

REPUBLIC OF KENYA



REPUBLIC OF KENYA

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REPORT

OF

THE AUDITOR-GENERAL

ON

PAPERS LAID	
DATE	25/02/2026
TABLED BY	Majority Leader
COMMITTEE	—
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COUNTY REVENUE FUND

FOR THE YEAR ENDED  
30 JUNE, 2025

COUNTY GOVERNMENT OF WAJIR

211



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## COUNTY REVENUE FUND

*County Government of Wajir*

### ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2025

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

*County Government of Wajir*  
*County Revenue Fund*  
*Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025*

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**1. Acronyms and Definition of Key Terms**

**a. Acronyms**

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

**b. Definition of Key Terms**

*Fiduciary Management:*            *The key management personnel who had financial responsibility*

**2. Key Entity Information and Management**

**a) Background information**

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

**b) Key Management Team**

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

No.	Designation	Name
1.	CECM Finance and Economic planning	Hon. Mohamed Hassan
2.	CCO Finance	Yahya Mohamed Dahiye
3.	Director Accounting Services	Hussein Hassan Ali

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon Mohamed Hassan
2.	Accounting Officer in charge of Finance	Yahya Mohamed Dahiye
3.	Director Accounting Services	Hussein Hassan Ali

**d) Fiduciary Oversight Arrangements**

During the year under review, the County's management and operations were supported by a number of institutions which are established to provide oversight role and ensure prudent management.

The key fiduciary oversight of Wajir County Government for the year under review was under the following organs;

- Wajir County Assembly.
- Controller of Budget.
- County Assembly Public Accounts Committee.

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*County Revenue Fund*

*Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025*

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- County Assembly Budget and Appropriations Committee.

- County Assembly Finance Committee.

- Audit Committee.

- Office of the Auditor General.

- Senate County Public Accounts Committee.

- Senate County Public Investments Committee.

**e) County Headquarters**

P.O. Box 9-70200

County Government Headquarters

Airport Road

**WAJIR, KENYA.**

**f) County Contacts**

Telephone: (+254) 722466499

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

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

**g) County Bankers**

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

**NAIROBI, KENYA.**

**h) Independent Auditor**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI, KENYA.**

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**i) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
NAIROBI, KENYA.

**j) County Attorney**

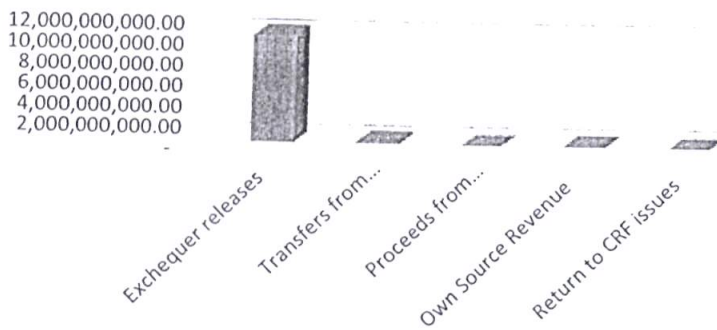
The County Attorney  
County Government of Wajir  
Airport Road  
P.O. Box 9-70200  
WAJIR, KENYA.

3. Statement by the CECM Finance

It's my pleasure to present Wajir County Revenue Fund's financial statements and reports for the 2024/2025 financial period ending 30th June, 2025. The report highlights the performance of the County Revenue Fund for the year under review and indicates the revenue collected the sources of revenue and the disbursements made from the County Revenue Fund.

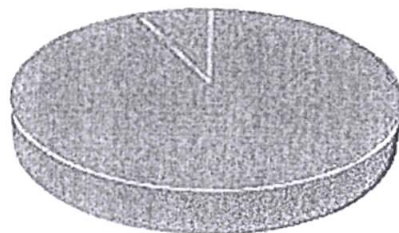
County Governments have multiple sources of revenues including equitable share from the Commission for Revenue Allocation (CARA), Grants from Development Partners and Own Source Revenue (OSR). During the 2024/2025 financial year, the total revenue realized amounted to Kshs. 12,058,556,741. The revenue sources encompassed exchequer releases, Transfers from other government agencies, and the County's Own Source Revenue.

Fig.1 Total receipts



The County had an opening balance of Kshs. 19,997,907 from the FY 2023/2024. Together with the raised revenue during the reporting period, the total funds available for disbursement from the CRF account was Kshs. 12,078,554,648.

Fig.2 Total Disbursements



▣ Transfers to County Executive    ▣ Transfers to County Assembly

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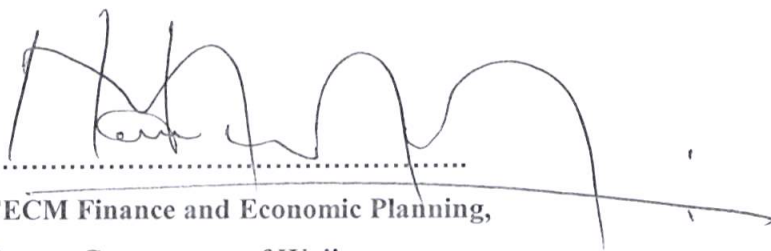
*Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025*

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The largest chunk of revenue from the CRF is disbursed to Wajir County executive to support the implementation of the County's budgeted plans, projects, programmes (both recurrent and development activities) and facilitate effective and efficient service delivery. The rest of the disbursement was made to the Wajir County Assembly.

Challenges were encountered during the period. This ranged from delay in approval of fund requests, late disbursements of the exchequer by the National Treasury and IFMIS connectivity related hitches that slowed implementation of activities at the County level.

Overall, the revenue performance was satisfactory during the 2024/2025 financial year and we envisage an enhanced performance in the forthcoming financial period.

A handwritten signature in black ink, consisting of several large, stylized loops and a long horizontal stroke extending to the right. The signature is positioned above a dotted horizontal line and a solid horizontal line.

**CECM Finance and Economic Planning,  
County Government of Wajir.**

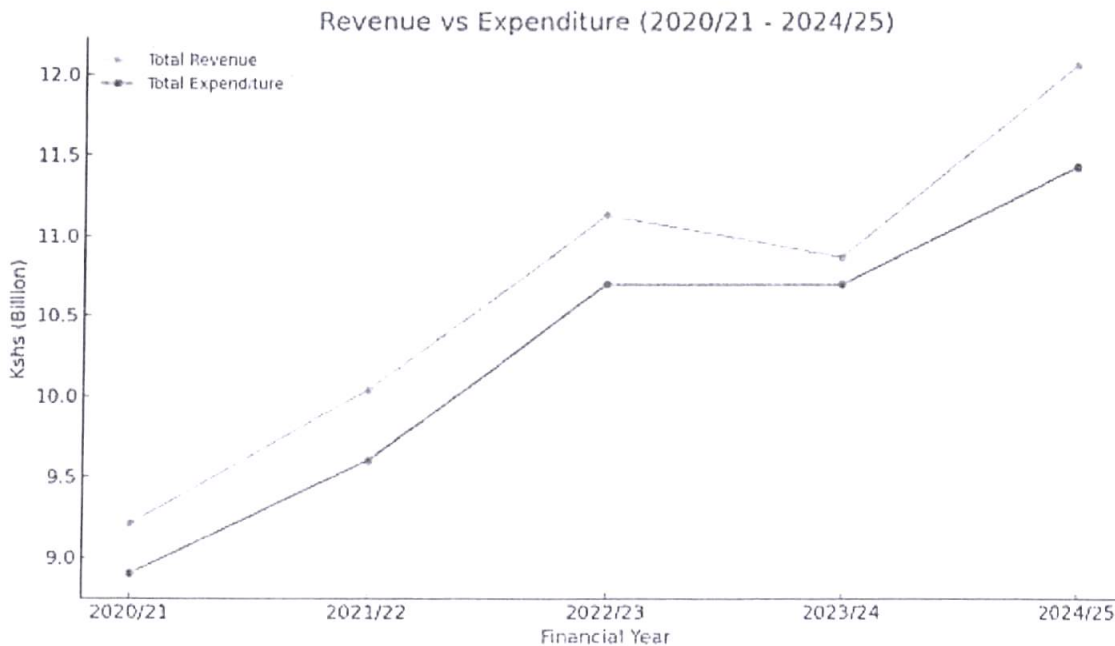
#### 4. Management Discussion and Analysis

This Management Discussion and Analysis provides a comprehensive review of Wajir County Government's operational and financial performance highlighting key achievements, challenges, and future strategic directions. The County Revenue Fund (CRF) of the County Government of Wajir has experienced fluctuating trends in revenue inflows and expenditure patterns, influenced by national disbursement timelines, internal revenue mobilization efforts, and infrastructure implementation bottlenecks. The fiscal year 2024/2025 marked notable improvements in Own Source Revenue (OSR) performance and a relatively strong budget execution rate despite external challenges.

#### Revenue Performance

The total revenue for FY 2024/2025 amounted to Kshs. 12.06 billion, an increase from Kshs.

11.1 billion in FY 2023/2024, primarily driven by growth in OSR and timely exchequer releases.



In fiscal year 2024/25, the county's revenue performance reached approximately Kshs. 12.06 billion. The largest component was the equitable share from the national government, contributing Kshs. 10.67 billion, which represented 88.5% of total revenue. This was supplemented by grants and transfers from various agencies totalling Kshs. 1.29 billion,

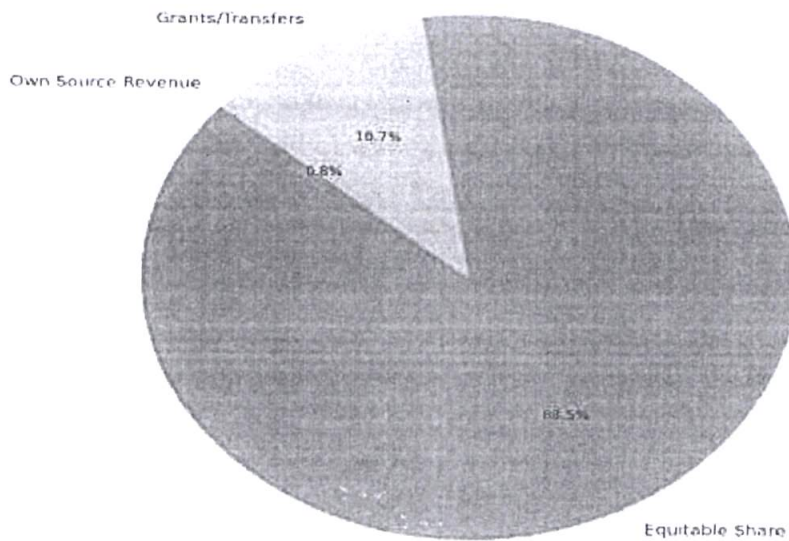
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accounting for 10.7% of the revenue base. The county's own source revenue generation performance was at Kshs. 93.6 million, representing only 0.8% of total revenue, highlighting a significant dependency on external funding sources and indicating limited local revenue mobilization capacity.

FY 2024/25 Revenue Composition



**Budget Execution Analysis**

Despite underutilization in some areas due to delayed disbursements and approval processes, the overall execution rate of 85% marks a considerable improvement from the previous year's 79%. The county achieved an overall budget execution rate of 85% for the fiscal year, representing a notable improvement of 6 percentage points from the previous year's performance of 79%. This enhanced execution demonstrates strengthened financial management and implementation capacity within the county government. However, the performance was not uniform across all sectors, with certain areas experiencing underutilization of allocated funds. The overall improvement in execution rate indicates positive momentum in the county's ability to translate budgetary allocations into actual service delivery and development outcomes, suggesting that institutional reforms and process improvements implemented during the year are beginning to yield tangible results.

### **Challenges Experienced**

The county government encountered several significant operational and financial challenges during the fiscal year that impacted service delivery and development project implementation. Delayed Exchequer Releases posed the most critical challenge, with irregular and unpredictable disbursements from the National Treasury disrupting cash flow management and project timelines. These delays forced the county to postpone critical infrastructure projects, delay supplier payments, and reschedule planned activities, ultimately affecting the county's ability to meet its development targets and service delivery commitments to residents.

IFMIS System Downtime created substantial operational bottlenecks in financial management processes. Frequent system outages and maintenance periods prevented timely processing of payments, budget adjustments, and financial reporting.

Project Implementation Delays stemmed from a combination of factors including procurement challenges, contractor performance issues and community resistance to certain projects. These delays not only affected the county's development agenda but also resulted in cost escalations due to extended project timelines, ultimately reducing the value for money achieved from development expenditures.

### **Strategic Priorities and Way Forward**

The Management has outlined a comprehensive strategic framework to address current challenges and enhance financial management effectiveness through four key priority areas. Enhancing Own Source Revenue (OSR) Systems represents a critical intervention to reduce overdependence on national government transfers. The county is implementing modern revenue collection technologies, including digital payment platforms and automated billing systems, to minimize leakages and improve collection efficiency. Additionally, the county will review and optimize its fee structures to ensure they are market-responsive while remaining affordable to residents and businesses.

Strengthening Budget Absorption focuses on improving the county's capacity to effectively utilize allocated resources within the prescribed timelines. This involves streamlining

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procurement processes through early procurement planning and establishing dedicated project implementation units.

Engaging Development Partners represents a strategic approach to supplementing county resources and accessing technical expertise. The county will actively pursue partnerships with bilateral and multilateral development agencies, international NGOs, and private sector entities to co-finance development projects and access grant funding. This engagement will focus on building long-term partnerships that align with the county's development priorities while ensuring sustainable financing mechanisms for critical infrastructure and service delivery projects.

### **Conclusion**

The FY 2024/2025 marked a positive financial performance, highlighted by improved OSR mobilization and prudent budget management. Going forward, the County Government of Wajir aims to sustain this trajectory by implementing financial reforms, promoting transparency, and enhancing citizen engagement in fiscal planning.

**5. Overview of the County Revenue Fund Operations**

**a) Background**

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

**b) Receipts into the County Revenue Fund**

County Government revenue is received through the appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Revenue includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, own source revenue, and other miscellaneous deposits in the County Revenue Fund Account.

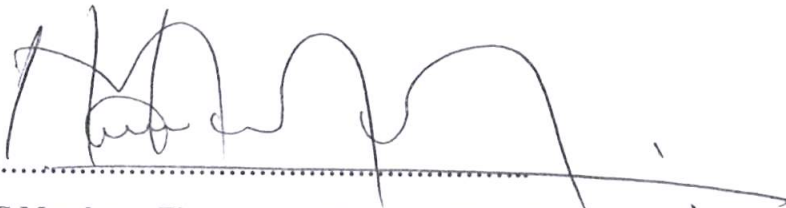
**c) Transfers from the County Revenue Fund**

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts pursuant to Section 109 (6) of the PFM Act 2012. These entities are responsible for the administration of their respective approved budgets.

**d) Financial Reporting requirements**

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2025.



CEC Member – Finance and Economic Planning,

County Government of Wajir.

## 6. Statement of Management Responsibility

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation to prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on June 30, 2025. 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 Revenue Fund;
- (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 Revenue Fund;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial

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statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations. Further, Accounting Officer confirms that the County Revenue Fund'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 Revenue Fund's financial statements were approved and signed on 27<sup>th</sup> August 2025.



.....  
Name: Yahya Mohamed Dahiye

County Chief Officer Accounting Services, Pending Bills Resolution, Revenue and Resources Mobilization.

# REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF WAJIR

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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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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

#### Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Wajir set out on pages 1 to 14, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public

Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of County Revenue Fund - County Government of Wajir as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the County Government Act, 2012, the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue Fund - County Government of Wajir Management in accordance with ISSAI 130 on the 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 opinion.

### **Emphasis of Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.13,517,624,669 and Kshs.12,314,161,345 respectively, resulting to an under funding of Kshs.1,203,463,324 or 9% of the budget. Similarly, the Fund transferred an amount of Kshs.11,430,782,299 against an actual receipt of Kshs.12,314,161,345 resulting to an under disbursement of Kshs.883,379,046 or 7% of the realized revenue.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

Key audit matters are those matters that, in my professional judgement, 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. Late Disbursement of Exchequer Issues**

The statement of comparison of budget and actual amounts reflects total actual receipts of Kshs.12,314,161,345, which includes Exchequer receipts and proceeds from domestic and foreign grants totalling to Kshs.2,830,605,275, received in the months of June and July, 2025. The delayed Exchequer releases affected timely implementation of planned activities thereby impacting negatively on service delivery to the public.

Further, the County Government equitable share allocation for the year under review amounted to Kshs.9,902,799,041 against the actual receipts of Kshs.9,758,538,048, resulting in an undisbursed amount of Kshs.144,260,993.

## 2. Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the Fund in 2024/2025 revealed that the following matters remained unresolved as at 30 June, 2025:

No.	Financial Year	Audit Issue
1	2023/2024	Unreconciled Variance in Revenue Transferred from Receiver of Revenue
2	2023/2024	Late Exchequer Receipts
3	2022/2023	Unsupported Fund Balance
4	2022/2023	Own Source Revenue Disbursement to County Revenue Fund
5	2022/2023	Non-Realized Revenue Target
6	2022/2023	Late Exchequer Receipts

### Other Information

The Management is responsible for the Other Information set out on page iii to xiv which comprise of Key Entity Information and Management, Statement by the County Executive Committee Member for Finance, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and the Statement of Management Responsibility. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

### 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, I confirm that nothing 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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The

standards require 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 comply 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

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 controls, 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 the 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 (Accrual Basis) and for maintaining effective internal controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

The 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 comply 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 Fund's, financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that

effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

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

**Nairobi**

**28 November, 2025**

County Government of Wajir  
 County Revenue Fund  
 Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025

8. Statement of Financial Performance for the year ended 30 June 2025

Description	Notes	2024/2025 Kshs.
<b>Revenue from non-exchange transactions</b>		
Exchequer releases	6	10,674,873,934
Transfers from other government agencies	7	1,289,783,436
Return to CRF from County Entities	8	288,109
Non-Exchange Own Source Revenue	9	74,164,123
<b>Total Revenue from non-exchange transactions</b>		<b>12,039,109,602</b>
<b>Revenue from exchange transactions</b>		
Exchange Own Source Revenue	10	22,914,791
<b>Total Revenue</b>		<b>12,062,024,393</b>
<b>Expenses</b>		
Transfers to County Executive	11	10,646,339,163
Transfers to County Assembly	12	784,443,136
<b>Total Expenses</b>		<b>11,430,782,299</b>
<b>Surplus for the year</b>		<b>631,242,094</b>



.....  
 Name: Yahya Mohamed Dahiye  
 County Chief Officer Accounting Services, Pending Bills  
 Resolution, Revenue And Resources Mobilization.



.....  
 Name: Hussein Hassan Ali  
 Director Accounting Services  
 ICPAK Member No: 7800


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9. Statement of Financial Position as at 30<sup>th</sup> June 2025

	Note	2025	Opening Statement 30 <sup>th</sup> June 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents-CRF	13	647,772,350	19,997,907
Cash and Cash equivalents-ROR	14	269,525	275,212
Receivables from Non-Exchange Transactions	15	7,121,318	5,529,792
Receivables from Exchange Transactions	16	1,872,022	1,071,522
<b>Total Current Assets</b>		<b>657,035,215</b>	<b>26,874,433</b>
<b>Total Assets (A)</b>		<b>657,035,215</b>	<b>26,874,433</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable		-	-
<b>Total Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>-</b>	<b>-</b>
<b>Net Assets(A-B)</b>		<b>657,035,215</b>	<b>26,874,433</b>
<b>Represented by:</b>			
Accumulated Surplus		657,035,215	26,874,433
<b>Net Assets</b>		<b>657,035,215</b>	<b>26,874,433</b>



Name: Yahya Mohamed Dahiye  
 County Chief Officer Accounting Services, Pending Bills  
 Resolution, Revenue And Resources Mobilization.



Name: Hussein Hassan Ali  
 Director Accounting Services  
 ICPAK Member No: 7800

*County Government of Wajir*

*County Revenue Fund*

*Annual Report and Financial Statements For the financial year ended 30<sup>th</sup> June 2025*

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**10. Statement of Changes in Net Assets for the year ended 30 June 2025**

Description	Accumulated Surplus
As at July 1, 2024	26,874,433
Surplus for the Period	631,242,094
Additions during the Period	(1,081,312)
As at June 30, 2025	657,035,215

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11. Statement of Cash Flows for the year ended 30 June 2025

		2024/2025
	Notes	Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Exchequer releases	6	10,674,873,934
Transfers from other government agencies	7	1,289,783,436
Return to CRF from County Entities	8	288,109
Non-Exchange Own Source Revenue		71,892,985
Exchange Own Source Revenue		21,718,278
<b>Total receipts</b>		<b>12,058,556,741</b>
<b>Payments</b>		
Transfers to County Executive (operating activities)	11	10,646,339,163
Transfers to County Assembly (operating activities)	12	784,443,136
<b>Total Payments</b>		<b>11,430,782,299</b>
<b>Net cash flows from/(used in) operating activities</b>		<b>627,774,443</b>
<b>Cash flows from investing activities</b>		<b>-</b>
<b>Net cash flows from/(used in) investing activities</b>		<b>-</b>
<b>Cash flows from financing activities</b>		
<b>Net cash flows from from/(used in) financing Activities</b>		<b>-</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>-</b>
Cash and cash equivalents at 1 July 2024	13	19,997,907
<b>Cash and cash equivalents at 30 June 2025</b>	<b>13</b>	<b>647,772,350</b>

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12. Statement of Comparison of Budget and Actual Amounts for the Year Ended 30<sup>th</sup> June, 2025.

Description	Budget a	Adjustments b	Budget c=a+b	Actual on Comparison d	Budget Realization Difference e=c-d	% of Realizati on f=d/c %
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget carryovers from the previous year*	936,621,902	-	936,621,902	936,621,902	-	100%
<b>Receipts</b>						
Exchequer releases	10,214,592,219	(311,793,178)	9,902,799,041	9,758,538,048	144,260,993	99%
Transfers from other government agencies	2,408,203,726	-	2,408,203,726	1,289,783,436	1,118,420,290	54%
Own Source Revenue	200,000,000	70,000,000	270,000,000	329,217,959	-59,217,959	122%
<b>Total Revenue</b>	<b>13,759,417,847</b>	<b>-241,793,178</b>	<b>13,517,624,669</b>	<b>12,314,161,345</b>	<b>1,203,463,324</b>	<b>91%</b>
<b>Payments</b>						
Transfers to County Executive	12,766,807,977	(33,627,380)	12,733,180,597	10,646,339,163	2,086,841,434	84%
Transfers to County Assembly	992,609,870	(208,165,798)	784,444,072	784,443,136	936	100%
<b>Total Payments</b>	<b>13,759,417,847</b>	<b>-241,793,178</b>	<b>13,517,624,669</b>	<b>11,430,782,299</b>	<b>2,086,842,370</b>	<b>85%</b>
<b>Surplus</b>				<b>883,379,046</b>		

Guidance note:

- i. The adjustments in Statement of Comparison of Budget and Actual Amounts are as a result of Supplementary budget changes.
- ii. The Surplus in Statement of Comparison of Budget and Actual Amounts includes Facility improvement Financing (FiF) amounting to Ksh. 235,606,696.

### **13. Notes to the Financial Statements**

#### **1. General Information**

The County Revenue Fund is established by and derives its authority and accountability from Article 207 of the Constitution of Kenya 2010. The Fund is wholly owned by the County Government of Wajir and is domiciled in Kenya. The Fund's principal activity is to serve as the primary depository and disbursement account for all revenues raised or received by or on behalf of the County Government, and to facilitate the lawful appropriation and expenditure of those funds in accordance with the Constitution and the Public Finance Management Act.

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

The financial statements have been prepared in accordance with Accrual-Basis IPSAS financial reporting under the Accrual-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012. The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded off to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements are prepared on accrual basis while the cashflow statement is prepared using the direct method.

These Financial Statements were authorized for issue by the Accounting officer on 27<sup>th</sup> August 2025.

#### **Basis of preparation**

#### **Reporting entity**

This report relates to the financial operations of the County Revenue Fund, which is domiciled at the County Treasury and has a bank account maintained at the Central Bank of Kenya.

#### **Revenues**

Revenues include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

#### **Expenses**

Expenses are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

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3. Adoption of New and Revised Standards

i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1<sup>st</sup> January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1<sup>st</sup> January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.

iii) *Early adoption of standards*

The Entity did not early – adopt any new or amended standards in the financial year.

**4. Significant Accounting Policies**

**a) Revenue recognition**

**i. Revenue from non-exchange transactions**

**Revenue Transfers**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

**ii. Revenue from exchange transactions**

**Own Source Revenue**

**b) Budget information**

The original budget for FY 2024/2025 was approved by the County Assembly on 2<sup>nd</sup> August 2024. Subsequent revisions were made to the approved budget in accordance with specific approvals from the appropriate authorities. The revisions are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget.

**c) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets.

**Financial assets**

**Classification of financial assets**

The Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the fund's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

#### **Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

#### **Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

#### **Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

#### **Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

#### **Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

#### **Impairment**

The Fund assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

#### **Financial liabilities**

#### **Classification**

The Fund classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

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d) 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

e) Events after the reporting period

There were no material adjusting and non-adjusting events after the reporting period.

f) Currency

The financial statements are presented in Kenya Shillings (Kshs) are rounded off to the nearest shilling.

5. Significant judgments and sources of estimation uncertainty

The preparation of the Fund's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period.

6. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

Description	2024/2025 Kshs.
Equitable Share	10,674,873,934
<b>Total</b>	<b>10,674,873,934</b>

7. Transfers from other government agencies

Description	2024/2025 Kshs.
Road Maintenance Levy	90,533,914
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	29,379,290.00
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	505,969,262
Word Bank-Food Systems Resilience Program (FSRP) State Department of Crop Development	70,127,132
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	420,000,000
Word Bank-Kenya Urban Support Program (KUSP)-State Department of Housing & Urban Development	32,309,300

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Description	2024/2025
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)I CCIS Grant State Department of .....	19,359,280
County Aggregated Industrial Park	122,105,258
<b>Total</b>	<b>1,289,783,436</b>

8. Return to CRF from County Entities

Description	2024/2025 Kshs.
Recurrent Account ( <i>County Executive</i> )	3,451
Development Account ( <i>County Executive</i> )	183
Recurrent Account ( <i>County Assembly</i> )	4,250
Development Account ( <i>County Assembly</i> )	280,225
<b>Total</b>	<b>288,109</b>

9. Non-Exchange Own Source Revenue

Description	2024/2025 Kshs.
Cess	52,667,393
Single/Business Permits	9,468,890
Land Rate	4,995,150
Public Health Service Fees	3,563,909
Physical Planning and Development	2,937,880
Conservancy Administration	524,300
Miscellaneous	6,601
<b>Total Receipts</b>	<b>74,164,123</b>

10. Exchange Own Source Revenue

Description	2024/2025 Kshs.
Property Rent	6,746,446
Market Fees	840,200
Hire Of County Assets	11,298,580
Cost Sharing	3,625,535
Advertising	404,030
<b>Total Receipts</b>	<b>22,914,791</b>

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**11. Transfers to County Executive**

Description	2024/2025 Kshs.
Recurrent Account	6,935,415,459
Development Account	2,341,824,729
Special Purpose Accounts	1,369,098,975
<b>Total</b>	<b>10,646,339,163</b>

**12. Transfers to County Assembly**

Description	2024/2025 Kshs.
Recurrent Account	784,443,136
<b>Total</b>	<b>784,443,136</b>

**13. Cash and Cash equivalents**

Description	2024/2025 Kshs.	Opening Statement 1st July 2024 Kshs.
County Exchequer Account - (CBK Account number 1000171448)	647,772,350	19,997,907
<b>Total</b>	<b>647,772,350</b>	<b>19,997,907</b>

**14. 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 are disclosed as at the end of the reporting period as below.

Name Of Bank, Account No. & Currency	Amount in bank account FY-2024/2025 Kshs	Opening Statement 1st July 2024 Kshs
KCB, 1140752820	269,525	275,212
<b>Total</b>	<b>269,525</b>	<b>275,212</b>

County Government of Wajir

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**15. Receivables from Non-Exchange Transactions**

Description	2024/2025	Opening
	Kshs	Statement 1st July 2024 Kshs
Land rate	2,200,000	1,496,474
Single business permits	4,921,318	4,033,318
<b>Net receivables</b>	<b>7,121,318</b>	<b>5,529,792</b>

**16. Receivables from Exchange Transactions**

Description	2024/2025	Opening
	Kshs	Statement 1st July 2024 Kshs
Property Rent	1,872,022	1,071,522
<b>Net receivables</b>	<b>1,872,022</b>	<b>1,071,522</b>

17. Appendices

Appendix 1: Progress on follow up of Auditor’s Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor;

Reference No. on the external audit Report	Issue Observations from Auditor	Management comments	Status	Timeframe:
1.	Unreconciled Variance in Revenue Transferred from Receiver of Revenue.	The difference was as a result of Cut-off period in the closure of the Financial Year. The County Treasury accounted for all the receipts in the CRF from local revenue.	Not Resolved	31 <sup>st</sup> December 2025
2.	Late Exchequer Receipts.	late Exchequer receipts was due to delays in approval of fund requests by the Controller of Budget and late disbursements of the exchequer by the National Treasury	Not Resolved	31 <sup>st</sup> December 2025
3.	Unresolved Year Matters. Prior	The county continues to implement the recommendations issued by the Auditor and the County Public Accounts Committee of the Senate and is	Not Resolved	31 <sup>st</sup> December 2025



.....  
 Name: Yahya Mohamed Dahiye

County Chief Officer Accounting Services, Pending Bills Resolution, Revenue And Resources Mobilization.

Date: 27<sup>th</sup> August, 2025

County Government of Wajir

County Revenue Fund

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Appendix 2. Analysis Of Receipts from The National Treasury Exchequer Releases

Period 20xx	(KSh)	(USD)	(GBP)	(EUR)	Total (KSh)
Equitable Share	1,625,853,308	3,255,883,672	1,633,961,705	4,159,175,249	10,674,873,934
DANIDA - Universal Healthcare in Devolved Units Programme	-	16,216,790	-	13,162,500	29,379,290
County Aggregated Industrial Park (CAIP)	-	-	-	122,105,258	122,105,258
Kenya Informal settlement improvement project (KISIP 11)	-	-	-	420,000,000	420,000,000
Kenya Urban Support Program (KUSP)	-	-	-	32,309,300	32,309,300
Road Maintenance Levy	-	-	-	90,533,914	90,533,914
Water & Sanitation Development Project (WSDP)	-	-	-	505,969,262	505,969,262
Financing locally Led climate programme (FFLoCA)1	-	-	-	19,359,280	19,359,280
Food Systems Resilience Program (FSRP)	-	-	-	70,127,132	70,127,132
<b>Total</b>	<b>1,625,853,308</b>	<b>3,272,100,462</b>	<b>1,633,961,705</b>	<b>5,432,741,895</b>	<b>11,964,657,370</b>

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Appendix 3. Analysis Of Receipts from Own Source Revenue per Quarter

(a) Non-Exchange own source revenue

Period 20xx	Quarter 1 (KShs.)	Quarter 2 (KShs.)	Quarter 3 (KShs.)	Quarter 4 (KShs.)	Total (KShs.)
Cess	13,844,837	14,686,130	12,148,776	11,987,650	52,667,393
Single/Business Permits	611,840	1,120,300	3,419,950	4,316,800	9,468,890
Land Rate	1,091,902	1,045,210	1,543,981	1,314,057	4,995,150
Public Health Service Fees	809,896	782,070	722,400	1,249,543	3,563,909
Physical Planning and Development	2,038,600	370,780	15,500	513,000	2,937,880
Conservancy Administration	216,200	7,800	64,900	235,400	524,300
Miscellaneous	-	-	6601	-	6,601
<b>Total</b>	<b>18,613,275</b>	<b>18,012,290</b>	<b>17,922,108</b>	<b>19,616,450</b>	<b>74,164,123</b>

(b) Exchange own source revenue

Period 20xx	Quarter 1 (KShs.)	Quarter 2 (KShs.)	Quarter 3 (KShs.)	Quarter 4 (KShs.)	Total (KShs.)
Property Rent	1,704,850	1,513,860	1,585,484	1,942,252	6,746,446
Market Fees	7,000	-	133,000	668,100	840,200
Hire Of County Assets	4,884,989	1,215,844	2,007,152	3,190,595	11,298,580
Cost Sharing	428,225	1,255,526	931,826	1,009,958	3,625,535
Advertising	123,400	145,000	73,030.00	62,600.00	404,030
<b>Total</b>	<b>7,148,464</b>	<b>4,130,230</b>	<b>4,730,492</b>	<b>6,873,505</b>	<b>22,914,791</b>

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Appendix 4: Analysis of Transfers from the County Revenue Fund

Period - 2025	Quarter 1 (KSh)	Quarter 2 (KSh)	Quarter 3 (KSh)	Quarter 4 (KSh)	Total (KSh)
County Executive -Rec	311,563,651	2,376,673,172	1,578,459,855	2,668,718,781	6,935,415,459
County Executive -Dev	209,041,623	836,345,806	174,263,888	1,122,173,412	2,341,824,729
County Assembly -Rec	-	337,336,120	208,699,560	238,407,456	784,443,136
DANIDA - Universal Healthcare in Devolved Units Program	15,592,500	-	-	-	15,592,500
Word Bank-Kenya Devolution Support Program (KDSP 2)	-	-	5,000,000	-	5,000,000
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of .....	-	-	134,481,291	-	134,481,291
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	-	-	-	505,969,262	505,969,262
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	-	-	-	420,000,000	420,000,000
Word Bank-Food Systems Resilience Program (FSRP) State Department of Crop Development	-	-	-	75,127,132	75,127,132
Word Bank-Kenya Urban Support Program (KUSP)-State Department of Housing & Urban Development	-	-	-	32,309,300	32,309,300
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	-	-	-	13,162,500	13,162,500
County Aggregated Industrial Park (CAIP)	-	-	-	76,923,076	76,923,076
Road Maintenance Levy(RMLF) Fund	-	-	-	90,533,914	90,533,914
<b>Total</b>	<b>536,197,774</b>	<b>3,550,355,098</b>	<b>2,100,904,594</b>	<b>5,197,973,101</b>	<b>11,430,782,299</b>