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# REPORT

OF

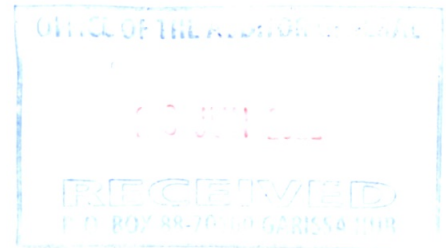
**THE AUDITOR-GENERAL**

| PAPERS LAID        |                     |
|--------------------|---------------------|
| DATE               | 19/10/2022.         |
| TABLED BY          | SEN. MAJORITY WHIP. |
| COMMITTEE          | _____               |
| CLERK AT THE TABLE | A. MACHARIA.        |

ON

**COUNTY EXECUTIVE OF WAJIR**

**FOR THE YEAR ENDED  
30 JUNE, 2021**



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**COUNTY GOVERNMENT OF WAJIR**

**WAJIR COUNTY EXECUTIVE**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2021**

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

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

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**1. KEY ENTITY INFORMATION AND MANAGEMENT**

**a) Background information**

Wajir County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council and the ones that have been transferred from the national government.

The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County. The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

**Vision**

A peaceful and cohesive county affording quality life for all our citizenry.

**Mission**

To spearhead participative, transformative, equitable and sustainable development through efficient systems to achieve quality life for all

**Our Mandate**

The County Government of Wajir as per Article 174 of the Constitution of Kenya 2010 is mandated to carry out exclusive, concurrent and residual functions. Our operations are not however mutually exclusive from those of the national government as we work in close cooperation and consultation with one another. Currently the national government is playing a facilitating role while the County Government of Wajir is adopting the implementation function in the following key areas:

|  |  |
|--|--|
| <ul style="list-style-type: none"> <li>• Agriculture</li> <li>• Health</li> <li>• Pollution Control</li> <li>• Cultural activities, public entertainment &amp; Amenities</li> <li>• Transport</li> <li>• Animal control and welfare</li> <li>• Trade development and regulation</li> </ul> | <ul style="list-style-type: none"> <li>• Early Childhood Education, village polytechnics, homecraft &amp; childcare centres</li> <li>• County planning and development</li> <li>• Natural resources environmental conservation</li> <li>• County Public Works &amp; Services</li> <li>• Firefighting &amp; disaster management</li> <li>• Control of drugs &amp; pornography</li> <li>• Local participation through coordination of decentralized units</li> </ul> |
|--|--|

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**b) Key Management**

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

- The County Executive committee

The Executive committee arm is charged with the responsibility of policy formulation and implementation of legislations, while the County Assembly on the other hand is responsible for passing and oversight of various policy implementation statuses by County organs.

Below are the names of the County Leadership and positions held in FY 20/21

**CHIEF EXECUTIVE COMMITTEE MEMBERS**

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

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**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

| No. | Name                      | Designation                                   |
|-----|---------------------------|---|
| 1   | Ibrahim Abdi Mohamed      | CEC, Finance and Economic Planning            |
| 2   | Rahma Dekow Omar          | CCO Economic Planning                         |
| 3   | Abdullahi M Hassan        | CCO Finance & Audit                           |
| 4   | Osman Sheikh              | CCO Decentralized units & Town Administration |
| 5   | Mohamed salat Osman       | CCO Fisheries& other alternative livelihood   |
| 6   | Farhiya Ibrahim Hanshi    | CCO Performance Contracting                   |
| 7   | Abdirahman Madhow Abdille | CCO Revenue                                   |
| 8   | Abdullahi Ibrahim Abdi    | CCO Public works                              |
| 9   | Bishar Adan Eymoy         | CCO Special programme                         |
| 10  | Hussein Mohamed Noor      | CCO Roads                                     |
| 11  | Fatuma Mohamed Hussein    | CCO Trade& ICT                                |
| 12  | Yussuf Dayib Ali          | CCO Education & polythenics                   |
| 13  | Khalif Abdi Ali           | CCO Irrigation                                |
| 14  | Abdirahman Adan Edow      | CCO Natural Resources                         |
| 15  | Abdirahman Omar Osman     | CCO Livestock                                 |
| 16  | Abdi Adan                 | CCO Agriculture                               |
| 17  | Muhuba Hassan Arte        | CCO Gender& social service                    |
| 18  | Ahmed Mohamed Noor        | CCO Environment& Energy                       |
| 19  | Ahmed Mohamed Adan        | CCO Lands                                     |
| 20  | Adan Enow                 | CCO Public Health                             |
| 21  | Ahmed Guhad Omar          | CCO Water Resource Development                |
| 22  | Mohamud Sokor             | CCO Medical services                          |
| 23  | Adan Kalmoy               | Ag. Director Accounting Services              |
| 24  | Abdi Abdullahi Hassan     | Director supply chain managements             |
| 25  | Abdullahi Hassan Maalim   | Ag.County Secretary                           |
| 26  | Abdisalan Yarow           | Director Revenue                              |
| 27  | Ahmed Maalim Omar         | Director Planning                             |
| 28  | Abdi G Omar               | Director Audit                                |
| 29  | Sahara Kunow              | Director Budget                               |

**d) Fiduciary Oversight Arrangements**

During the year under review, the County's management and operations were supported by a number of institutions which were established within the county to provide oversight role and ensure prudent management. These key fiduciary oversight bodies at the County for the year ended 30th June 2021 were:

1. Public Accounts Committee
2. Budget and Appropriations Committee

**External Institutions**

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

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

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

- 1) Adequacy and effectiveness of CGE's internal control system
- 2) Adequacy and effectiveness of the entity's risk management
- 3) Likely causes of any weaknesses observed, implications and agreed remedies

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

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**e) County Executive Headquarters**

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

**f) County Executive Contacts**

E-mail: [info@wajir.go.ke](mailto:info@wajir.go.ke)  
Twitter [@WajirCountyKE](https://twitter.com/WajirCountyKE)  
Website: [www.wajir.go.ke](http://www.wajir.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
Nairobi, Kenya
2. Kenya Commercial Bank
3. First Community Bank
4. National Bank of Kenya

**h) Independent Auditors**

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

**i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**NAIROBI, KENYA**

**2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING**

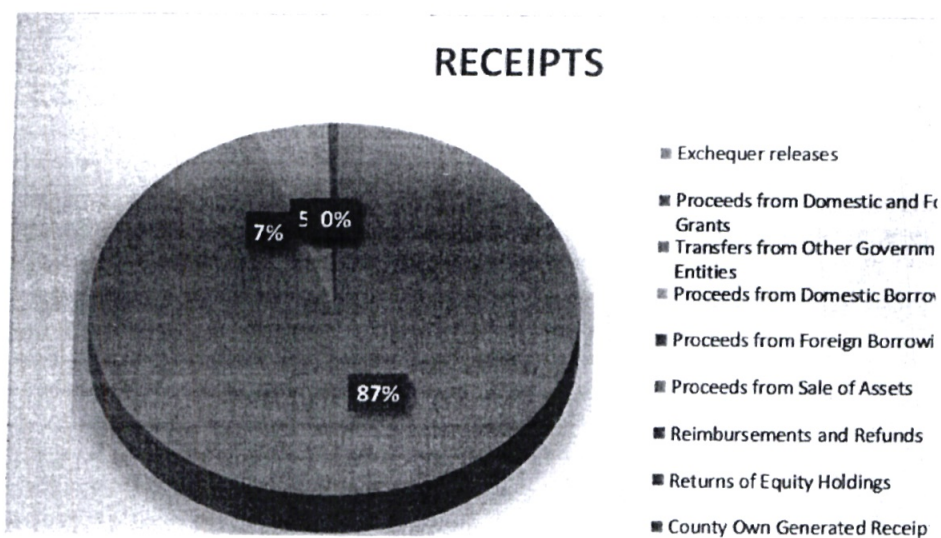
Section 164 of the Public Finance Management Act, 2012 requires that, County Governments prepare financial statements with respect to the entity by 30th September each year and submit the same to the auditor general with copies to the County Treasury, COB, and CRA and The National Treasury.

In view of the above, it is my pleasure to present the Wajir County Government financial statements for the period ending 30th June 2021. The financial statements present the financial performance of the County Government over the past year. The statements are prepared in accordance with the cash basis of accounting method under the International Public Sector Accounting Standards (IPSAS).

Statements presented include a statement of Receipts and Payments, a statement of Assets and Liabilities, Cash flow Statement, a statement of Comparative budget and actual amount and the Notes to the Financial Statements. The Financial Year 2020/2021 was the eighth full financial year under the devolved governance structure after the County government came into office in March 2013.

**Analysis of Receipts**

In this financial year, the County government started with a budget estimate of Kshs 10,638,794,888. The county had a budget funded by Kshs 8,545,500,000 being exchequer releases share of the revenue allocated by Commission on Revenue Allocation (CRA), Kshs 66,264,717 being the local revenue collection in the county and Kshs 793,112,756 being Donor Grants disbursed through CARA and a further Kshs 497,267,858 funds from RMLF.



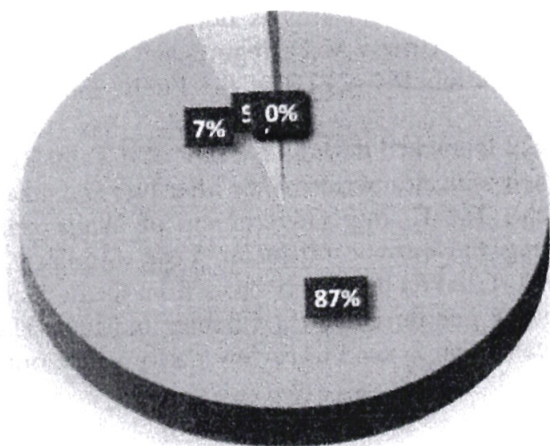
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**Analysis of Expenditure**

62% of the budget was allocated to Recurrent Expenditure while 38% went to Development Expenditure. This compares well with 2019/2020 where 46% and 54% were allocated to Recurrent Expenditure and Development Expenditure respectively. Below is graphical representation

| <b>PAYMENTS</b>                     |                      |
|-------------------------------------|----------------------|
| Compensation of Employees           | 3,697,946,339        |
| Use of goods and services           | 1,322,219,595        |
| Transfers to Other Government Units | 2,559,499,704        |
| Other grants and transfers          | 439,906,521          |
| Social Security Benefits            | 45,599,259           |
| Acquisition of Assets               | 1,823,378,974        |
| <b>TOTAL</b>                        | <b>9,888,550,392</b> |

**RECEIPTS**



- Exchequer releases
- Proceeds from Domestic and Foreign Grants
- Transfers from Other Government Entities
- Proceeds from Domestic Borrowings
- Proceeds from Foreign Borrowings
- Proceeds from Sale of Assets
- Reimbursements and Refunds
- Returns of Equity Holdings
- County Own Generated Receipts

**CECM Finance and Economic Planning**  
**County Government Wajir**

### **3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES**

#### **Introduction**

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 Government entities 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

#### **Wajir County has a vision to be**

'A Secure, Resilient and Globally Competitive First Class County in Service Delivery for All'

This vision will be achieved through the county's strategic objectives in the various sectors listed here after

The County Government prepared the CIDP 2018-2022 which is the county development blue print for the five years plan period from 2018-2019 to 2022-2023. Tracking of programmes and projects implementation status is done through a number of activities including: field inspection reports, quarterly M&E reports and annual M&E reports. Annual reports are carried out as per Section 164 (2) (f) of the Public Finance Management Act, 2012.

Moreover, the CIDP 2018-2022 is tracked through a CIDP Mid Term Review slated for the Financial Year 2020-2021, which indicates performance after two and a half years of the 2nd Generation County Government. The County Government of Wajir plans to undertake a CIDP Mid-Term Review during the current Financial Year. Similarly, we also prepare County Annual Progress Reports (C-APR) on Yearly basis from the data collected during the M & E exercise. Yet, the County has developed a Counter Indicator Handbook from the Wajir CIDP 2018 – 2022 Indicator that is used to review performance outcomes against the CIDP target outcomes.

#### **Strategic development objectives**

The County's 2018-2022 CIDP has identified Twenty-three key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, Vision 2030 & the National Government's "Big Four" Agenda, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks and plans, and are summarised here-in-under;

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| <b>Department</b>   | <b>Objective</b>   | <b>Outcome</b>                         | <b>Indicator</b>   | <b>Performance</b>                         |
|---|--|--|--|--|
| <b>Agriculture, Livestock and Alternative livelihoods</b> | Increase production and productivity in agricultural sector  | Increased production                   | Annual production for key products in tons<br>Onions<br>Melon<br>Spinach and Kales | 50 from 40<br>507 from 230<br>125 from 120 |
|   |  | Increased productivity                 | Grafted fruit seedlings<br>Certified seeds distributed                             | 8,000 seedlings<br>5 tons                  |
|   | Provision of alternative livelihoods for pastoralists and agro-pastoralists                              | Increased production of honey          | Beehives installed   | 500  |
|   | Provision of effective and efficient veterinary services to significantly reduce disease and pest burden | Improved animal health                 | No of animals vaccinated   | 3,500,000                                  |
|   | Increased livestock productivity, marketing of livestock and livestock products and value addition       | Improved farming methods among farmers | No of farmers trained  | 30,000                                     |
|   | Increase in food and fodder production through irrigation  | Increase area under irrigation         | No of Ha under irrigation  | 1,200                                      |
|   |  | Improved rangeland                     | Grazing committees operationalized   | 12   |

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|  |   |                         |   |        |
|--|---|-------------------------|---|--------|
|  |   | management              |   |        |
|  |   |                         | Rangelands reseeded   | 1200Ha |
| <b>Lands, Public Works and Housing</b> | Use spatial resources sustainably for the benefit of the county residents | Urban development plans | % of towns planned (Wajir, Habaswein, Hadado, Griftu, Tarbaj, Eldas and Bute) | 30%    |

|               |  |   |   |   |
|---------------|--|---|---|---|
| <b>Health</b> | Enhance access to affordable and quality health care for all | <p>Reduced maternal and infant mortality rates</p> <p>Other social determinants of health have been improved courtesy of County Government of Wajir interventions in Water, Food Security, Education, Roads, Environment and Energy which have all indirect maternal health outcomes.</p> | <b>Maternal Mortality Rate (MMR)</b>  | These are analysed through National Statistics and Surveys <b>(KDHS 2019 not done due to National Census)</b> |
|               |  |   | <b>Infant Mortality Rate</b>  |   |
|               |  |   | <b>Skilled deliveries</b>   | Improved from 18% to 46%  |
|               |  |   | <b>ANC Services</b>   | Improved from 26% to 67%  |
|               |  |   | <b>Family Planning Services</b>   | Improved from 2% to 9%  |
|               |  |   | <b>Number of facilities offering comprehensive emergency obstetric neonatal care services</b> (facilities that can offer caesarean section) | From 1 to 4   |
|               |  |   | <b>Facilities offering basic obstetric services</b>   | Increased from 55 in 2013 to 118 in 2020  |
|               |  | <b>Ambulances</b> placed in strategic areas for ease of referral for obstetric cases  | 20 (6 Sub-counties and 30 Wards)  |   |

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|  |   |   |  |   |
|--|---|---|--|---|
|  |   |   | <b>Number of nurses employed</b>   | Increased from 182 in 2013 to 367 in 2020                   |
|  |   |   | <b>Number of medical officers</b>  | Increased from 2 in 2013 to 38 in 2020                      |
|  |   |   | <b>Number of health staff</b>  | Increased from 300 in 2013 to 1050 in 2020                  |
|  |   |   | <b>Number of Maternity wings established</b>   | Increased from 45 to 91                                     |
|  |   |   | Obstetric referrals (Operationalization of Habaswein, Griftu and Bute Sub-County Theatres) | Reduced by 50 %   |
|  |   |   | Investment in health care financing  | Increased from 18% in 2017/2018 to 30 % in 2020/2021 Budget |
|  |   | Immunization coverage                                     | Children under 1 fully immunized   | 57%   |
|  |   | Reduced Malnutrition rate of under 5 children             | Malnutrition rate of under 5 children  | 12  |
|  | Efficient rehabilitative, emergency referral and curative | Improved access to affordable and quality health services | Average distance to nearest health facilities  | Approximately 35 KM against 5 KM (WHO)                      |

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|                             |   |   |  |          |
|-----------------------------|---|---|--|----------|
|                             | services  |   |  |          |
|                             |   |   | Nurse : Population Ratio                               | 1:2016   |
|                             |   |   | Doctor : Patient Ratio                                 | 1:16,125 |
|                             |   |   | Patient : Bed Ratio                                    | 1:3342   |
| <b>Education</b>            | Attain universal preprimary education   | Increased enrolment in ECDE                                     | Net enrolment rate %<br>Gross enrolment rate %         | 60<br>65 |
|                             |   | Increased transition rates                                      | Transition rates to Class one Girls (%)                | 95       |
|                             |   | Increased teacher pupil ratio                                   | No of ECD care givers                                  | 683      |
|                             |   | Increased retention in ECDE centres.                            | ECDE Completion rates %                                | 95       |
|                             |   | Improved nutrition of Children in ECDE                          | Proportion ECDE students benefiting from SFP %         | 100      |
|                             | Enhance vocational skills to reduce unemployment                                | Increased enrolment in VTCs                                     | Gross enrolment (NO)                                   | 671      |
|                             |   | Improved access to VTC education                                | No of Polytechnics operationalized                     | 9        |
|                             | Provision of quality social services to the vulnerable members of the community | Improved social protection and livelihoods of vulnerable groups | Eligible households with OVCs receiving cash transfers | 8616     |
|                             |   |   | Number of PWDs accessing cash transfer                 | 5973     |
|                             |   |   | Number of Older persons accessing cash transfer        | 4674     |
|                             |   |   | Number of HH receiving HSNP                            | 10000    |
|                             |   |   | Reduced rate of adolescence pregnancy %                | 14.4     |
| <b>Water and Sanitation</b> | Sustainable development of water  | Improved access to clean and safe                               | % of households with access to clean water             | 20       |

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|  |   |  |   |   |
|--|---|--|---|---|
|  | resources for domestic and livestock use.   | drinking water for all                                 |   |   |
|  |   |  | No of Households with access to clean and safe water-during wet season, | 39,000  |
|  |   |  | Average distance to nearest protected safe water source (KM)            | 9   |
|  |   |  | No of boreholes drilled, equipped and operational.                      | 30  |
|  |   |  | Proportion of water source that meet WHO standard.                      | 8   |
|  |   |  | No. Households with metered Water                                       | 10,000  |
| <b>Trade, Cooperatives Development and ICT</b> | Mobilise capital through cooperatives for investment in value chains with competitive advantage for wealth creation | Improved investment in various value chains            | Gross capital holdings by cooperatives                                  |   |
|  | To Promote Trade, Investment and Industrial Development   | Improved Business Infrastructure                       | -No. of Stalls Constructed  | 120   |
| <b>Finance and Economic planning</b>           | Strengthen financial management systems   | prudent resource utilization                           | Audit rating  | Qualified Opinion for the FY 2018-2019 (TBC)                                    |
|  | Improve domestic revenue generation capacity  | Increased own source revenue                           | Internal revenue  | OSR increased from KSH. 52M in the FY 2018-2019 to KSH. 62M in the FY 2019-2020 |
| <b>Roads &amp; Transport</b>                   | Improve road network for better access in all parts of the county   | Efficient transportation of people, goods and services | % of roads in all-weather standards                                     | 30  |

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|  |  |  |  |       |
|--|--|--|--|-------|
|  |  |  | Length of Roads Tarmacked (KMs)                | 5     |
|  |  | Reliable road network                                  | Length of Graveled Roads. (KMs)                | 57    |
|  |  |  | Length of roads Graded (km)                    | 1,471 |
| <b>Energy, Environment and Natural Resources</b>                   | Harness the renewable energy resources like solar and wind                                 | Increased street lighting using solar power            | % of towns with solar street lights            | 25    |
|  |  |  | % of HH Connected to electricity               | 30    |
|  | Conserve biological, environmental and wildlife resources for the benefit of the residents | Improved conservation                                  | Conservancies operational                      | -     |
|  | Increase forest cover through afforestation and agroforestry                               | Increased forest cover                                 | Proportion (Ha) of land under forest cover     | 3.5   |
| <b>Public Service, Town Administration and Decentralised Units</b> | Enhance resilience and disaster management   | Reduction in disasters                                 | %reduction in households affected by disasters | 50    |
|  | Strengthen cohesion through peace building and conflict resolution                         | Reduced conflicts                                      | %reduction in reported conflicts               | 70    |
|  | Increase citizen participation for better governance and accountability                    | Increased project ownership and civic responsibilities | % of projects managed by PMCs                  | 30    |

#### **4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

##### **1. Sustainability strategy and profile**

The Wajir County Development Agenda is informed by the need to increase and expand sustainable development opportunities and build people's capacities to enable them create wealth and transform their lives for growth and prosperity. The County Envisions being a competitive, industrialized and socio-economically self-sustaining and securing county. This will be attained by providing quality and efficient services through innovative and sustainable utilization of resources for a better quality of life of all citizens of Wajir County. This the county intends to attain and sustain it through creation of a county culture anchored on; Transparency; Inclusiveness and Equity; Empowerment; Quality and result oriented in provision of the county services

The County has projects implementation was greatly affected by the Covid -19 Pandemic in the second half of the year. Most of the County programs and projects were deferred and great focus given to fighting the pandemic.

##### **2. Environmental performance**

As outlined in the County 2018-2022 CIDP, Environment is one of the key thematic areas that the county has put a lot of focus in its developments agendas. Land is a natural resource which can be sustainably used to satisfy man's unlimited needs and wants as long as the concept of scarcity is recognized. Cognizant of the need for responsible land use for environmental sustainability, The County has developed a number of policies, programmes and structures guiding environmental matters within the County.

##### **3. Employee welfare**

Wajir County Recognises the value of its employees in the implementation and long term sustainability of its development strategy. As a result, it has always ensured a fair recruitment process where competences and qualification has been key in hiring of its employees to ensure value from its human resource. All recruitments observe the one third Gender rule and the inclusivity. All senior management staff from the level of county directors and above are placed under performance Contract while the junior staff are under performance Appraisal system.

This is aimed at inculcating a results culture and also helps to identify skills Gap for capacity building and future development the County staff as they inform approvals for Promotion and training for carrier growth. For a better and health work force, the county has also placed all staff under a medical cover which on terms as provided by the Salaries and Remuneration Commission's guideline of Employee Medical benefits.

**4. Market place practices-**

The County embraces diversity and offers services to all county residents without discrimination. All county fees and charges are levied after wide consultation with the citizens through public participation.

**5. Community Engagements-**

The County has been engaging its citizens in all its development programmes through public participation in all the county plans, Budget and legislations. This participation ensures that the views of the citizen are included from planning to implementation stages. Participation is done by the county through its established participation structures such as, the County Budget and Economic Forum, The County Citizen education and Civic Education Unit etc.

**5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

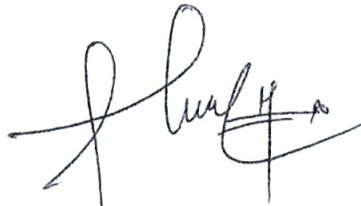
The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Executive'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 Executive's financial statements were approved and signed by the CEC member for finance on 29th September, 2021.



**County Executive Committee Member**

**Finance and Economic Planning**

# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF WAJIR FOR THE YEAR ENDED 30 JUNE, 2021**

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### **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 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 Executive of Wajir set out on pages 1 to 43, which comprise the statement of financial assets and liabilities as

at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Wajir as at 30 June, 2021 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.

## **Basis for Qualified Opinion**

### **1. Use of Goods and Services**

#### **1.1 Payment of Undisclosed Pending Bills**

Included in use of goods and services amount of Kshs.1,322,219,595, are payments amounting to Kshs.10,210,000 for goods and services delivered in the prior financial years. However, the amount was not reported as pending bills in the financial statements for the 2019/2020 financial year.

Consequently, the accuracy and completeness of expenditure amounting to Kshs.10,210,000 for the year ended 30 June, 2021 could not be confirmed.

#### **1.2 Unsupported Expenditure**

Included in use of goods and services amount of Kshs.1,322,219,595 are payments of Kshs.46,801,111 which were not supported with the relevant documents like motor-vehicle logbooks (GP55) and register of repairs as detailed below;

| <b>Details</b>  | <b>Amount in Kshs.</b> |
|---|------------------------|
| Fuel, Oil and Lubricants  | 3,254,235              |
| Unsupported Expenditure on Security   | 12,810,000             |
| Routine Maintenance of Motor Vehicles and Routine Maintenance of Other Assets | 30,736,876             |
| <b>Total</b>  | <b>46,801,111</b>      |

Consequently, the accuracy and completeness of Kshs.46,801,111 incurred in use of goods and services for the year ended 30 June, 2021 could not be confirmed.

### **2. Transfers to Other Government Units**

#### **2.1 Un-Supported Capital Grants and Transfers**

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects transfers to other government units of Kshs.2,559,499,704 which includes

Kshs.1,251,196,526 in respect of other capital grants and transfers. However, the following anomalies were noted: -

- i) An amount of Kshs.14,074,887 disclosed as transfers to Wajir County Village Polytechnics was not supported with expenditure returns including requisition, tender documents, bills of quantities, delivery notes and invoices for the expenditures incurred against the grants.
- ii) An amount of Kshs.244,640,454 was disclosed as transfers to Wajir County Kenya Climate Smart Agriculture (KCSAP) Account. However, an amount of Kshs.40,228,959 was not properly supported with expenditure returns such as monitoring and evaluation reports for micro-funded projects, no fuel register was being maintained while fuel consumption was not supported by detail orders. Further, the vaccines and other veterinary drugs procured were not supported with key procurement documents such as S13.
- iii) An amount Kshs.75,000,000 was disclosed as transfers to Wajir County Climate Change Adaptation Fund. Further, payment amounting to Kshs.59,123,782 was paid from the Fund account in respect of expenditure relating to financial years 2018/2019 and 2019/2020 which were not disclosed as pending bills in the financial statements for financial year 2019/2020.

In the circumstances, the accuracy and completeness of other capital grants and transfers amounting to Kshs.1,251,196,526 for the year ended 30 June, 2021 could not be confirmed.

### **3. Acquisition of Assets**

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects acquisition of assets payments totalling Kshs.1,823,378,974 which includes Kshs.50,931,723 on overhaul and refurbishment of construction and civil works, which further includes an expenditure of Kshs.21,068,824 in respect of projects that were indicated to have been initiated and procured during the financial year 2018/2019. However, the amount was not disclosed in the schedule of pending bills in the 2019/2020 financial statements.

Consequently, the accuracy and completeness of payments amounting to Kshs.50,931,723 in respect of overhaul and refurbishment of construction and civil works for the year ended 30 June, 2021 could not be confirmed.

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

## Key Audit Matters

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

## Other Matter

### 1. Budgetary Control and Performance

#### 1.1 Unauthorized Over Expenditure

Budget analysis for the year under review revealed that the County Executive overspent by a total of Kshs.114,738,871 representing 13% of the budget on eight (8) items as analysed below: -

| Item and Sub-Item  | Approved Budget Kshs. | Actual Expenditure Kshs. | Over Expenditure Amount (Kshs.) | % of Over Expenditure |
|--|-----------------------|--------------------------|---------------------------------|-----------------------|
| Hospitality Supplies and Services                                    | 110,795,190           | 127,228,043              | 16,432,853                      | 15                    |
| Maintenance Expenses - Motor Vehicles and Cycles                     | 88,495,921            | 86,451,896               | 2,044,025                       | 2                     |
| Routine Maintenance - Other Assets                                   | 55,276,950            | 111,504,537              | 56,227,587                      | 102                   |
| Current Grants to Government Agencies and Other Levels of Government | 161,109,749           | 164,854,526              | 3,744,777                       | 2                     |
| Emergency Fund and Emergency Relief                                  | 411,000,000           | 439,906,521              | 28,906,521                      | 7                     |
| Purchase of Office Furniture and General Equipment                   | 19,950,000            | 27,363,581               | 7,413,581                       | 37                    |
| Purchase of Household Furniture and Institutional Equipment          | 25,732,600            | 29,440,277               | 3,707,677                       | 14                    |
| Purchase of Certified Seeds, Breeding Stock and Live Animals         | 3,150,000             | 3,499,900                | 349,900                         | 11                    |
| <b>Total</b>   | <b>875,510,410</b>    | <b>990,249,281</b>       | <b>114,738,871</b>              | <b>13</b>             |

Consequently, the County Executive was in breach of Regulation 39(3) of Public Finance Management (County Governments) Regulations, 2015 which states that the purpose for which approval is sought for a supplementary budget shall be for unforeseen and avoidable in circumstances where no budget provision was made and in unavoidable, in circumstances where there is an existing budgetary provision which, however, is inadequate.

#### 1.2 Late Exchequer Receipts

The statement of receipts and payments reflects total receipts of Kshs.10,638,794,887. It was however noted that exchequer receipts amounting to Kshs.3,186,224,992 representing 30% of the total receipts was received in June and July, 2021 as analysed below: -

| <b>Date Received<br/>CRF Bank Statement</b> | <b>Details</b>  | <b>Amount in<br/>Kshs.</b> |
|---|-----------------|----------------------------|
| 15 June, 2021                               | Exchequer Issue | 683,640,000                |
| 21 June, 2021                               | Exchequer Issue | 71,333,765                 |
| 23 June, 2021                               | Exchequer Issue | 769,095,000                |
| 23 June, 2021                               | Exchequer Issue | 15,784,997                 |
| 23 June, 2021                               | Exchequer Issue | 7,037,447                  |
| 30 June, 2021                               | Exchequer Issue | 683,640,000                |
| 01 July, 2021                               | Exchequer Issue | 17,944,835                 |
| 02 July, 2021                               | Exchequer Issue | 726,367,500                |
| 06 July, 2021                               | Exchequer Issue | 145,000,000                |
| 06 July, 2021                               | Exchequer Issue | 66,381,449                 |
| <b>Total</b>                                |                 | <b>3,186,224,992</b>       |

Due to the late remittances by The National Treasury, the County Government could not undertake the planned and budgeted programmes in time and thereby negatively impacting on service delivery to the residents of the County.

## **2. Under-Collection of Revenue**

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects county own generated receipts of Kshs.66,264,717 against an approved budget of Kshs.150,000,000 resulting to an under-collection of Kshs.83,735,283 or 55.8% of the approved budget.

This may be an indication that the budget was not realistic or that internal control mechanism and management of internally-generated revenue and collection of the same was weak. Failure to collect the budgeted revenue may result in to poor service delivery to the residents of the County.

## **3. Pending Bills**

Annex 2 to the financial statements reflects pending bills balance of Kshs.1,800,185,062 as at 30 June, 2021. Further, verification of the bills revealed that an amount of Kshs.1,014,314,197 has been outstanding for over three years. No justifiable explanation was provided for the failure to settle the pending bills as first charge during the 2020/2021 financial year.

## **4. Unresolved Prior Year Matters**

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. As indicated in the financial statements under progress on follow up on prior year auditor's recommendations, some of the issues are indicated as resolved yet the report has not been discussed by the Senate. Therefore, it is not clear how they have been resolved.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for 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. Unapproved Collection of Revenue**

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects county own generated receipts of Kshs.66,264,717. However, it was noted that the County Finance Bill, 2021 submitted to the County Assembly setting out the revenue raising measures for the County Government for the 2020/2021 was not approved by the County Assembly as per Section 133 of the Public Finance Management Act, 2012.

Consequently, it was not possible to confirm the legal basis for collection of own source revenue.

### **2. Compensation of Employees**

#### **2.1 Payment of Special House Allowance**

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects compensation of employees' payments of Kshs.3,697,946,339 which includes Kshs.17,342,400 paid to three hundred and fifty-three (353) employees as special house allowance in addition to the normal house allowance. This is contrary to the Salaries and Remuneration Commission Circular Ref. No.SRC/ADM/1/13 Vol. III(126) of 10 December, 2014 which provides rates of house allowances payable to public officers.

Consequently, the Management was in breach of the law.

#### **2.2 Employees Receiving Less Than a Third of Basic Salary**

Audit review of the County Executive payrolls for the year under review revealed that twenty-nine (29) employees were receiving net salaries that were less than a third of their respective basic salaries contrary to Section 19(3) of the Employment Act, 2007.

Consequently, the Management was in breach of the law.

#### **2.3 Irregular Engagement of Employees on Interim Basis**

During the financial year under review, the County Executive engaged some employees on interim positions which do not exist in public service. A review of their appointments further revealed the following anomalies:

- i) There was no documentary evidence to confirm that the positions were competitively filled by the County Public Service Board as required.
- ii) Some of the staff appointed to the interim positions were designated at job groups such as H, K, L and N which would ordinarily be job groups for appointments on contract or permanent basis.
- iii) Salaries paid to officers appointed on interim positions were not based on salary structure grading issued by the Salaries and Remuneration Commission.
- iv) Sixteen (16) employees whose contracts had expired in the years, 2013, 2014 and 2015 were still in the payroll despite the fact that no documentary evidence of extensions had been issued to the employees.

Consequently, the Management was in breach of the law.

#### **2.4 Anomalies in Engagement of Casual Employees**

During the year under review, the County Executive spent Kshs.136,813,881 on payment of wages for temporary or casual employees. Examination of records provided for audit revealed the following anomalies:

- i) Five hundred and nine (509) casual workers were engaged for more than three (3) continuous months. The total wages paid to these workers was Kshs.46,912,245.
- ii) Some casuals were assigned job groups such as H, K, L and N which ordinarily apply to employees appointed on contractual and permanent basis of employment.
- iii) Three hundred and one (301) casual workers had their Kenya Revenue Tax PIN and /or NSSF numbers either not captured or incorrectly captured in the manual payroll.
- iv) Six (6) casual employees shared Kenya Revenue Personal Identification Numbers.
- v) A total of one hundred and sixty-three (163) casuals were not attached to any specific work station as per the manual payroll.
- vi) The casual employees were engaged to carry out various duties including, cleaning, security services and revenue collection similar to those assigned to similar cadre of employees engaged on permanent terms.
- vii) Verification of tasks performed by the casual employees revealed that most of them work for an average of two hours in a day. It was also observed that some departments did not maintain muster rolls yet a number of casuals were not present by the time of audit verification.

In the circumstances, the Management was in contravention of Section 37 of the Employment Act, 2007.

#### **2.5 Anomalies in Recruitment of Employees**

During the year under review, the County Public Service Board recruited Community Health Assistants, Nutrition Officers, Nutrition and Dietetics Technologist, Enrolled

Nurses, Registered Nurse, Senior Security Liaison, Principal Security Officer and Senior Superintendent Engineer. However, a review of officers' personal files and recruitment process revealed the following anomalies:

- i. The County Human Resource Manual, 2013 requires that a candidate applying for employment must complete the prescribed application form detailing personal details, employment history, qualifications, and medical record. However, application forms filled by applicants under this requirement were not provided for audit verification.
- ii. Some of the officers were recruited at job group N which ordinarily requires holders to have undergraduate qualifications. However, the personal files of some of the officers did not have evidence of undergraduate qualifications.

Consequently, the Management was in breach of the law.

## **2.6 Engagement of Excess Employees**

A scrutiny of June, 2021 IPPD payroll indicated that the County Executive had a total of 3,219 permanent employees. Analysis of employees in some categories revealed that the Management either engaged excess number of employees or some of them were ghost workers as detailed below:

### **(i) Directors of Administration**

The County Executive had a total of forty-six (46) directors of administration in addition to other Technical Directors in the respective departments. Some departments had six (6) Directors of Administration.

### **(ii) Drivers**

According to the list of motor vehicles provided for audit verification, the County Executive has a total of one hundred and twenty-nine (129) motor vehicles out of which twenty-eight (28) are grounded leaving one hundred and one (101) in good working condition. According to the IPPD and Manual payrolls, the County Executive has a total of one hundred and eighty-three (183) and thirteen (13) casual drivers. This implies that at any one particular time ninety-five (95) drivers are idle.

### **(iii) Medical Doctors**

According to records examined during the audit, the County Executive has a total of sixty (60) Medical doctors. It was however noted that twenty-three (23) doctors were on study leave while two (2) are on unpaid leave representing 41.6%. No proper explanation was provided allowing such a big number of doctors to proceed on study leave at the expense of service delivery.

Consequently, economical and efficient use of resources, value for money and adherence to laid down procedures in the compensation of employees for the year ended 30 June, 2021 could not be confirmed.

## 2.7 Staff Paid Basic Salary Outside the Approved Rates

Records examined for audit revealed that one hundred and forty-three (143) staff members in various job groups were paid basic salary which was below the minimum limit set by Salaries and Remuneration Commission resulting to an underpayment of Kshs.2,167,080. Further there was one employee in job group J whose basic was above the maximum limit set for the job group by Salaries and Remuneration Commission resulting to an overpayment of Kshs.220,440.

Consequently, the County Executive did not pay basic salaries to one hundred and forty-four employees in accordance with Salaries and Remuneration Commission approved rates.

The Management was therefore in breach of Salaries and Remuneration Commission guidelines.

## 2.8 Payment of Salaries to Employees of Wajir Water and Sewerage Company

Included in compensation of employees' payments of Kshs.3,697,946,339 is Kshs.202,946,241 paid as salaries to employees of the Wajir Water and Sewerage Company which is a distinct legal entity that is supposed to prepare its own financial statements in accordance with the Public Sector Accounting Standards Boards requirements.

Consequently, the Management was in breach of the law.

## 2.9 Non-remittance of Statutory Deductions

During the year under review, the County Executive made deductions from employees' salaries amounting to Kshs.1,348,763,854 as Pay As You Earn, National Social Security Insurance, National Hospital Insurance Fund, loans and pension deductions. Out of these deductions, the County Executive remitted a total of Kshs.1,009,913,164 to the respective organizations. However, the balance of Kshs.338,850,690 had not been remitted as at 30 June, 2021. In addition, the unremitted amount was not disclosed in the financial statements as pending bills.

Further, the County Executive did not remit outstanding pension dues to various retirement benefits schemes totalling Kshs.437,781,758 as analysed below: -

| <b>Scheme</b>        | <b>Kshs.</b>       |
|----------------------|--------------------|
| LAPTRUST             | 175,930,287        |
| LAPFUND              | 13,452,989         |
| CPF                  | 246,276,850        |
| LAPTRUST – Actuarial | 2,121,632          |
| <b>Total</b>         | <b>437,781,758</b> |

Consequently, the Management was in breach of the law.

## **2.10 Unremitted House Rent**

During the year under review, the County Management deducted house rents totalling Kshs.811,600 from the salaries of County Government employees who are tenants of the houses owned by the State Department for housing and urban development. The deducted amounts remained unremitted to the state department for housing and urban development at the time of the audit in November, 2021, contrary to Regulation 66(1) of the Public Finance Management (County Government) Regulations, 2015 which states that when a County Government Entity renders agency services to another County Government Entity or National Government Entity, all revenue receipts collected shall be accounted for fully by the agent to the receiver of revenue or collector of revenue or Accounting Officer.

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

## **2.11 Non-Adherence to Ethnic Balance Requirement**

Perusal of June, 2021 payroll indicated that the County Executive had a total of three thousand, two hundred and eight (3,208) employees. However, analysis of the employees' data revealed that 87.1% of the employees were from the same ethnic community.

This is contrary to requirements of Section 65(e) of the County Governments Act, 2012 which emphasizes the need to ensure that at least thirty percent (30%) of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the County.

## **3. Non-Compliance with Budget Procedures**

Audit review of the budget process of the County Executive revealed that Management did not prepare County Budget Review and Outlook Paper for 2020/2021 financial year as required by Section 118 of Public Finance Management Act, 2012. It was further observed that the County Executive did not publish the County Fiscal Strategy Paper, the County Budget Review and Outlook Paper and the County Annual Development Plan as required by Sections 117(8), 118(4)(b) and 126(4) of the Public Finance Management Act, 2012.

Consequently, the Management was in breach of the law.

## **4. Implementation of Projects**

### **4.1 Other Grants and Payments - Emergency Relief**

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects other grants and transfers of Kshs.439,906,521 which includes Kshs.297,982,390 spent on purchase of emergency medical supplies, relief food, non-food items and water trucking services. However, examination of payment documents revealed the following anomalies: -

- (i) Payment records and tender documents for expenditure amounting to Kshs.183,646,000 were not provided for audit verification. Management indicated

that the records in respect of the expenditure had been taken by Ethics and Anti-Corruption Commission (EACC). However, there was no evidence availed to support the claim as records used to release the tender documents to the officers were not made available for review.

- (ii) Contracts worth Kshs.1,970,000 were executed without evidence of contract agreements or local purchase orders issued to suppliers.
- (iii) Contracts worth Kshs.29,942,200 were irregularly awarded to suppliers who did not meet the mandatory compliance requirements such as valid business licenses and tax compliance certificates as required by the evaluation criteria. Despite lack of mandatory documents, the tenderers were found responsive by the evaluation committee contrary to Section 79(1) of the Public Procurement and Asset Disposal Act, 2015.
- (iv) Contracts worth Kshs.33,001,500 awarded were not supported by professional opinion of the head of procurement unit and where provided, it was not signed contrary to Section 84 of the Public Procurement and Asset Disposal Act, 2015. The County Executive awarded contracts worth Kshs.10,188,690 to suppliers and contractors who were not prequalified under the respective categories of goods and works supplied, contrary to Section 106(2)(a) of Public Procurement and Asset Act, 2015.
- (v) Contract agreements for Disposal Act, 2015 contracts worth Kshs.51,237,990 were signed between the Accounting Officer and the contractors before lapse of the mandatory fourteen (14) days from the date of tender award notification. This was in contravention of Section 135(3) of the Public Procurement and Assets Disposal Act, 2015.
- (vi) Notification letters of regrets for contracts worth Kshs.66,817,390 were not sent to unsuccessful bidders' contrary to the requirement of Section 87(3) and 126(4) of Public Procurement and Asset Disposal Act, 2015.
- (vii) There was no evidence of how supplies amounting to Kshs.5,400,000 were received in the stores and issued out to the user departments.
- (viii) An amount of Kshs.9,992,500 was paid to a supplier in respect of supply of emergency food and non-food items to Orahey fire victims vide L.S.O No.007954 and tender No.WCG/PSSP/DT/08/2018-2019. However, there was no documentation for distribution of the relief commodities to beneficiaries and the basis of selection of beneficiaries. In addition, the expenditure was not included in the pending bills disclosed in the financial statements of 2019/2020 financial year.
- (ix) It was also observed that contracts worth Kshs.9,044,700 were evaluated by the same officers who opened the quotations contrary to the requirement of Section 78(1)(b) of the Public Procurement and Asset Disposal Act, 2015 which require at least one of the members involved in the tender opening not to be involved in the tender processing or evaluation.

- (x) The County Executive awarded contracts worth Kshs.10,188,690 to suppliers and contractors who were not prequalified under the respective categories of goods and works. This is in contravention of Section 93(1) of Public Procurement and Assets Disposal Act, 2015 which states that subject to provisions of Subsection (2), an Accounting Officer of a procuring entity where applicable, may conduct a pre-qualification procedure as a basic procedure prior to adopting an alternative procurement method other than open tender for the purpose of identifying the best few qualified firms for the subject procurement

Consequently, the Management was in contravention of the law.

#### **4.2 Proposed Construction of Frontier Road to Bitumen Standards**

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects transfers to other government entities payments of Kshs.2,559,499,704 which includes other capital and transfers of Kshs.1,251,196,526 out of which Kshs.136,381,449 is in respect of transfers to Wajir Municipality under Urban Support Programmed and Urban Institutional Grants. Review of the bank statements of the Municipality Urban Development Grant revealed that Kshs.66,381,449 received on 21 July, 2021 was not disclosed in the financial statements as part of other capital grants and transfers.

In addition, Kshs.98,008,422 was paid to a contractor for construction of 1.5 Km frontier road (part) to bitumen standards. However, review of the payment records and other tender documents revealed the following anomalies: -

- (i) The interim payments were not supported with certificates of inspection and acceptance to confirm satisfactory partial completion of works to an acceptable standard contrary to the requirement of Section 48(3)(c) of Public Procurement and Assets Disposal Act, 2015.
- (ii) There was no evidence that due diligence was conducted on the winning bidder as required by Section 83(1) Public Procurement and Assets Disposal Act, 2015 and National Treasury Circular No.3 of 18 September, 2017.
- (iii) In addition, there was no evidence that retention money was deducted from the contractor's payments as required.
- (iv) There was no documented evidence to confirm that the utilization of provisional sum amounting to Kshs.5,700,000 was requested and approved by tender evaluation committee as required by Section 139(2) of Public Procurement and Assets Disposal Act, 2015.
- (v) Physical verification carried on 25 November, 2021 revealed that environmental bill board, awareness bill board, AIDS bill board and Ac rumble strips all costing Kshs.580,000 were not installed. Further, other road furniture costing Kshs.5,809,000 were not done though they were factored in the Bill of Quantities and were paid for.

In the circumstances, it was not possible to confirm that value for money on the Kshs.98,008,422 incurred in the construction of the 1.5 Km frontier road was realized.

### **4.3 Construction and Civil Works**

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects acquisition of assets payments of Kshs.1,823,378,974 which includes Kshs.1,075,399,636 incurred on construction and civil works out of which Kshs.585,124,981 was spent on construction of dispensaries, mega water pan, water works, desilting of water pans, drilling of boreholes and other works related activities. Scrutiny of tender documents for the two projects revealed the following anomalies:-

- (i) Payment vouchers and tender documents for expenditure amounting to Kshs.180,738,289 were not provided for audit verification. Management indicated that the documents had been taken by Ethics and Anti-Corruption Commission (EACC). However, there was no evidence to support the explanation.
- (ii) Contracts costing Kshs.49,422,862 were irregularly awarded to suppliers who did not satisfy the mandatory compliance requirements such as valid business licenses and tax compliance certificates as required by the evaluation criteria. Despite the lack of mandatory documents, the tenderers were found responsive by the evaluation committee contrary to Section 79(1) of the Public Procurement and Assets Disposal Act, 2015.
- (iii) Contracts costing Kshs.8,177,394 were not supported by professional opinion of the head of procurement unit and where provided, they were not signed contrary to the requirement of Section 84 of the Public Procurement and Assets Disposal Act, 2015.
- (iv) Contract agreements for contracts costing Kshs.103,287,354 were signed between the accounting officers and the contractors before lapse of the mandatory fourteen (14) days from the date of tender award notification. This was in contravention of Section 135(3) of the Public Procurement and Assets Disposal Act, 2015.
- (v) Contracts costing Kshs.73,669,997 were not supported with certificates of completion of work, inspection report and appointment letters of inspection and acceptance committee members from accounting officer.
- (vi) A total of Kshs.201,117,818 was paid for activities that were alleged to have been undertaken in the previous financial years. However, the amount was not included in the pending bills for the financial year 2019/2020 thus the validity of the expenditure could not be ascertained.
- (vii) The County Executive procured projects costing of Kshs.25,570,234 through request for quotations. The tender documents such as quotations and Local Service Orders were all raised the same day for the projects in the same site, an

indication that the tenders were split contrary to Section 54(1) of the Public Procurement and Assets Disposal Act, 2015.

Consequently, the value for money and propriety of expenditure on construction of dispensaries, mega water pan, water works, desilting of water pans, drilling of boreholes and other works related activities amounting to Kshs.585,124,981 for the year ended 30 June, 2021 could not be confirmed.

#### **4.4 Construction of Mega Water Pans**

Included in construction and civil works of Kshs.1,075,399,636 is an expenditure of Kshs.82,741,800 on construction of two mega water pans. Scrutiny of tender documents projects revealed the following anomalies: -

- (i) The contractors did not provide a performance bond equivalent to 5% of the contract sum from a reputable financial institution approved by Public Procurement and Oversight Authority in favour of the County Government before commencing execution of work as stipulated in the form of tender. This is contrary to Section 142(1) of Public Procurement and Assets Disposal Act, 2015, which requires successful bidders to execute performance security if required by conditions of contract.
- (ii) A review of payment details of the two water pans indicated that payments were made without deducting 5% retention money to cushion the County Executive against any liability arising from poor workmanship which could be exhibited during the defect's liability period of six (6) months after completion of the projects.

Consequently, the Management was in breach of the law.

#### **4.5 Road Maintenance Levy Fund (RMLF)**

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects transfers to other government units of Kshs.2,559,499,704 which includes Kshs.1,246,714,392 in respect of other capital grants and transfers out of which Kshs.213,187,306 was transferred to Road Maintenance Levy Fund and spent on construction of drifts, gravelling and grading of access roads within the County. However, the following anomalies were noted: -

- (i) The County Executive submitted the revised roads work plan for 2020/2021 financial year to Kenya Roads Board on 2 August, 2021. However, at the time of submission, the department of roads had already implemented and paid for projects costing Kshs.137,962,680 that were not in the approved annual road work plan for 2019/2020 and 2020/2021 financial years.
- (ii) The County Executive awarded contracts worth Kshs.12,270,480 to contractors who were not prequalified under the respective categories of road works supplied.
- (iii) Contract agreements for contracts worth Kshs.93,416,620 were signed between the accounting officer and the contractors before lapse of the mandatory fourteen (14)

days from the date of tender award notification. This was in contravention of Section 135(3) of the Public Procurement and Assets Disposal Act, 2015.

- (iv) Notification letters of regrets for contracts worth Kshs.7,787,312 were not sent to unsuccessful bidders contrary to the requirement of Section 87(3) and 126(4) of Public Procurement and Assets Disposal Act, 2015.
- (v) Further, examination of payment vouchers, tender minutes and other records relating to various projects revealed the County Executive paid an amount of Kshs.107,025,685 in respect of projects that were alleged to have been initiated and procured during the financial year 2019/2020. However, the alleged pending bills were not disclosed in the 2019/2020 financial statement.

Consequently, it was not possible to confirm whether the County Executive implemented Road Maintenance Levy Fund in accordance with the provisions of Public Procurement and Assets Disposal Act, 2015.

#### **4.6 Transfers to Wajir Water and Sewerage Company (WAJWASCO)**

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects transfers to other government units of Kshs.2,559,499,704 which includes Kshs.1,246,714,392 in respect of other capital grants and transfers out of which Kshs.307,214,524 was transferred to Wajir County Water and Sanitation Development Project. However, the following anomalies were noted: -

- (i) An amount of Kshs.35,375,000 was paid to a supplier for delivery and installation of 20 generators (15 No.30KV and 5 No.21 KV). However, review of tendering process revealed that the bid documents were opened on 4 March, 2019 and evaluated on 6 August, 2020, almost 18 months after opening. The documents were evaluated after expiry of tender validity period of 120 days contrary to provisions of Section 135(3) of the Public Procurement and Assets Disposal Act, 2015.
- (ii) Contracts worth Kshs.88,336,300 were not supported by professional opinion from the head of procurement unit contrary to Section 84 of the Public Procurement and Assets Disposal Act, 2015.
- (iii) Notification letters of regret for contracts worth Kshs.91,342,692 were not sent to unsuccessful bidders contrary to Section 87(3) and 126(4) of Public Procurement and Assets Disposal Act, 2015.
- (iv) Supplies amounting to Kshs.13,390,836 were not received in the stores vide counter receipt vouchers (S13) and there was no evidence of distribution of the same vide counter issue vouchers (S11).
- (v) Fuel worth Kshs.2,509,200 was not recorded in the fuel registers. In addition, work tickets and detailed orders supporting utilization of the fuel were not provided for audit review.

- (vi) Contract for consultancy services worth Kshs.96,258,653 was awarded to three (3) consultancy firms to perform three different consultancy services which included fecal slug management, hygiene framework and community led total solution. However, the payment voucher, project file and other accompanying tender documents for consultancy in respect of hygiene framework worth Kshs.19,267,600 was not provided for audit scrutiny. In addition, though some reports were submitted, there were no minutes approving the reports for adoption. Further, progress report on implementation of recommendations from the consultancy reports was not provided for audit review.
- (vii) Wajir Water and Sewerage Company did not maintain a list of pre-qualified suppliers and contractors. It was not clear how suppliers who were awarded the tender through request for quotations were identified.
- (viii) Physical verification carried out on 20 November, 2021 revealed that one trailer, consumer meters, 2 exhauster vehicles and multipurpose trucks all worth Kshs.56,620,000 delivered one year ago had not been put into use. It was therefore not clear whether there was need for acquisition of the equipment. In addition, ownership documents for the trailer, exhausters vehicles, trucks and pickups procured during the year were not provided for audit scrutiny.

Consequently, the Management was in contravention of the law.

## **5. Irregular Operation of Bank Accounts**

During the year under review, the County Executive operated three accounts in various commercial banks contrary to the requirement by Regulation 82(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires all County exchequer accounts and County Government bank accounts to be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash.

The three accounts which were operated irregularly are: -

- (i) Wajir County Imprest Account
- (ii) Wajir County Emergency Fund Account
- (iii) Wajir County Referral Hospital Account

The accounts were used to transact normal payments which cannot be considered as petty cash.

Consequently, the Management was in breach 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. Failure to Establish an Audit Committee**

The County Executive has not established an Audit Committee as required by 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 the circumstances, it was not possible to confirm the existence of effective overall governance of the County Executive.

### **2. Weaknesses in Internal Audit**

Review of the County Executive governance structures revealed that the County Executive has an internal audit unit. Although the internal audit unit had an annual work plan, it was noted that the unit did not effectively execute the work plan due to what was explained as failure by the County departments to provide documents and records for audit. As a result, the unit did not produce any report during the year due to limitation on scope.

In the circumstances, it was not possible to confirm the effectiveness of the internal audit unit.

### **3. Compensation of Employees**

#### **3.1 Manual Payroll**

A review of the payroll records established that the County Executive maintained both Integrated Payroll and Personnel Database (IPPD) with a total of three thousand, two hundred and nineteen (3,219) employees and the manual payroll (excel sheets) with a total of one thousand, two hundred and twenty-one (1,221) employees. No plausible explanation was provided by the Management for maintaining the two (2) sets of payrolls.

In the circumstances, the existence of a strong Human Resource Policy Framework could not be confirmed.

### **3.2 Lack of a Staff Establishment**

The County Executive did not have an approved staff establishment that indicates the optimal number of staff for each category, the current number of staff in post and the variance.

In the absence of an approved staff establishment, it was not possible to ascertain whether the County Executive was operating within an optimal level of staff establishment.

### **4. Weaknesses in Information Technology (IT) Controls**

During the year under review, the County Executive did not put in place the following controls to ensure smooth running of the operations:

- (i) Information Technology (IT) strategy committee and IT steering committee. This resulted to inadequacy in IT governance, which forms a critical part of the County Executive's governance structure.
- (ii) Approved IT security policy to ensure data confidentiality, integrity and availability. This implies that there was no clear direction to maintain information security and to properly safeguard the County Executive's information assets.
- (iii) There was no policy to manage upgrades made to all financial/performance information systems except those done by the National Treasury. Therefore, unauthorized changes may be made to the systems and this may lead to loss of data or valuable information. There was no disaster management and recovery policies in place including fire suppression systems and the County Government operations might not recover from a disaster.
- (iv) There was no business continuity plan and the IT continuity plan including an off-site back-up plan.

In view of the above internal control weaknesses in the IT Section disaster management, business recovery and continuity of the operations may not be guaranteed.

### **5. Lack of Risk Management Policy**

An interview with the key staff revealed that the County Executive does not have a risk management policy. It was further noted that the Management did not carry out risk assessment during the year under review.

In the absence of risk management policy, the Management may not identify and effectively respond to risks in order to minimize or prevent their impact.

### **6. Poor Management of Assets**

Annex 5 to the financial statements is a summary of fixed assets which reflects Kshs.14,440,115,144 being total assets owned by the County Executive as at

30 June, 2021. However, the County Executive did not provide asset register for audit review. It was further established that the County Executive has a fleet of one hundred and twenty-nine (129) motor vehicles. The insurance cover for all the County motor vehicles had expired on 20 May, 2020 hence the vehicles were operating without valid insurance cover which was an indication of poor risk management.

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 Executive'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 Executive or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**04 May, 2022**

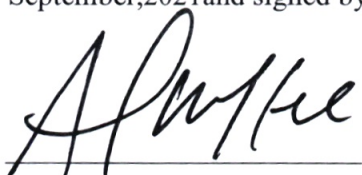
**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**7. FINANCIAL STATEMENTS**

**a. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.**

|   |      | 2020/2021             | 2019/2020             |
|---|------|-----------------------|-----------------------|
|   | Note | Kshs                  | Kshs                  |
| <b>RECEIPTS</b>                           |      |                       |                       |
| Exchequer releases                        | 1    | 8,545,500,000         | 8,982,940,388         |
| Proceeds from Domestic and Foreign Grants | 2    | 793,112,756           |                       |
| Transfers from Other Government Entities  | 3    | 497,267,857           | 98,386,494            |
| County Own Generated Receipts             | 4    | 66,264,717            | 60,417,086            |
| Returned CRF issues                       | 5    | 736,649,557           | 1,740,246,655         |
| <b>TOTAL RECEIPTS</b>                     |      | <b>10,638,794,887</b> | <b>10,881,990,623</b> |
| <b>PAYMENTS</b>                           |      |                       |                       |
| Compensation of Employees                 | 6    | 3,697,946,339         | 3,565,920,499         |
| Use of goods and services                 | 7    | 1,322,219,595         | 1,310,997,532         |
| Transfers to Other Government Units       | 8    | 2,559,499,704         | 1,509,574,006         |
| Other grants and transfers                | 9    | 439,906,521           | 420,740,303           |
| Social Security Benefits                  | 10   | 45,599,259.           | 143,937,716           |
| Acquisition of Assets                     | 11   | 1,823,378,974         | 3,163,318,749         |
| <b>TOTAL PAYMENTS</b>                     |      | <b>9,888,550,392</b>  | <b>10,114,488,806</b> |
| <b>SURPLUS</b>                            |      | <b>750,244,495</b>    | <b>767,501,817</b>    |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 29<sup>th</sup> September, 2021 and signed by:



Chief Officer

Name: *Abdulkhi M Hassan*

ICPAK Member Number:



Head of Accounting Services

Name: *Adan Ismail Ichaig*

ICPAK Member Number: 20038

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**b. STATEMENT OF ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2021**

|  |             | <b>2020/2021</b>   | <b>2019/2020</b>   |
|--|-------------|--------------------|--------------------|
| <b>FINANCIAL ASSETS</b>                | <b>Note</b> | <b>Kshs</b>        | <b>Kshs</b>        |
| <b>Cash and Cash Equivalents</b>       |             |                    |                    |
| Bank Balances                          | 12          | 750,244,495        | 767,501,817        |
| <b>Total Cash and cash equivalents</b> |             | <b>750,244,495</b> | <b>767,501,817</b> |
| <b>TOTAL FINANCIAL ASSETS</b>          |             |                    |                    |
|  |             | <b>750,244,495</b> | <b>767,501,817</b> |
| <b>FINANCIAL LIABILITIES</b>           |             |                    |                    |
| <b>NET FINANCIAL ASSETS</b>            |             | <b>750,244,495</b> | <b>767,501,817</b> |
| <b>REPRESENTED BY</b>                  |             |                    |                    |
| <b>Surplus for the year</b>            |             | 750,244,495        | 767,501,817        |
| <b>NET FINANCIAL POSITION</b>          |             | <b>750,244,495</b> | <b>767,501,817</b> |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20th September 2021 and signed by:



**Chief Officer Finance**

Name: *Abdullahi M Hassan*

**ICPAK Member Number**



**Head of Accounting Services**

Name:

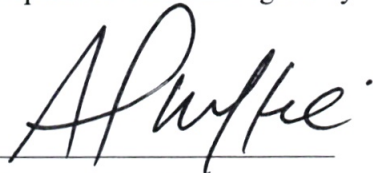
**ICPAK Member Number:20038**

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**c. STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021.**

|  |      | 2020/2021              | 2019/2020              |
|--|------|------------------------|------------------------|
|  | Note | Kshs                   | Kshs                   |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>               |      |                        |                        |
| <b>Receipts from operating income</b>                    |      |                        |                        |
| Exchequer releases                                       | 1    | 8,545,500,000          | 8,982,940,388          |
| Proceeds from Domestic and Foreign Grants                | 2    | 793,112,756            | -                      |
| Transfers from Other Government Entities                 | 3    | 497,267,858            | 98,386,494             |
| County Own Generated Receipts                            | 4    | 66,264,717             | 60,417,086             |
| Returned CRF issues                                      | 5    | 736,649,557            | 1,740,246,655          |
| <b>Totals</b>  |      | <b>10,638,794,888</b>  | <b>10,881,990,622</b>  |
| <b>Payments for operating expenses</b>                   |      |                        |                        |
| Compensation of Employees                                | 6    | 3,697,946,339          | 3,565,920,499          |
| Use of goods and services                                | 7    | 1,322,219,595          | 1,310,997,532          |
| Transfers to Other Government Units                      | 8    | 2,559,499,704          | 1,509,574,006          |
| Other grants and transfers                               | 9    | 439,906,521            | 420,740,303            |
| Social Security Benefits                                 | 10   | 45,599,259             | 143,937,716            |
| <b>Totals</b>  |      | <b>(8,065,171,418)</b> | <b>(6,951,170,056)</b> |
| <b>Net cash flows from operating activities</b>          |      | <b>2,573,623,469</b>   | <b>3,930,820,566</b>   |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |      |                        |                        |
| Acquisition of Assets                                    | 11   | (1,823,378,974)        | (3,163,318,749)        |
| <b>Net cash flows from investing activities</b>          |      | <b>(1,823,378,974)</b> | <b>(3,163,318,749)</b> |
| <b>CASHFLOW FROM FINANCING ACTIVITIES</b>                |      |                        |                        |
| <b>Net cash flow from financing activities</b>           |      | <b>-</b>               | <b>-</b>               |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |      | <b>750,244,495</b>     | <b>767,501,817</b>     |
| <b>Cash and cash equivalent at BEGINNING of the year</b> |      |                        |                        |
| <b>Cash and cash equivalent at END of the year</b>       |      | <b>750,244,495</b>     | <b>767,501,817</b>     |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 20th September 2021 and signed by:



Chief Officer Finance

Name: *Abdullahi M Hassan*

ICPAK Member Number



Head of Accounting Services

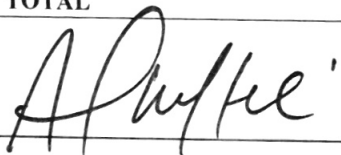
Name: *Aven Lalony*

ICPAK Member Number: 20038

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**d. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**  
**FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

| Receipt/Expense Item                      | Original Budget       | Adjustments          | Final Budget          | Actual on Comparable Basis | Budget utilization difference | % of Utilization |
|---|-----------------------|----------------------|-----------------------|----------------------------|-------------------------------|------------------|
|   | Kshs                  | Kshs                 | Kshs                  | Kshs                       | Kshs                          | Kshs             |
|   | a                     | b                    | c=a+b                 | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                           |                       |                      |                       |                            |                               |                  |
| Exchequer releases                        | 8,545,500,000         | -                    | 8,545,500,000         | 8,545,500,000              | -                             | 100%             |
| Proceeds from Domestic and Foreign Grants | 1,014,687,270         | -                    | 1,014,687,270         | 793,112,756                | 221,574,514                   | 78%              |
| Transfers from Other Government Entities  | 497,267,860           | -                    | 497,267,860           | 497,267,857                | 3                             | 100%             |
| County Own Generated Receipts             | 150,000,000           | -                    | 150,000,000           | 66,264,717                 | 83,735,283                    | 44%              |
| Returned CRF issues                       | 736,649,557           | -                    | 736,649,557           | 736,649,557                | -                             | 100%             |
| <b>TOTAL</b>                              | <b>10,944,104,687</b> | <b>-</b>             | <b>10,944,104,687</b> | <b>10,638,794,887</b>      | <b>305,309,800</b>            | <b>97%</b>       |
| <b>PAYMENTS</b>                           |                       |                      |                       |                            |                               |                  |
| Compensation of Employees                 | 3,706,215,488         | -                    | 3,706,215,488         | 3,697,946,339              | 8,269,149                     | 100%             |
| Use of goods and services                 | 1,349,858,499         | 40,325,000           | 1,390,183,499         | 1,322,219,595              | 67,963,903                    | 95%              |
| Transfers to Other Government Units       | 3,236,802,973         | 17,000,000           | 3,253,802,973         | 2,559,499,704              | 694,303,269                   | 79%              |
| Other grants and transfers                | 699,906,521           | -                    | 699,906,521           | 439,906,521                | 260,000,000                   | 63%              |
| Social Security Benefits                  | 50,616,976            | -                    | 50,616,976            | 45,599,259                 | 5,017,717                     | 90%              |
| Acquisition of Assets                     | 2,002,704,230         | (159,325,000)        | 1,843,379,230         | 1,823,378,974              | 20,000,256                    | 99%              |
| <b>TOTAL</b>                              | <b>11,046,104,687</b> | <b>(102,000,000)</b> | <b>10,944,104,687</b> | <b>9,888,550,392</b>       | <b>1,055,554,294</b>          | <b>90%</b>       |



Chief Officer Finance

Name: *Abdulla M Hassan*

ICPAK Member Number:



Head of Accounting Services


Name:


ICPAK Member Number:20038

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**e. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE PERIOD OF 30TH JUNE 2021**

| Receipt/Expense Item                      | Original Budget      | Adjustments        | Final Budget         | Actual on Comparable Basis | Net utilization difference | % of Utilization |
|---|----------------------|--------------------|----------------------|----------------------------|----------------------------|------------------|
|   | Kshs                 | Kshs               | Kshs                 | Kshs                       | Kshs                       | Kshs             |
|   | a                    | b                  | c=a+b                | d                          | e=c-d                      | f=d/c %          |
| <b>RECEIPTS</b>                           |                      |                    |                      |                            |                            |                  |
| Exchequer releases                        | 6,371,156,720        | 135,000,000        | 6,506,156,720        | 6,506,156,720              | 0                          | 100%             |
| Proceeds from Domestic and Foreign Grants | 306,636,529          | -                  | 306,636,529          | 306,636,529                | -                          | 100%             |
| County Own Generated Receipts             | 150,000,000          | -                  | 150,000,000          | 66,264,717                 | 83,735,283                 | 44%              |
| Returned CRF issues                       | -                    | -                  | -                    | -                          | -                          | 0%               |
| <b>TOTAL</b>                              | <b>6,827,793,249</b> | <b>135,000,000</b> | <b>6,962,793,249</b> | <b>6,879,057,966</b>       | <b>83,735,283</b>          | <b>99%</b>       |
| <b>PAYMENTS</b>                           |                      |                    |                      |                            |                            |                  |
| Compensation of Employees                 | 3,706,215,488        | -                  | 3,706,215,488        | 3,697,946,339              | 8,269,149                  | 100%             |
| Use of goods and services                 | 1,200,795,607        | 19,600,000         | 1,181,195,607        | 1,120,671,333              | 60,524,274                 | 95%              |
| Transfers to Other Government Units       | 960,935,408          | 17,000,000         | 943,935,408          | 250,356,766                | 693,578,642                | 27%              |
| Other grants and transfers                | 699,906,521          | -                  | 699,906,521          | 439,906,521                | 260,000,000                | 63%              |
| Social Security Benefits                  | 50,616,976           | -                  | 50,616,976           | 45,599,259                 | 5,017,717                  | 90%              |
| Acquisition of Assets                     | 43,323,500           | (3,600,000)        | 39,723,500           | 22,531,054                 | 17,192,446                 | 57%              |
| <b>TOTAL</b>                              | <b>6,661,793,500</b> | <b>33,000,000</b>  | <b>6,621,593,500</b> | <b>5,577,011,272</b>       | <b>1,044,582,228</b>       | <b>84%</b>       |


  
**Chief Officer Finance**  
**Name:** *Abdulkadir M Hassan*  
**ICPAK Member Number:**

  
**Head of Accounting Services**  
**Name:** *Abdirahaman Isah*  
**ICPAK Member Number:20038**

**AJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**f. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**  
**FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

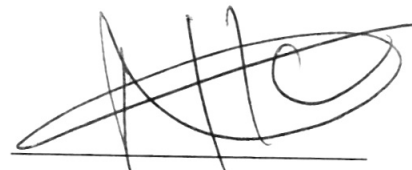
| Receipt/Expense Item                      | Original Budget      | Adjustments          | Final Budget         | Actual on Comparable Basis | Budget utilization difference | % of Utilization |
|---|----------------------|----------------------|----------------------|----------------------------|-------------------------------|------------------|
|   | Kshs                 | Kshs                 | Kshs                 | Kshs                       | Kshs                          | Kshs             |
|   | a                    | b                    | c=a+b                | d                          | e=c-d                         | f=d/c %          |
| <b>RECEIPTS</b>                           |                      |                      |                      |                            |                               |                  |
| Exchequer releases                        | 2,174,343,280        | (135,000,000)        | 2,039,343,280        | 2,039,343,280              | -                             | 100%             |
| Proceeds from Domestic and Foreign Grants | 708,050,741          | -                    | 708,050,741          | 486,476,227                | 221,574,514                   | 69%              |
| Transfers from Other Government Entities  | 497,267,860          | -                    | 497,267,860          | 497,267,857                | 3                             | 100%             |
| Returned CRF issues                       | 736,649,557          |                      | 736,649,557          | 736,649,557                | -                             | 100%             |
| <b>TOTAL</b>                              | <b>4,116,311,438</b> | <b>(135,000,000)</b> | <b>3,981,311,438</b> | <b>3,759,736,921</b>       | <b>221,574,517</b>            | <b>94%</b>       |
| <b>PAYMENTS</b>                           |                      |                      |                      |                            |                               |                  |
| Use of goods and services                 | 229,712,892          | 20,725,000           | 208,987,892          | 201,548,262                | 7,439,630                     | 96%              |
| Transfers to Other Government Units       | 2,309,867,565        | -                    | 2,309,867,565        | 2,309,142,938              | 724,627                       | 100%             |
| Acquisition of Assets                     | 1,959,380,730        | (155,725,000)        | 1,803,655,730        | 1,800,847,920              | 2,807,810                     | 100%             |
| <b>TOTAL</b>                              | <b>4,498,961,187</b> | <b>(135,000,000)</b> | <b>4,322,511,187</b> | <b>4,311,539,121</b>       | <b>10,972,066</b>             | <b>100%</b>      |



Chief Officer Finance

Name: Abdullahi M Hassan

ICPAK Member Number:



Head of Accounting Services

Name:

ICPAK Member Number:20038

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

**g. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**  
**FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2021**

| Program   | Sub Program | Description   | Approved Budget       | Actual Payments       | Variance             |
|-----------|-------------|---|-----------------------|-----------------------|----------------------|
| 3360      |             |   | 0                     | 42,000.00             | -42,000.00           |
|           | 0           | Default - Non Programmatic                          | 0                     | 42,000.00             | -42,000.00           |
| 101003360 |             | <b>Administrative and support services</b>          | <b>250,125,827.00</b> | <b>257,106,542.65</b> | <b>-6,980,715.65</b> |
|           | 101023360   | Use of goods and services                           | 0                     | 0                     | 0                    |
|           | 101093360   | General administration and support services         | 250,125,827.00        | 257,106,542.65        | -6,980,715.65        |
| 102003360 |             | <b>Livestock production services</b>                | <b>0</b>              | <b>0</b>              | <b>0</b>             |
|           | 102013360   | Livestock census                                    | 0                     | 0                     | 0                    |
|           | 102023360   | Breed improvement program                           | 0                     | 0                     | 0                    |
|           | 102033360   | Poultry promotion program                           | 0                     | 0                     | 0                    |
|           | 102043360   | Beekeeping Structures                               | 0                     | 0                     | 0                    |
| 103003360 |             | <b>Livestock Infrastructure improvement program</b> | <b>41,055,288.00</b>  | <b>8,546,000.00</b>   | <b>32,509,288.00</b> |
|           | 103013360   | Livestock markets improvement program               | 0                     | 0                     | 0                    |
|           | 103023360   | Construction of hay stores                          | 0                     | 0                     | 0                    |
|           | 103033360   | Livestock Production & Management                   | 41,055,288.00         | 8,546,000.00          | 32,509,288.00        |
|           | 103043360   | Livestock Products Value Addition and Marketing     | 0                     | 0                     | 0                    |
|           | 103053360   | Animal Health & Disease Management and Control      | 0                     | 0                     | 0                    |
| 104003360 |             | <b>Veterinary Support Services</b>                  | <b>24,438,816.00</b>  | <b>4,535,785.00</b>   | <b>19,903,031.00</b> |
|           | 104013360   | Veterinary support services                         | 24,438,816.00         | 4,535,785.00          | 19,903,031.00        |
| 105003360 |             | <b>Veterinary Infrastructure Development</b>        | <b>0</b>              | <b>0</b>              | <b>0</b>             |
|           | 105013360   | Completion of Wajir Export Slaughter House          | 0                     | 0                     | 0                    |
|           | 105023360   | Construction of Vet lab                             | 0                     | 0                     | 0                    |
|           | 105033360   | Completion of Buna Tannery                          | 0                     | 0                     | 0                    |
| 106003360 |             | <b>Agricultural production services</b>             | <b>0</b>              | <b>0</b>              | <b>0</b>             |

**WAJIR COUNTY EXECUTIVE**  
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**For the year ended June 30, 2021.**

|                  |           |  |                       |                       |                      |
|------------------|-----------|--|-----------------------|-----------------------|----------------------|
|                  | 106013360 | Supply of farm inputs (Certified seeds for crops and pasture)          | 0                     | 0                     | 0                    |
|                  | 106023360 | On farm demonstrations   | 0                     | 0                     | 0                    |
|                  | 106033360 | Agricultural mechanization services                                    | 0                     | 0                     | 0                    |
|                  | 106043360 | Construction of office Block   | 0                     | 0                     | 0                    |
| <b>107003360</b> |           | <b>Agricultural infrastructure development program</b>                 | <b>8,069,400.00</b>   | <b>3,338,700.00</b>   | <b>4,730,700.00</b>  |
|                  | 107013360 | Irrigation Structures development                                      | 0                     | 0                     | 0                    |
|                  | 107023360 | Fruit grafting Center and outreach program                             | 0                     | 0                     | 0                    |
|                  | 107033360 | Land and Crop Productivity Services                                    | 8,069,400.00          | 3,338,700.00          | 4,730,700.00         |
|                  | 107043360 | Irrigation Development & Management                                    | 0                     | 0                     | 0                    |
| <b>108003360</b> |           | <b>Aquaculture, Inland fisheries production and Extension services</b> | <b>6,846,000.00</b>   | <b>1,085,500.00</b>   | <b>5,760,500.00</b>  |
|                  | 108013360 | Capacity building  | 0                     | 0                     | 0                    |
|                  | 108023360 | Fisheries Management and Development                                   | 6,846,000.00          | 1,085,500.00          | 5,760,500.00         |
| <b>109003360</b> |           | <b>Government Building Services</b>                                    | <b>2,028,800.00</b>   | <b>740,400.00</b>     | <b>1,288,400.00</b>  |
|                  | 109013360 | Construction of office Block   | 0                     | 0                     | 0                    |
|                  | 109023360 | Construction of Lands Registry   | 0                     | 0                     | 0                    |
|                  | 109033360 | Infrastructure Improvement Services                                    | 2,028,800.00          | 740,400.00            | 1,288,400.00         |
| <b>110003360</b> |           | <b>Housing development and Human Settlement</b>                        | <b>0</b>              | <b>0</b>              | <b>0</b>             |
|                  | 110013360 | Fencing of Government estates  | 0                     | 0                     | 0                    |
|                  | 110023360 | Construction of ABT Center   | 0                     | 0                     | 0                    |
|                  | 110033360 | ABT Services   | 0                     | 0                     | 0                    |
|                  | 110043360 | Housing Development Capacity building                                  | 0                     | 0                     | 0                    |
| <b>111003360</b> |           | <b>Land Policy and Physical Planning</b>                               | <b>76,806,000.00</b>  | <b>20,189,285.00</b>  | <b>56,616,715.00</b> |
|                  | 111013360 | Physical Plans   | 0                     | 0                     | 0                    |
|                  | 111023360 | Urban Physical Planning Services                                       | 75,530,000.00         | 19,763,230.00         | 55,766,770.00        |
|                  | 111033360 | County Survey and Policy Services                                      | 1,276,000.00          | 426,055.00            | 849,945.00           |
| <b>113003360</b> |           | <b>Irrigation management services</b>                                  | <b>153,404,800.00</b> | <b>110,867,853.50</b> | <b>42,536,946.50</b> |
|                  | 113013360 |  | 153,404,800.00        | 110,867,853.50        | 42,536,946.50        |
| <b>114003360</b> |           | <b>Kenya Climate Smart Agriculture</b>                                 | <b>327,674,320.00</b> | <b>254,267,975.40</b> | <b>73,406,344.60</b> |

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

|                  |           |  |                       |                       |                       |
|------------------|-----------|--|-----------------------|-----------------------|-----------------------|
|                  | 114013360 |  | 327,674,320.00        | 254,267,975.40        | 73,406,344.60         |
| <b>115003360</b> |           | <b>Agriculture Sector Development Support Programme</b>  | <b>41,580,823.00</b>  | <b>-1,574,387.00</b>  | <b>43,155,210.00</b>  |
|                  | 115013360 | Agriculture Sector Development Support Programme         | 41,580,823.00         | -1,574,387.00         | 43,155,210.00         |
| <b>201003360</b> |           | <b>Improvement of roads network</b>                      | <b>861,755,024.00</b> | <b>552,467,244.90</b> | <b>309,287,779.10</b> |
|                  | 201013360 | Tarmacking of 25 km Wajir roads                          | 0                     | 0                     | 0                     |
|                  | 201023360 | Construction of roads                                    | 0                     | 0                     | 0                     |
|                  | 201033360 | Construction of drifts/culverts                          | 0                     | 0                     | 0                     |
|                  | 201043360 | Maintenance & Rehabilitation of County Roads and Bridges | 729,651,107.00        | 496,480,314.90        | 233,170,792.10        |
|                  | 201053360 | Construction of County Roads and Bridges                 | 132,103,917.00        | 55,986,930.00         | 76,116,987.00         |
| <b>202003360</b> |           | <b>Enhancement of public roads transport system</b>      | <b>33,597,000.00</b>  | <b>27,104,000.00</b>  | <b>6,493,000.00</b>   |
|                  | 202013360 | Mobile weigh bridges                                     | 0                     | 0                     | 0                     |
|                  | 202023360 | Public Works Infrastructure Services                     | 7,597,000.00          | 3,236,235.00          | 4,360,765.00          |
|                  | 202033360 | County Transport Services                                | 26,000,000.00         | 23,867,765.00         | 2,132,235.00          |
| <b>203003360</b> |           | <b>Monitoring and evaluation</b>                         | <b>0</b>              | <b>0</b>              | <b>0</b>              |
|                  | 203013360 | Field Participatory M&E                                  | 0                     | 0                     | 0                     |
| <b>204003360</b> |           | <b>General Administration and Support Services</b>       | <b>0</b>              | <b>0</b>              | <b>0</b>              |
|                  | 204023360 | Use of goods and services                                | 0                     | 0                     | 0                     |
| <b>205003360</b> |           | <b>Construction of Offices</b>                           | <b>0</b>              | <b>0</b>              | <b>0</b>              |
|                  | 205013360 | Construction of offices                                  | 0                     | 0                     | 0                     |
| <b>206003360</b> |           | <b>Energy Services</b>                                   | <b>894,200.00</b>     | <b>267,200.00</b>     | <b>627,000.00</b>     |
|                  | 206013360 | Purchase of Solar lamps                                  | 0                     | 0                     | 0                     |
|                  | 206023360 | Installation of street light in Wajir town               | 0                     | 0                     | 0                     |
|                  | 206033360 | Infrastructure Improvement Services                      | 0                     | 0                     | 0                     |
|                  | 206043360 | Development of Alternative Sources of Energy             | 894,200.00            | 267,200.00            | 627,000.00            |
| <b>207003360</b> |           | <b>Environment &amp; Natural Resource Services</b>       | <b>159,300,000.00</b> | <b>136,410,900.00</b> | <b>22,889,100.00</b>  |
|                  | 207013360 | Indigenous trees nursery establishment                   | 0                     | 0                     | 0                     |
|                  | 207023360 | Construction of sand and check dams                      | 0                     | 0                     | 0                     |
|                  | 207033360 | Forestry & conservation                                  | 0                     | 0                     | 0                     |
|                  | 207053360 | Woodland and bush fire protection                        | 0                     | 0                     | 0                     |

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
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|                  |           |   |                       |                       |                      |
|------------------|-----------|---|-----------------------|-----------------------|----------------------|
|                  | 207073360 | Mineral exploration   | 0                     | 0                     | 0                    |
|                  | 207083360 | Environmental sensitization                                       | 0                     | 0                     | 0                    |
|                  | 207093360 | Environment Conservation Services                                 | 159,300,000.00        | 136,410,900.00        | 22,889,100.00        |
|                  | 207103360 | Natural Resource Management Services                              | 0                     | 0                     | 0                    |
| <b>208003360</b> |           | <b>General Administration and Support Services</b>                | <b>82,058,260.00</b>  | <b>68,844,534.85</b>  | <b>13,213,725.15</b> |
|                  | 208023360 | Use of goods and services   | 0                     | 0                     | 0                    |
|                  | 208043360 | General administration and support services                       | 82,058,260.00         | 68,844,534.85         | 13,213,725.15        |
| <b>209003360</b> |           | <b>ICT Infrastructure Services</b>                                | <b>18,560,000.00</b>  | <b>12,375,739.25</b>  | <b>6,184,260.75</b>  |
|                  | 209013360 | Installation of 3 Communication Masts                             | 0                     | 0                     | 0                    |
|                  | 209023360 | Cabling of county office & Sub-county                             | 0                     | 0                     | 0                    |
|                  | 209033360 | Cabling of Citizen Service Centre, Radio & Community Centres      | 0                     | 0                     | 0                    |
|                  | 209043360 | Cabling of Information, Trade & Education offices                 | 0                     | 0                     | 0                    |
|                  | 209053360 | Construction of 6 public baraza sheds                             | 0                     | 0                     | 0                    |
|                  | 209063360 | Setting up of Data center (Communication & Server Room)           | 0                     | 0                     | 0                    |
|                  | 209073360 | Installation of Fibre in Wajir town                               | 0                     | 0                     | 0                    |
|                  | 209083360 | ICT Infrastructure Improvement & Enhancement Services             | 18,560,000.00         | 12,375,739.25         | 6,184,260.75         |
| <b>210003360</b> |           | <b>Public Participation</b>                                       | <b>53,489,150.00</b>  | <b>30,847,308.05</b>  | <b>22,641,841.95</b> |
|                  | 210023360 | Capacity Building Services  | 0                     | 0                     | 0                    |
|                  | 210033360 | Civic Education Services  | 53,489,150.00         | 30,847,308.05         | 22,641,841.95        |
| <b>211003360</b> |           | <b>General Administration &amp; support services</b>              | <b>0</b>              | <b>0</b>              | <b>0</b>             |
|                  | 211023360 | Use of goods & services   | 0                     | 0                     | 0                    |
| <b>301003360</b> |           | <b>Administrative and support Services</b>                        | <b>166,645,580.00</b> | <b>146,467,850.00</b> | <b>20,177,730.00</b> |
|                  | 301023360 | Use of goods and Services   | 0                     | 0                     | 0                    |
|                  | 301053360 | General administration, Planning and Support Services             | 166,645,580.00        | 146,467,850.00        | 20,177,730.00        |
| <b>302003360</b> |           | <b>Trade Services</b>   | <b>37,781,809.00</b>  | <b>33,739,459.15</b>  | <b>4,042,349.85</b>  |
|                  | 302013360 | Constructions of markets/stalls                                   | 0                     | 0                     | 0                    |
|                  | 302023360 | Construction & equipping of trade information & Management Centre | 0                     | 0                     | 0                    |
|                  | 302033360 | Infrastructure Improvement  | 0                     | 0                     | 0                    |

**WAJIR COUNTY EXECUTIVE**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2021.**

|                  |           |  |                         |                         |                       |
|------------------|-----------|--|-------------------------|-------------------------|-----------------------|
|                  | 302043360 | Business Support & Investment Services                   | 37,781,809.00           | 33,739,459.15           | 4,042,349.85          |
|                  | 302053360 | Revolving Fund   | 0                       | 0                       | 0                     |
| <b>303003360</b> |           | <b>Industrial Development</b>                            | <b>2,000,000.00</b>     | <b>0</b>                | <b>2,000,000.00</b>   |
|                  | 303013360 | Construction and Equipping of Industrial Park            | 0                       | 0                       | 0                     |
|                  | 303023360 | Purchase of plastic waste recycling machine and molders. | 0                       | 0                       | 0                     |
|                  | 303043360 |  | 2,000,000.00            | 0                       | 2,000,000.00          |
| <b>304003360</b> |           | <b>Co-operative Development</b>                          | <b>3,000,000.00</b>     | <b>250,000.00</b>       | <b>2,750,000.00</b>   |
|                  | 304013360 | Promotions of Co-operative societies and women groups    | 0                       | 0                       | 0                     |
|                  | 304023360 | Purchase of White Wash Crushing Machine                  | 0                       | 0                       | 0                     |
|                  | 304043360 | Capacity Building Services                               | 3,000,000.00            | 250,000.00              | 2,750,000.00          |
| <b>305003360</b> |           | <b>Tourism &amp; Wildlife</b>                            | <b>0</b>                | <b>0</b>                | <b>0</b>              |
|                  | 305013360 | Establishment of Wildlife orphanage centres              | 0                       | 0                       | 0                     |
|                  | 305023360 | Tourism Services   | 0                       | 0                       | 0                     |
| <b>401003360</b> |           | <b>Curative Services</b>                                 | <b>899,985,636.00</b>   | <b>941,247,555.30</b>   | <b>-41,261,919.30</b> |
|                  | 401023360 | Improvement of existing facilities                       | 0                       | 36,291,044.80           | -36,291,044.80        |
|                  | 401043360 | Health Infrastructure Development                        | 0                       | 46,688,998.40           | -46,688,998.40        |
|                  | 401053360 | Curative & Rehabilitative Services                       | 899,985,636.00          | 858,267,512.10          | 41,718,123.90         |
| <b>402003360</b> |           | <b>Preventive and promotive services</b>                 | <b>145,303,140.00</b>   | <b>142,563,433.20</b>   | <b>2,739,706.80</b>   |
|                  | 402013360 | Sanitation services                                      | 84,618,000.00           | 76,220,600.10           | 8,397,399.90          |
|                  | 402023360 | Outreach services  | 0                       | 0                       | 0                     |
|                  | 402033360 | Health promotion   | 60,685,140.00           | 66,342,833.10           | -5,657,693.10         |
|                  | 402043360 | Child Health and Immunisation services                   | 0                       | 0                       | 0                     |
| <b>403003360</b> |           | <b>General Administration and Support Services</b>       | <b>1,756,229,088.00</b> | <b>1,795,268,319.95</b> | <b>-39,039,231.95</b> |
|                  | 403023360 | Use of goods and services                                | 0                       | 0                       | 0                     |
|                  | 403043360 | General Administration and Support Services              | 1,756,229,088.00        | 1,795,268,319.95        | -39,039,231.95        |
| <b>404003360</b> |           | <b>Reproductive Health Services</b>                      | <b>0</b>                | <b>0</b>                | <b>0</b>              |
|                  | 404013360 | Maternal Health Services                                 | 0                       | 0                       | 0                     |
| <b>405003360</b> |           | <b>Kenya Medical Training College (KMTC)</b>             | <b>0</b>                | <b>0</b>                | <b>0</b>              |
|                  | 405013360 | Kenya Medical Training College                           | 0                       | 0                       | 0                     |

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|------------------|-----------|--|-----------------------|-----------------------|----------------------|
| <b>406003360</b> |           | <b>RMNCH</b>                                       | <b>136,322,302.00</b> | <b>114,523,348.75</b> | <b>21,798,953.25</b> |
|                  | 406013360 | SP1 RMNCH  | 136,322,302.00        | 114,523,348.75        | 21,798,953.25        |
| <b>407003360</b> |           | <b>TB &amp; HIV-AIDS</b>                           | <b>7,400,000.00</b>   | <b>500,000.00</b>     | <b>6,900,000.00</b>  |
|                  | 407013360 | TB & HIV - AIDS                                    | 7,400,000.00          | 500,000.00            | 6,900,000.00         |
| <b>408003360</b> |           | <b>Health Research Services</b>                    | <b>7,900,000.00</b>   | <b>250,000.00</b>     | <b>7,650,000.00</b>  |
|                  | 408013360 | SP1 TB HIV-AIDS                                    | 7,900,000.00          | 250,000.00            | 7,650,000.00         |
| <b>501003360</b> |           | <b>Sports promotion and development</b>            | <b>50,817,950.00</b>  | <b>11,649,593.35</b>  | <b>39,168,356.65</b> |
|                  | 501013360 | Sports infrastructure and facilities               | 0                     | 0                     | 0                    |
|                  | 501033360 | Sports Infrastructure Improvement                  | 0                     | 0                     | 0                    |
|                  | 501043360 | Sports Promotion and Development                   | 50,817,950.00         | 11,649,593.35         | 39,168,356.65        |
| <b>502003360</b> |           | <b>ECD</b>   | <b>179,820,668.00</b> | <b>96,511,436.35</b>  | <b>83,309,231.65</b> |
|                  | 502013360 | Construction of ECD centers                        | 0                     | 0                     | 0                    |
|                  | 502053360 | Equipping ECD classrooms                           | 0                     | 0                     | 0                    |
|                  | 502063360 | ECD Infrastructure Improvement                     | 0                     | 0                     | 0                    |
|                  | 502073360 | ECD Support Services                               | 179,820,668.00        | 96,511,436.35         | 83,309,231.65        |
| <b>503003360</b> |           | <b>Gender, Culture and Social services</b>         | <b>58,801,100.00</b>  | <b>20,123,900.00</b>  | <b>38,677,200.00</b> |
|                  | 503033360 | Cultural promotion and preservation                | 58,801,100.00         | 28,023,900.00         | 30,777,200.00        |
|                  | 503053360 | Gender Promotion Services                          | 0                     | -7,900,000.00         | 7,900,000.00         |
| <b>504003360</b> |           | <b>Youth polytechnics</b>                          | <b>26,688,000.00</b>  | <b>22,101,572.80</b>  | <b>4,586,427.20</b>  |
|                  | 504013360 | Infrastructural development                        | 26,688,000.00         | 22,101,572.80         | 4,586,427.20         |
|                  | 504023360 | Grants to youth polytechnics                       | 0                     | 0                     | 0                    |
| <b>505003360</b> |           | <b>General Administration and Support Services</b> | <b>394,487,039.00</b> | <b>363,204,582.50</b> | <b>31,282,456.50</b> |
|                  | 505023360 | Use of goods and services                          | 0                     | 0                     | 0                    |
|                  | 505063360 | Child care centers                                 | 0                     | 0                     | 0                    |
|                  | 505073360 | Scholarships                                       | 0                     | 0                     | 0                    |
|                  | 505103360 | Planning and Support Services                      | 394,487,039.00        | 363,204,582.50        | 31,282,456.50        |
| <b>506003360</b> |           | <b>Vocational Training Services</b>                | <b>0</b>              | <b>-8,870,000.00</b>  | <b>8,870,000.00</b>  |
|                  | 506013360 | SP1 YOUTH POLYTECHNIC INFRASTRUCTURE IMPROVEMENT   | 0                     | 0                     | 0                    |

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|                  | 506023360 | SP2 YOUTH POLYTECHNIC SUPPORT SERVICES                     | 0                     | -8,870,000.00         | 8,870,000.00         |
| <b>507003360</b> |           | <b>School Support and Development Services</b>             | <b>86,499,294.00</b>  | <b>31,694,709.80</b>  | <b>54,804,584.20</b> |
|                  | 507013360 | Scholarships and Bursaries                                 | 60,000,000.00         | 0                     | 60,000,000.00        |
|                  | 507023360 | Schools development Support Services                       | 26,499,294.00         | 31,694,709.80         | -5,195,415.80        |
| <b>701003360</b> |           | <b>County Executive Services</b>                           | <b>498,180,883.00</b> | <b>493,109,146.45</b> | <b>5,071,736.55</b>  |
|                  | 701013360 | Inter-governmental relations                               | 2,255,824.00          | 911,280.00            | 1,344,544.00         |
|                  | 701023360 | Efficiency Monitoring Unit (EMU)                           | 0                     | 0                     | 0                    |
|                  | 701033360 | Coordination and Supervisory Services                      | 420,925,059.00        | 420,318,622.45        | 606,436.55           |
|                  | 701053360 | KDSP   | 75,000,000.00         | 71,879,244.00         | 3,120,756.00         |
| <b>703003360</b> |           | <b>General Administration and Support Services</b>         | <b>0</b>              | <b>0</b>              | <b>0</b>             |
|                  | 703013360 | Compensation to Employees                                  | 0                     | 0                     | 0                    |
|                  | 703023360 | Use of goods and services                                  | 0                     | 0                     | 0                    |
| <b>704003360</b> |           | <b>Administration of Human Resources</b>                   | <b>619,210,434.00</b> | <b>585,923,367.85</b> | <b>33,287,066.15</b> |
|                  | 704013360 | Capacity building on county staff - contracted services    | 0                     | 0                     | 0                    |
|                  | 704023360 | Human Resources Management and Capacity Building           | 569,482,914.00        | 565,787,689.05        | 3,695,224.95         |
|                  | 704033360 | Decentralised Units Services                               | 49,727,520.00         | 20,135,678.80         | 29,591,841.20        |
| <b>707003360</b> |           | <b>Finance Services</b>                                    | <b>68,387,333.00</b>  | <b>57,486,035.80</b>  | <b>10,901,297.20</b> |
|                  | 707013360 | Treasury Services  | 0                     | 4,211,600.00          | -4,211,600.00        |
|                  | 707023360 | Revenue Collection Services                                | 20,380,000.00         | 8,783,700.00          | 11,596,300.00        |
|                  | 707033360 | County Accounting Services                                 | 17,494,983.00         | 14,709,242.00         | 2,785,741.00         |
|                  | 707043360 | County Budget Management Services                          | 8,410,000.00          | 9,935,300.00          | -1,525,300.00        |
|                  | 707053360 | Internal Audit Services                                    | 4,952,350.00          | 3,470,600.00          | 1,481,750.00         |
|                  | 707063360 | Supply Chain Management Services                           | 17,150,000.00         | 16,375,593.80         | 774,406.20           |
| <b>708003360</b> |           | <b>County Economic Planning Services</b>                   | <b>25,702,200.00</b>  | <b>14,314,560.00</b>  | <b>11,387,640.00</b> |
|                  | 708013360 | Integrated Development Planning                            | 6,810,000.00          | 5,266,420.00          | 1,543,580.00         |
|                  | 708043360 | Library Supplies   | 13,826,200.00         | 7,296,200.00          | 6,530,000.00         |
|                  | 708053360 | Monitoring & Evaluation Services                           | 2,059,000.00          | 872,800.00            | 1,186,200.00         |
|                  | 708063360 | County Statistical Information Services                    | 3,007,000.00          | 879,140.00            | 2,127,860.00         |
| <b>713003360</b> |           | <b>Environment, Beautification and Sanitation services</b> | <b>0</b>              | <b>1,844,600.00</b>   | <b>-1,844,600.00</b> |

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|                   | 713073360  | Town Improvement services  | 0                     | 0                     | 0                     |
|                   | 713083360  | Town Sanitation Services   | 0                     | 1,844,600.00          | -1,844,600.00         |
| <b>714003360</b>  |            | <b>Engineering, Maintenance and Physical Infrastructure services</b> | <b>25,159,866.00</b>  | <b>11,396,718.10</b>  | <b>13,763,147.90</b>  |
|                   | 714063360  | SP6 TOWN INFRASTRUCTURE IMPROVEMENT                                  | 25,159,866.00         | 11,396,718.10         | 13,763,147.90         |
| <b>715003360</b>  |            | <b>County Legislative Services</b>                                   | <b>972,194,404.00</b> | <b>926,505,005.35</b> | <b>45,689,398.65</b>  |
|                   | 715033360  | Legislative and oversight Services                                   | 972,194,404.00        | 926,505,005.35        | 45,689,398.65         |
| <b>716003360</b>  |            |  | <b>123,704,680.00</b> | <b>132,685,237.20</b> | <b>-8,980,557.20</b>  |
|                   | 716013360  | Conflict Resolution And Security                                     | 56,228,680.00         | 69,585,597.20         | -13,356,917.20        |
|                   | 716023360  | Inter-governmental relations and EMU                                 | 0                     | 0                     | 0                     |
|                   | 716033360  | Disaster Management and Coordination of Humanitarian Services        | 67,476,000.00         | 63,099,640.00         | 4,376,360.00          |
| <b>717003360</b>  |            |  | <b>472,057,308.00</b> | <b>521,531,270.75</b> | <b>-49,473,962.75</b> |
|                   | 717013360  | General administration and support services                          | 472,057,308.00        | 521,531,270.75        | -49,473,962.75        |
| <b>718003360</b>  |            |  | <b>84,969,616.00</b>  | <b>62,622,882.40</b>  | <b>22,346,733.60</b>  |
|                   | 718013360  | County Public Service Board Services                                 | 84,969,616.00         | 62,622,882.40         | 22,346,733.60         |
| <b>719003360</b>  |            |  | <b>392,993,763.00</b> | <b>344,611,405.35</b> | <b>48,382,357.65</b>  |
|                   | 719013360  | Urban Development Services   | 392,993,763.00        | 344,611,405.35        | 48,382,357.65         |
| <b>720003360</b>  |            |  | <b>7,325,000.00</b>   | <b>1,698,000.00</b>   | <b>5,627,000.00</b>   |
|                   | 720013360  | Service Delivery   | 7,325,000.00          | 1,698,000.00          | 5,627,000.00          |
| <b>721003360</b>  |            |  | <b>6,588,500.00</b>   | <b>1,525,000.00</b>   | <b>5,063,500.00</b>   |
|                   | 721013360  | Governance and Ethics  | 6,588,500.00          | 1,525,000.00          | 5,063,500.00          |
| <b>1001003360</b> |            | <b>Water Services</b>  | <b>896,068,965.00</b> | <b>948,500,051.55</b> | <b>-52,431,086.55</b> |
|                   | 1001013360 | Overhaul and Maintenance of water supplies                           | 0                     | 23,003,055.30         | -23,003,055.30        |
|                   | 1001023360 | Office construction  | 0                     | 0                     | 0                     |
|                   | 1001033360 | Construction of Mega Dam   | 0                     | 0                     | 0                     |
|                   | 1001043360 | Borehole drilling and development                                    | 0                     | 0                     | 0                     |
|                   | 1001053360 | Purchase of Drilling Rig and Dozzer                                  | 0                     | 0                     | 0                     |
|                   | 1001063360 | Excavation of Water pans   | 0                     | 0                     | 0                     |
|                   | 1001073360 | Purchase of motor vehicles   | 0                     | 0                     | 0                     |

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|                   | 1001083360 | Water Supplies Overhaul and Maintenance Services   | 652,024,834.00           | 691,286,216.23          | -42,612,897.85          |
|                   | 1001093360 | Infrastructure Development Services                | 122,316,674.00           | 119,865,863.75          | 2,450,810.25            |
|                   | 1001103360 | General administration and Support Services        | 121,727,457.00           | 110,993,400.65          | 10,734,056.35           |
| <b>1002003360</b> |            | <b>General Administration and Support Services</b> | <b>66,871,654.00</b>     | <b>42,328,941.30</b>    | <b>24,542,712.70</b>    |
|                   | 1002013360 | Compensation to Employees                          | 66,871,654.00            | 42,328,941.30           | 24,542,712.70           |
|                   | 1002023360 | Use of goods and services                          | 0                        | 0                       | 0                       |
| <b>1003003360</b> |            |  | <b>579,199,768.00</b>    | <b>515,498,949.00</b>   | <b>63,700,819.00</b>    |
|                   | 1003013360 | WAJWASCO   | 579,199,768.00           | 515,498,949.00          | 63,700,819.00           |
| <b>1004003360</b> |            |  | <b>4,125,000.00</b>      | <b>970,000.00</b>       | <b>3,155,000.00</b>     |
|                   | 1004013360 | Wildlife and Tourism                               | 4,125,000.00             | 970,000.00              | 3,155,000.00            |
|                   |            | <b>Grand Total</b>                                 | <b>10,944,104,688.00</b> | <b>9,888,550,392.30</b> | <b>1,055,554,295.70</b> |

## **h. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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 Wajir County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

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**i) Tax receipts**

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

**ii) Transfers from the Exchequer**

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

**iii) External Assistance**

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

**Donations and grants**

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

**Proceeds from borrowing**

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

**Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

**iv) County Own Generated Receipts**

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

**v) Returns to CRF Issues**

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

**b) Recognition of payments**

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

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**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) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**v) 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.

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**4. In-kind contributions**

In-kind contributions are donations that are made to the County Executive 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 Executive 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.

**a) Third Party Payments**

This relates to payments done directly to supplier on behalf of the county Executives 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 Executive are detailed in the notes to this financial statement.

**5. Cash and cash equivalents**

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

**a) 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 2020, this amounted to KShs compared to KShs in prior period as indicated on note

**6. Accounts Receivable**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest

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payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**7. Accounts Payable**

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

**8. Non-current assets**

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

**9. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Executive at the end of the year.

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**10. Contingent Liabilities**

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

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 County Executive 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. And of this financial statement is a register of the contingent liabilities in the year.

#### **11. Contingent Assets**

The County Executive 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 County Executive 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.

#### **12. 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 Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was 3 number of supplementary budgets passed in the year. A

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high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**13. Comparative figures**

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

**14. Subsequent events**

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

**15. Errors**

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

**16. Related party transactions**

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

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**i. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

|  | <b>2020/2021</b>     | <b>2019/2020</b>     |
|--|----------------------|----------------------|
|  | <b>Kshs</b>          | <b>Kshs</b>          |
| Total Exchequer Releases for quarter 1 | -                    | -                    |
| Total Exchequer Releases for quarter 2 | 2,820,015,000        | 3,090,142,294        |
| Total Exchequer Releases for quarter 3 | 2,136,375,000        | 836,795,338          |
| Total Exchequer Releases for quarter 4 | 3,589,110,000        | 4,618,562,368        |
| <b>Cumulative Amount</b>               | <b>8,545,500,000</b> | <b>8,545,500,000</b> |

The above comprises transfers from the Exchequer comprising of equitable share and Level 5 Hospitals

**1A. Equitable Share**

|                                     | <b>2020-2021</b>     | <b>2019-2020</b>     |
|-------------------------------------|----------------------|----------------------|
|                                     | <b>KShs</b>          | <b>KShs</b>          |
| Total Equitable Share for quarter 1 | -                    | -                    |
| Total Equitable Share for quarter 2 | 2,820,015,000        | 3,090,142,294        |
| Total Equitable Share for quarter 3 | 2,136,375,000        | 836,795,338          |
| Total Equitable Share for quarter 4 | 3,589,110,000        | 4,618,562,368        |
| <b>Total</b>                        | <b>8,545,500,000</b> | <b>8,545,500,000</b> |

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**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

|   | 2020 – 2021        | 2019 - 2020        |
|---|--------------------|--------------------|
|   | KShs               | KShs               |
| <b>Proceeds from Domestic and foreign grants received through exchequer</b> |                    |                    |
| DANIDA - Universal Healthcare in Devolved Units Programme                   | 24,300,000         | 39,657,560         |
| World Bank – THUSCP   | 36,152,244         | 25,312,500         |
| National Agricultural & Rural Inclusive Growth Project (NARIGP)             | -                  | -                  |
| Kenya Devolution Support Programme  | 45,000,000         | 30,000,000         |
| Youth Polytechnic support grant   | 14,074,894         | 18,903,298         |
| Abolishment of user fees in health centres and dispensaries                 | 15,784,997         | 15,784,997         |
| Kenya Urban Support Programme   | 90,844,014         | 127,274,657        |
| Agriculture Sector Development Support Project (ASDSP)                      | 15,101,628         | -                  |
| Kenya Climate Smart Agriculture Project (KCSAP)                             | 244,640,455        | 135,491,935        |
| Water and sanitation development project (WSDP)                             | 307,214,525        | 45,015,440         |
| <b>Sub total</b>  | <b>793,112,756</b> | <b>437,440,387</b> |
| <b>Grand Total</b>  | <b>793,112,756</b> | <b>437,440,387</b> |

**3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

|   | 2020 – 2021        | 2019 - 2020       |
|---|--------------------|-------------------|
|   | Kshs               | Kshs              |
| <b>Transfers from Central government entities</b>     |                    |                   |
| Road Maintenance Levy Fund                            | 254,698,173        | -                 |
| Covid-19 Fund   | -                  | 73,338,000        |
| Instruments For Devolution Advice And Support (Ideas) | -                  | 25,048,494        |
| Road Maintenance Levy Fund Balance FY19-20            | 242,569,685        | -                 |
| <b>Transfers from Counties</b>                        |                    |                   |
|   | -                  | -                 |
| <b>Total</b>  | <b>497,267,858</b> | <b>98,386,494</b> |

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**4. COUNTY OWN GENERATED RECEIPTS**

| <b>RECEIPTS</b>                                   |                   |                   |
|---|-------------------|-------------------|
| Rent  | 2,106,182         | -                 |
| Sales of Market Establishments                    | 4,551,385         | -                 |
| Receipts from Sales of County Assets              | -                 | 4,722,392         |
| Business permits                                  | 7,140,005         | 13,255,842        |
| Cess  | 17,529,556        | 5,672,570         |
| Plot rents  | -                 | 209,280           |
| Local Levies                                      | 7,746,782         | 15,350,600        |
| Administrative services fees                      | -                 | 1,063,260         |
| Medium term loans (1-3 yr repayment)              | -                 | 606,200           |
| Transfers from reserve funds                      | -                 | 3,106,800         |
| Market/trade Centre fee                           | 12,669,688        | -                 |
| Lease / rental of council's Infrastructure assets | -                 | 15,574,142        |
| Other education-related receipts                  | -                 | 820,000           |
| Public health services                            | -                 | 36,000            |
| Public health facilities operations               | 7,860,733         | -                 |
| Slaughterhouses' administration                   | 3,361,176         | -                 |
| Sewerage administration                           | 3,299,209         | -                 |
| <b>TOTAL</b>                                      | <b>66,264,717</b> | <b>60,417,086</b> |

**5. RETURNED CRF ISSUES**

|  | <b>2020 – 2021</b> | <b>2019 - 2020</b>   |
|--|--------------------|----------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>          |
| Recurrent account- County Assembly     | 336                | -                    |
| CRF balance                            | 736,583,280.90     |                      |
| Kenya Commercial Bank -County Assembly | 65,940             |                      |
| Development account                    | -                  | 1,740,246,655        |
| <b>Total</b>                           | <b>736,649,557</b> | <b>1,740,246,655</b> |

**6. COMPENSATION OF EMPLOYEES**

|   | <b>2020 – 2021</b> | <b>2019 - 2020</b> |
|---|--------------------|--------------------|
|   | <b>Kshs</b>        | <b>Kshs</b>        |
| Basic salaries of permanent employees                       | 1,518,137,553.25   | 1,634,559,489      |
| Basic wages of temporary employees                          | 136,612,281.00     | 197,024,618        |
| Personal allowances paid as part of salary                  | 1,902,408,240.82   | 1,491,547,421      |
| Employer Contribution to compulsory National Social Schemes | 140,788,264.00     | 242,788,971        |

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|              |                      |                      |
|--------------|----------------------|----------------------|
| <b>Total</b> | <b>3,697,946,339</b> | <b>3,565,920,499</b> |
|--------------|----------------------|----------------------|

**7. USE OF GOODS AND SERVICES**

|  | <b>2020 – 2021</b>   | <b>2019 - 2020</b>   |
|--|----------------------|----------------------|
| Utilities, supplies and services                             | 18,988,067           | 14,259,978           |
| Communication, supplies and services                         | 3,053,310            | 1,118,972            |
| Domestic travel and subsistence                              | 80,459,910           | 152,314,851          |
| Foreign travel and subsistence                               | -                    | 4,941,970            |
| Printing, advertising and information supplies & services    | 24,060,649           | 30,837,780           |
| Rentals of produced assets                                   | 47,896,178           | 40,088,566           |
| Training expenses  | 5,947,264            | 68,124,818           |
| Hospitality supplies and services                            | 127,228,044          | 45,780,331           |
| Insurance costs  | 272,047,346          | 121,559,532          |
| Specialized materials and services                           | 163,565,146          | 246,652,803          |
| Office and general supplies and services                     | 27,969,739           | 48,982,205           |
| Fuel, oil and lubricants                                     | 86,496,835           | 92,630,276           |
| Other operating expenses                                     | 266,550,674          | 364,480,630          |
| Routine maintenance – vehicles and other transport equipment | 86,451,896           | 59,071,197           |
| Routine maintenance – other assets                           | 111,504,537          | 20,153,623           |
| <b>Total</b>   | <b>1,322,219,595</b> | <b>1,310,997,532</b> |

**8. TRANSFER TO OTHER GOVERNMENT ENTITIES**

|  | <b>2020 – 2021</b>   | <b>2019 - 2020</b>   |
|--|----------------------|----------------------|
|  | <b>Kshs</b>          | <b>Kshs</b>          |
| <b>Transfers to County government entities</b>                       |                      |                      |
| Current Grants to Government Agencies and other Levels of Government | 164,653,526          |                      |
| County Assembly  | 932,194,403          | 689,977,501          |
| Other Current Transfers, Grants and Subsidies                        | 211,455,250          |                      |
| Other Capital Grants and Trans                                       | 1,251,196,526        | 819,596,505          |
| <b>TOTAL</b>   | <b>2,559,499,704</b> | <b>1,509,574,006</b> |

**9. OTHER GRANTS AND PAYMENTS**

|  | <b>2020 - 2021</b> | <b>2019 - 2020</b> |
|--|--------------------|--------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>        |
| Scholarships and other educational benefits                    | -                  | -                  |
| Emergency relief and refugee assistance                        | 439,906,521        | 420,740,303        |
| Subsidies to small businesses, cooperatives, and self employed | -                  | -                  |

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|              |                    |                    |
|--------------|--------------------|--------------------|
| <b>TOTAL</b> | <b>439,906,521</b> | <b>420,740,303</b> |
|--------------|--------------------|--------------------|

**10. SOCIAL SECURITY BENEFITS**

|  | <b>2020 - 2021</b> | <b>2019 - 2020</b> |
|--|--------------------|--------------------|
|  | <b>Kshs</b>        | <b>Kshs</b>        |
| Government pension and retirement benefits | 45,599,259         | 143,937,716        |
| Employer Social Benefits                   | -                  | -                  |
| <b>Total</b>                               | <b>45,599,259</b>  | <b>143,937,716</b> |

**11. ACQUISITION OF ASSETS**

|  | <b>2020 - 2021</b>   | <b>2019 - 2020</b>   |
|--|----------------------|----------------------|
|  | <b>Kshs</b>          | <b>Kshs</b>          |
| <b><u>Non-Financial Assets</u></b>                           |                      |                      |
| Purchase of Buildings  | -                    | -                    |
| Construction of Buildings                                    | 491,808,507.05       | 505,202,535          |
| Refurbishment of Buildings                                   | 15,049,954           | 33,692,522           |
| Construction of Roads  | 80,888,208           | 533,126,979          |
| Construction and Civil Works                                 | 1,075,399,636        | 1,305,594,919        |
| Overhaul and Refurbishment of Construction and Civil Works   | 50,931,723           | 314,842,639          |
| Purchase of Vehicles and Other Transport Equipment           | 28,097,069           | -                    |
| Purchase of Household Furniture and Institutional Equipment  | 29,440,277           | 20,943,887           |
| Purchase of Office Furniture and General Equipment           | 27,363,581           | 32,564,481           |
| Purchase of Specialized Plant, Equipment and Machinery       | 15,368,700           | 28,596,118           |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -                    | -                    |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 3,499,900            | -                    |
| Research, Studies, Project Preparation, Design & Supervision | 5,531,420            | 11,377,520           |
| Rehabilitation of Civil Works                                | -                    | 377,377,149          |
| <b><u>Financial Assets</u></b>                               |                      |                      |
| <b>Total</b>   | <b>1,823,378,974</b> | <b>3,163,318,749</b> |

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**12. CASH AND BANK BALANCES**  
**BANK BALANCES**

| <b>Name of Bank, Account Name. &amp; Currency</b> | <b>Account Number</b> | <b>Indicate whether Rec, Dev, Dep or CRF etc</b> | <b>2020 - 2021</b> | <b>2019-2020</b>   |
|---|-----------------------|--|--------------------|--------------------|
|   |                       |  | <b>Kshs</b>        |                    |
| CBK Revenue                                       | 1000171448            | Rev  | 722,066,081        | 736,583,281        |
| CBK Development                                   | 1000170778            | Dev  | 465,572            | 33,853             |
| CBK Recurrent                                     | 1000170832            | Rec  | 13,212             | 91,104             |
| CBK Wajir County Road Maintenance levy            | 1000450808            | SPA  | 354,844            |                    |
| CBK Special Purpose Account                       | 1000259531            | SPA  | 9,071              | 496,081            |
| CBK Universal health                              | 1000406194            | SPA  | 1,203,310          | 940,451            |
| CBK Kenya Urban Support Programme                 | 1000395346            | SPA  | 24,462,565         | 1,247,800          |
| CBK Wajir County Municipality Urban Grant         | 1000450827            | SPA  | -                  |                    |
| CBK Wajir County Kenya Devolution support         | 1000450819            | SPA  | 5,028              |                    |
| CBK Wajir County livestock Sector Improvement     | 1000389249            | SPA  | 1,247,800          | 1,773,000          |
| KCB Imprest account                               | 1141515873            | Commercial                                       | 410,985            | 121,813            |
| KCB Climate change                                | 1224515609            | Commercial                                       |                    |                    |
| KCB Deposit account                               | 1150932147            | Commercial                                       | 6,028              |                    |
| KCB Wajir county Local revenue                    | 1140752820            | Commercial                                       |                    | 9,575,815          |
| KCB wajir county heath Local revenue account      | 1181455030            | Commercial                                       |                    | 1,041,550          |
| FCB Emergency fund                                | 8000411901            | Commercial                                       |                    | 229,004            |
| FCB Revolving fund 2                              | 8000520802            | Commercial                                       |                    | 15,368,065         |
| <b>Total</b>                                      |                       |  | <b>750,244,495</b> | <b>767,501,817</b> |

| <b>13. FUND BALANCE BROUGHT FORWARD</b> |                      |                        |
|---|----------------------|------------------------|
|   | <b>2020 - 2021</b>   | <b>2019 - 2020</b>     |
|   | <b>Kshs</b>          | <b>Kshs</b>            |
| <b>Bank accounts</b>                    | <b>767,501,817</b>   | <b>1,734,912,706</b>   |
| <b>Return to CRF Issues</b>             | <b>(767,501,817)</b> | <b>(1,734,912,706)</b> |
| <b>Total</b>                            | <b>-</b>             | <b>-</b>               |

**OTHER IMPORTANT DISCLOSURES**

**1. Pending Accounts Payable (See Annex 2)**

| Description  | Balance B/F           | Additions for the period | Paid during the year | Balance c/f             |
|--|-----------------------|--------------------------|----------------------|-------------------------|
|  | FY 2019/2020          |                          |                      | FY 2020/2021            |
|  | Kshs                  | Kshs                     | Kshs                 | Kshs                    |
| Construction of buildings  | 130,356,956.00        | -                        | 35,722,105.83        | 94,634,850.17           |
| Construction of civil works  | 825,583,243.00        | 514,597,721.78           | -                    | 1,340,180,964.78        |
| Supply of goods  | 38,226,442.00         | -                        | 11,707,884.80        | 26,518,557.20           |
| Compensation of Employees-lapfund, laptrust, Nhif, Sacco, Gratuity, Nssf and Nssf Wajwasco | -                     | 338,850,690.00           | -                    | 338,850,690.00          |
| <b>Total</b>   | <b>994,166,641.00</b> | <b>853,448,411.78</b>    | <b>47,429,990.63</b> | <b>1,800,185,062.15</b> |

**2. Related Party transaction**

|  | 2020 - 2021           | 2019 - 2020          |
|--|-----------------------|----------------------|
|  | Kshs                  | Kshs                 |
| Key Management Compensation (Governors, CEC Members and COs) | 118,193,630           | 112,835,400          |
| <b><u>Transfers to related parties</u></b>                   |                       |                      |
| Transfer to the County Assembly                              | 932,194,403           | 689,977,501          |
| Transfers to other County Government Entities                | 1,497,488,171         | 819,596,505          |
| <b>Total Transfers to related parties</b>                    | <b>2,429,682,574</b>  | <b>1,509,574,006</b> |
| <b><u>Transfers from related parties</u></b>                 |                       |                      |
| Transfers from the Exchequer-Equitable share                 | 9,280,413,000         | 8,982,940,388        |
| Transfers from the Exchequer-Grants                          | 793,112,756           |                      |
| Transfers from SCs and SAGAs- National Government            | 497,267,858           |                      |
| <b>Total Transfers from related parties</b>                  | <b>10,570,793,614</b> | <b>8,982,940,388</b> |

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**3. Establishment of other County Government Entities**

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

| <b>Entity</b>                            | <b>Date Established/Date taken over</b> | <b>Location</b> | <b>Accounting Officer responsible</b> |
|--|---|-----------------|---------------------------------------|
| Wajir Water and Sewerage Company Limited | SEP 2014                                | Wajir           | Mohamed Osman                         |
| County Executive of Wajir Bursary Fund   | SEP 2019                                | Wajir           | Abdullahi Ibrahim                     |
| Wajir Climate Change Adaptation Fund     | JULY 2016                               | Wajir           | Abdirahman Adan Edow                  |
| County Executive Revolving Fund          | AUG 2015                                | Wajir           | Mohamed Abdullahi maalim              |

**4. Disclosure of Balances in Revenue Collection Accounts.**

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

| <b>Name of Bank, Account No. &amp; currency</b> | <b>Amount in bank account currency*</b> | <b>Ex. rate (if in foreign currency)</b> | <b>2020– 2021 KShs</b> | <b>2019– 2020 KShs</b> |
|---|---|--|------------------------|------------------------|
| KCB Wajir county health Local revenue account   | KSH                                     | -  | -                      | 1,041,550              |
| KCB Wajir county Local revenue account          | KSH                                     | -  | 1,855,019              | 9,575,815              |

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**j. PROGRESS ON FOLLOW UP 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.

| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>  | <b>Management comments</b>  | <b>Status:</b> | <b>Timeframe:</b> |
|---|---|---|----------------|-------------------|
| 4.1   | Non-submission of Financial Statements for County Funds and Entities  | The management will ensure that financial statements for all funds and entities established by the Executive are prepared and submitted to the auditor for review and verification. | Resolved       | N/A               |
| 4.2   | <b>Misclassification of Expenditure.</b> Examination of supporting schedule for domestic travel and subsistence allowance revealed that expenditure amounting to relating Kshs.12,019,2014 relating to compensation of employees was classified as domestic travel and subsistence allowance. This amounts misclassification of expenditure in the financial statements | The Management will amend the financial statements to correct the classification of errors.   | Resolved       | N/A               |
| 4.3   | <b>Processing of Payments outside IFMIS.</b> Examinations of payment schedules revealed that a payments amounting to Kshs.113, 952,153 on domestic travel, training and utilities were made outside IFMIS. Payments were made from imprest standing account using cheques.  | The Management will ensure that during the FY 2020 - 2021 all payments are processed through IFMIS as required.   | Resolved       | 30 SEPTEMBER 2021 |
| 4.5   | <b>Collection of Revenue without Finance Act</b>  | Finance Act now in place  | Resolved       | N/A               |

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| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments   | Status:  | Timeframe: |
|--|---|---|----------|------------|
| 4.6  | <p><b>Un-receipted Exchequer Releases</b></p> <p>The statement of receipts reflects exchequer releases figure of Kshs.8,937,883,775 as reflected in note 1 to the financial statements. Examination of IFMIS reports however revealed that receipts amounting to Kshs.3, 950,486,126 were not receipted in IFMIS.</p>   | IFMIS updated accordingly   | Resolved | N/A        |
| 4.7  | <p><b>Under-collection of Revenue</b></p> <p>According to the approved budget for 2019/2020 financial year, the Executive had budgeted to collect local revenue amounting to Kshs.150,000,000. However, total local revenue collected during the year amounted to Kshs.60, 417,086 resulting to under collection of Kshs.89, 582,914 or 60% of the amount in the approved budget.</p> | <p>It is true that revenue has declined over the years due to a number of factors which inter alia include: breakdown in livestock marketing, due to severe drought and livestock diseases notably rift valley fever that led to closure of livestock markets and non-consumption of livestock and livestock products and Covid -19 Outbreak in the country and other bordering countries To mitigate dwindling revenue collections, the County Government has initiated strategies to improve county own source revenue through a number of initiatives key among these being formation of steering committee on revenue</p> | Resolved | N/A        |

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| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments  | Status:      | Timeframe:        |
|--|---|--|--------------|-------------------|
|  |   | enhancement that shall oversee revenue mapping, revenue automation, land valuation roll to improve on land rates collection, strong inspectorate and enforcement team, and enactment of necessary legal frameworks and regulations.                  |              |                   |
| 4.8  | Unsupported Expenditure for Domestic Travel and Subsistence. vouchers were not supported with invitation letters, pre-travel approvals, training programs for the trainings attended, workshop attendance register, and reports of activities carried out and work tickets. | Supporting documentation now provided  | Unresolved.  | 30 September 2021 |
| 4.9  | Irregular Payments to Council of Governors  |  | Not Resolved |                   |
| 4.10                                       | Unsupported Expenditure on Fuel oil and lubricants worth Ksh.27, 438,318 were not supported with relevant documents   | The County Government of Wajir procured the supply of fuel from various suppliers within Wajir County for the year under review. The fuel in question relates to department of Health and Agriculture. Bulk fuel registers and work tickets availed. | Resolved     | N/A               |
| 5.1  | <b>Sharing of Bank Accounts.</b> IPPD payroll and bank remittance schedules for the year under review   | Mr. .Shinale Ali adan – p/No 1991070551 and Yussuf Ali adan are brothers and they  | Resolved     | N/A               |

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| Reference No. on the external audit Report | Issue / Observations from Auditor   | Management comments   | Status:      | Timeframe: |
|--|---|---|--------------|------------|
|  | indicated that some employees shared bank accounts through which their salaries were paid | <p>have joint account. We wish to inform you that with effect from December the two of them will have separate account .Attached copy of change of bank for Mr. Yussuf Ali adan</p> <p>2. Khadija Jellow Ahmed – P/No 1983078024 and Hassan abdi Mohamed of P/No 20130041851 are mother and her son who have as well joint account, the officer was advised to open different account since action is contrary to the government practice and finally change his bank account with effect from December.</p> <p>3. Abdirahman Mohamed Adan – P/No 19960014242 and Fatuma Mohamed Abdi P/No 20160071732 are husband and wife and sharing the same bank account and finally Abdirashid Adan new account number is 1266437932 as our file records.</p> |              |            |
| 5.2  | <b>Irregular Recruitment of Staff</b>   | NONE  | Not Resolved | ON GOING   |
| 5.3  | <b>Failure to Maintain Staff Establishment</b>  | The county did maintain staff establishment and is  | Resolved     | N/A        |

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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>                  | <b>Management comments</b>   | <b>Status:</b> | <b>Timeframe:</b> |
|---|---|--|----------------|-------------------|
|   |   | hereby attached for audit review and verification.   |                |                   |
| 5.4   | <b>Irregular Engagement of Casual Employees</b>           | <p>The county did maintain a master roll and is hereby attached for audit review and verification.</p> <p>The Casual without appointment letters were inherited from National Government and defunct County Council.</p> <p>The reason the casual are still retained in the payroll is that their service are required by the county government</p> <p>The list of departmental casuals was forwarded to the CPSB for regularization and formalization.</p> <p>The relevant departments were advised to follow up the matter with CPSB to provide permanent and pensionable terms of service to the casuals.</p> <p>We promise to update the personnel file and do the regularization as required.</p> | Resolved       | N/A               |
| 5.5   | <b>Irregular Engagement of Employees on Interim Basis</b> |  | Un-Resolved    | ONGOING           |
| 5.6   | <b>Non-remittance of Statutory Deductions</b>             | Non-remittance was occasioned by late disbursement of funds to the   | Resolved       | N/A               |

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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>  | <b>Management comments</b>  | <b>Status:</b> | <b>Timeframe:</b> |
|---|---|---|----------------|-------------------|
|   |   | County. This issue has since been addressed by the County treasury. This is now regularized.  |                |                   |
| 5.7   | <b>Manual Payroll</b> (Excel spreadsheet with a total of 1,357 employees). No satisfactory was provided for maintaining so many employees on manual payroll.  | The county did maintain a master roll and is hereby attached for audit review and verification.   | Not Resolved   | 30/09/2021        |
| 6.1   | Failure to Implement E-procurement (Procurement transactions for the 2019/20 financial year revealed that the Executive did not procure goods, works and services through the e-procurement platform) | We regret the failure by the Executive to use E-procurement due to infrastructure and poor network in the county for the last couple years. This issue has since been addressed by the County Executive and we are planning to use this financial year. | Resolved       | N/A               |
| 6.2   | Irregular Procurement of Specialized Equipment  | During the evaluation stage all the prerequisite criteria was strictly adhered to as contained in the tender document. Document (Copies of Tax Compliance Certificate, CR12 and business permit) for the award consideration.                           | Resolved       | N/A               |
| 6.3   | Award of Contracts to Un-Prequalified Suppliers and Contractors   | We are allowed as per Sec 57 of Public Procurement and Disposal Act 2015 and Regulation 8(3) A of 2006 to   | Resolved       | N/A               |

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|--|--|---|--------------|------------|
|  |  | update suppliers list on quarterly and annual basis. We have submitted the correct and updated Prequalification list to the Auditors for verification and review.   |              |            |
| 6.4  | Irregular Payment for Rehabilitation of Wajir Town Road - Kshs.3,579,942 | This was an IFMIS system oversight that failed to remit taxes as required and we are addressing the same to avoid further occurrence of such irregularity.  | Resolved     | N/A        |
| 6.5  | Supply and Delivery of Emergency Relief Food- Kshs 265,427,300           | None  | Not Resolved | 30/09/2021 |
| 6.6  | Irregularities in Procurement of Legal Services                          |   |              |            |
| 6.7  | Direct Procurement of Covid 19 Supplies and Equipment Kshs.105, 250,000  | Consideration of experience is an item in the technical evaluation criteria for the project. The evaluation committee considers the mandatory, technical and financial requirements for the project and the awarded company found to be the most responsive evaluated bidder. Since it was the most responsive evaluated bidder. i.e. menorah medical institutes ltd has letters from KEMSA and kilifi county | Resolved     | N/A        |

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|  |   | Due to the prevailing market situation in the country caused by the Covid – 19 pandemic the price of essential and Infections protection item price went up due to the restriction lock down in the country and the world so it was difficult to conduct market survey .The company quoted 3,992 per Box ,Each Surgical Mask cost 80 Kenya shillings . |              |            |
| 6.8  | Irregular Procurement of Construction Works Under Covid 19 Response Programme - Kshs.18,861,231 |  | Not Resolved | ON GOING   |
| 6.9  | Irregularities in Procurement of Covid 19 Assorted Items– Kshs.17,878,329                       |  | Not Resolved | ON GOING   |
| 6.10                                       | Splitting of Contracts  | The department budget allocation was approved inclusive of ward base programme as a result of public participation carried out by executive in order to have inclusive government in terms of resource distribution.<br><br>Due to the Vastness of the county the executive will not fairly distribute resource  | Resolved     | N/A        |

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|  |                                   | <p>since most of the county roads are earth roads and it requires continuous maintenance after every short rain fall.</p> <p>Critical analysis of the split tenders reflect that it has at least cover the vastness and diversity of the county since Wajir County is a vast county with unusually long distance networks linking several towns &amp; communities with different dynamic, topography and community interest. Further, in order to enhance equity and fair distribution of resources among the six sub-counties as per the constitutional requirements of Article 227(1) and statutory requirements of the Public Procurement and Asset Disposal Act, 2015 .the department spread their priorities and captured the same in their procurement plan hence issued quotations to various pre-qualified contractors. Further ensuring devolution reaches public at the ward level and finally to empower youth, women and marginalized communities</p> |         |            |

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|---|--|--|----------------|-------------------|
|   |  | that cannot participate economically.  |                |                   |
| 6.11  | Contract Agreements Signed Before Lapse of Mandatory Period  |  | Not Resolved   | ON GOING          |
| 6.12  | Failure to Issue Notification Letters of Regrets   | The unsuccessful bidders were contacted as stipulated in Section 87(3) and 126(4) of Public Procurement and Asset Disposal Act, 2015.                              | Resolved       | N/A               |
| 6.13  | Delayed Completion of Roads Projects Kshs. 320,264,053   | The department wish to inform you that out of 5 project 3 fully completed the work and two company are at 90% completed the remain works as per the status report. | Resolved       | N/A               |
| 7.1   | Disclosure of Pending Bills Using Incorrect Format   |  | Not Resolved   | ON GOING          |
| NOT RESOLVED                                      | Pending Bills without Adequate Supporting Documents  |  |                | ON GOING          |
| 7.3   | Non-Compliance with Directive on Settlement of Pending Bills   |  | Not Resolved   | ON GOING          |
| 7.4   | Non-provision of Pending Bills in the Approved Budget  |  | Not Resolved   | ON GOING          |
| 8.1   | Budget Control and Performance ( 11.92% under absorption is an indication of non-implementation of activities and projects in the annual work plan which is likely to have | It is true that absorption was a problem in the County due to late/non-release of project funds. However, this was not a failure of the County                     | Not Resolved   | On-going          |

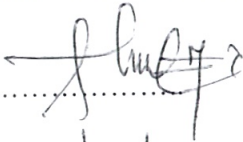
**WAJIR COUNTY EXECUTIVE**  
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| <b>Reference No. on the external audit Report</b> | <b>Issue / Observations from Auditor</b>                                  | <b>Management comments</b>  | <b>Status:</b> | <b>Timeframe:</b> |
|---|---|---|----------------|-------------------|
|   | negative impact on delivery of services to the residents of Wajir County) | Government but really it was as a result of the then on-going gubernatorial petition where the Office of the COB on their own motion decided not to release money to the County Government. Indeed, the residents of Wajir were deprived of the much needed services and went through a lot of suffering. We feel that the Office of the COB should adopt and apply standard operating procedures for release of funds to the counties, and administer them fairly and equitably. |                |                   |
| 8.2   | Unauthorized Over Expenditure   |   | Not Resolved   | ONGOING           |
| 9.1   | Lack of Ownership Documents for Motor Vehicles                            | It is true that the County Executive Procured 3 No. motor vehicles for the year under review. The motor vehicles were indeed supplied, received, inspected and accepted.  | Resolved       | N/A               |
| 9.2   | Weakness in Internal Controls   |   | Not Resolved   | N/A               |
| 9.3   | Lack of Disaster Recovery Plan  |   | Not Resolved   | ON GOING          |
| 9.4   | Failure to Establish Audit Committee                                      | We take the issue of Audit Committee very seriously and the County Executive is   | Unresolved     | ONGOING           |

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|--|-----------------------------------|--|---------|------------|
|  |                                   | in the process of establishing and operationalizing the Internal Audit Committee. The CPSB advertised for the members of the County Audit Committee on the daily newspaper and is in the process of shortlisting the qualified applicants. |         |            |

CEC, Finance & Economic Planning

Sign..... 

Date..... 29/04/2021

**WAJIR COUNTY EXECUTIVE  
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**ANNEXES**

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER**

| Period (2020/21)  | Quarter 1 | Quarter 2            | Quarter 3            | Quarter 4            | Total                |
|---|-----------|----------------------|----------------------|----------------------|----------------------|
|   | (Kshs)    | (Kshs)               | (Kshs)               | (Kshs)               | (Kshs)               |
| Equitable Share   | -         | 2,820,015,000        | 2,136,375,000        | 3,589,110,000        | 8,545,500,000        |
| Level 5 Hospitals   |           |                      |                      |                      | -                    |
| DANIDA - Universal Healthcare in Devolved Units Programme       |           | 12,150,000           |                      | 12,150,000           | 24,300,000           |
| World Bank – THUSCP   |           |                      | 18,207,409           | 17,944,835           | 36,152,244           |
| National Agricultural & Rural Inclusive Growth Project (NARIGP) |           |                      |                      |                      | -                    |
| Kenya Devolution Support Programme                              |           |                      | 45,000,000           |                      | 45,000,000           |
| Youth Polytechnic support grant                                 |           |                      | 7,037,447            | 7,037,447            | 14,074,894           |
| Abolishment of user fees in health centres and dispensaries     |           |                      |                      | 15,784,997           | 15,784,997           |
| Road Maintenance Levy Fund                                      |           |                      |                      | 497,267,858          | 497,267,858          |
| Kenya Urban Support Programme                                   |           |                      |                      | 90,844,014           | 90,844,014           |
| Agriculture Sector Development Support Project (ASDSP)          |           |                      |                      | 15,101,628           | 15,101,628           |
| Kenya Climate Smart Agriculture Project (KCSAP)                 |           | 105,477,960          |                      | 139,162,494          | 244,640,455          |
| Water and Sanitation Development Project                        |           | 162,214,525          |                      | 145,000,000          | 307,214,525          |
| Construction of County Headquarters                             |           |                      |                      |                      | -                    |
| <b>Total</b>  | <b>-</b>  | <b>3,099,857,485</b> | <b>2,206,619,856</b> | <b>4,529,403,273</b> | <b>9,835,880,615</b> |

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**ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE**

| NO | Supplier Of Goods or Services                  | Date Contracted | ORIGINAL AMOUNT | Balance at the beginning of the year | Addition During the year | Amount paid During the year | Outstanding Balance |
|----|--|-----------------|-----------------|--------------------------------------|--------------------------|-----------------------------|---------------------|
|    |  |                 |                 | a                                    | b                        | c                           | a+b-c               |
|    | Construction of Buildings                      |                 |                 |                                      |                          |                             |                     |
| 1  | Bilan Construction                             | 2019/2020       | 1,480,000       | 1,480,000                            | -                        | -                           | 1,480,000           |
| 2  | Farsamo construction company ltd               | 2018/2019       | 1,800,000       | 1,800,000                            | -                        | -                           | 1,800,000           |
| 3  | Kruga enterprise ltd                           | 2018/2019       | 2,199,860       | 2,199,860                            | -                        | -                           | 2,199,860           |
| 4  | Anis construction co.ltd                       | 2018/2019       | 998,605         | 998,605                              | -                        | -                           | 998,605             |
| 5  | Horyal holding limited                         | 2019/2020       | 999,500         | 999,500                              | -                        | -                           | 999,500             |
| 6  | Cruised arid holdings ltd                      | 2017/2018       | 899,388         | 899,388                              | -                        | -                           | 899,388             |
| 7  | Fatwa gen investment ltd                       | 2019/2020       | 2,599,444       | 2,599,444                            | -                        | -                           | 2,599,444           |
| 8  | Lohjif company ltd                             | 2019/2020       | 1,499,996       | 1,499,996                            | -                        | -                           | 1,499,996           |
| 9  | Cruised arid holdings                          | 2018/2019       | 999,760         | 999,760                              | -                        | -                           | 999,760             |
| 10 | Irmaan investment co. Ltd                      | 2019/2020       | 1,690,074       | 1,690,074                            | -                        | -                           | 1,690,074           |
| 11 | Suleiman and son general construction co.ltd   | 2019/2020       | 1,199,649       | 1,199,649                            | -                        | -                           | 1,199,649           |
| 12 | Apmey construction company ltd                 | 2019/2020       | 599,998         | 599,998                              | -                        | -                           | 599,998             |
| 13 | Nasibo enterprise ltd                          | 2019/2020       | 600,004         | 600,004                              | -                        | -                           | 600,004             |
| 14 | Lusirko construction and general suppliers ltd | 2019/2020       | 1,199,994       | 1,199,994                            | -                        | -                           | 1,199,994           |
| 15 | Qalbi building and construction co.ltd         | 2016/2017       | 898,055         | 898,055                              | -                        | -                           | 898,055             |
| 16 | Lingay investment ltd                          | 2018/2019       | 1,499,996       | 1,499,996                            | -                        | -                           | 1,499,996           |
| 17 | Irmaan investment co ltd                       | 2018/2019       | 994,004         | 994,004                              | -                        | -                           | 994,004             |
| 18 | Jirtoy brothers co. Ltd                        | 2019/2020       | 1,501,040       | 1,501,040                            | -                        | -                           | 1,501,040           |
| 19 | Qarsa Abulla Construction Co, Ltd              | 2018/2019       | 999,949         | 999,949                              | -                        | -                           | 999,949             |
| 20 | Bilal Limited                                  | 2017/2018       | 999,965         | 999,965                              | -                        | -                           | 999,965             |
| 21 | Qarsa Abula Construction Co. Ltd               | 2018/2019       | 999,456         | 999,456                              | -                        | -                           | 999,456             |
| 22 | Blueways Construction Company Ltd              | 2019/2020       | 2,399,994       | 2,399,994                            | -                        | -                           | 2,399,994           |
| 23 | Blue Ways Construction Ltd                     | 2019/2020       | 2,399,948       | 2,399,948                            | -                        | -                           | 2,399,948           |
| 24 | Bamba Construction Co. Ltd                     | 2019/2020       | 2,499,744       | 2,499,744                            | -                        | -                           | 2,499,744           |

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|    |  |           |                   |                   |   |   |                   |
|----|--|-----------|-------------------|-------------------|---|---|-------------------|
| 25 | Tartib Investment Ltd                              | 2019/2020 | 1,199,707         | 1,199,707         | - | - | 1,199,707         |
| 26 | Tusbah Construction Co.Ltd                         | 2018/2019 | 2,965,884         | 2,965,884         | - | - | 2,965,884         |
| 27 | Hassmo Construction Co.Ltd                         | 2018/2019 | 999,938           | 999,938           | - | - | 999,938           |
| 28 | Nish Gen, Supconstruction Ltdpliers \$             | 2018/2019 | 999,890           | 999,890           | - | - | 999,890           |
| 29 | Nish General Suppliers And Construction Ltd        | 2018/2019 | 1,000,000         | 1,000,000         | - | - | 1,000,000         |
| 30 | Badadi & Sons Co. Ltd                              | 2019/2020 | 2,899,983         | 2,899,983         | - | - | 2,899,983         |
| 31 | Firiwein Building And General Construction Co. Ltd | 2018/2019 | 1,000,000         | 1,000,000         | - | - | 1,000,000         |
| 32 | AMALA LTD  | 2019/2020 | 1,199,997         | 1,199,997         | - | - | 1,199,997         |
| 33 | DELA CONSTRUCTION LIMITED                          | 2018/2019 | 1,699,899         | 1,699,899         | - | - | 1,699,899         |
| 34 | Qaf Construction Co Ltd                            | 2018/2019 | 2,799,985         | 2,799,985         | - | - | 2,799,985         |
| 35 | Baliyo Construction Co.Ltd                         | 2019/2020 | 999,520           | 999,520           | - | - | 999,520           |
| 36 | Unsile Enterprise Co. Ltd                          | 2019/2020 | 1,100,001         | 1,100,001         | - | - | 1,100,001         |
| 37 | Buriya Construction Co.                            | 2018/2019 | 1,096,884         | 1,096,884         | - | - | 1,096,884         |
| 38 | Gadal Holdings Ltd                                 | 2018/2019 | 999,995           | 999,995           | - | - | 999,995           |
| 39 | Sadeeq construction co. ltd                        | 2018/2019 | 3,899,952         | 3,899,952         | - | - | 3,899,952         |
| 40 | Cure based Investment Ltd                          | 2018/2019 | 1,499,694         | 1,499,694         | - | - | 1,499,694         |
| 41 | Lingay investment limited                          | 2018/2019 | 3,575,874         | 3,575,874         | - | - | 3,575,874         |
| 42 | Cruised arid holding co. ltd                       | 2019/2020 | 1,499,996         | 1,499,996         | - | - | 1,499,996         |
| 43 | Jinyare gen. contractors & supplies ltd            | 2019/2020 | 2,891,242         | 2,891,242         | - | - | 2,891,242         |
| 44 | Mathaw construction co. ltd                        | 2019/2020 | 3,560,139         | 3,560,139         | - | - | 3,560,139         |
| 45 | Hotyaal Investments kenya limited                  | 2018/2019 | 2,199,900         | 2,199,900         | - | - | 2,199,900         |
| 46 | Goldlink construction co. ltd                      | 2019/2020 | 3,499,999         | 3,499,999         | - | - | 3,499,999         |
| 47 | Necho suppliers ltd                                | 2019/2020 | 3,899,926         | 3,899,926         | - | - | 3,899,926         |
| 48 | Worldways general trading ltd                      | 2018/2019 | 2,800,000         | 2,800,000         | - | - | 2,800,000         |
| 49 | Sadeeq construction co. ltd                        | 2019/2020 | 2,788,292         | 2,788,292         | - | - | 2,788,292         |
| 50 | Relay merchant ltd                                 | 2018/2019 | 1,799,991         | 1,799,991         | - | - | 1,799,991         |
| 51 | Shaam general construction co. ltd                 | 2018/2019 | 1,500,000         | 1,500,000         | - | - | 1,500,000         |
| 52 | Qaf construction co. ltd                           | 2018/2019 | 1,500,000         | 1,500,000         | - | - | 1,500,000         |
|    | Labadan co. ltd                                    | 2019/2020 | 2,799,741         | 2,799,741         | - | - | 2,799,741         |
|    | <b>Subtotal</b>                                    |           | <b>94,634,850</b> | <b>94,634,850</b> | - | - | <b>94,634,850</b> |

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|    | Civil works                                      |           |            |            |   |   |            |
|----|--|-----------|------------|------------|---|---|------------|
| 1  | Forest construction company limited              | 2018/2019 | 2,127,904  | 2,127,904  | - | - | 2,127,904  |
| 2  | Farmont Limited                                  | 2018/2019 | 3,493,787  | 3,493,787  | - | - | 3,493,787  |
| 3  | Anaka Building and Construction                  | 2018/2019 | 2,799,000  | 2,799,000  | - | - | 2,799,000  |
| 4  | Bilan Construction                               | 2018/2019 | 2,950,000  | 2,950,000  | - | - | 2,950,000  |
| 5  | Flymax investment co. Ltd                        | 2019/2020 | 2,499,989  | 2,499,989  | - | - | 2,499,989  |
| 6  | Shallow hardware ltd                             | 2019/2020 | 1,642,500  | 1,642,500  | - | - | 1,642,500  |
| 7  | Bahwadag construction ltd                        | 2019/2020 | 999,920    | 999,920    | - | - | 999,920    |
| 8  | Desert front general suppliers and const limited | 2019/2020 | 2,499,916  | 2,499,916  | - | - | 2,499,916  |
| 9  | Ga~als agenices ltd                              | 2018/2019 | 312,920    | 312,920    | - | - | 312,920    |
| 10 | Ammash enterprise co. Ltd                        | 2019/2020 | 2,100,000  | 2,100,000  | - | - | 2,100,000  |
| 11 | Rowda contractors and suppliers ltd              | 2018/2019 | 2,396,235  | 2,396,235  | - | - | 2,396,235  |
| 12 | Dukkow investment co ltd                         | 2019/2020 | 2,000,000  | 2,000,000  | - | - | 2,000,000  |
| 13 | Bakeri construction co. Ltd                      | 2018/2019 | 320,000    | 320,000    | - | - | 320,000    |
| 14 | Antelope branding investors ltd                  | 2018/2019 | 750,520    | 750,520    | - | - | 750,520    |
| 15 | Farnur construction co. Ltd                      | 2018/2019 | 325,000    | 325,000    | - | - | 325,000    |
| 16 | Bakeri construction co.ltd                       | 2018/2019 | 792,500    | 792,500    | - | - | 792,500    |
| 17 | Saib construction and gen. Suppliers co.ltd      | 2018/2019 | 1,999,782  | 1,999,782  | - | - | 1,999,782  |
| 18 | Bah-sulub investment ltd                         | 2019/2020 | 999,843    | 999,843    | - | - | 999,843    |
| 19 | Nepteckd construction ltd                        | 2018/2019 | 1,500,000  | 1,500,000  | - | - | 1,500,000  |
| 20 | Badish investment limited                        | 2018/2019 | 3,980,000  | 3,980,000  | - | - | 3,980,000  |
| 21 | M/s ajco construction & general supplies ltd     | 2019/2020 | 35,461,760 | 35,461,760 | - | - | 35,461,760 |
| 22 | N H Ali Construction And Supplies Ltd            | 2018/2019 | 325,000    | 325,000    | - | - | 325,000    |
| 23 | Ayow Holdings Limited                            | 2018/2019 | 325,000    | 325,000    | - | - | 325,000    |
| 24 | Tartib Investment Company Limited                | 2018/2019 | 2,399,170  | 2,399,170  | - | - | 2,399,170  |
| 25 | dogsa invest.ltd                                 | 2018/2019 | 800,000    | 800,000    | - | - | 800,000    |
| 26 | Tartib Investment Ltd                            | 2018/2019 | 1,199,150  | 1,199,150  | - | - | 1,199,150  |
| 27 | Sakafa Company Limited                           | 2016/2017 | 449,824    | 449,824    | - | - | 449,824    |
| 28 | Bashku general supplies ltd                      | 2018/2019 | 321,880    | 321,880    | - | - | 321,880    |
| 29 | Durdur construction co.ltd                       | 2018/2019 | 1,999,492  | 1,999,492  | - | - | 1,999,492  |
| 30 | Amirkey Investment Company Limited               | 2018/2019 | 3,150,000  | 3,150,000  | - | - | 3,150,000  |

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|    |   |           |           |           |   |   |           |
|----|---|-----------|-----------|-----------|---|---|-----------|
| 31 | Diha Construction Co Ltd                    | 2018/2019 | 2,500,000 | 2,500,000 | - | - | 2,500,000 |
| 32 | Abbot Construction Company Ltd              | 2018/2019 | 3,550,000 | 3,550,000 | - | - | 3,550,000 |
| 33 | Badel Construction Co Ltd                   | 2018/2019 | 3,234,185 | 3,234,185 | - | - | 3,234,185 |
| 34 | Hunt Construction                           | 2018/2019 | 450,000   | 450,000   | - | - | 450,000   |
| 35 | Nashmo Construction Limited                 | 2018/2019 | 2,480,000 | 2,480,000 | - | - | 2,480,000 |
| 36 | Diini Building and Construction             | 2018/2019 | 1,189,580 | 1,189,580 | - | - | 1,189,580 |
| 37 | Diini Building and Construction Company Ltd | 2018/2019 | 749,360   | 749,360   | - | - | 749,360   |
| 38 | Hamsaf Construction Company Ltd             | 2018/2019 | 1,500,000 | 1,500,000 | - | - | 1,500,000 |
| 39 | Qarsa Abula Construction Ltd                | 2018/2019 | 949,750   | 949,750   | - | - | 949,750   |
| 40 | Blue Magic Limited                          | 2018/2019 | 492,000   | 492,000   | - | - | 492,000   |
| 41 | N.H Ali Construction and Suppliers Ltd      | 2018/2019 | 1,950,000 | 1,950,000 | - | - | 1,950,000 |
| 42 | Amala Limited                               | 2018/2019 | 973,124   | 973,124   | - | - | 973,124   |
| 43 | Kontosh Enterprise Co. Ltd                  | 2018/2019 | 1,979,885 | 1,979,885 | - | - | 1,979,885 |
| 44 | Cladyn Holdings Limited                     | 2019/2020 | 1,079,670 | 1,079,670 | - | - | 1,079,670 |
| 45 | Tilmaan Ventures Ltd                        | 2017/2018 | 1,500,000 | 1,500,000 | - | - | 1,500,000 |
| 46 | Guthow construction ltd                     | 2018/2019 | 3,199,906 | 3,199,906 | - | - | 3,199,906 |
| 47 | Abasumeya Agencies Limited                  | 2019/2020 | 1,276,719 | 1,276,719 | - | - | 1,276,719 |
| 48 | Tribble M & brothers merchant ltd           | 2018/2019 | 2,700,000 | 2,700,000 | - | - | 2,700,000 |
| 49 | Dahir Khan contractors ltd                  | 2018/2019 | 3,585,096 | 3,585,096 | - | - | 3,585,096 |
| 50 | Mash general supplies and construction ltd  | 2018/2019 | 3,499,857 | 3,499,857 | - | - | 3,499,857 |
| 51 | Guulbadan investment limited                | 2018/2019 | 2,900,000 | 2,900,000 | - | - | 2,900,000 |
| 52 | Guulbadan investment limited                | 2019/2020 | 3,399,916 | 3,399,916 | - | - | 3,399,916 |
| 53 | Amala limited                               | 2018/2019 | 3,499,998 | 3,499,998 | - | - | 3,499,998 |
| 54 | Amala limited                               | 2019/2020 | 2,990,062 | 2,990,062 | - | - | 2,990,062 |
| 55 | Cladyn Holdings Limited                     | 2018/2019 | 2,999,980 | 2,999,980 | - | - | 2,999,980 |
| 56 | Irmaan investment limited                   | 2018/2019 | 3,799,232 | 3,799,232 | - | - | 3,799,232 |
| 57 | Gurey Africa limited                        | 2018/2019 | 3,899,978 | 3,899,978 | - | - | 3,899,978 |
| 58 | Gurey Africa limited                        | 2018/2019 | 3,790,022 | 3,790,022 | - | - | 3,790,022 |
| 59 | Ishaan gen. supplies and construction ltd   | 2018/2019 | 3,899,974 | 3,899,974 | - | - | 3,899,974 |
| 60 | Towhid investment limited                   | 2018/2019 | 3,599,967 | 3,599,967 | - | - | 3,599,967 |
| 61 | AL-Asla contractors ltd                     | 2018/2019 | 3,899,974 | 3,899,974 | - | - | 3,899,974 |

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|    |   |           |           |           |   |   |           |
|----|---|-----------|-----------|-----------|---|---|-----------|
| 62 | Baadweyn construction & gen. supplies ltd   | 2018/2019 | 3,900,024 | 3,900,024 | - | - | 3,900,024 |
| 63 | Northlink travel agencies ltd               | 2018/2019 | 2,899,980 | 2,899,980 | - | - | 2,899,980 |
| 64 | Irmaan investment limited                   | 2018/2019 | 3,499,707 | 3,499,707 | - | - | 3,499,707 |
| 65 | Irmaan investment limited                   | 2018/2019 | 3,900,024 | 3,900,024 | - | - | 3,900,024 |
| 66 | Northlink travel agencies ltd               | 2018/2019 | 3,899,050 | 3,899,050 | - | - | 3,899,050 |
| 67 | Libiquar construction ltd                   | 2018/2019 | 3,799,998 | 3,799,998 | - | - | 3,799,998 |
| 68 | Towhid investment ltd                       | 2018/2019 | 3,898,911 | 3,898,911 | - | - | 3,898,911 |
| 69 | Lanqurac construction and gen. supplies ltd | 2019/2020 | 2,499,989 | 2,499,989 | - | - | 2,499,989 |
| 70 | Risala ventures ltd                         | 2019/2020 | 1,799,740 | 1,799,740 | - | - | 1,799,740 |
| 71 | Amala limited                               | 2018/2019 | 786,016   | 786,016   | - | - | 786,016   |
| 72 | Ikhlas enterprise ltd                       | 2018/2019 | 986,000   | 986,000   | - | - | 986,000   |
| 73 | Baliyo construction co. ltd                 | 2018/2019 | 3,800,000 | 3,800,000 | - | - | 3,800,000 |
| 74 | Lingay investment ltd                       | 2018/2019 | 2,292,694 | 2,292,694 | - | - | 2,292,694 |
| 75 | Guji investment limited                     | 2018/2019 | 1,999,956 | 1,999,956 | - | - | 1,999,956 |
| 76 | Dahir Khan contractors ltd                  | 2019/2020 | 1,995,200 | 1,995,200 | - | - | 1,995,200 |
| 77 | Horyaal holding co. ltd                     | 2018/2019 | 3,898,261 | 3,898,261 | - | - | 3,898,261 |
| 78 | Higsi investment co. ltd                    | 2018/2019 | 2,699,749 | 2,699,749 | - | - | 2,699,749 |
| 79 | Hunt construction ltd                       | 2019/2020 | 3,402,326 | 3,402,326 | - | - | 3,402,326 |
| 80 | Abdiwaqo general supplies ltd               | 2018/2019 | 2,199,975 | 2,199,975 | - | - | 2,199,975 |
| 81 | Necho suppliers ltd                         | 2019/2020 | 3,899,990 | 3,899,990 | - | - | 3,899,990 |
| 82 | Risal ventures ltd                          | 2018/2019 | 2,499,989 | 2,499,989 | - | - | 2,499,989 |
| 83 | Hasuba enterprises ltd                      | 2018/2019 | 2,900,174 | 2,900,174 | - | - | 2,900,174 |
| 84 | Hayuga construction co. ltd                 | 2018/2019 | 3,499,859 | 3,499,859 | - | - | 3,499,859 |
| 85 | Ramaas ventures limited                     | 2018/2019 | 2,499,953 | 2,499,953 | - | - | 2,499,953 |
| 86 | Lohjif com. Limited                         | 2018/2019 | 3,799,505 | 3,799,505 | - | - | 3,799,505 |
| 87 | Arag construction co. ltd                   | 2018/2019 | 2,849,975 | 2,849,975 | - | - | 2,849,975 |
| 88 | Hunt construction co. ltd                   | 2019/2020 | 3,799,974 | 3,799,974 | - | - | 3,799,974 |
| 89 | Yaqoo construction co. ltd                  | 2018/2019 | 1,899,651 | 1,899,651 | - | - | 1,899,651 |
| 90 | Mobish investment limited                   | 2018/2019 | 2,960,000 | 2,960,000 | - | - | 2,960,000 |
| 91 | Shaam general construction co. ltd          | 2018/2019 | 3,698,915 | 3,698,915 | - | - | 3,698,915 |
| 92 | Qaaf construction company ltd               | 2018/2019 | 3,894,352 | 3,894,352 | - | - | 3,894,352 |

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|-----|-------------------------------------|-----------|-----------|-----------|---|---|-----------|
| 93  | Sacdi investment co. ltd            | 2018/2019 | 2,971,920 | 2,971,920 | - | - | 2,971,920 |
| 94  | Suhba investment limited            | 2019/2020 | 2,813,000 | 2,813,000 | - | - | 2,813,000 |
| 95  | Kafarsa enterprise ltd              | 2018/2019 | 2,900,000 | 2,900,000 | - | - | 2,900,000 |
| 96  | Kafarsa enterprise ltd              | 2018/2019 | 1,756,600 | 1,756,600 | - | - | 1,756,600 |
| 97  | Hulbane construction co. ltd        | 2018/2019 | 3,946,560 | 3,946,560 | - | - | 3,946,560 |
| 98  | Mathaw construction co. ltd         | 2019/2020 | 2,633,200 | 2,633,200 | - | - | 2,633,200 |
| 99  | Qaf construction co ltd             | 2018/2019 | 2,998,890 | 2,998,890 | - | - | 2,998,890 |
| 100 | Sheikh Yussuf traders ltd           | 2018/2019 | 3,899,920 | 3,899,920 | - | - | 3,899,920 |
| 101 | Mathaw construction co ltd          | 2018/2019 | 2,999,979 | 2,999,979 | - | - | 2,999,979 |
| 102 | Gaal agencies limited               | 2018/2019 | 3,199,350 | 3,199,350 | - | - | 3,199,350 |
| 103 | Aqabal investment ltd               | 2018/2019 | 3,599,981 | 3,599,981 | - | - | 3,599,981 |
| 104 | Gaal agencies ltd                   | 2018/2019 | 1,498,952 | 1,498,952 | - | - | 1,498,952 |
| 105 | Ammash enterprises co. ltd          | 2018/2019 | 2,600,000 | 2,600,000 | - | - | 2,600,000 |
| 106 | Blue fair flex holding ltd          | 2017/2018 | 3,499,846 | 3,499,846 | - | - | 3,499,846 |
| 107 | horyaal holdings co. ltd            | 2018/2019 | 3,799,000 | 3,799,000 | - | - | 3,799,000 |
| 108 | Kontosh enterprise ltd              | 2018/2019 | 1,578,296 | 1,578,296 | - | - | 1,578,296 |
| 109 | Horyaal holding co. ltd             | 2018/2019 | 3,498,682 | 3,498,682 | - | - | 3,498,682 |
| 110 | Kruga enterprises & contractors ltd | 2018/2019 | 3,160,000 | 3,160,000 | - | - | 3,160,000 |
| 111 | Suhba investment limited            | 2019/2020 | 3,323,100 | 3,323,100 | - | - | 3,323,100 |
| 112 | Reya quality co. ltd                | 2018/2019 | 3,822,316 | 3,822,316 | - | - | 3,822,316 |
| 113 |                                     | 2018/2019 | 1,800,000 | 1,800,000 | - | - | 1,800,000 |
| 114 | Rasma agency co. ltd                | 2019/2020 | 2,648,976 | 2,648,976 | - | - | 2,648,976 |
| 115 | Amh venture limited                 | 2019/2020 | 3,100,158 | 3,100,158 | - | - | 3,100,158 |
| 116 | Koricha investment limited          | 2019/2020 | 3,827,652 | 3,827,652 | - | - | 3,827,652 |
| 117 | Libaah investment limited           | 2019/2020 | 3,750,852 | 3,750,852 | - | - | 3,750,852 |
| 118 | Talyon investment limited           | 2019/2020 | 2,484,337 | 2,484,337 | - | - | 2,484,337 |
| 119 | Talyon investment limited           | 2018/2019 | 2,790,902 | 2,790,902 | - | - | 2,790,902 |
| 120 | Talyon investment limited           | 2018/2019 | 3,400,012 | 3,400,012 | - | - | 3,400,012 |
| 121 | Curebase investment ltd             | 2019/2020 | 2,099,500 | 2,099,500 | - | - | 2,099,500 |
| 122 | Turban agencies limited             | 2018/2019 | 2,000,000 | 2,000,000 | - | - | 2,000,000 |
| 123 | Hamsaf construction company limited | 2018/2019 | 1,599,980 | 1,599,980 | - | - | 1,599,980 |

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|-----|---|-----------|-----------|-----------|---|---|-----------|
| 124 | G-Go general construction ltd                   | 2019/2020 | 1,898,560 | 1,898,560 | - | - | 1,898,560 |
| 125 | Zamlink general supplies & n construction ltd   | 2018/2019 | 1,499,938 | 1,499,938 | - | - | 1,499,938 |
| 126 | Qaf construction company ltd                    | 2018/2019 | 1,400,000 | 1,400,000 | - | - | 1,400,000 |
| 127 | Kingkesh company ltd                            | 2018/2019 | 3,498,966 | 3,498,966 | - | - | 3,498,966 |
| 128 | Firwein building & general construction co. ltd | 2019/2020 | 1,799,991 | 1,799,991 | - | - | 1,799,991 |
| 129 | Orascom construction company limited            | 2018/2019 | 1,899,986 | 1,899,986 | - | - | 1,899,986 |
| 130 | Orascom construction co. ltd                    | 2018/2019 | 3,499,604 | 3,499,604 | - | - | 3,499,604 |
| 131 | Aftin Construction Limited                      | 2019/2020 | 3,048,364 | 3,048,364 | - | - | 3,048,364 |
| 132 | Halamin Enterprises Limited                     | 2018/2019 | 3,969,566 | 3,969,566 | - | - | 3,969,566 |
| 133 | Harar Investment Limited                        | 2018/2019 | 3,749,410 | 3,749,410 | - | - | 3,749,410 |
| 134 | Baliyo Construction Company                     | 2019/2020 | 1,328,500 | 1,328,500 | - | - | 1,328,500 |
| 135 | Trippleage investments limited                  | 2018/2019 | 1,700,212 | 1,700,212 | - | - | 1,700,212 |
| 136 | Elboh co.ltd                                    | 2018/2019 | 2,609,786 | 2,609,786 | - | - | 2,609,786 |
| 137 | Kimudhow investment limited                     | 2019/2020 | 2,793,396 | 2,793,396 | - | - | 2,793,396 |
| 138 | Bakaal Builders & Suppliers Limited             | 2019/2020 | 3,498,920 | 3,498,920 | - | - | 3,498,920 |
| 139 | Arshad Hardware Limited                         | 2018/2019 | 2,800,000 | 2,800,000 | - | - | 2,800,000 |
| 140 | Mathaw construction co ltd                      | 2018/2019 | 2,799,602 | 2,799,602 | - | - | 2,799,602 |
| 141 | Irmaan investment limited                       | 2018/2019 | 3,799,971 | 3,799,971 | - | - | 3,799,971 |
| 142 | Mathaw construction ltd                         | 2018/2019 | 3,099,090 | 3,099,090 | - | - | 3,099,090 |
| 143 | Irmaan investment limited                       | 2019/2020 | 2,900,000 | 2,900,000 | - | - | 2,900,000 |
| 144 | Mabey construction and general supplies ltd     | 2019/2020 | 3,199,500 | 3,199,500 | - | - | 3,199,500 |
| 145 | Afwan investment company limited                | 2018/2019 | 3,500,000 | 3,500,000 | - | - | 3,500,000 |
| 146 | Bashku general supplies ltd                     | 2018/2019 | 2,450,000 | 2,450,000 | - | - | 2,450,000 |
| 147 | Abdiwaqo general supplies ltd                   | 2018/2019 | 2,799,776 | 2,799,776 | - | - | 2,799,776 |
| 148 | Abdiwaqo general supplies ltd                   | 2019/2020 | 2,700,004 | 2,700,004 | - | - | 2,700,004 |
| 149 | Kingkesh company ltd                            | 2019/2020 | 3,300,119 | 3,300,119 | - | - | 3,300,119 |
| 150 | Saib construction general supplies ltd          | 2018/2019 | 3,749,973 | 3,749,973 | - | - | 3,749,973 |
| 151 | Sadeeq construction company limited             | 2019/2020 | 2,597,414 | 2,597,414 | - | - | 2,597,414 |
| 152 | Anis construction company limited               | 2018/2019 | 3,994,744 | 3,994,744 | - | - | 3,994,744 |
| 153 | Qaf construction company ltd                    | 2018/2019 | 1,899,941 | 1,899,941 | - | - | 1,899,941 |
| 154 | Safa tribles limited                            | 2019/2020 | 3,900,000 | 3,900,000 | - | - | 3,900,000 |

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|     |  |           |           |           |   |   |           |
|-----|--|-----------|-----------|-----------|---|---|-----------|
| 155 | Lamyakun investment limited            | 2019/2020 | 2,679,118 | 2,679,118 | - | - | 2,679,118 |
| 156 | Lamyakun investment limited            | 2019/2020 | 2,999,979 | 2,999,979 | - | - | 2,999,979 |
| 157 | Lamyakun investment limited            | 2019/2020 | 2,999,985 | 2,999,985 | - | - | 2,999,985 |
| 158 | Lamyakun investment limited            | 2019/2020 | 2,999,985 | 2,999,985 | - | - | 2,999,985 |
| 159 | Shaam general construction co. ltd     | 2018/2019 | 3,896,498 | 3,896,498 | - | - | 3,896,498 |
| 160 | Warmoge Construction Ltd               | 2019/2020 | 3,403,498 | 3,403,498 | - | - | 3,403,498 |
| 161 | Guji Investment Ltd                    | 2018/2019 | 2,899,855 | 2,899,855 | - | - | 2,899,855 |
| 162 | Saqsaq Limited                         | 2018/2019 | 2,999,673 | 2,999,673 | - | - | 2,999,673 |
| 163 | Hayuga Cons Co LTD                     | 2018/2019 | 3,826,145 | 3,826,145 | - | - | 3,826,145 |
| 164 | Riba Construction Company Ltd          | 2018/2019 | 3,900,000 | 3,900,000 | - | - | 3,900,000 |
| 165 | Afarmeyl general contractors limited   | 2018/2019 | 3,800,000 | 3,800,000 | - | - | 3,800,000 |
| 166 | Bah sulub investment ltd               | 2018/2019 | 3,500,045 | 3,500,045 | - | - | 3,500,045 |
| 167 | Rowda construction &supplies ltd       | 2018/2019 | 3,799,880 | 3,799,880 | - | - | 3,799,880 |
| 168 | Hiraan construction co. ltd            | 2018/2019 | 1,499,961 | 1,499,961 | - | - | 1,499,961 |
| 169 | Ahaba construction & supplies co. ltd  | 2018/2019 | 2,777,504 | 2,777,504 | - | - | 2,777,504 |
| 170 | Hiraan construction co. ltd            | 2018/2019 | 3,415,191 | 3,415,191 | - | - | 3,415,191 |
| 171 | Blue fairflex Holdings Ltd             | 2018/2019 | 1,899,999 | 1,899,999 | - | - | 1,899,999 |
| 172 | Bahwathag construction company ltd     | 2019/2020 | 1,990,000 | 1,990,000 | - | - | 1,990,000 |
| 173 | El-harar investment ltd                | 2018/2019 | 3,949,365 | 3,949,365 | - | - | 3,949,365 |
| 174 | Halamin enterprise ltd                 | 2018/2019 | 3,990,864 | 3,990,864 | - | - | 3,990,864 |
| 175 | El-harar investment ltd                | 2018/2019 | 3,879,533 | 3,879,533 | - | - | 3,879,533 |
| 176 | M8 construction co. ltd                | 2018/2019 | 3,899,974 | 3,899,974 | - | - | 3,899,974 |
| 177 | M8 construction co. ltd                | 2018/2019 | 3,800,357 | 3,800,357 | - | - | 3,800,357 |
| 178 | Eney construction & supplies ltd       | 2018/2019 | 3,954,500 | 3,954,500 | - | - | 3,954,500 |
| 179 | Gulsan supplies & construction co. ltd | 2018/2019 | 3,954,200 | 3,954,200 | - | - | 3,954,200 |
| 180 | Fatwa general investment limited       | 2018/2019 | 3,500,000 | 3,500,000 | - | - | 3,500,000 |
| 181 | Abayle supplies & construction co. ltd | 2018/2019 | 3,499,911 | 3,499,911 | - | - | 3,499,911 |
| 182 | Abayle supplies & construction co. ltd | 2018/2019 | 3,800,757 | 3,800,757 | - | - | 3,800,757 |
| 183 | Abayle supplies & construction co. ltd | 2018/2019 | 3,499,534 | 3,499,534 | - | - | 3,499,534 |
| 184 | Afarmeyl general contractor limited    | 2018/2019 | 3,214,250 | 3,214,250 | - | - | 3,214,250 |
| 185 | Eney construction and supplies ltd     | 2018/2019 | 3,899,979 | 3,899,979 | - | - | 3,899,979 |

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|-----|--|-----------|-----------|-----------|---|---|-----------|
| 186 | Leadpride contractors ltd                        | 2018/2019 | 2,999,528 | 2,999,528 | - | - | 2,999,528 |
| 187 | Abayle suppliers and general construction co ltd | 2018/2019 | 3,799,858 | 3,799,858 | - | - | 3,799,858 |
| 188 | Taysiir construction co. ltd                     | 2018/2019 | 3,881,128 | 3,881,128 | - | - | 3,881,128 |
| 189 | Malka Building and Contractors Ltd               | 2019/2020 | 1,999,937 | 1,999,937 | - | - | 1,999,937 |
| 190 | Halamin Enterprise Ltd                           | 2018/2019 | 3,500,277 | 3,500,277 | - | - | 3,500,277 |
| 191 | N.H. Ali Construction & supplies ltd             | 2018/2019 | 3,498,500 | 3,498,500 | - | - | 3,498,500 |
| 192 | Jarte Holdings Ltd                               | 2018/2019 | 3,698,747 | 3,698,747 | - | - | 3,698,747 |
| 193 | M8 construction co. ltd                          | 2018/2019 | 3,939,488 | 3,939,488 | - | - | 3,939,488 |
| 194 | Zeinsha investment ltd                           | 2018/2019 | 3,988,776 | 3,988,776 | - | - | 3,988,776 |
| 195 | Zeinsha investment ltd                           | 2018/2019 | 3,986,734 | 3,986,734 | - | - | 3,986,734 |
| 196 | Tusbah construction company limited              | 2016/2017 | 3,899,700 | 3,899,700 | - | - | 3,899,700 |
| 197 | Guji investment ltd                              | 2018/2019 | 2,399,999 | 2,399,999 | - | - | 2,399,999 |
| 198 | Saib construction company ltd                    | 2019/2020 | 3,980,721 | 3,980,721 | - | - | 3,980,721 |
| 199 | Tusbah construction company limited              | 2018/2019 | 3,587,694 | 3,587,694 | - | - | 3,587,694 |
| 200 | Gelre way investment limited                     | 2018/2019 | 3,598,946 | 3,598,946 | - | - | 3,598,946 |
| 201 | Sadeeq construction co. ltd                      | 2019/2020 | 3,500,000 | 3,500,000 | - | - | 3,500,000 |
| 202 | Durdur holdings ltd                              | 2015/2016 | 499,322   | 499,322   | - | - | 499,322   |
| 203 | Adale investment ltd                             | 2018/2019 | 3,800,000 | 3,800,000 | - | - | 3,800,000 |
| 204 | Reya Quality co limited                          | 2017/2018 | 3,499,150 | 3,499,150 | - | - | 3,499,150 |
| 205 | Abges investment and transporters ltd            | 2018/2019 | 3,699,970 | 3,699,970 | - | - | 3,699,970 |
| 206 | Dalab Investment Ltd                             | 2018/2019 | 3,500,000 | 3,500,000 | - | - | 3,500,000 |
| 207 | Jirtoy brothers company ltd                      | 2018/2019 | 3,861,911 | 3,861,911 | - | - | 3,861,911 |
| 208 | Hasuba Enterprise Limited                        | 2019/2020 | 2,900,000 | 2,900,000 | - | - | 2,900,000 |
| 209 | Shaam general construction co.ltd                | 2018/2019 | 3,785,370 | 3,785,370 | - | - | 3,785,370 |
| 210 | zalink General supplies & construction ltd       | 2019/2020 | 3,999,912 | 3,999,912 | - | - | 3,999,912 |
| 211 | Alisharif construction limited                   | 2018/2019 | 3,495,660 | 3,495,660 | - | - | 3,495,660 |
| 212 | Ahadi construction & supplies co. ltd            | 2018/2019 | 3,794,969 | 3,794,969 | - | - | 3,794,969 |
| 213 | Guulbadan investment ltd                         | 2018/2019 | 3,000,450 | 3,000,450 | - | - | 3,000,450 |
| 214 | Guulbadan investment limited                     | 2018/2019 | 3,997,426 | 3,997,426 | - | - | 3,997,426 |
| 215 | Guji investment ltd                              | 2018/2019 | 3,800,000 | 3,800,000 | - | - | 3,800,000 |
| 216 | Zodiac Logistic Limited                          | 2019/2020 | 2,599,990 | 2,599,990 | - | - | 2,599,990 |

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| 217 | Apmey construction compсны limited                     | 2018/2019 | 3,694,223 | 3,694,223 | - | - | 3,694,223 |
| 218 | Baha Const. Co. Ltd                                    | 2019/2020 | 1,500,042 | 1,500,042 | - | - | 1,500,042 |
| 219 | Riba Construction Company Lit                          | 2018/2019 | 3,499,836 | 3,499,836 | - | - | 3,499,836 |
| 220 | Tilmaan Ventures Ltd                                   | 2017/2018 | 3,499,896 | 3,499,896 | - | - | 3,499,896 |
| 221 | Tartib Investment Ltd                                  | 2017/2018 | 3,799,986 | 3,799,986 | - | - | 3,799,986 |
| 222 | Fatwa general investment limited                       | 2018/2019 | 2,999,979 | 2,999,979 | - | - | 2,999,979 |
| 223 | Hantiwadag Building And Construction Co Limited        | 2019/2020 | 2,298,830 | 2,298,830 | - | - | 2,298,830 |
| 224 | Muzna Investement                                      | 2018/2019 | 3,791,576 | 3,791,576 | - | - | 3,791,576 |
| 225 | Halamin Enterprise Ltd                                 | 2018/2019 | 2,679,118 | 2,679,118 | - | - | 2,679,118 |
| 226 | Batato Const. Co. Ltd                                  | 2018/2019 | 3,969,984 | 3,969,984 | - | - | 3,969,984 |
| 227 | Risala ventures ltd                                    | 2019/2020 | 3,295,464 | 3,295,464 | - | - | 3,295,464 |
| 228 | Risal ventures ltd                                     | 2018/2019 | 2,270,004 | 2,270,004 | - | - | 2,270,004 |
| 229 | Blue fairflex holdings ltd                             | 2018/2019 | 2,799,966 | 2,799,966 | - | - | 2,799,966 |
| 230 | Hamamo holding ltd                                     | 2018/2019 | 3,499,980 | 3,499,980 | - | - | 3,499,980 |
| 231 | Arshaad hardware limited                               | 2018/2019 | 3,933,227 | 3,933,227 | - | - | 3,933,227 |
| 232 | Afwan investment co. ltd                               | 2019/2020 | 3,499,488 | 3,499,488 | - | - | 3,499,488 |
| 233 | Shaam general constructionco. Ltd                      | 2018/2019 | 3,899,653 | 3,899,653 | - | - | 3,899,653 |
| 234 | Safa triples limited                                   | 2019/2020 | 1,699,980 | 1,699,980 | - | - | 1,699,980 |
| 235 | Sadeeq construction company limited                    | 2018/2019 | 3,599,480 | 3,599,480 | - | - | 3,599,480 |
| 236 | Digfeer Enterprise limited                             | 2018/2019 | 2,399,402 | 2,399,402 | - | - | 2,399,402 |
| 237 | Northlink Travel Agencies Limited                      | 2018/2019 | 2,999,979 | 2,999,979 | - | - | 2,999,979 |
| 238 | Shallow hardware Limited                               | 2019/2020 | 1,799,566 | 1,799,566 | - | - | 1,799,566 |
| 239 | Lingay Investment Limited                              | 2019/2020 | 779,996   | 779,996   | - | - | 779,996   |
| 240 | Abayle supplies & general construction company limited | 2019/2020 | 2,299,800 | 2,299,800 | - | - | 2,299,800 |
| 241 | Humoab construction & supplies limited                 | 2019/2020 | 2,799,982 | 2,799,982 | - | - | 2,799,982 |
| 242 | Curebase investment limited                            | 2019/2020 | 2,899,850 | 2,899,850 | - | - | 2,899,850 |
| 243 | Omar construction limited                              | 2018/2019 | 2,793,396 | 2,793,396 | - | - | 2,793,396 |
| 244 | Abayle Supplies & General company limited              | 2018/2019 | 1,799,972 | 1,799,972 | - | - | 1,799,972 |
| 245 | Qarsa Bula Const. Co. Ltd                              | 2018/2019 | 3,499,952 | 3,499,952 | - | - | 3,499,952 |

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|     |  |           |           |           |   |   |           |
|-----|--|-----------|-----------|-----------|---|---|-----------|
| 246 | Bilal Ltd                                  | 2018/2019 | 3,995,000 | 3,995,000 | - | - | 3,995,000 |
| 247 | Amala                                      | 2018/2019 | 3,900,000 | 3,900,000 | - | - | 3,900,000 |
| 248 | N.H Ali Construction And Suppliers Limited | 2018/2019 | 3,498,500 | 3,498,500 | - | - | 3,498,500 |
| 249 | Gorgor Gen. Investment Ltd                 | 2018/2019 | 3,799,377 | 3,799,377 | - | - | 3,799,377 |
| 250 | New Century Co.                            | 2018/2019 | 3,700,000 | 3,700,000 | - | - | 3,700,000 |
| 251 | Irman Investment Limited                   | 2019/2020 | 3,600,000 | 3,600,000 | - | - | 3,600,000 |
| 252 | sheikh Yussuf Traders                      | 2018/2019 | 3,898,557 | 3,898,557 | - | - | 3,898,557 |
| 253 | Dukkow investment co ltd                   | 2019/2020 | 1,703,808 | 1,703,808 | - | - | 1,703,808 |
| 254 | Babiye Construction Company Limited        | 2019/2020 | 3,634,320 | 3,634,320 | - | - | 3,634,320 |
| 255 | Amala limited                              | 2017/2018 | 2,500,000 | 2,500,000 | - | - | 2,500,000 |
| 256 | Koshdak Investment Ltd                     | 2017/2018 | 2,062,690 | 2,062,690 | - | - | 2,062,690 |
| 257 | Blue Magic Company Ltd                     | 2018/2019 | 2,000,000 | 2,000,000 | - | - | 2,000,000 |
| 258 | Marantha Property Consult Limited          | 2017/2018 | 1,999,980 | 1,999,980 | - | - | 1,999,980 |
| 259 | Sky Bird Investment Ltd                    | 2017/2018 | 1,999,960 | 1,999,960 | - | - | 1,999,960 |
| 260 | Riandra Investment Ltd                     | 2018/2019 | 1,999,935 | 1,999,935 | - | - | 1,999,935 |
| 261 | Skyland Company Ltd                        | 2017/2018 | 1,999,960 | 1,999,960 | - | - | 1,999,960 |
| 262 | Libiqurar Limited                          | 2018/2019 | 1,997,763 | 1,997,763 | - | - | 1,997,763 |
| 263 | Cruise Holdings Limited                    | 2019/2020 | 2,496,784 | 2,496,784 | - | - | 2,496,784 |
| 264 | Munan Gen Suppliers Limited                | 2018/2019 | 2,310,500 | 2,310,500 | - | - | 2,310,500 |
| 265 | Midcat Gen Suppliers and Construction Ltd  | 2018/2019 | 2,616,500 | 2,616,500 | - | - | 2,616,500 |
| 266 | Bahwathag construction company ltd         | 2019/2020 | 2,494,580 | 2,494,580 | - | - | 2,494,580 |
| 267 | Gaamey Construction Company Limited        | 2019/2020 | 1,499,416 | 1,499,416 | - | - | 1,499,416 |
| 268 | Libiqurar Construction Company Ltd         | 2018/2019 | 2,933,000 | 2,933,000 | - | - | 2,933,000 |
| 269 | Libiqurar Construction Company Ltd         | 2018/2019 | 2,933,333 | 2,933,333 | - | - | 2,933,333 |
| 270 | kruga enterprise and contractors ltd       | 2019/2020 | 3,862,800 | 3,862,800 | - | - | 3,862,800 |
| 271 | Lingay Investment Limited                  | 2018/2019 | 3,799,000 | 3,799,000 | - | - | 3,799,000 |
| 272 | Afarmeyl General Contractors Ltd           | 2018/2019 | 3,870,108 | 3,870,108 | - | - | 3,870,108 |
| 273 | Suleiman & General Construction Co.Ltd     | 2018/2019 | 2,498,640 | 2,498,640 | - | - | 2,498,640 |
| 274 | Reya Quality Company Limited               | 2019/2020 | 3,499,720 | 3,499,720 | - | - | 3,499,720 |
| 275 | ashabitu construction company              | 2018/2019 | 3,799,551 | 3,799,551 | - | - | 3,799,551 |
| 276 | Tunish Investment Company Limited          | 2018/2019 | 2,497,480 | 2,497,480 | - | - | 2,497,480 |

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|-----|--|-----------|-----------|-----------|---|---|-----------|
| 277 | aror co.ltd                                      | 2017/2018 | 3,317,824 | 3,317,824 | - | - | 3,317,824 |
| 278 | Nashmo Construction Co Ltd                       | 2018/2019 | 3,654,000 | 3,654,000 | - | - | 3,654,000 |
| 279 | Elbuh Company Co Limited                         | 2018/2019 | 3,697,500 | 3,697,500 | - | - | 3,697,500 |
| 280 | Ligurarconstruction co.ltd                       | 2019/2020 | 3,899,600 | 3,899,600 | - | - | 3,899,600 |
| 281 | Towhid Investment Limited                        | 2018/2019 | 3,984,600 | 3,984,600 | - | - | 3,984,600 |
| 282 | jowhar construction co.ltd                       | 2018/2019 | 3,707,940 | 3,707,940 | - | - | 3,707,940 |
| 283 | Fartun Enterprises Limited                       | 2018/2019 | 3,387,200 | 3,387,200 | - | - | 3,387,200 |
| 284 | Northern Enterprise Limited                      | 2018/2019 | 3,801,900 | 3,801,900 | - | - | 3,801,900 |
| 285 | Guji General Contractors And Suppliers Ltd       | 2018/2019 | 2,902,900 | 2,902,900 | - | - | 2,902,900 |
| 286 | Suleiman And Son General Construction Co Limited | 2018/2019 | 3,879,330 | 3,879,330 | - | - | 3,879,330 |
| 287 | Lohjif Company Limited                           | 2018/2019 | 2,999,000 | 2,999,000 | - | - | 2,999,000 |
| 288 | Wajeer General Supplies Limited                  | 2018/2019 | 3,656,800 | 3,656,800 | - | - | 3,656,800 |
| 289 | N.H Ali And Supplies Ltd                         | 2018/2019 | 3,597,740 | 3,597,740 | - | - | 3,597,740 |
| 290 | Baliyo Construction Co Limited                   | 2018/2019 | 3,199,997 | 3,199,997 | - | - | 3,199,997 |
| 291 | Hunt Construction Limited                        | 2018/2019 | 3,799,928 | 3,799,928 | - | - | 3,799,928 |
| 292 | Shifay Enterprise Limited                        | 2018/2019 | 3,802,480 | 3,802,480 | - | - | 3,802,480 |
| 293 | Ba-Alii Enterprises Limited                      | 2018/2019 | 3,764,083 | 3,764,083 | - | - | 3,764,083 |
| 294 | Shifay Enterprise Limited                        | 2018/2019 | 3,862,220 | 3,862,220 | - | - | 3,862,220 |
| 295 | Taysiir Construction Company Ltd                 | 2018/2019 | 2,995,035 | 2,995,035 | - | - | 2,995,035 |
| 296 | G.1 Group Construction And Supplies Ltd          | 2018/2019 | 3,480,000 | 3,480,000 | - | - | 3,480,000 |
| 297 | Haradee Enterprise And Construction Ltd          | 2018/2019 | 2,450,000 | 2,450,000 | - | - | 2,450,000 |
| 298 | Babiye Construction Company Limited              | 2018/2019 | 3,971,840 | 3,971,840 | - | - | 3,971,840 |
| 299 | Hote Enterprises Ltd                             | 2018/2019 | 3,450,000 | 3,450,000 | - | - | 3,450,000 |
| 300 | Qarsa Abula Construction Co Ltd                  | 2018/2019 | 3,450,000 | 3,450,000 | - | - | 3,450,000 |
| 301 | Docomo Invetment Limited                         | 2019/2020 | 3,187,680 | 3,187,680 | - | - | 3,187,680 |
| 302 | Yarko Construction Company Limited               | 2019/2020 | 3,306,000 | 3,306,000 | - | - | 3,306,000 |
| 303 | Kontosh Enterprises Limited                      | 2019/2020 | 3,955,600 | 3,955,600 | - | - | 3,955,600 |
| 304 | Kontosh Enterprise Limited                       | 2018/2019 | 3,799,000 | 3,799,000 | - | - | 3,799,000 |
| 305 | Qaranri Drilling And Construction Co Ltd         | 2018/2019 | 3,485,800 | 3,485,800 | - | - | 3,485,800 |
| 306 | Yarrow Construction Company Ltd                  | 2018/2019 | 3,576,998 | 3,576,998 | - | - | 3,576,998 |

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|     |   |           |           |           |   |   |           |
|-----|---|-----------|-----------|-----------|---|---|-----------|
| 307 | Zamlink General Supplies And Constructions Limkited | 2018/2019 | 3,100,257 | 3,100,257 | - | - | 3,100,257 |
| 308 | Mathaw Constuction Company Limited                  | 2018/2019 | 3,399,960 | 3,399,960 | - | - | 3,399,960 |
| 309 | Shallowline Investments Limited                     | 2018/2019 | 3,712,000 | 3,712,000 | - | - | 3,712,000 |
| 310 | Sundus Construction Co Ltd                          | 2018/2019 | 3,723,600 | 3,723,600 | - | - | 3,723,600 |
| 311 | Reya Quality Company Limited                        | 2018/2019 | 3,915,000 | 3,915,000 | - | - | 3,915,000 |
| 312 | Suleiman & Son General Construction Company Limited | 2018/2019 | 3,879,330 | 3,879,330 | - | - | 3,879,330 |
| 313 | Bluemagic Limited                                   | 2018/2019 | 2,575,200 | 2,575,200 | - | - | 2,575,200 |
| 314 | Deksconstruction Company Limited                    | 2018/2019 | 3,499,720 | 3,499,720 | - | - | 3,499,720 |
| 315 | Hinley Construction Company Limited                 | 2018/2019 | 3,399,989 | 3,399,989 | - | - | 3,399,989 |
| 316 | Holoke Construction Company Limited                 | 2018/2019 | 3,793,200 | 3,793,200 | - | - | 3,793,200 |
| 317 | Ayow Holdings Limited                               | 2019/2020 | 3,596,000 | 3,596,000 | - | - | 3,596,000 |
| 318 | Lusirko Construction & General Supplies Ltd         | 2019/2020 | 3,949,800 | 3,949,800 | - | - | 3,949,800 |
| 319 | Meta Med Suppies Iimited                            | 2018/2019 | 3,899,920 | 3,899,920 | - | - | 3,899,920 |
| 320 | Tartib Investment Ltd                               | 2018/2019 | 3,500,068 | 3,500,068 | - | - | 3,500,068 |
| 321 | Tartib Investment Company Ltd                       | 2018/2019 | 3,404,956 | 3,404,956 | - | - | 3,404,956 |
| 322 | Blue Magic Limited                                  | 2018/2019 | 3,149,980 | 3,149,980 | - | - | 3,149,980 |
| 323 | Ikhlas Enterprise Limited                           | 2018/2019 | 3,897,600 | 3,897,600 | - | - | 3,897,600 |
| 324 | Horsyd Limited                                      | 2019/2020 | 3,890,060 | 3,890,060 | - | - | 3,890,060 |
| 325 | Hadle Transporters And Construction Company Ltd     | 2019/2020 | 3,799,000 | 3,799,000 | - | - | 3,799,000 |
| 326 | Docomo Investment Limited                           | 2019/2020 | 3,503,200 | 3,503,200 | - | - | 3,503,200 |
| 327 | N.H Ali construction                                | 2018/2019 | 3,899,920 | 3,899,920 | - | - | 3,899,920 |
| 328 | Sheikh Yussuf Traders                               | 2018/2019 | 3,895,780 | 3,895,780 | - | - | 3,895,780 |
| 329 | Alhayam Investment Ltd                              | 2018/2019 | 3,796,680 | 3,796,680 | - | - | 3,796,680 |
| 330 | LIBAH INVESTMENT LTD                                | 2018/2019 | 3,805,032 | 3,805,032 | - | - | 3,805,032 |
| 331 | DELA CONSTRUCTION LIMITED                           | 2018/2019 | 3,802,480 | 3,802,480 | - | - | 3,802,480 |
| 332 | Flymax Investment Co. Limited                       | 2019/2020 | 3,967,200 | 3,967,200 | - | - | 3,967,200 |
| 333 | Latenight General Construction Company Ltd          | 2019/2020 | 3,750,000 | 3,750,000 | - | - | 3,750,000 |
| 334 | Tilmaan Ventures Ltd                                | 2016/2017 | 3,952,978 | 3,952,978 | - | - | 3,952,978 |
| 335 | Tilmaan Ventures Ltd                                | 2017/2018 | 3,799,000 | 3,799,000 | - | - | 3,799,000 |

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|     |   |           |           |           |   |   |           |
|-----|---|-----------|-----------|-----------|---|---|-----------|
| 336 | Badadi & Sons Co. Ltd                         | 2018/2019 | 3,944,000 | 3,944,000 | - | - | 3,944,000 |
| 337 | Holoke Construction Company Limited           | 2018/2019 | 3,896,000 | 3,896,000 | - | - | 3,896,000 |
| 338 | Gaals agencies ltd                            | 2018/2019 | 3,999,680 | 3,999,680 | - | - | 3,999,680 |
| 339 | amin contractors co.ltd                       | 2019/2020 | 3,849,750 | 3,849,750 | - | - | 3,849,750 |
| 340 | Libiqurar Construction Company Ltd            | 2019/2020 | 2,930,000 | 2,930,000 | - | - | 2,930,000 |
| 341 | Rereiny construction supliea ltd              | 2018/2019 | 3,948,060 | 3,948,060 | - | - | 3,948,060 |
| 342 | Ola construction & genral supplies ltd        | 2019/2020 | 3,810,600 | 3,810,600 | - | - | 3,810,600 |
| 343 | Tysiir construction co.ltd                    | 2018/2019 | 3,870,108 | 3,870,108 | - | - | 3,870,108 |
| 344 | Tunish Investment Company Limited             | 2018/2019 | 2,497,480 | 2,497,480 | - | - | 2,497,480 |
| 345 | amin contractors co.ltd                       | 2019/2020 | 3,839,600 | 3,839,600 | - | - | 3,839,600 |
| 346 | warabow building construction co.ltd          | 2018/2019 | 2,490,617 | 2,490,617 | - | - | 2,490,617 |
| 347 | Jinyare general and supplies ltd              | 2019/2020 | 3,909,400 | 3,909,400 | - | - | 3,909,400 |
| 348 | Ola construction & genral supplies ltd        | 2019/2020 | 3,913,840 | 3,913,840 | - | - | 3,913,840 |
| 349 | Gadal Holding ltd                             | 2018/2019 | 3,718,400 | 3,718,400 | - | - | 3,718,400 |
| 350 | Shurim General Supplies & Construction Co.Ltd | 2018/2019 | 3,016,000 | 3,016,000 | - | - | 3,016,000 |
| 351 | aror co.ltd                                   | 2017/2018 | 3,317,824 | 3,317,824 | - | - | 3,317,824 |
| 352 | aror co.ltd                                   | 2017/2018 | 3,532,200 | 3,532,200 | - | - | 3,532,200 |
| 353 | suleiman and sons co.ltd                      | 2019/2020 | 3,942,840 | 3,942,840 | - | - | 3,942,840 |
| 354 | suleiman and sons co.ltd                      | 2018/2019 | 3,886,000 | 3,886,000 | - | - | 3,886,000 |
| 355 | Ola construction & genral supplies ltd        | 2018/2019 | 3,902,240 | 3,902,240 | - | - | 3,902,240 |
| 356 | REREYN CONSTRUCTION SUPPLIES LTD              | 2019/2020 | 3,989,200 | 3,989,200 | - | - | 3,989,200 |
| 357 | bilacsan investment ltd                       | 2019/2020 | 3,809,739 | 3,809,739 | - | - | 3,809,739 |
| 358 | Al Marjan Construction And Supplies Ltd       | 2018/2019 | 1,949,995 | 1,949,995 | - | - | 1,949,995 |
| 359 | Golbo Holding Limited                         | 2018/2019 | 1,998,776 | 1,998,776 | - | - | 1,998,776 |
| 360 | building link co.ltd                          | 2018/2019 | 2,696,897 | 2,696,897 | - | - | 2,696,897 |
| 361 | Ga'als Agencies Limited                       | 2018/2019 | 3,489,995 | 3,489,995 | - | - | 3,489,995 |
| 362 | Bahja Construction Company Ltd                | 2018/2019 | 3,703,416 | 3,703,416 | - | - | 3,703,416 |
| 363 | Hiliye Auto Spare Parts Limited               | 2018/2019 | 3,894,700 | 3,894,700 | - | - | 3,894,700 |
| 364 | Hiliye Auto Spare Parts Limited               | 2018/2019 | 3,968,070 | 3,968,070 | - | - | 3,968,070 |
| 365 | Bilan Amin company Ltd                        | 2019/2020 | 1,120,000 | 1,120,000 | - | - | 1,120,000 |
| 366 | Taysiir construction Co Ltd                   | 2019/2020 | 3,810,600 | 3,810,600 | - | - | 3,810,600 |

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|     |  |           |            |            |   |   |            |
|-----|--|-----------|------------|------------|---|---|------------|
| 367 | Kunjure construction co.ltd                | 2018/2019 | 3,944,000  | 3,944,000  | - | - | 3,944,000  |
| 368 | R8 Hardware and general supplies ltd       | 2019/2020 | 3,801,800  | 3,801,800  | - | - | 3,801,800  |
| 369 | R8 Enterprise Ltd                          | 2019/2020 | 3,828,000  | 3,828,000  | - | - | 3,828,000  |
| 370 | Latenight General Construction Company Ltd | 2019/2020 | 3,750,000  | 3,750,000  | - | - | 3,750,000  |
| 371 | R8 enterprise ltd                          | 2019/2020 | 3,897,600  | 3,897,600  | - | - | 3,897,600  |
| 372 | Qahira Ventures Limited                    | 2018/2019 | 1,799,560  | 1,799,560  | - | - | 1,799,560  |
| 373 | Shaam Gen. Construction Company Ltd        | 2018/2019 | 1,799,689  | 1,799,689  | - | - | 1,799,689  |
| 374 | Istahi Express limited                     | 2019/2020 | 3,068,550  | 3,068,550  | - | - | 3,068,550  |
| 375 | Y.S Construction company limited           | 2019/2020 | 3,988,400  | 3,988,400  | - | - | 3,988,400  |
| 376 | Khulus Construction Co. ltd                | 2019/2020 | 2,995,999  | 2,995,999  | - | - | 2,995,999  |
| 377 | Suhba investment limited                   | 2019/2020 | 2,481,240  | 2,481,240  | - | - | 2,481,240  |
| 378 | Nassey Construction co.ltd                 | 2019/2020 | 3,948,640  | 3,948,640  | - | - | 3,948,640  |
| 379 | Saelfa Constraction Company Limited        | 2019/2020 | 1,998,980  | 1,998,980  | - | - | 1,998,980  |
| 380 | Kunjure construction co.ltd                | 2019/2020 | 2,499,684  | 2,499,684  | - | - | 2,499,684  |
| 381 | Najib & Sabran Co. ltd                     | 2019/2020 | 990,640    | 990,640    | - | - | 990,640    |
| 382 | Anis construction co.ltd                   | 2018/2019 | 1,600,000  | 1,600,000  | - | - | 1,600,000  |
| 383 | kalmoy investment ltd                      | 2018/2019 | 1,949,960  | 1,949,960  | - | - | 1,949,960  |
| 384 | irman investment ltd                       | 2019/2020 | 2,492,400  | 2,492,400  | - | - | 2,492,400  |
| 385 | Ashabotu construction co ltd               | 2018/2019 | 1,293,000  | 1,293,000  | - | - | 1,293,000  |
| 386 | Suhba invest. Ltd                          | 2019/2020 | 3,500,800  | 3,500,800  | - | - | 3,500,800  |
| 387 | Alhamdu enterprise ltd                     | 2018/2019 | 3,830,320  | 3,830,320  | - | - | 3,830,320  |
| 388 | Al-hamdu enterprise                        | 2017/2018 | 1,300,000  | 1,300,000  | - | - | 1,300,000  |
| 389 | Goldenways enterprise                      | 2018/2019 | 3,863,264  | 3,863,264  | - | - | 3,863,264  |
| 390 | Yusra ventures ltd                         | 2016/2017 | 20,000,000 | 20,000,000 | - | - | 20,000,000 |
| 391 | Leadtime construction co.ltd               | 2018/2019 | 3,979,000  | 3,979,000  | - | - | 3,979,000  |
| 392 | Hashi drilling co ltd                      | 2018/2019 | 3,881,282  | 3,881,282  | - | - | 3,881,282  |
| 393 | Hashi drilling co ltd                      | 2018/2019 | 3,964,880  | 3,964,880  | - | - | 3,964,880  |
| 394 | Hashi drilling co.ltd                      | 2018/2019 | 3,924,280  | 3,924,280  | - | - | 3,924,280  |
| 395 | Hashi drilling co.ltd                      | 2018/2019 | 3,838,440  | 3,838,440  | - | - | 3,838,440  |
| 396 | Hashi drilling co.ltd                      | 2018/2019 | 3,859,320  | 3,859,320  | - | - | 3,859,320  |
| 397 | Al Hamdu Enterprise                        | 2018/2019 | 3,950,000  | 3,950,000  | - | - | 3,950,000  |

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|-----|---|-----------|----------------------|----------------------|---|---|----------------------|
| 398 | Al Aslah const. co.ltd                    | 2018/2019 | 3,884,831            | 3,884,831            | - | - | 3,884,831            |
| 399 | Turtur holding ltd                        | 2018/2019 | 2,399,700            | 2,399,700            | - | - | 2,399,700            |
| 400 | Al mumtaz const.co.ltd                    | 2018/2019 | 3,886,000            | 3,886,000            | - | - | 3,886,000            |
| 401 | Guba invest.ltd                           | 2018/2019 | 315,000              | 315,000              | - | - | 315,000              |
| 402 | Turtur holding ltd                        | 2018/2019 | 3,247,500            | 3,247,500            | - | - | 3,247,500            |
| 403 | qonqar investment ltd                     | 2019/2020 | 2,980,300            | 2,980,300            | - | - | 2,980,300            |
| 404 | Gumurey invest. ltd                       | 2019/2020 | 3,845,005            | 3,845,005            | - | - | 3,845,005            |
| 405 | Hdaa co.ltd                               | 2018/2019 | 1,499,834            | 1,499,834            | - | - | 1,499,834            |
| 406 | Risala ventures ltd                       | 2018/2019 | 1,487,080            | 1,487,080            | - | - | 1,487,080            |
| 407 | Hamsaf const. co.ltd                      | 2019/2020 | 2,436,000            | 2,436,000            | - | - | 2,436,000            |
| 408 | Libax invest. Ltd                         | 2018/2019 | 3,499,815            | 3,499,815            | - | - | 3,499,815            |
| 409 | Zikomo kenya ltd                          | 2019/2020 | 3,820,010            | 3,820,010            | - | - | 3,820,010            |
| 410 | jilalo invest.ltd                         | 2019/2020 | 3,500,600            | 3,500,600            | - | - | 3,500,600            |
| 411 | lanqurac const. co. ltd                   | 2019/2020 | 3,498,000            | 3,498,000            | - | - | 3,498,000            |
| 412 | Ebsam vent. Ltd                           | 2018/2019 | 3,786,000            | 3,786,000            | - | - | 3,786,000            |
| 413 | city classic ent.ltd                      | 2019/2020 | 3,589,700            | 3,589,700            | - | - | 3,589,700            |
| 414 | city classic ent.ltd                      | 2019/2020 | 3,999,985            | 3,999,985            | - | - | 3,999,985            |
| 415 | blue print city system                    | 2017/2018 | 9,281,769            | 9,281,769            | - | - | 9,281,769            |
| 416 | qahira ventures                           | 2017/2018 | 1,479,000            | 1,479,000            | - | - | 1,479,000            |
| 417 | golden ways enterprise                    | 2018/2019 | 3,953,600            | 3,953,600            | - | - | 3,953,600            |
| 418 | titii drilling co.ltd                     | 2018/2019 | 3,934,720            | 3,934,720            | - | - | 3,934,720            |
| 419 | titii drilling co.ltd                     | 2018/2019 | 3,950,000            | 3,950,000            | - | - | 3,950,000            |
| 420 | shurim general suplies                    | 2019/2020 | 3,495,040            | 3,495,040            | - | - | 3,495,040            |
| 421 | Leeban builders ltdS                      | 2018/2019 | 2,685,400            | 2,685,400            | - | - | 2,685,400            |
| 422 | Ba Ali enterprise                         | 2018/2019 | 3,332,072            | 3,332,072            | - | - | 3,332,072            |
| 423 | Leeban builders ltdS                      | 2019/2020 | 2,726,000            | 2,726,000            | - | - | 2,726,000            |
| 424 | farjno construction co.ltd                | 2017/2018 | 3,970,680            | 3,970,680            | - | - | 3,970,680            |
| 425 | suleiman& sons                            | 2017/2018 | 3,935,532            | 3,935,532            | - | - | 3,935,532            |
|     | <b>Sub Total</b>                          |           | <b>1,340,180,965</b> | <b>1,340,180,965</b> | - | - | <b>1,340,180,965</b> |
|     | Supply of Goods                           |           |                      |                      |   |   |                      |
| 1   | N.H.Ali construction and Supplies Limited | 2018/2019 | 1,080,000            | 1,080,000            | - | - | 1,080,000            |

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|    |                                  |           |                      |                      |   |   |                      |
|----|----------------------------------|-----------|----------------------|----------------------|---|---|----------------------|
| 2  | Labadaban company limited        | 2019/2020 | 3,930,461            | 3,930,461            | - | - | 3,930,461            |
| 3  | Horyaal investment kenya limited | 2019/2020 | 3,880,084            | 3,880,084            | - | - | 3,880,084            |
| 4  | Labadaban company limited        | 2019/2020 | 3,930,544            | 3,930,544            | - | - | 3,930,544            |
| 5  | Horyaal investment kenya limited | 2019/2020 | 3,900,268            | 3,900,268            | - | - | 3,900,268            |
| 6  | Suhba investment limited         | 2019/2020 | 1,932,480            | 1,932,480            | - | - | 1,932,480            |
| 7  | kuseya investment ltd            | 2019/2020 | 1,245,000            | 1,245,000            | - | - | 1,245,000            |
| 8  | Digfer enterprise ltd            | 2019/2020 | 1,700,000            | 1,700,000            | - | - | 1,700,000            |
| 9  | Antelope branding investors ltd  | 2019/2020 | 1,950,000            | 1,950,000            | - | - | 1,950,000            |
| 10 | Bahwathag construction co.ltd    | 2019/2020 | 999,920              | 999,920              | - | - | 999,920              |
| 11 | Kontosh enterprise ltd           | 2019/2020 | 1,969,800            | 1,969,800            | - | - | 1,969,800            |
|    | <b>Sub Total</b>                 |           | <b>26,518,557</b>    | <b>26,518,557</b>    | - | - | <b>26,518,557</b>    |
|    | <b>Pension dues</b>              |           |                      |                      |   |   |                      |
| 1. | Laptrust                         | 2019/2020 | 195,718,709          | 195,718,709          |   |   | 195,718,709          |
| 2. | Paye Wajwasco                    | 2019/2020 | 24,766,487           | 24,766,487           |   |   | 24,766,487           |
| 3. | Lapfund                          | 2019/2020 | 11,335,790           | 11,335,790           |   |   | 11,335,790           |
| 4. | Saccos                           | 2019/2020 | 37,642,459           | 37,642,459           |   |   | 37,642,459           |
| 5. | Nhif Wajwasco                    | 2019/2020 | 6,045,650            | 6,045,650            |   |   | 6,045,650            |
| 6. | Gratuity                         | 2019/2020 | 57,183,596           | 57,183,596           |   |   | 57,183,596           |
| 7. | Nssf                             | 2019/2020 | 3,751,600            | 3,751,600            |   |   | 3,751,600            |
| 8. | Nssf Wajwasco                    | 2019/2020 | 2,406,400            | 2,406,400            |   |   | 2,406,400            |
|    | <b>Sub Total</b>                 | 2019/2020 | <b>338,850,690</b>   | <b>338,850,690</b>   |   |   | <b>338,850,690</b>   |
|    | <b>GRAND TOTALS</b>              |           | <b>1,800,185,062</b> | <b>1,800,185,062</b> | - | - | <b>1,800,185,062</b> |

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**ANNEX 3 – SUMMARY OF NON-CURRENT ASSET REGISTER**

| Asset class                              | Historical Cost b/f   | Additions during the year | Disposals during the year | Transfers in/(out) during the year | Historical Cost c/f   |
|--|-----------------------|---------------------------|---------------------------|------------------------------------|-----------------------|
|  | (KShs )               | (KShs )                   | (KShs )                   | (KShs)                             | (KShs )               |
|  | 2019/2020             |                           |                           |                                    | 2020/2021             |
| Land                                     |                       |                           |                           |                                    | -                     |
| Buildings and structures                 | 9,478,843,051         | 1,773,750,990             |                           |                                    | 11,252,594,041        |
| Transport equipment                      | 1,116,832,272         | 30,537,069                |                           |                                    | 1,147,369,341         |
| Office equipment, furniture and fittings | 429,227,347           | 56,350,161                |                           |                                    | 485,577,508           |
| ICT Equipment                            |                       |                           |                           |                                    | -                     |
| Machinery and Equipment                  | 516,900,123           | 20,130,060                |                           |                                    | 537,030,183           |
| Heritage and cultural assets             | 690,440,798           |                           |                           |                                    | 690,440,798           |
| Biological assets                        |                       | 3,499,900                 |                           |                                    | 3,499,900             |
| Intangible assets                        | 220,632,383           | 11,395,220                |                           |                                    | 232,027,603           |
| Infrastructure assets- Roads, Rails      |                       | 91,575,770                |                           |                                    | 91,575,770            |
| Work in progress                         |                       |                           |                           |                                    | -                     |
| <b>Total</b>                             | <b>12,452,875,974</b> | <b>1,987,239,170</b>      | -                         | -                                  | <b>14,440,115,144</b> |

**WAJIR COUNTY EXECUTIVE**  
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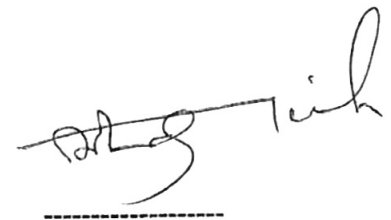
**ANNEX 4 – INTER-ENTITY TRANSFERS**

| Ref | Entity          | Quarter 1          | Quarter 2          | Quarter 3          | Quarter 4          | Cumulative amount transferred | Confirmed as received | difference | explanation |
|-----|-----------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------|------------|-------------|
|     |                 |                    |                    |                    |                    | KShs                          | KShs                  |            |             |
| 1   | County Assembly | 190,092,663        | 378,805,833        | 102,370,805        | 260,925,102        | 932,194,403                   | 932,194,403           |            |             |
|     | <b>Total</b>    | <b>190,092,663</b> | <b>378,805,833</b> | <b>102,370,805</b> | <b>260,925,102</b> | <b>932,194,403</b>            | <b>932,194,403</b>    |            |             |

Director of Accounting Services  
 County Executive



Principal Finance Officer  
 County Assembly



**WAJIR COUNTY EXECUTIVE  
Annual Report and Financial Statements  
For the year ended June 30, 2021.**

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**ANNEX 5- BANK RECONCILIATION/FO 30 REPORT**

**BANK RECONCILIATION**

WAJIR - FINANCE AND ECONOMIC PLANNING

From Date : 01-JUL-20 To : 30-JUN-21

DEVELOPMENT Account -

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

Balance as per bank certificate 454,961,413.55

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) 857,510,416.90

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement 403,014,575.00

Bank Balance as per Cash Book 465,571.65

Reconciled by: *Abdulkhman Abdulkhman* Signature: *[Signature]* Date: 30/6/2021  
Reviewed by: *Amal Sheikh* Signature: *[Signature]* Date: 30/6/2021  
Approved by: *Adm Karim* Signature: *[Signature]* Date: 30/6/2021

**BANK RECONCILIATION**

WAJIR - FINANCE AND ECONOMIC PLANNING

From Date : 01-JUL-20 To : 30-JUN-21

ROAD MAINTENANCE

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000450808

Balance as per bank certificate 177,735,136.35

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) 177,380,292.65

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book 354,843.70

Reconciled by: *Abubakar Abubakar* Signature: *[Signature]* Date: 30/6/2021

Reviewed by: *Shimel Shimel* Signature: *[Signature]* Date: 30/6/2021

Approved by: *Adm. [Signature]* Signature: *[Signature]* Date: 30/6/2021

### BANK RECONCILIATION

WAJIR - FINANCE AND ECONOMIC PLANNING

From Date : 01-JUL-20 To : 30-JUN-21

KENYA SUPPORT PROG -

Bank : Central Bank of Kenya , Branch : Head Office , Account Number : 1000395346

Balance as per bank certificate 24,462,565

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) -

2. Receipts in Bank Statement not yet recorded in Cash Book -

Add --

3. Payment in Bank Statement not yet recorded in Cash Book -

4. Receipts in Cash Book not yet Recorded in Bank Statement -

Bank Balance as per Cash Book 24,462,565

Reconciled by: *Abdulrahman Abdulllah* Signature: *[Signature]* Date: *30/6/2021*

Reviewed by: *Ahmed Sheikh* Signature: *[Signature]* Date: *30/6/2021*

Approved by: *Adn. Kasim* Signature: *[Signature]* Date: *30/6/2021*

**BANK RECONCILIATION**

WAJIR - FINANCE AND ECONOMIC PLANNING

From Date : 01-JUL-20 To : 30-JUN-21

RECURRENT Account -

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

Balance as per bank certificate 292,388,053.70

Less --

1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques) 473,522,854.05

2. Receipts in Bank Statement not yet recorded in Cash Book 181,134,800.35

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement 181,148,012

Bank Balance as per Cash Book 13,211.65

Reconciled by: *Abdulkhman Abdulkhali* Signature: *[Signature]* Date: 30/6/2021

Reviewed by: *Ahmed Sheikh* Signature: *[Signature]* Date: 30/6/2021

Approved by: *Adn Vslmy* Signature: *[Signature]* Date: 30/6/2021