore not possible to confirm that the catering services were provided to the right participants and the County Government got value for money in the transaction.

## **17. Unsupported Rental Payments**

Examination of records maintained at the County Government of Wajir revealed that the County Government made payments totaling to Kshs.3,636,342 to various landlords for provision of rental premises for office use. However, no documentary evidence was provided to indicate that the rental premises were competitively procured, a lease agreement has been signed between the County Government and Landlords and that the premises were inspected and valuation report prepared by the department of housing to verify the condition of the premises and recommend rent to be paid before occupation.

In view of the above, it was not possible to confirm expenditure of Kshs.3,636,342 as proper charge to public funds.

## **18. Irregular Procurement of Air Ticketing Services**

During the year under review, the County Government of Wajir spent Kshs.2,399,840 procuring air tickets for MCAs who were traveling to Rwanda and South Africa to attend trainings and workshops. However, no documentary evidence was made available to show that the procurement of services was sourced competitively.

In view of the above, it has not been possible to confirm that the County Government obtained value for money from the services rendered

## **19. Doubtful and Unsupported Subsistence Allowances**

During the financial year under review, the County Government of Wajir spent Kshs.1,064,000 paying members of committee of planning, tourism and co-operative allowances while visiting sub-counties to collect public views on revolving fund bill and County spatial plans.

However, the following anomalies were observed;

- i. The report/bill on revolving fund and the spatial plan were not availed for audit verification.
- ii. The payment vouchers were not supported with the programs of work for the exercise.

- iii. The internal memo from the chairman of the select committee to the clerk requesting for facilitation was not made available for scrutiny.
- iv. The select committee members hired a Isuzu bus with carrying capacity of 33 passengers while they were 15 members engaged on the trip hence it was not economical.

Under the circumstances, it has not been possible to confirm the propriety of the expenditure of Kshs.1,064,000 as at 30 June 2014.

## **20. Payments of Other Allowances**

Examination of payment vouchers and other supporting documents revealed that Wajir County Assembly incurred expenditure totaling Kshs.2,203,000 as sitting allowances of the panel, overtime allowances to security and support staff during interviews and recruitments of shortlisted candidates. However, the following anomalies were noted:

- i. Attendance registers of the security and staff paid overtime allowances were not approved by the clerk.
- ii. List of the shortlisted candidates and their respective interview dates, time and venue was not disclosed for audit verification.
- iii. Some security officers did not sign the payment schedules while others did not sign attendance registers on various dates to either acknowledge the receipt of funds or register their presence during the period the interviews were conducted.

In view of the above anomalies, it was not possible to confirm the propriety of the expenditure.

## **21. Payment of Sitting Allowances**

Examination of expenditure records relating to allowances disclosed that Kshs.1,970,260 was incurred in respect of sitting allowances to MCAs. However, the payments were not supported with minutes of the committee sittings and duly signed attendance register for meetings.

Under the circumstances, the validity and propriety of the amount paid of Kshs.1,970,260 allowances could not be confirmed as at 30 June 2014.

## **22. Double Payments of Allowances**

Examination of payment vouchers and other supporting documents revealed that an amount of Kshs.3,566,200 was paid to two (2) committees of the County Assembly; committee on children and culture and community services and committee on early childhood and vocational training. The following anomalies were however noted:

- i. The sectorial committee on children and culture were paid plenary sitting allowances and at the same time they earned subsistence allowances while on bench marking tour to Mombasa.
- ii. The committee on early childhood education and vocational training were paid committee sitting allowances while on inter county tour to Nairobi and Nakuru counties.

No explanation has been given for the double payment on allowances incurred by the County Government for the year ended 30 June 2014.

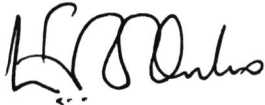
### **23. Unaccounted for Fuel and Lubricants**

County Government of Wajir procured fuel worth Kshs.1,778,750 during the year under review. However, the fuel was not recorded in the bulky fuel register. Detailed usage orders and other records such as delivery notes, work tickets for the vehicles which consumed the fuel were not made available for audit verification.

In circumstances, it has not been possible to confirm that the fuel was actually procured, used for the intended purposes and properly accounted for as at 30 June 2014.

### **Qualified Opinion**

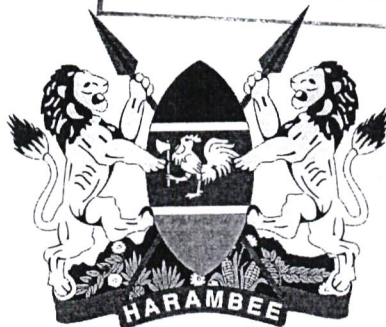
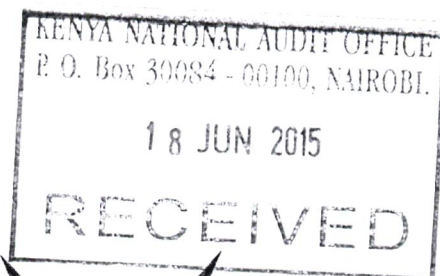
In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion paragraph, the financial statements presents fairly, in all material respects, the financial position of the County Government of Wajir as at 30 June 2014, and of its financial performance and its cash flows for the year then ended, in accordance with the Public Finance Management Act, 2012 and comply with County Government Act, 2012.



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

**Nairobi**

**02 June 2015**



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**COUNTY GOVERNMENT OF WAJIR**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2014**

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



**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014 (Kshs)**

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**I. KEY COUNTY INFORMATION AND MANAGEMENT**

**(a) Background information**

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

**(b) Key Management**

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

- Wajir County Executive;
- Wajir County Assembly Service Board;
- Wajir county treasury; and
- Wajir County Public Service Board

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEC – Treasury	- <b>Salah Adan Abdi</b>
2.	Chief Officer –Treasury	- <b>Farah Ahmed Osman</b>
3.	Chief Finance Officer	- <b>John Maina</b>
4.	Head of Treasurer Accounts	- <b>Hussein Hassan Ali</b>

**(d) Fiduciary Oversight Arrangements**

The county government has the following fiduciary oversight arrangements;

- The County Assembly Public Accounts Committee;
- The Office of Controller of Budget;
- The Public Accounts Committee of the Senate;
- The County Internal Audit department.

**(e) Wajir County Headquarters**

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



**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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**(f) County Contacts**

Telephone: 0722499798

E-mail: [treasury@wajir.go.ke](mailto:treasury@wajir.go.ke)

Website: [www.wajir.go.ke](http://www.wajir.go.ke)

**(g) Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
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



**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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**II. FORWARD BY THE CEC**

The fiscal performance in 2013/14 was generally satisfactory despite slow start brought by delayed disbursement of funds by the National Treasury, shortfall in local revenue collection and mounting expenditure pressures as the new dispensation took shape. Due to economic challenges and limited revenue base during the financial year, the local revenue target fell short of projected amount of Kshs 120M and by January a total of Kshs 21.27M had been collected which was a deficit of Kshs 38.73M and hence this led to the target been reviewed downwards to Kshs 70M.

On the expenditure side the government had to incur higher expenses as the county structures were being established. These costs included salaries for new staff, establishment and equipping of offices and purchase of motor vehicles. Adjustments to the original budget were approved by County Assembly in March in the context of the Supplementary Estimates.



Signed

County Executive Committee Member – Finance and Economic Planning  
County Government of Wajir



**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**III. STATEMENT OF COUNTY MANAGEMENT RESPONSIBILITIES**

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government County shall prepare financial statements in respect of that County. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the County Government of Wajir is responsible for the preparation and presentation of the County financial statements, which give a true and fair view of the state of affairs of the County for and as at the end of the financial year ended on June 30, 2014. 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; (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*; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the County Government of Wajir accepts responsibility for the *County* 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 Accounting Officer is of the opinion that the *County's* financial statements give a true and fair view of the state of *County's* transactions during the financial year ended June 30, 2014, and of the County financial position as at that date. The Accounting Officer charge of the County further confirms the completeness of the accounting records maintained for the *County*, which have been relied upon in the preparation of the *County's* financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the County Government of Wajir, confirms that the county has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County'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 Accounting Officer confirms that the County'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 financial statements were approved and signed by the Accounting Officer on \_\_\_\_\_ 2015.

  
\_\_\_\_\_  
Chief Officer

  
\_\_\_\_\_  
Head of Treasury Accounts

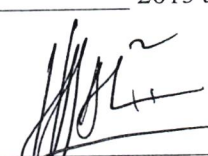
**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**V. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2013-2014 Kshs	2012-2013 Kshs
<b>RECEIPTS</b>			
Tax Reciepts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	4,809,170,495	-
Transfers from Other Government Entities	5	-	333,989,882
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 Reciepts	11	69,092,130	7,941,110
<b>TOTAL REVENUES</b>		<b>4,878,262,625</b>	<b>341,930,992</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	903,190,973	61,538,112
Use of goods and services	13	1,069,003,257	106,721,708
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Units	16	-	-
Other grants and transfers	17	-	-
Social Security Benefits	18	-	-
Acquisition of Assets	19	2,562,098,360	172,710,488
Finance Costs, including Loan Interest	20	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Other Expenses	22	-	-
<b>TOTAL PAYMENTS</b>		<b>4,534,292,590</b>	<b>340,970,307</b>
<b>SURPLUS/DEFICIT</b>		<b>343,970,035</b>	<b>960,685.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County financial statements were approved on \_\_\_\_\_ 2015 and signed by:

  
 Chief Officer

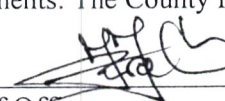
  
 Head of Treasury Accounts

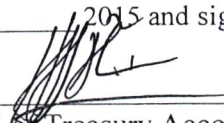
**COUNTY GOVERNMENT OF WAJIR**  
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**VI. STATEMENT OF ASSETS**

	Note	2013-2014	2012-2013
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	23	342,884,180	960,685
Cash Balances	24	-	
Cash Equivalents	25	-	-
Outstanding Imprests	26	2,046,540	
Receivables	27	-	
<b>TOTAL FINANCIAL ASSETS</b>		<b>344,930,720</b>	<b>960,685</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payable	28	-	-
<b>TOTAL FINANCIAL LIABILITIES</b>		<b>-</b>	<b>-</b>
<b>NET FINANCIAL ASSETS/(LIABILITIES)</b>		<b>344,930,720</b>	<b>960,685</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	29	960,685	-
Surplus/Deficit for the year		343,970,035	960,685
Prior year adjustments	30	-	
<b>NET FINANCIAL POSITION</b>		<b>344,930,720</b>	<b>960,685</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County financial statements were approved on \_\_\_\_\_ 2015 and signed by:

  
 \_\_\_\_\_  
 Chief Officer

  
 \_\_\_\_\_  
 Head of Treasury Accounts

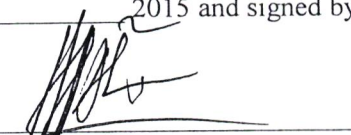
**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**VII. STATEMENT OF CASHFLOW**

	Note	2013 - 2014	2012 - 2013
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Transfers from National Treasury	4	4,809,170,495	-
Transfers from Other Government Entities	5	-	333,989,882
Reimbursements and Refunds	9	-	-
Returns of Equity Holdings	10	-	-
Other Revenues	11	69,092,130	7,941,110
<b>Payments for operating expenses</b>			
Compensation of Employees	12	- 903,190,973	- 61,538,112
Use of goods and services	13	- 1,069,003,257	- 106,721,708
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Units	16	-	-
Other grants and transfers	17	-	-
Social Security Benefits	18	-	-
Finance Costs, including Loan Interest	20	-	-
Other Expenses	22	-	-
<b>Net cashflow from operating activities</b>		<b>2,906,068,395</b>	<b>173,671,173</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	19	- 2,562,098,360	- 172,710,488
<b>Net cash flows from Investing Activities</b>		<b>- 2,562,098,360</b>	<b>- 172,710,488</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>343,970,035</b>	<b>960,685</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>960,685.00</b>	<b>-</b>
<b>Cash and cash equivalent at END of the year</b>		<b>344,930,720</b>	<b>960,685</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County financial statements were approved on \_\_\_\_\_ 2015 and signed by:

  
 \_\_\_\_\_  
 Chief Officer

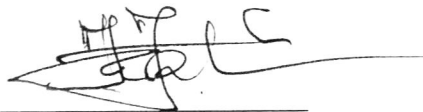
  
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 Head of Treasury Accounts

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Compensation of Employees	1,191,718,990	- 367,243,709	824,475,281	903,190,973	78,715,692	110%
Use of goods and services	1,415,623,292	- 151,870,705	1,263,752,587	1,069,003,257	- 194,749,330	85%
Acquisition of Assets	4,171,600,000.00	- 895,266,186.00	3,276,333,814.00	2,562,098,360.00	- 714,235,454	78%
Repayment of principal on Domestic and Foreign borrowing			-		-	0%
Other Expenses			-		-	0%
	<b>6,778,942,282</b>	<b>- 1,414,380,600</b>	<b>5,364,561,682</b>	<b>4,534,292,590</b>	<b>- 830,269,092</b>	<b>85%</b>

- (a) There was an overutilization of 2% on the salary line owing to increments in salaries, mileage allowances paid to the Members of the County Assembly.
- (b) Included in compensation to employees is an amount of Ksh.146,032,711.05, being a refund for salaries for devolved functions but paid by the national government

The County financial statements were approved on \_\_\_\_\_ 2015 and signed by:



Chief Officer



Head of Treasury Accounts

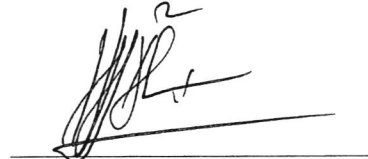
COUNTY GOVERNMENT OF WAJIR  
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IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
Compensation of Employees	1,191,718,990	- 367,243,709	824,475,281	903,190,973	78,715,692	110%
Use of goods and services	1,415,623,292	- 151,870,705	1,263,752,587	1,069,003,257	- 194,749,330	85%
Interest payments			-		-	0%
Acquisition of Assets						0%
Repayment of principal on Domestic and Foreign borrowing				-	-	0%
Other Expenses	-		-		-	0%
	2,607,342,282	- 519,114,414	2,088,227,868	1,972,194,230	- 116,033,638	94%

The County financial statements were approved on \_\_\_\_\_ 2015 and signed by:

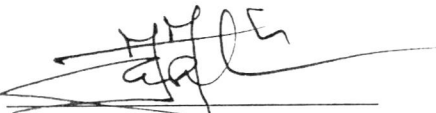
  
 Chief Officer

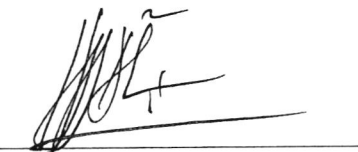
  
 Head of Treasury Accounts

**X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
Acquisition of Assets	4,171,600,000.00	- 895,266,186.00	3,276,333,814.00	2,562,098,360.00	- 714,235,454	78%
Repayment of principal on Domestic and Foreign borrowing			-		-	0%
Other Expenses	-		-		-	0%
	<b>4,171,600,000.00</b>	<b>- 895,266,186.00</b>	<b>3,276,333,814.00</b>	<b>2,562,098,360.00</b>	<b>- 714,235,454</b>	<b>78%</b>

The County financial statements were approved on \_\_\_\_\_ 2015 and signed by:

  
 Chief Officer

  
 Head of Treasury Accounts

## **XI. 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. 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 *County* 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. The cash basis of accounting recognises transactions and events only when cash is received or paid by the *County*.

### **2. Recognition of revenue and expenses**

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

### **3. In-kind contributions**

In-kind contributions are donations that are made to the *County* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *County* 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.

*SIGNIFICANT ACCOUNTING POLICIES (Continued)*

**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. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**5. 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 recorded as 'memorandum' or 'offbalance' items to provide a sense of the overall net cash position of the *County* at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**6. 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'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 *County's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**7. Comparative figures**

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

**8. Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 2014

**COUNTY GOVERNMENT OF WAJIR**  
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**XII. NOTES TO THE FINANCIAL STATEMENTS**

<b>1 TAX REVENUES</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
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)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

<b>2 SOCIAL SECURITY CONTRIBUTIONS</b>	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	2013 - 2014	2012 - 2013
	Kshs	Kshs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>		
Grant from Germany Govt	-	-
Netherlands Government grant	-	-
<b>Grants Received from Multilateral Donors (International Organisations)</b>		
Grant from UNHCR	-	-
UNESCO WORLD HERITAGE grant	-	-
<b>Grants Received from other levels of government</b>		
(Insert name of donor)	-	-
(Insert name of donor)	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**COUNTY GOVERNMENT OF WAJIR**  
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**4 EXCHEQUER RELEASES**

Description and reference of the transfer	2013 - 2014	2012 - 2013
	Kshs	Kshs
1st quarter transfer	229,597,051	-
2nd quarter transfer	1,191,711,658	-
3rd quarter transfer	560,000,000	-
4th quarter transfer	2,827,861,786	-
<b>Total</b>	<b>4,809,170,495</b>	-

\* An amount of Ksh. 476,104,695 relating to FY 2013/14 was released to the County Revenue Fund Account on 02 July 2014, Hence not included in the balances as at 30 June 2014.

**5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfer from the Transition Authority	-	333,989,882
Transfer from Ministry of Agric	-	-
Transfer from Ministry of Health	-	-
Transfers from Counties	-	-
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
<b>TOTAL</b>	-	<b>333,989,882</b>

The amounts above have been reconciled with the sending Government entity.

**6 PROCEEDS FROM DOMESTIC BORROWINGS**

	2013 - 2014	2012 - 2013
	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	-	-
Domestic Accounts Payable	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*

**7 PROCEEDS FROM FOREIGN BORROWINGS**

2013 - 2014	2012 - 2013
Kshs	Kshs

**COUNTY GOVERNMENT OF WAJIR**  
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Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**8 PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS**

	2013 - 2014 Kshs	2012 - 2013 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	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**9 REIMBURSEMENTS AND REFUNDS**

	2013 - 2014 Kshs	2012 - 2013 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	-	-
<b>Total</b>	-	-

*[Provide short appropriate explanations as necessary]*

**COUNTY GOVERNMENT OF WAJIR**  
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**10 RETURNS OF EQUITY HOLDINGS**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*

**11 OTHER REVENUES**

	2013 - 2014 Kshs	2012 - 2013 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	-	-
Other Receipts Not Classified Elsewhere	69,092,130	7,941,110
<b>Total</b>	<b>69,092,130</b>	<b>7,941,110</b>

*[Provide short appropriate explanations as necessary]*

**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
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**12 COMPENSATION OF EMPLOYEES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	866,153,206	61,538,112
Basic wages of temporary employees	7,201,241	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	29,836,526	-
<b>Total</b>	<b>903,190,973</b>	<b>61,538,112</b>

*Included in compensation to employees is Ksh. 146,032,711 (2013 - Nil) being a reimbursement of salaries paid by the national government*

**13 USE OF GOODS AND SERVICES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Utilities, supplies and services	170,129,229	5,190,000
Communication, supplies and services	8,028,249	12,400,000
Domestic travel and subsistence	157,195,301	19,430,000
Foreign travel and subsistence	4,975,156	-
Printing, advertising and information supplies & services	50,241,338	2,220,000
Rentals of produced assets	36,435,973	18,800,000
Training expenses	56,126,415	4,000,000
Hospitality supplies and services	64,499,747	3,110,450
Insurance costs	41,240,207	-
Specialised materials and services	41,742,154	-
Office and general supplies and services	11,227,308	-
Other operating expenses	191,556,298	40,071,258
Routine maintenance – vehicles and other transport equipment	73,944,449	1,500,000
Routine maintenance – other assets	161,661,433	-
<b>Total</b>	<b>1,069,003,257</b>	<b>106,721,708</b>

*[Provide short appropriate explanations as necessary]*

**COUNTY GOVERNMENT OF WAJIR**  
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**14 INTEREST PAYMENTS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-
Interest on Domestic Borrowing	-	-
Interest on Borrowing From Other Government Units		
<b>Total</b>	<b>-</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*

**15 SUBSIDIES**

Description			2013 - 2014	2012 - 2013
			Kshs	Kshs
Subsidies to Public Corporations				
<i>See list attached</i>			-	-
(insert name)			-	-
Subsidies to Private Enterprises				
<i>See list attached</i>			-	-
(insert name)			-	-
<b>TOTAL</b>			<b>-</b>	<b>-</b>

*[Provide short appropriate explanations as necessary]*

**16 TRANSFER TO OTHER GOVERNMENT ENTITIES**

Description			2013 - 2014	2012 - 2013
			Kshs	Kshs
Transfers to Central government entities				
<i>See attached list</i>			-	-
Transfers to Counties				
(insert name of budget agency)			-	-
(insert name of budget agency)			-	-
<b>TOTAL</b>			<b>-</b>	<b>-</b>

**17 OTHER GRANTS AND OTHER PAYMENTS**

**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
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	2013 - 2014	2012 - 2013
	Kshs	Kshs
Scholarships and other educational benefits		-
Emergency relief and refugee assistance		-
Subsidies to small businesses, cooperatives, and self employed		-
Other current transfers, grants		-
Other capital grants and transfers		-
<b>Total</b>	<b>-</b>	<b>-</b>

**18 SOCIAL SECURITY BENEFITS**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

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**19 ACQUISITION OF ASSETS**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
<b><u>Non Financial Assets</u></b>		
Purchase of Buildings	-	-
Construction of Buildings	681,416,478	-
Refurbishment of Buildings	55,251,196	-
Construction of Roads	584,530,595	-
Construction and Civil Works	894,277,282	54,157,567
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	34,075,053	88,980,425
Overhaul of Vehicles and Other Transport Equipment	983,621	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	214,356,595	29,572,496
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	45,891,447	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	10,000,000	-
Research, Studies, Project Preparation, Design & Supervision	41,316,093	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b><u>Financial Assets</u></b>	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
<b>Total</b>	<b>2,562,098,360</b>	<b>172,710,488</b>

*Assets for the defunct County Council are not included because the audit to ascertain their value was on going at the time of preparation of these financial statements.*

**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

**20 FINANCE COSTS, INCLUDING LOAN INTEREST**

	2013 - 2014 Kshs	2012 - 2013 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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**21 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

	2013 - 2014 Kshs	2012 - 2013 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	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**22 OTHER EXPENSES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-
	<b>-</b>	<b>-</b>

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**23 Bank Accounts**

Name of Bank, Account No. & currency			2013 - 2014	2012 - 2013
			Kshs	Kshs
Central bank of Kenya, Ac no. 1000170778 (Kshs)	Ksh		342,622,210	-
Central bank of Kenya, Ac no. 1000170832 (Kshs)	Ksh		261,970	-
Kenya Commercial bank, Ac no. 987654321 (Kshs)	Ksh		-	960,685
<b>Total</b>			<b>342,884,180</b>	<b>960,685</b>

*Balances in the County Revenue Fund Account at Central Bank has not been included in these Financial statements.*

**24 Cash in hand**

	2013 - 2014	2012 - 2013
	Kshs	Kshs
At Wajir County Cash Office	-	-
Location 2	-	-
Location 3	-	-
Other Locations ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**25 Cash equivalents (short-term deposits)**

Name of Bank, Account No. & currency			2013 - 2014	2012 - 2013
			Kshs	Kshs
XX	XX		-	-
XX	XX		-	-
XX	XX		-	-
XX	XX		-	-
<b>Total</b>			<b>-</b>	<b>-</b>

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**26 Outstanding Imprests**

<i>Name of Officer or Institution</i>			<i>Balance</i>	<i>Balance</i>
Wajir County Government			<i>2,046,540</i>	
<b>Total</b>			<b>2,046,540</b>	-

**27 RECEIVABLES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
GAV Provisioning account balance	-	-
Exchequer Provisioning account balance	-	-
Others ( <i>specify</i> )	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**28 PAYABLES**

	2013 - 2014 Kshs	2012 - 2013 Kshs
GAV Provisioning account balance	-	-
Exchequer Provisioning account balance	-	-
Pension and gratuity liabilities	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**29 BALANCES BROUGHT FORWARD**

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	960,685	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
<b>Total</b>	<b>960,685</b>	<b>-</b>

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**30 PRIOR YEAR ADJUSTMENT**

	<b>2013 - 2014</b>	<b>2012 - 2013</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**31 PENDING ACCOUNTS PAYABLE (See Annex 1)**

	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	217,337,883	-
Construction of civil works	633,312,503	-
Supply of goods	44,742,940	-
Supply of services	88,409,224	-
	<b>983,802,550</b>	<b>-</b>

**PENDING STAFF PAYABLES**

	<b>Kshs</b>	<b>Kshs</b>
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-
	<b>-</b>	<b>-</b>

**OTHER PENDING PAYABLES (See Annex 3)**

	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Others ( <i>specify</i> )	-	-
	<b>-</b>	<b>-</b>

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**NNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Location	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	
					2014	
		a	b	c	d=a-c	
<b>Construction of Buildings</b>						
ECD CLASSROOM IN BURDER		799,240	01-12-2013	786,040	13,200	-
ECD CLASSROOM IN BIYAMADHOW		799,240	01-12-2013	786,040	13,200	-
ECD Classroom at Batalu Pri School		802,894	01-12-2013	722,605	80,289	-
ECD Classroom at Ajawa		799,055	01-12-2013	699,055	100,000	-
ECD Classroom at Gurar Pri School		805,982	01-12-2013	685,085	120,897	-
Proposed construction of an ECD Classroom at Mansa Primary School		829,998	01-12-2013	699,999	129,999	-
Proposed construction of an ECD Classroom at Khorof Harar Primary School		798,103	01-12-2013	668,103	130,000	-
Proposed construction of an ECD Classroom at Elben Primary School		829,999	01-12-2013	699,999	130,000	-
Proposed Construction of an ECD Classroom at Tarbaj Primary School		829,999	01-12-2013	699,999	130,000	-
ECD Classroom at Malkagufu		799,055	01-12-2013	639,244	159,811	-
Proposed construction maternity	lafaley	3,599,674	01-12-2013	3,353,687	245,987	-
HH Ecosan Toilet	Township	248,878	01-12-2013	-	248,878	-
HH Ecosan Toilet	wagberi	249,050	01-12-2013	-	249,050	-
HH Ecosan Toilet	Barwaqo	249,500	01-12-2013	-	249,500	-
HH Ecosan Toilet	Township	249,665	01-12-2013	-	249,665	-
HH Ecosan Toilet	Township	249,665	01-12-2013	-	249,665	-
HH Ecosan Toilet	Barwaqo	249,900	01-12-2013	-	249,900	-
HH Ecosan Toilet	Barwaqo	249,970	01-12-2013	-	249,970	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	wagberi	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-

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HH Ecosan Toilet	wagberi	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Barwaqo	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Barwaqo	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	wagberi	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	wagberi	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	wagberi	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Township	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	wagberi	250,000	01-12-2013	-	250,000	-
HH Ecosan Toilet	Barwaqo	250,330	01-12-2013	-	250,330	-
HH Ecosan Toilet	Barwaqo	250,330	01-12-2013	-	250,330	-
VIP rural ward latrine	Athibohol	291,425	01-12-2013	-	291,425	-
ECD Classroom at Watiti Pri School		800,000	01-12-2013	505,000	295,000	-
VIP rural ward latrine	tractali	295,424	01-12-2013	-	295,424	-
VIP rural ward latrine	ogorji	296,868	01-12-2013	-	296,868	-
VIP rural ward latrine	salemaa	298,700	01-12-2013	-	298,700	-
VIP rural ward latrine	erib	299,309	01-12-2013	-	299,309	-
VIP rural ward latrine	tesorie	299,309	01-12-2013	-	299,309	-
VIP rural ward latrine	sabuli	299,396	01-12-2013	-	299,396	-
VIP rural ward latrine	sabuli	299,396	01-12-2013	-	299,396	-
VIP rural ward latrine	watiti	299,537	01-12-2013	-	299,537	-
VIP rural ward latrine	Sala	299,537	01-12-2013	-	299,537	-
VIP rural ward latrine	dadhantalay	299,651	01-12-2013	-	299,651	-
VIP rural ward latrine	lafaley	299,773	01-12-2013	-	299,773	-
VIP rural ward latrine	jowhar	299,803	01-12-2013	-	299,803	-
VIP rural ward latrine	handaki	299,856	01-12-2013	-	299,856	-
VIP rural ward latrine	lambib	299,856	01-12-2013	-	299,856	-
VIP rural ward latrine	qahira	299,856	01-12-2013	-	299,856	-
VIP rural ward latrine	lagdub	299,856	01-12-2013	-	299,856	-
VIP rural ward latrine	dasheg	299,863	01-12-2013	-	299,863	-

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VIP rural ward latrine	Dasheg	299,863	01-12-2013	-	299,863	-
VIP rural ward latrine	wargadud	299,910	01-12-2013	-	299,910	-
VIP rural ward latrine	ali dumal	299,918	01-12-2013	-	299,918	-
VIP rural ward latrine	beramu	299,918	01-12-2013	-	299,918	-
VIP rural ward latrine	masalala	299,976	01-12-2013	-	299,976	-
VIP rural ward latrine	abdiwago	299,992	01-12-2013	-	299,992	-
VIP rural ward latrine	lmd	299,992	01-12-2013	-	299,992	-
VIP rural ward latrine	hadado south	299,992	01-12-2013	-	299,992	-
VIP rural ward latrine	hadado south	299,992	01-12-2013	-	299,992	-
VIP rural ward latrine	qarsa	299,992	01-12-2013	-	299,992	-
VIP rural ward latrine	dugo	299,994	01-12-2013	-	299,994	-
VIP rural ward latrine	hote	299,994	01-12-2013	-	299,994	-
VIP rural ward latrine	tulatula	299,994	01-12-2013	-	299,994	-
VIP rural ward latrine	kubeysurur	299,998	01-12-2013	-	299,998	-
VIP rural ward latrine	adan awala	299,998	01-12-2013	-	299,998	-
VIP rural ward latrine	fatumanur	299,998	01-12-2013	-	299,998	-
VIP rural ward latrine	burder	299,998	01-12-2013	-	299,998	-
VIP rural ward latrine	basir	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	ibrahim ure	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	biyaad	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	araswajinle	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	basir	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	shantaabaq	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	anole	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	lakole	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	lesanyu	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	lakole north	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	beledamin	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	usmudule	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	leheley	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	kutulo	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	gurar	300,000	01-12-2013	-	300,000	-

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VIP rural ward latrine	riba	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	bute	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	ogorji	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	dambas	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	dunto	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	basanija	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	Mansa	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	Ogarale	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	harawa	300,000	01-12-2013	-	300,000	-
Facility renovations	Anole	300,000	01-12-2013	-	300,000	-
VIP rural ward latrine	getwab	300,056	01-12-2013	-	300,056	-
VIP rural ward latrine	haradula	300,600	01-12-2013	-	300,600	-
VIP rural ward latrine	ajawa	300,600	01-12-2013	-	300,600	-
VIP rural ward latrine	danaba	300,600	01-12-2013	-	300,600	-
VIP rural ward latrine	danaba	300,600	01-12-2013	-	300,600	-
VIP rural ward latrine	elamadogo	300,614	01-12-2013	-	300,614	-
Gurar Ward Offices		10,906,910	01-12-2013	10,606,185	300,725	-
VIP rural ward latrine	Hadado	302,360	01-12-2013	-	302,360	-
VIP rural ward latrine	daranle	303,600	01-12-2013	-	303,600	-
ECD Classroom at Ingirir Pri School		794,321	01-12-2013	450,000	344,321	-
Proposed construction of maternity	Wagalla	3,499,923	01-12-2013	3,149,930	349,993	-
ECD Classroom at Ogomdi Pri School		800,000	01-12-2013	440,000	360,000	-
Proposed construction of maternity	Sarman	3,499,082	01-12-2013	3,068,847	430,235	-
proposed construction of maternity	Gurar	3,494,250	01-12-2013	3,045,400	448,850	-
Proposed construction of maternity	shantaabaq	3,483,812	01-12-2013	3,000,000	483,812	-
construction of septic toilet	Hudeva mosque	498,950	01-12-2013	-	498,950	-
construction of septic toilet	works mosque	499,925	01-12-2013	-	499,925	-
construction of septic toilet	Ihtisam madrasa	499,990	01-12-2013	-	499,990	-
construction of septic toilet	Masjid Tawhid	500,000	01-12-2013	-	500,000	-
construction of septic toilet	madra	500,000	01-12-2013	-	500,000	-
construction of septic toilet	Alsaada	500,000	01-12-2013	-	500,000	-
Korondille Ward Offices		11,118,388	01-12-2013	10,508,388	610,000	-

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Proposed construction of Model ECD Classroom at Wajir Girls Primary School		4,398,650	01-12-2013	3,788,444	610,206	-
TWIN CLASSROOMS IN DIIF SECONDARY SCHOOL		1,899,848	01-12-2013	1,178,005	721,843	-
Dispensary at Burmayo	Burmayo	5,339,085	01-12-2013	4,608,131	730,954	-
Proposed construction of Wagberi Ward Administrative Offices	Wagberi	11,199,090	01-12-2013	10,464,090	735,000	-
Proposed construction of Model ECD Type 2 at Hodhan Primary School		5,764,446	01-12-2013	5,004,310	760,136	-
Proposed construction of Tarbaj Ward Administrative Offices		9,999,050	01-12-2013	9,229,050	770,000	-
Proposed construction of Model ECD Type 3 Centre at Huthile Primary School		5,798,364	01-12-2013	5,020,596	777,768	-
Proposed Construction of Model ECD Centre type 2 at Got-Ade Primary School		5,797,264	01-12-2013	4,979,178	818,086	-
Proposed construction of maternity	Dasheq	3,499,359	01-12-2013	2,660,964	838,395	-
Proposed Construction of Model ECD Centre type 2 at Furaha Primary School		4,319,318	01-12-2013	3,364,800	954,518	-
Bute Ward Offices		11,118,470	01-12-2013	10,158,470	960,000	-
Proposed construction of Model ECD Centre Type 2 at Township Primary School		4,350,000	01-12-2013	3,340,336	1,009,664	-
Danaba Ward Offices		11,200,720	01-12-2013	10,190,720	1,010,000	-
Construction of Fresh Produce Market	Soko Mjinga	19,099,660	01-12-2013	18,077,829	1,021,831	-
Proposed Construction of Model ECD Centre type 3 at Got-Rahma Primary School		5,762,144	01-12-2013	4,625,517	1,136,627	-
Proposed construction of Maternity wings	Elben	3,497,028	01-12-2013	2,300,000	1,197,028	-
proposed construction of maternity	Argane	3,499,884	01-12-2013	2,280,000	1,219,884	-
Malkagufu Ward Offices		11,200,720	01-12-2013	9,890,720	1,310,000	-
Proposed construction of maternity	Dadajabula	3,508,324	01-12-2013	2,128,574	1,379,750	-
Proposed construction of maternity	Sarif	3,499,104	01-12-2013	2,105,072	1,394,032	-
Proposed construction of maternity	Adimasajida	3,499,884	01-12-2013	2,099,931	1,399,953	-
Bute Sub-County Admin		15,476,804	01-12-2013	13,836,804	1,640,000	-
Proposed construction of Administrative Offices	Tarbaj Sub-County Tarbaj	12,585,637	01-12-2013	10,907,755	1,677,882	-
proposed construction of maternity	dagahaley	3,482,424	01-12-2013	1,760,000	1,722,424	-
Proposed construction of Maternity	Arbaqeyramso	3,499,422	01-12-2013	1,580,672	1,918,750	-
Buna Ward Admin Offices		13,997,845	01-12-2013	12,037,845	1,960,000	-
Fencing of WDH	WDH	1,983,600	01-12-2013	-	1,983,600	-
Proposed construction of Administrative Offices	Khorof Harar Ward Khorof	11,152,020	01-12-2013	9,152,021	1,999,999	-
Construction of Fresh Produce Market	Makaror	5,998,627	01-12-2013	3,998,627	2,000,000	-
Construction of Fresh Produce Market	Eldas	6,886,470	01-12-2013	4,850,000	2,036,470	-
Construction of Fresh Produce Market	Tarbaj	6,500,791	01-12-2013	3,964,060	2,536,731	-
Construction of Fresh Produce Market	Arbajahan	6,986,369	01-12-2013	4,425,000	2,561,369	-

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Completion of Habaswein maternity	Habaswein	8,634,835	01-12-2013	5,584,500	3,050,335	-
Construction of Fresh Produce Market	Barwaqo	7,885,298	01-12-2013	4,731,525	3,153,773	-
Renovation WDH	WDH - MCH	3,191,025	01-12-2013	-	3,191,025	-
Maternity wing	Wargadud	3,497,028	01-12-2013	-	3,497,028	-
Construction of Fresh Produce Market Habaswein, ABT Center	Hodhan	6,923,970	01-12-2013	3,425,000	3,498,970	-
Proposed construction of Model ECD Centre Type 2 at Bangal Primary School		9,500,000	01-12-2013	5,609,500	3,890,500	-
Construction of Fresh Produce Market	Buna	4,398,650	01-12-2013	-	4,398,650	-
New Dispensary	Shidley	7,885,300	01-12-2013	3,447,830	4,437,470	-
New Dispensary	Korich	4,985,286	01-12-2013	-	4,985,286	-
New Dispensary	Baji	4,986,180	01-12-2013	-	4,986,180	-
New Dispensary	Fatumanur	4,987,896	01-12-2013	-	4,987,896	-
New Dispensary	Harawa	4,987,896	01-12-2013	-	4,987,896	-
Proposed Rehabilitation of Wajir Baraza Park		5,200,030	01-12-2013	-	5,200,030	-
Proposed construction of Wajir Township Ward Administration Offices		9,213,752	01-12-2013	3,596,000	5,617,752	-
Proposed construction of Model ECD Centre type 2 at Kalkacha Primary School		10,840,730	01-12-2013	5,100,000	5,740,730	-
Proposed construction of Model ECD Centre type 2 at Volunteer Primary School		5,749,946	01-12-2013	-	5,749,946	-
Proposed construction of Kotulo Ward Administrative Offices		5,798,300	01-12-2013	-	5,798,300	-
Proposed construction of Mansa Ward Administrative Offices		10,917,896	01-12-2013	4,500,000	6,417,896	-
Proposed construction of Barwaqo Ward Administrative Offices		10,925,649	01-12-2013	4,500,000	6,425,649	-
Proposed construction of Wajir Sub-County Administrative Offices	Town	10,801,590	01-12-2013	4,050,000	6,751,590	-
Community centre	Griftu	13,326,255	01-12-2013	1,282,790	12,043,465	-
Community centre	Bute	22,330,105	01-12-2013	8,664,079	13,666,027	-
County Radio	Wajir	21,999,313	01-12-2013	5,599,843	16,399,470	-
Community centre	Tarbaj	17,816,470	01-12-2013	-	17,816,470	-
Community centre	Eldas	21,380,365	01-12-2013	-	21,380,365	-
Community centre	Habaswein	21,540,800	01-12-2013	-	21,540,800	-
Citizen service centre	Wajir	21,817,906	01-12-2013	-	21,817,906	-
Community centre	Wajir	28,445,027	01-12-2013	-	28,445,027	-
Supply & delivery of 8 Ambulance	Wajir County	28,802,571	01-12-2013	-	28,802,571	-
Proposed County Headquarters	Wajir	67,930,960	01-12-2013	-	67,930,960	-
Sub-Total		136,750,070	01-12-2013	43,660,913	93,089,157	-
		849,924,323		332,187,066	517,750,456	

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Facility renovations	tesorie	300,000	01-12-2013	-	300,000	-
Facility renovations	malkagufu	300,000	01-12-2013	-	300,000	-
Facility renovations	gerille	300,000	01-12-2013	-	300,000	-
Facility renovations	lakole	344,000	01-12-2013	-	344,000	-
Facility renovations	dadhantalay	385,000	01-12-2013	-	385,000	-
Facility renovations	Ademasajida	480,000	01-12-2013	-	480,000	-
Facility renovations	wara	487,900	01-12-2013	-	487,900	-
Facility renovations	doctors house	490,074	01-12-2013	-	490,074	-
Facility renovations	wagberi	495,000	01-12-2013	-	495,000	-
M/S Fuji co ltd		34,538,140		10,300,000	24,238,140	-
M/S Misbah co,ltd		34,920,550		-	34,920,550	-
Azhar supplies ltd		34,642,000		10,000,000	24,642,000	-
Desert Dunes invest. ltd		28,124,835		9,300,000	18,824,835	-
Diin construction co.		33,072,500		19,920,000	13,152,500	-
Facility renovations	leysanyu	497,000	01-12-2013	-	497,000	-
Facility renovations	Wargadud	756,000	01-12-2013	-	756,000	-
Fencing of MTC	WDH	7,240,049	01-12-2013	6,298,046	942,003	-
WDH Bush clearing		1,950,000	01-12-2013	-	1,950,000	-
Water pan at Danaba		8,999,920	01-12-2013	6,299,944	2,699,976	-
Drilling of bute B/hole		2,896,500	01-12-2013	-	2,896,500	-
Hadado borehole II		4,200,000	01-12-2013	-	4,200,000	-
Water pan at Dasheg		15,599,890	01-12-2013	10,919,923	4,679,967	-
Desilting of Abdille Gab		4,773,500	01-12-2013		4,773,500	-
Water pan at Lakole		9,500,000	01-12-2013	4,500,000	5,000,000	-
Facility renovations	WDH	5,900,000	01-12-2013	-	5,900,000	-
Dumping site		5,954,860	01-12-2013	-	5,954,860	-
Hote-Danaba borehole		6,704,678	01-12-2013	-	6,704,678	-
Arbanqeramso –Sitawario borehole		6,802,290	01-12-2013	-	6,802,290	-
Majabo – Kabadule – Tarbaj borehole		7,117,269	01-12-2013	-	7,117,269	-
Riba-Aqalar borehole		7,117,269	01-12-2013	-	7,117,269	-
Mirgo harun – Dahandale in Eldas borehole		7,809,120	01-12-2013	-	7,809,120	-
Water pan at Jibder		15,800,000	01-12-2013	7,900,000	7,900,000	-



**COUNTY GOVERNMENT OF WAJIR**  
**Reports and Financial Statements**  
**For the year ended June 30, 2014**

pan at Shandaraua		15,997,961	01-12-2013	7,998,982	7,998,980	-
Janjara-Boji yare borehole		8,244,698	01-12-2013	-	8,244,698	-
Arbajahan – Baji – Lolkuta north borehole		10,498,620	01-12-2013	-	10,498,620	-
Qarsasare –Bitorebay-Malkagufu borehole		10,708,447	01-12-2013	-	10,708,447	-
Qururah – Arbalaw – Qurduba in Wajir south borehole		10,784,620	01-12-2013	-	10,784,620	-
Dela – Tito – Anole in Eldas borehole		11,918,754	01-12-2013	-	11,918,754	-
Argane – Boji – Madina in Wajir south borehole		14,226,500	01-12-2013	-	14,226,500	-
<b>Sub-Total</b>		<b>370,877,944</b>		<b>93,436,894</b>	<b>277,441,050</b>	-
<b>Supply of goods</b>						
Supply of gases	All facilities	496,100	01-12-2013	-	496,100	-
Supply of fuel		560,000	01-12-2013		560,000	-
Supply of fuel		625,000	01-12-2013		625,000	-
Supply of fuel		625,000	01-12-2013		625,000	-
Supply of fuel		625,000	01-12-2013		625,000	-
Fuel	Wajir County	650,000	01-12-2013	-	650,000	-
Supply of fuel		700,000	01-12-2013		700,000	-
Sign boards	Wajir south, east & west	3,412,968	01-12-2013	-	3,412,968	-
Purchase of generator	Wajir town	5,900,000	01-12-2013	-	5,900,000	-
Purchase of Medical Equipment	wajir	38,842,940	01-12-2013	-	38,842,940	-
Medical drugs	Wajir County	66,997,260	01-12-2013	-	66,997,260	-
<b>Sub-Total</b>		<b>119,434,268</b>		<b>-</b>	<b>119,434,268</b>	-
<b>Supply of Services</b>						
Drafting of water bill and consultative Session						
Servicing of vehicles	Wajir	2,184,756	01-12-2013	-	2,184,756	-
Consultancy service	County wide	7,000,000	01-12-2013	-	7,000,000	-