

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

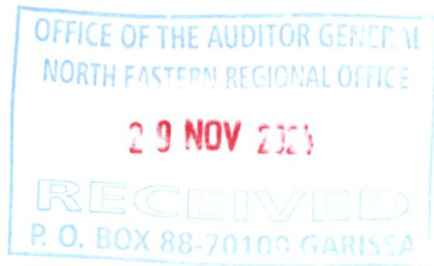
ON

COUNTY EXECUTIVE OF WAJIR

**FOR THE YEAR ENDED
30 JUNE, 2024**

PAPERS LAID	
DATE	4/3/2025
TABLED BY	Mr. Majority Whip
COMMITTEE	
CLERK AT THE TABLE	Cherop





COUNTY GOVERNMENT OF WAJIR
WAJIR COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

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

County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

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1. Acronyms and Glossary of Terms

a) Acronyms

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

b) Glossary of Terms

Fiduciary Management-	The key management personnel who had financial responsibility.
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2. Key Entity Information and Management

a) Background information

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

Wajir County is constituted as per the Constitution of Kenya, 2010. The County Government 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.

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

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 County Executive Committee Member for Finance and Economic Planning is financial reporting at the County level.

The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Public service, Special Programmes and County Administration.	Ensure effective and efficient service delivery to the people of the county.
2.	Finance and Economic Planning	Management of County Treasury and Planning.
3.	Roads, Transport, Public works and Housing	Promote quality infrastructure through construction and maintenance of roads and buildings.
4.	Water services	Ensure sustainable access to safe water.
5.	Energy, Environment & Climate Change	Promote, conserve and protect the environment, and ensure sustainable access to cost effective energy.
6.	Health Services	Provide integrated high quality promotive, preventive, curative and rehabilitative health care services.
7.	Education, Social Welfare and Family affairs	Promote and coordinate quality early childhood education and vocational training for sustainable development.
8.	Agriculture and Livestock and Fisheries	Facilitate Agriculture and Livestock production for socio-economic development and industrialization.
9.	ICT, Trade, Investment and Industry	Utilizing modern information and communications technology to drive productivity and economic prosperity.
10.	Lands, Spatial Planning and Urban Development	Ensure sustainable land management, planned urban and rural development and decent housing for all.

b) Key Management team

The Wajir County day-to-day management is under the County Executive committee.

The Executive committee arm is charged with the responsibility of policy formulation and implementation of legislations.

On the other hand, County Assembly is responsible for passing and oversight of various policy implementation statuses by the County organs.

CHIEF EXECUTIVE COMMITTEE MEMBERS

No.	Name	Designation
1.	H.E FCPA Ahmed Abdullahi	The Governor.
2.	H.E Ahmed Muhumed	Deputy Governor.
3.	Hillow Issack Mumin	County Secretary.
4.	Yaqub M Dahiye	CECM Energy, Environment & Climate Change.
5.	Habiba Ali Maalim	CECM Health Services.
6.	CPA Mohamed Hassan Hussein	CECM Finance & Economic planning.
7.	Saadia Ahmed Abdi	CECM Lands, Spatial Planning and Urban Development.
8.	Issa Garore Irobe	CECM Roads, Transport, Public works and Housing.
9.	Farah Abdi Saman	CECM Agriculture, Livestock and Veterinary Services.
10.	Farhiya Abdille Maalim	CECM Public service, Special Programmes and County Administration.
11.	Khalif Abdi Ali	CECM ICT, Trade, Investment and Industry.
12.	Ahmed Mohamed Wardere	CECM Education, Social Welfare and Family affairs.
13.	Mohamud Abdiraham Abdi	CECM Water services.

c) Fiduciary Management

The key management personnel who held office for the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning.	CPA Mohamed Hassan Hussein
2.	CCO Budget, Statistics, Economic Planning, Audit And Compliance.	Ahmed Hussein Elmi
3.	CCO Accounting Services, Pending Bills Resolution, Revenue And Resources Mobilization.	Farah Ahmed Osman.
4.	CCO Vocational and Technical Training, Culture, Social Services, Gender and Family Affairs	Fatuma Olow Ali.
5.	CCO Youth, Sports & Talent.	Adanweli Hashi Abdullahi.
6.	CCO Education & Early Childhood	Habiba Hussein Abdi.

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No.	Designation	Name
	Development.	
7.	CCO Intergovernmental Relationship, Development Partners And NGOs Coordination	Abdirahman Mohamed Ahmed.
8.	CCO Special programmes, Disaster Management and Public Participation	Abdi Abdille Adan.
9.	CCO Decentralized Administration & Inspectorate Services.	Issa Osman Mohamed.
10.	CCO Public Service, Labour, social Protection and Executive Office of the Governor.	Rukia Maalim Kahiya.
11.	CCO Energy, Mining. Natural Resources, Forestry & Wildlife Conservation.	Fardosa Bishar Mohamed.
12.	CCO Environment & Climate Change.	Rahow Ibrahim Hussein.
12.	CCO Water Systems Rehabilitation & Maintenance.	Rashid Mohamud Alasi.
14.	CCO Trade, investment Manufacturing, Industry, Cooperative and SME Development	Khatra Hussein Abdow.
15.	CCO Water Infrastructure Development.	Ahmed Abdinasir Mohamed
17.	CCO Roads & Transport.	Birik Osman Abdille.
18.	CCO Public works and Housing	Abdikher Ali Mohamed
19.	CCO ICT & Innovation.	Zeinab Abdi Noor
20.	CCO Land, spatial planning, Urban Areas and Municipality Development	Abdullahi Issack Mohamed.
21.	CCO Crop Farming And Irrigation Services.	Hussein Mohamed Olow.
22.	CCO Livestock Development Veterinary Services, Rangeland Management And Fisheries	Omar Hussein Ibrahim
26.	CCO Public Health & Sanitation.	Mohamed Kahiye Bulle.
27.	CCO Medical Services.	Mohamed Abdullahi Guhad.
28.	Managing Director, WAJWASCO.	Roble Ahmed Subow.
29.	CEO, County Public Service Board.	Adow Osman Ahmed.
30.	County Secretary	Hilow Issack Mumin.
31.	Chief Finance Officer	John Maina Mwangi
32.	Director, Accounting Services.	Hussein Hassan Ali.

No.	Designation	Name
33.	Director, supply chain management.	Abdi Abdullahi Hassan.
34.	Head of Revenue	Abdirizak S Abdullahi.
35.	Director, Economic Planning.	Ahmed Maalim Omar.
36.	Director, Budget.	Mohamed Yunis Sheikh
37.	Director, Internal Audit.	Abdi Guhad Omar.

d) Fiduciary Oversight Arrangements

During the period 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 2024 were:

Internal Institutions:

1. County Assembly of Wajir.
2. Public Accounts Committee.
3. Budget and Appropriations Committee.

External Institutions

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

The Public Accounts Committee follows up on the audit reports from the auditor general.

The County has established an audit committee and there is the Internal Audit unit which 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.

e) County Executive Headquarters

County Government of Wajir
P.O. Box 9-70200
County Government Headquarters,
WAJIR, KENYA

f) County Executive Contacts

E-mail: info@wajir.go.ke
Twitter @WajirCountyKE
Website: 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, Wajir.
Mandera Road
P.O. Box 201-70200
Tel: +254-46421536/0711087000
Email: Contactcentre@kcb.co.ke
WAJIR, KENYA

3. National Bank of Kenya, Wajir.
Garissa-Mandera Road
P.O. Box 597-70200
Wajir, Kenya
Tel: 0711038000/020-2828000
Email: Callcentre@nationalbank.co.ke
WAJIR, KENYA

4. Premier Bank, Wajir.
Garissa- Mander Road
P.O. Box 426-70200
Wajir, Kenya
Tel: 0700382282
Email: infor.wajirbranch@fcb.co.ke

h) Independent Auditor

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 and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney

County Government of Wajir
P.O. Box 9-70200
County Government Headquarters,
WAJIR, KENYA




3. Governance Statement

The County Government of Wajir is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.






The County is made up of a County Assembly, County Executive and one County Government Entity. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive






a) County Executive Governance Structure:

No.	Photo	Name	Designation
1.		H.E FCPA Ahmed Abdullahi	The Governor
2.		H.E Ahmed Muhumed	Deputy Governor
3.		Hillow Issack Mumin	County Secretary

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4.		Khalif Abdi Ali	CECM Energy, Environment & Climate Change
5.		Habiba Ali Maalim	CECM Health Services
6.		CPA Mohamed Hassan Hussein	CECM Finance & Economic planning
7.		Saadia Ahmed Abdi	CECM Lands, Spatial Planning and Urban Development
8.		Farah Abdi Saman	CECM Agriculture, Livestock and Veterinary Services

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9.		Farhiya Abdille Maalim	CECM Public service, Special Programmes and County Administration.
10.		Issa Garore Irobe	CECM ICT, Trade, Investment and Industry
11.		Ahmed Mohamed Wardere	CECM Education, Social Welfare and Family affairs
12.		Yaqub M Dahiye	CECM Roads, Transport, Public works and Housing,
13.		Mohamud Abdiraham Abdi	CECM Water services

b) County stakeholder engagement:

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.

c) Safeguards against unethical conduct and corruption.

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. The county maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

The county government has declared its premises corruption free environment and guarantees the rights and interests of its citizens as stewardship in service delivery.

d) Engagement with the County Assembly

Article 185 of the constitution of Kenya provides for the legislative authority of county Assemblies, vesting the legislative authority of a county and the exercise of that authority in its county assembly.

During year, the County Government had engagements with the county assembly as outlined on section 8 the County Governments act, 2012.

The County Government presented for approval to the County Assembly the County annual development plan. Further, the engagements extended to the budget implementation and performance.

The County Government also presented several bills to the Assembly. The bills include The Wajir County Rangeland Management Bill 2023, The Wajir County Livestock Marketing Bill 2023, The Wajir County Frontier Counties Development Council Bill 2023 (Act), The Wajir County Public Participation and Civic Education Bill 2023, The Wajir County Disaster Risk Management Bill 2023, The Wajir County Water

Management Bill 2023, The Wajir County Health Facility Improvement Financing Bill 2023 (Act), The Wajir County Peace Building and Conflict Management Bill 2023 and The Wajir County Finance Bill 2023 (Act).

e) Risk management

The county Government has a risk management strategy and policy framework and is committed in its endeavour to manage risks to acceptable level across all areas of its operation and departments. The county pursues a structured approach to the effective management of risk and further institutionalize risk management practices to identify, prioritize, develop and implement appropriate risk treatment.

This policy supports the attainment of the following objectives:

- i. Enhanced risk awareness- A culture where employees in the county government have a greater understanding of risks and their responsibility to manage them.
- ii. Result-Based Management- Improved decision making through the consideration of risks and their potential impact on the County Government objectives and budget allocations.
- iii. Protection of reputation- Anticipation of risks which could negatively affect the county Government's reputation, impacting its ability to achieve its objectives.
- iv. Strengthening of Accountability- Enhanced management accountability and performance management through the definition of clear risk management roles and responsibilities.
- v. Transparency- Improved transparency within the County Government employees and other stakeholders, as risks are clearly communicated internally and externally.
- vi. Compliance with law requirements- Ensuring that the county Government fully complies with the legal requirement.

f) Brief descriptions of appointment operation and membership of the audit committee and its charter.

The Audit Committee was set up to provide oversight on the public financial management systems and assist the Top management in fulfilling their responsibilities for

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the financial reporting process, Internal Control System, risk management, the internal and external audit process, and the government entity's process for monitoring compliance with laws and regulations.

The County audit committee assumed office in May 2022 and is composed of the following members:

S/NO	NAME	POSITION
1.	Daud Hassan	Chairman
2.	Mohamed Abey	Member
3.	Mohamed Abdullahi	Member
4.	Maryan Abdisalan	Member
5.	Ahmed Sheikh Abdullahi	Member
6.	Abdi Guhad Omar	Secretary

The Audit Committee Charter is complete in draft form pending approval by the committee for official endorsement.

g) Compliance

The County Government is constituted by chapter 11 of the Constitution of Kenya, 2010. The County Government Act, No- 17 of 2012 provides for the powers, functions and responsibilities of the county governments to deliver services and development to the Kenyan people.

The Public finance Management Act, 2012 and The Public finance Management regulations (County Government) 2015, provide for the effective management of public finances by the county government. The Public Procurement and Asset Disposal Act, 2022 and Public Procurement and Asset Disposal Regulations, 2020 provide procedures for efficient public procurement and for assets disposal by the County Government. The County Government is also in compliance with various National treasury and Controller of Budget circulars that are issued from time to time.

4. Foreword by the CECM Finance and Economic Planning

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

The County Governments Act, 2012 requires that the county government shall be responsible for:

- (a) County legislation in accordance with Article 185 of the Constitution;
- (b) Exercising executive functions in accordance with Article 183 of the Constitution;
- (c) Functions provided for in Article 186 and assigned in the Fourth Schedule of the Constitution;
- (d) Any other function that may be transferred to county governments from the national government under Article 187 of the Constitution;
- (e) Any functions agreed upon with other county governments under Article 189 (2) of the Constitution; and
- (f) Establishment and staffing of its public service as contemplated under Article 235 of the Constitution.

During the year, the county implemented key activities and developmental projects including the upgrading the Wajir referral hospital to level four, Completion of the county assembly headquarters, Mass vaccination of livestock across the county, up scaling the modernization of the Wajir dump-site among others.

During the financial year, the county faced many challenges which negatively impacted on its activities. The main challenge being delayed disbursement of funds; The County faced challenges of disbursement of funds owing to the slow approvals by the office of the controller of budget and the national treasury leading to low absorption of the budgets and delay in the implementation of the county government objectives.

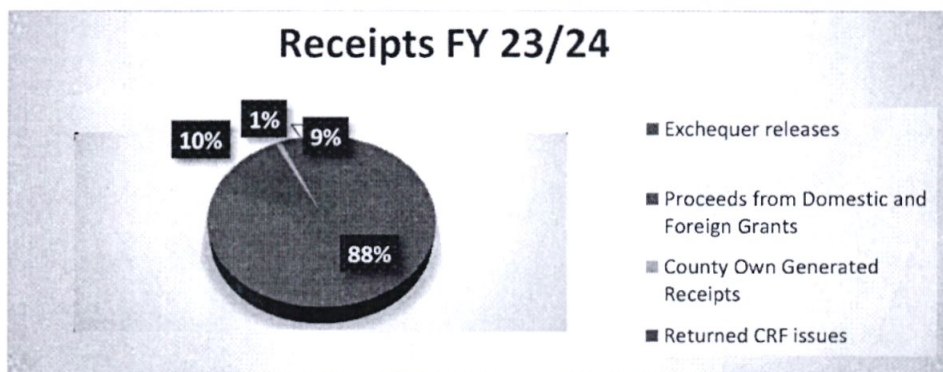
In view of the above, it is my pleasure to present the Wajir County Government financial statements for the year ended 30th June 2024. The financial statements present the financial performance of the County Government over the past year. The statements are prepared in

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 2023/2024 is the eleventh 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 11,143,480,018. The county had a budget funded by Kshs 9,853,656,422 being exchequer releases share of the revenue allocated by Commission on Revenue Allocation (CRA), Kshs 150,000,000 being the local revenue collection in the county and Kshs 1,138,200,857 being Donor Grants disbursed through CARA and Kshs 1,002,716,975 being balance brought forward from previous financial year.



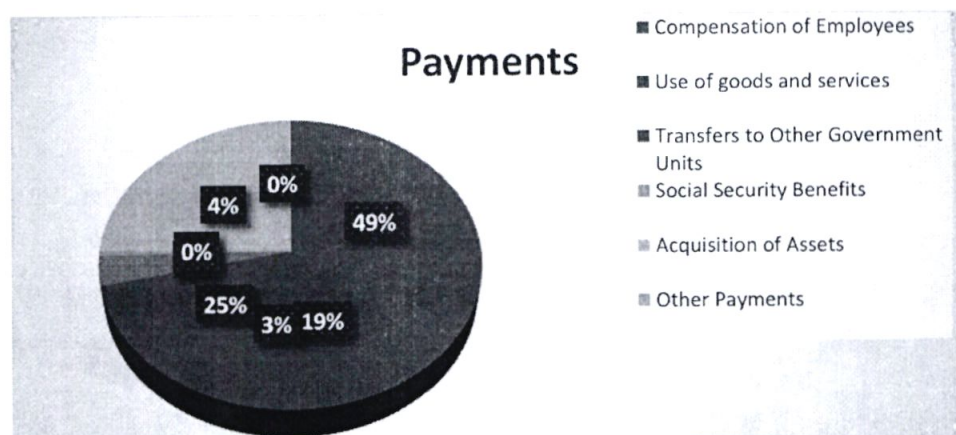
Analysis of Expenditure

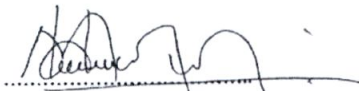
66% of the budget was allocated to Recurrent Expenditure while 34% went to Development Expenditure. This compares well with 2022/2023 where 65% and 35% were allocated to Recurrent and Development Expenditures respectively. Below is graphical representation;

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PAYMENTS	AMOUNTS
Compensation of Employees	4,155,910,662
Use of goods and services	1,921,703,024
Transfers to Other Government Units	1,360,055,072
Other grants and transfers	241,567,436
Social Security Benefits	160,539,088
Acquisition of Assets	2,295,932,677
Other Payments	30,000,000
TOTAL	10,165,707,959

The diagram shows a pie chart summarizing the expenditure for the period ended 30th June 2024.




CECM Finance and Economic Planning
County Government of Wajir

5. 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 2023-2027 which is the county development blue print for the five years plan period from 2023-2024 to 2027-2028. 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 2023-2027 is tracked through a CIDP Mid Term Review which indicates performance of the 2nd Generation County Government. 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 2023-2027 Indicator that is used to review performance outcomes against the CIDP target outcomes.

Strategic development objectives

The County's CIDP 2023-2027 has identified 44 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed

the development priorities of the Governor's Manifesto, the National Government's Vision 2030, MTP III, SDGs and the Sectorial Plans

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.

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;

The key development objectives of the Wajir County's CIDP are to:

1. Provision of quality veterinary services to increase livestock productivity and safeguard human health in a sustainable environment;
2. Enhance livestock productivity, market linkages and income for farmers;
3. Meet food and nutrition security through increased crop production and the productivity;
4. Increase access to quality health services;
5. Provision of efficient and quality maternal and new-born services;
6. To prevent and treat against TB/HIV;
7. To protect and improve the health of individuals, communities and greater populations;
8. To improve the quality and access to Early Childhood Education;
9. To provide quality social services to the vulnerable members of the community and to preserve and promote the culture;
10. To scale up the provision of technical and vocational training skills;
11. To Promote sports, arts and talent development;
12. To address disparities and challenges facing girls and women;
13. Protect and preserve cultural diversity and enhance availability of information
14. Promote Sustainable Development of Water Resources for Domestic and Livestock Use;
15. Ensuring Sustainable Development of water resources for Wajir Municipality and other settlements;
16. Improve water access and sanitation infrastructure in Wajir Municipality and its neighbourhood;
17. Improve the Standards & Quality of County Road Networks;

18. Efficient Transport System Enhance the standards & quality of county buildings & structures and Provide quality, safe, and affordable housing;
19. Enhance the standards & quality of county buildings & structures and Provide quality, safe, and affordable housing;
20. To increase capacity and access to credit;
21. To develop and grow cooperatives in the county;
22. Create enabling environment for business and industrial sector growth;
23. Facilitate trade in the county;
24. Improve ICT infrastructure and enhance staff skills on ICT;
25. To reduce rangeland degradation and increase tree cover;
26. Sustainably Manage the impact of climate change on community and environment
27. Ensure the Conservation, Restoration and Sustainable Use of Natural Resources;
28. Increase Access to Affordable, Reliable, Sustainable and Modern Energy for All;
29. Well planned urban and rural settlements with adequate infrastructure and services;
30. To ensure proper county spatial planning and development;
31. To improve access to basic services and land tenure security of residents in urban informal settlements and strengthen institutional capacity for slum upgrading in Wajir;
32. Ensure well planned urban infrastructure development in the county;
33. Effective and efficient municipal services;
34. To improve conflict prevention, mitigation and response for sustainable development;
35. Promote good governance and ethics;
36. To enhance efficiency, accountability and transparency in county departments and agencies;
37. To fully Operationalize all Devolved Structures;
38. To reduce the effects of disasters to the community;
39. Ensure inclusive and sustainable towns;
40. To facilitate cooperation consultations and conflict resolution between the national and county governments and amongst county governments;
41. To improve staff performance;
42. To strengthen participation of citizens in county governance;

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43. To Ensure Effective Economic Policies for County Development and economic Growth and to have efficient resource allocation, expenditure Management and Reporting;
44. To ensure prudent management of financial resources, To Increase OSR and Ensure Value for Money in Procurement of Public Goods and Services

S/No	Strategic Objective as per CIDP (present the objectives on a high and strategic level)	Targeted Outcome	Performance/Progress made up since inception from the latest CIDP	Remarks (Explain The reasons underperformance/ Over performance)
1.	Provision of quality veterinary services to increase livestock productivity and safeguard human health in a sustainable environment;	Quality livestock and livestock products that meet food security and health standards.	2 Quarterly surveillance of priority disease	In Collaboration with partners
			1.2 million Animal stock vaccinated and treated	In Collaboration with partners
			6 Disease outbreak response teams capacity strengthened	
			4 vet staff trained on Lab Services	In Collaboration with FCDC
			1,200 pastoralists and animal handlers trained on animal welfare	In Collaboration with partners
			26 pastoralist trainings done	In Collaboration with partners
2.	Enhance livestock productivity, market linkages and income for farmers;	Increased livestock productivity, food & nutrition security and income for households	3 structured pastoral rangeland units strengthened	Done in partnerships with stakeholders
			25 Ha of land reseeded	Done in Griftu and Gurar targeting denuded lands
			50 Ha done for irrigated fodder production	Underway for the units already created
			500 Ha of Rain-fed hay produced	
			120,000 Hay stock units from farms harvested	
			10,000 Hay stock units from open field	Cut and carry from open fields

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			conserved	
			400 pastoralists trained on breed and herd management	Part of pastoralists trained under TIMPs
			12 cross-breed Heifers for dairy farming procured	Individual farmers guided on this and procured
			2,500 Pastoralists/ Dairy Farmers trained	Collaboration with sub sector stakeholders
			3200 Number of farmers reached	Reached through farm visits, demonstrations and office desks
3.	Meet food and nutrition security through increased crop production and the productivity;	Enhanced Food and Nutrition Security	1,250,000 Rain water harvested in Cubic Metres	More water pans excavated.
			422,000 Water from BHs for irrigation in Cubic Metre	Partners and projects supported.
			12 Irrigation infrastructure installed	Partners and projects supported.
			2500 Area under rain-fed crop production (Ha)	AMS supported the expansion through acquisition of more implements and offer subsidized services.
			75 Area in Ha under fruit trees in the county	Department & partners issued seedlings.
			715 Ha of Land planted with certified seeds increased	
			4 tonnes of Certified seeds procured	
			1245 farmers supported with Farm tools and small equipment	More farmers going to agriculture.
			Area under mechanization increased to 650 Ha	More farmers going to agriculture.
			1280 farmers trained	Partners and projects supported.

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			8 agro dealers and Farmers service centres Established and supported	Found majorly in bigger towns.
			100 Beehives procured	Private sector led
			5,500 birds reared	Private sector-led
			12,000 Vials of vaccination administered	Private sector led
			120 Ha. Under Aloe Vera	Collaboration with partners
4.	Increase access to quality health services;	Increased access to quality health services	100 patient beds procured	
			1 Accident and emergency unit constructed and equipped	On-going
			1 Blood bank constructed and equipped	
			1 kitchen, 1 Theatre, 1 OPD 1 Administration office constructed	
			128 Nurses recruited for WCRH	
			6 Pharm techs recruited for WCRH	
			9 No of Radiographers recruited	
			13 No of RCOs recruited	
			8 No of Laboratory Technicians Recruited	
			5 No of Dental Techs Recruited	

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			7 No of Nutrition officers recruited	
			10 No of Doctors recruited	
			1 Eye units established and functionalized	
			1 Dental units established and functionalized	
			1 ENT units established	
			131 facilities receiving drugs, non-pharms and laboratory supplies	
			10 facilities providing patient food	
			100 uniforms and protective clothing (shoes and apron) procured	
			84 primary Health care facilities receiving AIEs	
			2 Sub-County Hospitals up-graded to level 4	
			200 Health care workers trained	
			100 Speculums, 200 glucometers procured	
			15 Health workers trained on HPT,DM	Through partners support
			15 ambulances Operational	80% achieved
5.	Provision of efficient and quality maternal and new-born services;	Reduction in maternal and neonatal mortalities	98 maternal health facilities equipped	
			32% of HIV positive pregnant women on ART	
			68% of children immunized	
			118 Facilities with	

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			functional fridges	
			175 HCW trained	
			125 Health workers trained on IMAM Surge and Adapted IMAM surge	Partners support
			75 Health workers trained on MIYCN	Partners support
			60 health care workers trained on VAS, IFAS	Partners support
			100 Health care workers trained on BFHI and BFCI	Partners support
			125 Health facilities supported to conduct mass screening	Partners support
			286 Integrated outreaches mapped and supported	Partners support
			27,540 Caregivers trained on the Family MUAC Approach	Partners support
			2 Nutrition surveys & surveillance (SMART, KAP, SQUEAC) conducted.	Partners support
			118 health facilities offering HINI interventions	Partners support
			Essential nutrition commodities procured and distributed to 119 facilities	Partners support
			50 Health Workers Trained On LMIS Including Inventory Management & 50 KHIS	Through Partners support
			17 Community Mother Support Groups (CMSG) trained on Community Baby Friendly Initiative (BFCI)	Through Partners support
			206 CHVs trained on	Through Partners

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			& 85 ON BFCI	support
6.	To prevent and treat against TB/HIV;	Increased HIV and TB diagnostic and treatment services	24,000 Persons tested for HIV	Through Partners support
			82 HIV+ started on ART	Through Partners support
			12,300 pregnant women tested for HIV	Through Partners support
			32 TB Diagnostic And Treatment Centres Operational	Through Partners support
			3,600 test kits (Kalazar) provided	Through Partners support
7.	To protect and improve the health of individuals, communities and greater populations;	Improved environmental health, Hygiene and Sanitation	205 Water samples tested and analysed	
			2 potable lab for food safety and quality established	
			512 Premises inspected and have met minimum requirement on hygiene and sanitation	
			119 Model Community Units operationalized/ established	Through Partners support
			4405 Licensing, vaccination for food vendors and Tests on dry food stuffs, prosecution	
8.	To improve the quality and access to Early Childhood Education	Improved access to quality basic education	22 Classrooms constructed and properly utilized.	Inadequate budget allocation.
			13 Toilets constructed and put into proper use.	Inadequate budget allocation.
			375 desks purchased	Inadequate budget allocation.
			Teaching and Learning materials purchased and distributed to all ECDE centres.	All ECD centres received assorted T/L materials
			1 ECD classrooms renovated.	Inadequate budget allocation.
			All ECDE centres benefitted with School Feeding Program	Despite inadequate budget approved all ECD centres

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				benefited.
			24,000 students benefited from bursary program.	Inadequate budget
9.	To provide quality social services to the vulnerable members of the community and to preserve and promote the culture	Improved social welfare of the society	630 PWDs supported with Cash transfers	Budget deficit
			70 PWDs supported with Start-up kits	Budget deficit
			200 PWDs supported with Assistive devices	Budget deficit
10.	To scale up the provision of technical and vocational training skills	Improved access to quality technical & vocational Education and Training	3 VTC workshops established	
			1 VTC Classrooms constructed	
			1 VTC connected to water	
11.	To Promote sports, arts and talent development	Improved sports, arts and talent development	5 sports field improved	Land disputes on the section of the pipeline
			3 tournaments conducted	Budget deficit
			40 teams supplied with sports equipment	Budget deficit
12.	To address disparities and challenges facing girls and women	Improved social welfare for girls and women	60 baking equipment distributed	
			40 sewing machines distributed	
			150 women supported with garden umbrella	
			30 women supported with fridges	
13.	Protect and preserve cultural diversity and enhance availability of information	Improved cultural awareness and reading culture	5 Cultural events conducted annually	
			3 historical sites documented	Inadequate budgetary allocation
14.	Promote Sustainable Development of Water Resources for Domestic and Livestock Use	Increased access to clean and safe water	11 boreholes drilled	
			11 boreholes equipped	
			5 Water Supply system established	
			24 water works constructed	
			27(50M3) underground tanks constructed	

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			1 Water resource mapping undertaken	
			5 schools supplied with water	No sufficient budget allocation
			2 Health Facilities supplied with water	No sufficient budget allocation
			2 new submersible pumps procured	
			3 water pans rehabilitated and desilted	
			water supplies maintained	
			4 water source installed with solar pumping system	No sufficient budget allocation
15.	Ensuring Sustainable Development of water resources for Wajir Municipality and other settlements	Increased access to water and sanitation services	1 water supply system established	
			3 water works constructed	
			2 underground tanks constructed	
			3 water source installed with solar pumping system	
			8 submersible pumps procured	
			1000 Meters of submersible electrical cable- 4.0mm Procured	
			530 assorted pipes and fittings procured	
			800 water meters supplied	
			15 water supplies maintained	
			Four 4x4 land cruisers for field service procured	
16.	Improve water access and sanitation infrastructure in Wajir Municipality and its	Improved access to water and sanitation services	18 ablution blocks constructed	

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	neighbourhood			
17.	Improve the Standards & Quality of County Road Networks.	Enhanced Road Networks.	14.5 kms of roads Gravelled	Budget constraint
			2 drifts constructed	Budget constraint
			1 pipe culverts Constructed	Budget constraint
			287 Kms bush cleared	
			880 Kms of roads Graded	
			10 Kms of Tarmac maintained	
18.	Efficient Transport System	Improved access to safe and sustainable transport services	5 Plants and Machines Maintained	All the machines were repaired and operational
			95 Vehicles maintained	All serviceable vehicles were repaired and the county purchased 8 more.
19.	Enhance the standards & quality of county buildings & structures and Provide quality, safe, and affordable housing.	Affordable, decent & safe housing Quality and safe public buildings and structures		
20.	To increase capacity and access to credit	Improved capacity and access to credit for MSMEs		
21.	To develop and grow cooperatives in the county	Enhanced savings and investments for wealth creation	6 cooperatives that benefitted with start-up kits	The materials included; weaving materials, sewing machines and washing machines
22.	Create enabling environment for business and industrial sector growth	Improved Production and Incomes from Business	1 CAIP constructed	The project is on-going
23.	Facilitate trade in the county	Improved business environment	1 facility renovated/improved	The ADC Meat Market was rehabilitated

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24.	Improve ICT infrastructure and enhance staff skills on ICT	Improved ICT, efficiency in service delivery	1 office connected to internet 1 County Network maintained	
25.	To reduce rangeland degradation and increase tree cover	Reduced rangeland degradation and increased tree cover	30,000 seedlings planted	
			34 Afforestation projects were implemented across the county	
26.	Sustainably Manage the impact of climate change on community and environment	Improved community resilience through climate adaption and mitigation	660 related climate projects financed	93% allocation of the 2% of the county development budget (under CAF)
27.	Ensure the Conservation, Restoration and Sustainable Use of Natural Resources	Suitability in Use of Natural Resources	2 Communities sensitized to Improve community resilience	
28.	Increase Access to Affordable, Reliable, Sustainable and Modern Energy for All	Increased access to affordable, reliable and modern energy services	solarisation of 30 health centres and farms	
29.	Well planned urban and rural settlements with adequate infrastructure and services	Sustainable land use planning, management and development	200 plots surveyed	Inadequate budget allocation
			1 office renovated	Lands Service centre established
			1 GIS Policy developed	Supported by Mercy Corps
30.	To ensure proper county spatial planning and development	Sustainable land use planning, management and development	4 operational GIS Modules	Additional support from Mercy Corps & FAO
			10 acres of Land banking Reserved/Acquired	

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			2 Survey Equipment Purchased & filling system installed	FAO Support
			3 GIS equipment Procured & Installed	Mercy Corp & FAO Support
31.	To improve access to basic services and land tenure security of residents in urban informal settlements and strengthen institutional capacity for slum upgrading in Wajir	Improved informal settlements with basic services	8.119 KMs Tarmacked	On going
			3 high mast flood lights installed	On going
			270 street lights installed	On going
32.	Ensure well planned urban infrastructure development in the county	Improved urban governance, management and development in the county	3 Km of access roads upgraded and opened	
33.	Effective and efficient municipal services	Timely delivery of Municipal services	1 dumpsite fenced	
			1 Plastic Waste plant constructed and operationalized	On-going
			4 public participation/citizens fora conducted	80% achieved
			5 waste management equipment/machines purchased	Under KUSP I
			25 Garbage collection coverage reached	Weak enforcement of solid waste management
			1 markets constructed/upgraded	Inadequate budgetary allocation
34.	To improve conflict prevention, mitigation and response for sustainable	Improved Conflict prevention, Mitigation and Response		

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	development			
35.	Promote good governance and ethics	Improved governance and ethical standards		
36.	To enhance efficiency, accountability and transparency in county departments and agencies	Efficient, accountable, and transparent institutions		
37.	To reduce the effects of disasters to the community	Improved resilience to disasters in the county	12,000 Households received cash transfer/in-kind	
38.	Ensure inclusive and sustainable towns	Inclusive and sustainable towns	260 working tools for town cleaning purchased	
			23 officers trained	Support from World Vision
39.	To facilitate cooperation consultations and conflict resolution between the national and county governments and amongst county governments.	Enhanced Cooperation and Consultations with County Governments and the National Government		
40.	To improve staff performance	Increased Customer and employee satisfaction		
41.	To strengthen participation of citizens in county governance	Improved public engagement and informed decision making	3 Public participation forums conducted	
42.	To Ensure Effective Economic Policies for County Development and economic Growth and to have efficient resource allocation, expenditure Management and Reporting	Improved County Economic growth and development	1 ADP prepared, 3 budgets prepared, one C-BROP and one CFSP prepared	Some activities supported by UNICEF

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43.	To ensure prudent management of financial resources, To Increase OSR and Ensure Value for Money in Procurement of Public Goods and Services	Improved Accounting Controls, Recording And Reporting, increased own source revenue; Efficiency in Use of Public Goods and Services	FS , quarterly financial statements prepared; OSR -164m	
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Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
Department 1: Agriculture, Livestock, Fisheries and Cooperative Development						
Programme One: Veterinary Services						
Objective: Provision of quality veterinary services to increase livestock productivity and safeguard human health in a sustainable environment						
Outcome: Quality livestock and livestock products that meet food security and health standards						
Animal disease control	Epidemiology and surveillance conducted	Routine field surveillance	Routine	Routine	Routine	A continuous activity
	Quarterly surveillance of priority disease done	Quarterly surveillance of priority disease	4	4	2	Collaboration with partners
	Targeted animals vaccinated and treated	Animal stock vaccinated and treated	1.0M	2.5M	1.2M	Collaboration with partners

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	emergency response capacity enhanced	No. of prepositioning sites	0	6	0	No funds allocated
	Disease outbreak response capacity strengthened	Number of response teams	4	6	6	Each sub county has a response team
	Veterinary Laboratory Services enhanced	Number of labs	0	1	0	No funds allocated
		Number of vet staff trained on Lab Services	0	2	4	Collaboration with FCDC
	Livestock movement control system strengthened	Level of compliance by farmers	4%	10%	40%	Sensitization and linkages done
Veterinary infrastructure development	Central Cold Chain System established	No	1	1	0	No funds allocated
	Livestock crashes constructed	No	4	6	0	No funds allocated
	livestock loading rumps constructed	No.	6	6	0	No funds allocated
	Sub-county logistics improved	No of motor vehicles procured	2	1	0	No funds allocated
	Motor cycles procured	No of motor cycles procured	4	3	0	No funds allocated
	Office constructed	No of new offices	6	2	0	No funds allocated
Veterinary public health services	At least One meat inspector deployed per ward	No of meat inspectors	5	30	0	No funds allocated
Training research and	Animal welfare improved	Number of pastoralists and	800	1000	1,200	Collaboration with partners

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
development		animal handlers trained on animal welfare				
	Improved animal husbandry and management practices.	Number of pastoralist trainings	12	48	26	Collaboration with partners
	Field days and demonstration conducted	Number of field days and demonstrations conducted.	0	3	0	No funds allocated
	Farmers service centres established	No of centres	0	12	0	No funds allocated
	Continuous professional development for AHW attained	No of staff	45	45	45	Collaboration with partners (FCDC, SCI and ACDI-VOCA
Leather development services	Mini Tannery in Wajir Town constructed	No of Tanneries	1	1	0	No funds allocated
	Collection and Storage Facilities constructed	Collection and Storage Facilities	0	2	0	No funds allocated
		No of inspecting and licensing centres	0	6	0	No funds allocated
Livestock and livestock products market access	Export Abattoir operational	Operational capacity of abattoir	0	1	0	No funds allocated
Programme 2:Livestock Production Services						
Objective:Enhance livestock productivity, market linkages and income for farmers						
Outcome:Increased livestock productivity, food & nutrition security and income for households						
Rangeland management	Sustainable Rangeland	No of structured pastoral rangeland	5	10	3	Done in partnerships

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
and fodder production	management strengthened	units				with stakeholders
	Dry and wet season grazing units created	No of dry and wet season grazing units	3	10	0	Underway for the units already created
	Natural pasture land reseeded	Area in Ha of land reseeded	200 Ha	500 Ha	25 Ha	Done in Griftu and Gurar targeting denuded lands
	increasers and invasive species controlled	Controlled increasers and invasive species in Ha	0	50 Ha	0	Current methodology (physical) not working
	Strategic feed reserves for emergencies established	Area in Ha under irrigated fodder production	150 Ha	100 Ha	50	Underway for the units already created
	Rain-fed hay production in Ha enhanced	Rain-fed hay production in Ha	0	1,000	500	Inadequate budgetary allocation
	Hay stock units from farms harvested	Hay stock units from farms	20,000	100,000	120,000	A lot farms have harvested hay from rain-fed and irrigated agriculture
	Hay stock units from open field conserved	Hay stock units from open field	0	100,000	10,000	Cut and carry from open fields
	Strategic Hay stores constructed	No of Strategic Hay stores	12	5	0	No funds allocated
Herd and Breed Management	Local livestock breeds upgraded	Offspring sired by males of higher grade	0	300	0	No funds allocated
	pastoralists trained on breed and herd management	No of pastoralists trained on breed and herd management	100	150	400	Part of pastoralists trained under TIMPs
	cross-breed Heifers for dairy farming	No of cross-breed Heifers for dairy farming	0	20	12	Individual farmers guided on this and

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	procured					procured on their own in Bute
	No of dairy goats procured	No of dairy goats	0	500	0	No funds allocated
	dairy offspring sired through AI	No of dairy offspring sired through AI	0	200	0	No funds allocated
Climate-smart solutions and innovations	Resilient production systems strengthened	Livestock climate information network and knowledge system for early warning	0	1	0	No funds allocated
	Agro dealers and Farmers service centres supported	Establish and support agro dealers and Farmers service centres.	0	12	0	No funds allocated
	Pastoral training centres constructed	No Pastoral training centres	0	1	0	No funds allocated
	Staff trained on climate smart livestock farming	No. no. Staff trained on climate smart livestock farming	10	30	30	Training on CSA technologies done for all the technical officers
	pastoralists/ Dairy Farmers trained	No. of pastoralists/ Dairy Farmers trained	100	1,000	2,500	Collaboration with sub sector stakeholders
	livestock Feed formulation centres set up and operationalized	No. of livestock Feed formulation centres operationalized	0	1	0	No funds allocated
	Commercial livestock off-take conducted	Amount in Kshs	0	Consolidated	0	No funds allocated
	Livestock insurance	No of Tropical Livestock Units Insured	0	45,000	0	None under county but DRIVE Project covered up-to 30,000 TLUs

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
Livestock production institutional policies and legislation	Policies and regulations in place enacted	No of policies and regulations	2	1	0	Ongoing (Sales Yard Bill)
	Monitoring and evaluation system established	No. of M&E reports	0	4	4	Reports submitted
	Livestock information management system	No. of Livestock Census undertaken	0	1	0	No census was conducted
Social behavioral change communication	Livestock practices and perception changed	No. of Radio programmes developed and targeting livestock farmers	1	2	3	DRIVE and other partners layered on this
		No of trade fares and shows per sub county	0	1	0	No funds allocated
	awareness on best practices improved	Number of farmers reached	2,000	5,000	3,200	Reached through farm visits, demonstrations and office desks
Post-harvest management, Marketing and Value addition	Strategically placed livestock sale-yards constructed	No of yards	7	6	0	No funds allocated
	Cold storage and processing facilities for milk constructed	No of facilities	2	3	0	No funds allocated
	Feedlots for livestock off-take established	No. of Feed lots	2	2	0	No funds allocated
	Market holding grounds constructed	No of grounds	1	1	0	No funds allocated

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Premium Market linkages and agreements formalized	No. of agreements	0	1	0	No funds allocated
Programme 3 : Agricultural Services						
Objective:Meet food and nutrition security through increased crop production and productivity						
Outcome:Enhanced food and nutrition security						
Climate-smart agricultural innovations and solutions	land under irrigation expanded	Area under irrigation in HA	400	500	800	More land opened up for agriculture.
	Rain water harvested	Rain water harvested in Cubic Metres	980,000	600	1,250,000	More water pans excavated.
	water for irrigation accessed from BHs	Water from BHs for irrigation in Cubic Metres	290,000	6	422,000	Partners and projects supported.
	Irrigation infrastructure enhanced	Irrigation infrastructure installed	35	6	12	Partners and projects supported.
	Crop production land expanded	Area under rain-fed crop production (Ha)	688	2,000	2,500	AMS supported the expansion through acquisition of more implements and offer subsidized services.
	Agroforestry trees increased	Area under tree cover from agroforestry and Fruit farming	2%	5%	3%	Department & partners have issued seedlings.
	fruit and other trees cover in the farming landscapes increased	Area in Ha under fruit trees in the county	60	200	75	Department & partners have issued seedlings.
	use of climate change surveillance and	Response to climate change information	1	2%	5	There is increased response due

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	early warning systems enhanced					to enhanced extension service.
	Crop insurance initiated	Acreage of crop insured	0	5	0	None
	Land planted with certified seeds increased	Area in Ha	510	600	715	The area increased due to enhanced extension service.
	Increased access to farm inputs increased	Certified seeds procured in Tons	2.4	7	4	More farmers going to crop production and linkages through FSCs
	Farm tools and small equipment procured	No of farmers supported	576	1,000	1,245	The department procured more
	Area under mechanization increased	Area mechanized in Ha	550	2,000	650	More farmers going to agriculture.
	Knowledge levels among staff and farmers increased	No of farmers trained	16,765	1,000	1,280	Programmes and projects as well as partners to enhance the numbers.
	Technologies disseminated	No of technologies disseminated	25	20	22	Farmers increasingly taking up new technologies through sustained capacity building.
	Agro dealers and Farmers service centers established and supported	Establish and support agro dealers and Farmers service centers.	28	12	8	Most agro-dealers & farmer service centers are found majorly in bigger towns.
	Construction Agricultural	Level of completion in percentage	0	40	0	None.

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Training Centres (ATC) started					
Pre- and Post-harvest management, value addition and marketing	Storage facilities for grains constructed	No storage facilities	0	29	0	None
	Cold storage facilities for Horticulture constructed		0	3	0	None
	Basic processing equipment/ Facilities established	No of grains value chains equipped	0	4	0	None
	horticulture value chains supported	No of horticulture value chains supported with agro processing equipment	0	5	0	None
Crop production institutional policies and legislation.	Policies and regulations enacted	No of policies and regulations	0	1	0	None
Agricultural production financing	Financing agreements with Financial Institutions formalized	No of agreements	0	2	0	None
	Resources mobilised through cooperative/ FOs	No of functional cooperatives/ FOs in Agriculture	0	20	12	Through support of ELRP
Programme 4: Fisheries and Alternative livelihoods						
Objective: Increase diversification of livelihoods						
Outcome: Improved income security for all						
Fisheries and Alternative livelihoods	Farmers Recruited and registered	No of farmers registered	0	300	0	No funds allocated
	Population informed on more potential	No of awareness campaigns through media and other	0	2	0	No funds allocated

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	livelihoods	platforms				
		No of sensitization through Trade fairs and shows	0	1/sub-county	0	No funds allocated
	Farmer producer groups supported	No sensitized and strengthened	1	9	0	No funds allocated
Fish production	Fish ponds constructed	No. of fish ponds dug for fish farming	4	1	0	No funds allocated
	Fingerlings produced	Number of fingerlings produced	0	1	0	No funds allocated
	Quantity fish produced	Fish tonnage being produced in the county	0	1,000	0	No funds allocated
	Income from fish increased	Income from fish	0	3	0	No funds allocated
Apiculture	Bee farming increased	No. of Beehives	500	700	100	Private sector led
	Catcher Boxes procured	Catcher Boxes	5	15	0	No funds allocated
	Sets of Hive Tools procured	Sets of Hive Tools	5	15	0	No funds allocated
	Protective Gear procured	Protective Gear	5	30	0	No funds allocated
	Modern Apiaries established	Modern Apiaries	4	1	0	No funds allocated
	Honey Processing Equipment procured	Honey Processing Equipment	2	5	0	No funds allocated
	Packaging Equipment procured	Packaging Equipment	2	5	0	No funds allocated
	KEBS Certification acquired	No of KEBS Certification	0	3	0	No funds allocated
Poultry Production	poultry production increased	No. of birds reared	465,000	10,000	5,500	Private sector-led
	Commercial hatchery in	No of Hatcheries	1	1	0	No funds allocated

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Wajir Town established					
	Poultry production housing constructed	No of housing units	0	2	0	No funds allocated
	Poultry rearing equipment procured	No of sets	0	2	0	No funds allocated
	Commercial Poultry Feeds production established	No of mini-factories	0	0	0	No funds allocated
	Poultry Vet-Services enhanced	Vials of vaccination administered	5,600	30,000	12,000	Private sector led
	Poultry/ Products Marketing Equipment procured	No of sets	0	6	0	No funds allocated
Gums and resins	skills in Gum handling increased	No of harvesters trained	120	500	0	No funds allocated
	Production and Processing increased	Tonnage of Gums and Reins Produced	0	5	0	No funds allocated
Aloe Vera production	income from Aloe Vera increased	Are in Ha. Under Aloe Vera	20	100	120	Collaboration with partners
Department 2: Health Services						
Programme 1	Curative, Rehabilitative and Referral Services					
Objective	Provision of efficient Curative, Rehabilitative and Emergency Referral Services					
Outcome	Reduction in Morbidity and Mortality for the people of Wajir County					
Wajir County Referral Hospital	patient beds procured	No of patient beds procured	140	20	100	It was a priority
	Accident and emergency unit constructed and equipped	Accident and emergency unit constructed and equipped	0	1	1	Still on-going
	Mother and	Mother and Child	0	1	0	No budgetary

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Child hospital constructed and equipped	hospital constructed and equipped				allocation
	Blood bank constructed and equipped	Blood bank constructed and equipped	0	1	1	Achieved
	In-patient wards, theatres, OPD Physio, and Kitchen modernized	No of in-patient wards, theatres, OPD Physio, and Kitchen	0	2 wards 1 Kitchen 1 Physio 1 Theatre	5 wards 1 kitchen 1 Theatre 1 OPD 1 Administration office	Achieved
	Security Cameras installed	CCTV Security Cameras installed	0	20	0	Budget reallocated (captured under Hospital automation)
	Laundry Machine procured	Laundry Machine procured	0	1	0	No budgetary allocation
	Medical Equipment procured	Medical Equipment procured	-	Assorted	Assorted medical and laboratory procured	Achieved
	Nurses recruited for WCRH	Nurses recruited for WCRH	100	10	128	Achieved. It was purchased
	Pharm techs recruited for WCRH	Pharm techs recruited for WCRH	9	5	6	Achieved
	Radiographer recruited	No of Radiographers recruited	3	5	9	Achieved
	RCOs recruited	No of RCOs recruited	27	5	13	Achieved
	Laboratory Technicians Recruited	No of Laboratory Technicians Recruited	0	0	8	A priority although not in ADP 2023-2024
	Dental Techs Recruited	No of Dental Techs Recruited	0	0	5	A priority although not in ADP 2023

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Nutrition officers recruited	No of Nutrition officers recruited	0	0	7	A priority although not in ADP 2023
	Doctors recruited	No of Doctors recruited	0	0	10	A priority although not in ADP 2023
	Health Records and Information Officers recruited	No of Health Records and Information Officers	0	0	0	A priority although not in ADP 2023
Curative Services	Eye units established and functionalized	Eye units established and functionalized	1	1	1	Achieved
	Dental units established and functionalized	Dental units established and functionalized	1	1	1	Achieved
	ENT units established	Functional ENT units established	1	1	1	Achieved
	Psychiatric units established	Psychiatric units established	1	1	0	Not funded
	Public Health facilities stocked with essential drugs, non-pharms and laboratory supplies	No of facilities receiving drugs, non-pharms and laboratory supplies	127	139	131	Achieved
	Stock management system operationalized	No of Stock management (distribution, commodity meetings supervision quarterly)	0	4	0	Not funded
	Patients Food Provided	No of facilities providing patient food	10	10	10	Achieved
	Patient Uniforms Procured	No of facilities providing patient Hospital cloths	1	6	1	Not funded
	uniforms and protective clothing (shoes	Provision of uniforms and protective clothing	100	850	100	Inadequate funding

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	and Apron) procured	(shoes and Apron)				
	Operation and maintenance	No of Sub County Hospital receiving AIEs	6	6	6	Achieved
	Referral Hospital receiving AIE	No of Referral Hospital receiving AIE	1	1	1	Achieved
	Primary Health care facilities receiving AIEs	No of primary Health care facilities receiving AIEs	66	130	84	Inadequate funding
	Sub-County Hospitals up-graded to level 4	Upgraded Sub-County Hospitals to level 4	0	1	2	
	Capacity of HCW enhanced	Health care workers trained	100	150	200	Achieved with partners' support
	Quality assurance system functional	Feedback/quality assurance meetings	6	12	2	Inadequate funding
	Quality monitoring and evaluation and HMIS	Surveys, (KAPB, SQUEAC, SMART), mass screeningsDQAs, TNAs, eKQMH, andCustomer Satisfaction surveys, Dissemination of M & E reports, Epidemiological studies		5	2	With support from partners
	Printing and dissemination of registers, reporting tools, summaries, Monitoring charts	No of Registers disseminated	Assorted	Assorted	Assorted	Achieved
	Improved Service Delivery	Number of Sub county Hospital Visited (as Outreach)	0	6	3	Inadequate funding

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
		No of Speculums, glucometers procured	0	Speculum- 1000 Gluco meter- 200	Speculum- 1000 Gluco meter-200	Achieved
		No of Health workers trained on HPT,DM	30	60	15	Through partners support
Referral and Emergency Services	Improved response to medical emergencies	Operational ambulances	18	20	16	80% achieved
		Paramedics trained and deployed	0	11	0	Not funded
		Emergency and referral operations centres operational	0	1	1	Achieved
Program 2	Reproductive Maternal Neonatal and Child Health (RMNCH)					
Objective	Provision of efficient and quality maternal and new-born services					
Outcome	Reduction in maternal and neonatal mortalities					
Reproductive and maternal health	Maternal health facilities equipped	No of maternal health facilities equipped	98	120	98	Achieved
	HIV positive pregnant women on ART	Proportion of HIV positive pregnant women on ART	26	90	32	Inadequate funding
	Children Immunized	Proportion of children immunized	64	70	68	Achieved
	Facilities with functional fridges	Facilities with functional fridges	120	134	118	Achieved
	Fridges tagged	Fridges tagged	200	200	118	Achieved
	HCW trained	HCW trained	175	175	175	Achieved
Nutrition	Health workers trained on new IMAM module	Health workers trained on new IMAM module	100	125	125	Partners support
	Health workers trained on MIYCN	Health workers trained on MIYCN	75	75	75	Partners support
	health care workers trained on VAS, IFAS	health care workers trained on VAS, IFAS	60	60	60	Partners support

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Health care workers trained on BFHI and BFCI	Health care workers trained on BFHI and BFCI	100	100	100	Partners support
	Health workers trained on IMAM Surge and Adapted IMAM surge	Health workers trained on IMAM Surge and Adapted IMAM surge	125	125	125	Partners support
	Health facilities supported to conduct mass screening	Health facilities supported to conduct mass screening	145	145	145	Partners support
	Integrated outreaches mapped and supported	Integrated outreaches mapped and supported	238	238	286	Partners support
	Caregivers trained on the Family MUAC Approach	Caregivers trained on the Family MUAC Approach	27,540	27,540	27,540	Partners support
	Nutrition surveys & surveillance (SMART, KAP, SQUEAC) conducted.	Nutrition surveys & surveillance (SMART, KAP, SQUEAC) conducted.	2	1	2	Partners support
	Nutrition capacity assessments conducted	Nutrition capacity assessments conducted	1	1	1	Partners support
	Nutrition Action Plan developed reviewed, and disseminated	Nutrition Action Plan developed reviewed, and disseminated	1	1	1	Partners support
	health facilities offering HINI interventions	health facilities offering HINI interventions	120	123	118	Partners support
	Essential nutrition commodities procured and distributed to facilities	Essential nutrition commodities procured and distributed to facilities	100	100	119	Partners support

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Nutritional containers procured	No of Nutritional containers procured	8	8	6	Partners support
	Health workers trained on LMIS including inventory management	Health workers trained on LMIS including inventory management	50	50	50	Partners support
	Health workers trained on KHIS	Health workers trained on KHIS	50	50	50	Partners support
	MTMSG oriented on nutrition-sensitive agriculture.	MTMSG oriented on nutrition-sensitive agriculture.	100	120	120	Partners support
	Community Mother Support Groups (CMSG) trained on Community Baby Friendly Initiative (BFCI)	Community Mother Support Groups (CMSG) trained on Community Baby Friendly Initiative (BFCI)	15	17	17	Partners support
	Community units with positive deviance approach (PD Hearth)	Community units with positive deviance approach (PD Hearth)	10	15	12	Partners support
	CHVs trained on BFCI	CHVs trained on BFCI	30	50	85	Partners support
	CHVs trained on Family MUAC	CHVs trained on Family MUAC	30	50	206	Partners support
	BFCI implemented by community units	community units implementing BFCI	5	17	5	
	National and international nutrition-related days observed	National and international nutrition-related days observed	1	1	1	Partners support
Adolescent Health	Youth friendly centres established and	Youth friendly centres established and equipped	0	1	0	Inadequate funding

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	equipped					
	school health clubs strengthened	school health clubs strengthened	0	2	0	Inadequate funding
Programme 3	TB, HIV/ AIDS and Malaria					
Objective	To prevent and treat against TB/HIV					
Outcome	Population free of TB and HIV					
HIV/AIDS	Persons tested for HIV	Persons tested for HIV	30,000	40,000	24,000	Partners support
	HIV+ started on ART	HIV+ started on ART	150	56	82	Partners support
	pregnant women tested for HIV	pregnant women tested for HIV	25,000	15,000	12,300	Partners support
TB	TB diagnostic and treatment centres	TB diagnostic and treatment centres	32	35	32	Not funded
	TB outreach services conducted in sub-counties	TB outreach services conducted in sub-counties	10	12	4	Inadequate funding
Neglected tropical Diseases	Test kits (Kalazar) provided	No of test kits (Kalazar) provided	50	5000	3,600	Partners support
	Outreach conducted	No of outreach conducted	4	4	1	Inadequate funding
Programme 4	Public Health and Sanitation					
Objective	Assess, correct, control and prevent those factors in the environment that can potentially affect adversely the health of present and future generations					
Outcome	Clean and safe environment for human health					
Environmental health, Hygiene and Sanitation	New villages declared ODF	New villages declared ODF	97	48	0	
	Safe water for human consumption	Water samples tested and analysed	3,0000	38754	205	Inadequate funding
	Increased food safety and quality FSQ	Establishment potable lab for food safety and quality	2	4	2	Inadequate funding
	Reduced cases of food/waterborne	Premises inspected and have met minimum	450	450	512	Achieved

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	diseases	requirement on hygiene and sanitation				
	Environmental health, sanitation and hygiene survey	Annual survey on environmental sanitation and hygiene carried out	0	1	0	Not funded
	Public health promotion and education	Persons reached in Sensitization forums and trained		20,000		
	Strengthened community health units	Model Community Units operationalized/ established	60	10	119	Partners support
		Community health assistants (CHAs) and health volunteers trained.		30		
	Improved Food safety and quality assurance	Licensing, vaccination for food vendors and Tests on dry food stuffs, prosecution	4405	4405	4405	
		Health messages designed, distributed and disseminated		20		
		stakeholder meetings held		5		
		Persons referred to a facility by community Health units		28,887		
		Households reached with health promotion messages CSH		52,500		
Department 3 : Roads and Transport						
Programme 1	County Road Services					
Objective	Improve the standards & quality road network					
Outcome	Enhanced road network					
Design &	All weather	Length of	32	5	0	Budget

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
construction of county roads and bridge	roads – constructed	tarmacked roads (km)-Wajir county roads				constraint
		Length of Graveled Roads. (KMs)	920	180	14.5	Budget constraint
	drifts constructed	No. of drifts constructed	110	36	2	Budget constraint
	Box Culverts constructed	No of Box Culverts constructed	5	5	0	Budget constraint
	Pipe culverts Constructed	No of pipe culverts Constructed	42	12	1	Budget constraint
	Road Expanded-bush cleared(KM)	Length of Road Expanded-bush cleared(KM)	5120	1080	287	Budget constraint
Maintenance & Rehabilitation of County Roads and Bridges	roads Graded (km)	Length of roads Graded (km)	8720	1080	880	Budget constraint
	Pipe culverts repaired	NO of pipe culverts repaired	5	3	0	Budget constraint
	Box culverts rehabilitated	No of Box culverts rehabilitated	2	2	0	Budget constraint
	Tarmac Maintained	Kms of Tarmac maintained	9	32	10	Budget constraint
Programme 2	County Transport Services					
Objective	Efficient transport system					
Outcome	Improved access to safe and sustainable transport services					
County Transport Services	Bus parks Constructed	No. of Bus parks Constructed	0	1	0	Land was not acquired for the construction
	county transport system management policy developed	Number of county transport system management policy developed	1	1	0	County transport bill was developed awaiting County Assembly Approval
	wide loaders purchased and operational	No of wide loaders purchased and operational	1	1	0	Available loader was repaired to

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
						cater for the service needed
	Roller purchased and operational	No of Roller purchased and operational	1	1	0	Exiting roller was repaired
	excavator purchased and operational	No of excavator purchased and operational	1	1	0	Inadequate budget
	Plants and Machinery maintained	Maintenance of Plants and Machines	5	5	5	All the machines were repaired and operational
	Vehicles maintained	No of Vehicles maintained	72	85	93	All serviceable vehicles were repaired and the county purchased 8 more.
Department 4 : Water Resource Development						
Programme 1: Water resource management						
Objective: To increase access to clean and safe water						
Outcome: Improved access to clean and safe water						
New Infrastructure Development Services	New Boreholes drilled and equipped	No of boreholes drilled	338	20	11	Budget constraint
		No of boreholes equipped	338	20	11	Budget constraint
	Water Supply system established	No of Water Supply System Established	20	8	5	There were no enough resources in the budget to meet the target
		No of water works constructed	300	30	24	Too close to the target. Budget was not enough
	Mega pans (100,000m ³ & above) constructed	No of Mega Pans constructed	18	10	0	No budget was allocated towards this activity
	Water pans (20,000m ³) constructed	No of Water Pans constructed	620	15	0	No budget was allocated towards this

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
						activity
	Underground masonry tanks(100m3) Constructed	No of underground tanks constructed	150	10	27(50M3)	It was seen as a priority and therefore more allocations
	Geophysics Equipment (from Germany) purchased	No. of Geophysics Equipment purchased	0	2	0	No budget allocated towards this project
	Water resource mapping undertaken	No of Water resource mapping undertaken	0	1	1	Achieved
	Desalination machine installed	No of Desalination machines installed	4	6	0	No budget was allocated towards this
	Schools supplied with water	No of schools supplied with water	-	10	5	There were some other competing priorities
		Proportion of schools with roof catchment structures	-	5	0	No budget towards this initiative
	Health Facilities supplied with water	No of Health Facilities supplied with water	-	10	2	No enough budget allocated towards this initiative
		Proportion of health facilities with roof catchment structures	-	5	0	No budget allocated towards this end
Water Supplies Overhaul and Maintenance Services	New gensets procured	No of new gensets procured	-	30	0	No budget allocated towards this
	New submersible pumps procured	No. of new submersible pumps procured	-	30	2	No enough budget towards this end
	Submersible electrical cable-4.0mm procured	Meters of submersible electrical cable-4.0mm procured	-	12,000	0	No budget allocation
	Assorted pipes	No. of assorted	-	10,000	0	No budget

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	and fittings procured	pipes and fittings procured				allocation
	Mega water pans desilted and rehabilitated	No. of mega water pans desilted and rehabilitated	18	2	0	No budget allocated
	Water pans desilted and rehabilitated	No. of water pans rehabilitated and desilted	620	10	3	There was budget constraint
	Water supply systems maintained	No of water supplies maintained	20	3	3	Achieved
		No of water works maintained	300	15	0	No budget was allocated towards this
	Water tracking programme implemented	No. of sites reached	200	60	0	There was enough rain during the season in review.
	Green energy adopted	No of water source with solar pumping system	-	30	4	No sufficient budget allocation
	Water bowsers purchased	No. of water bowsers purchased	22	6	0	No budget allocated
	4x4 land cruisers for field service purchased	No. of 4x4 land cruisers for field service	6	1	0	No budget was allocated towards this
	Water Bill formulated	No of Water bills approved	0	1	1	Achieved
	Water Sector Strategic Plan prepared	No of Strategic Plans prepared	0	1	0	It will be achieved in the current FY
	Water Sectoral Plan prepared	No of Sectoral Plans prepared	0	1	0	It will be a priority in the current FY
Programme 2: WAJWASCO						
Objective: Ensuring Sustainable Development of water resources for Wajir Municipality and other settlements						
Outcome: Increased access to water and sanitation services						
WAJWASCO	Water Supply system	No of water supply system established	15	3	1	
		No of water works	40	10	3	

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
		constructed				
	Underground masonry tanks(100m3)	No of underground t tanks	20	3	2	
Supplies Overhaul and Maintenance Services	Procure new gensets	No of new gensets	30	5	0	
	Adoption of green energy	No of water source with solar pumping system	23	10	3	
	Procure complete submersible pumps	No. of submersible pumps	30	15	8	
	Procure submersible electrical cable-4.0mm	Meters of submersible electrical cable-4.0mm	3000	8,000	1000	
	Procure assorted pipes and fittings	No. of assorted pipes and fittings	1000	2,000	530	
	Procure and install water meter with assorted fittings	No. Of water meter supply	3000	500	800	
	Procure and distribution plastic storage tanks (10,000ltrs)	No. Of Procured plastic storage tanks (10,000ltrs)	40	20	0	
	Rehabilitate water supply systems	No of water supplies maintained	15	15	15	Achieved
	Water tracking program(drought response)	No. of sites reached	50	50	0	No drought
	Crane mounted borehole vehicle	No. of cranes purchased	2	1	0	No adequate budget
	Purchase of Water bowsers	No. of water bowsers purchased	7	2	0	
	Purchase of 4x4 land cruisers for	No. of 4x4 land cruisers for field	8	1	4-Hillux	It was priority

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	field service	service				
	Purchase of exhauster vehicle for sanitation	No. Of exhauster to purchase vehicle for sanitation	3	1	0	No budgetary allocation
Programme 3: Hon of Africa Ground Water Resilience Project						
Objective: Improving Water Facilities and provision of water						
Outcome: Improved access to water and sanitation services						
Hon of Africa Ground Water Resilience Project	Boreholes	No of boreholes drilled	0	2	Not achieved	The bureaucracy of the funding agencies has delayed the implementation of the project
	Well maintained boreholes	No of boreholes maintained	0	320	Not achieved	The bureaucracy of the funding agencies has delayed the implementation of the project
Programme 4: WB Water and Sanitation Development Project						
Objective: Improve water access and sanitation infrastructure in Wajir Municipality and its neighborhood						
Outcome: Improved access to water and sanitation services						
Water and sanitation development project	Boreholes	No of boreholes drilled and equipped	347	4	0	
	Ablution blocks	No ablution blocks constructed	74	15	18	It was achieved
Department 5: Education Social welfare and family Affairs						
Programme 1: Earlychildhood Development and Education						
Objective: Strengthen the Management of Early Childhood Education						
Outcome: Improved access to quality basic education						
Sub Programme	Key Outputs	Key performance indicators	Baseline	Targets Planned	*Remarks Achieved	
Earlychildhood Development and Education	Conducive classrooms constructed	No. of classrooms constructed and properly utilized.	319	32	22	Inadequate budget allocation.
	Age appropriate toilets	No. of toilets constructed and put	147	32	13	Inadequate budget

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
Services	constructed.	into proper use.				allocation.
	Outdoor play materials purchased.	No. of outdoor play materials purchased and learners enjoy	12	15	0	No budget allocated.
	Age appropriate chairs and tables purchased.	No. of chairs and tables purchased and properly utilized.	Tables=296 Chairs=2015	1800	Desks=375 Chairs=0	Inadequate budget allocation.
	Teaching and learning materials purchased.	No. of T/L materials purchased and distributed to ecd centres.	Assorted	302	Assorted	All ECD centres received assorted T/L materials
	ECD classrooms renovated.	No. of ECD classrooms renovated.		15	1	In adequate budget allocation
	ECD teachers trained on CBC.	No. of ECD teachers trained on CBC for proper curriculum delivery.	120	100	0	No budget allocated.
	ECD digital literacy gadget procured.	No. of digital gadgets procured and used to aid learning.	0	150	0	Planned budget not approved
	SNE equipment purchased.	No. of SNE equipment purchased and distributed to SNE schools.	0	50	0	Planned budget not approved
	Quality assurance assessments conducted.	No. of Quality assessments conducted to ensure curriculum delivery.	0	3	0	Planned budget not approved
	Enrolment drives conducted.	No. of enrolment drives conducted to increase enrolment.	0	2	0	Planned budget not approved
	ECD meals procured.	<i>Proportion of ECDE with school Feeding Program</i>	100%	100%	100%	Despite inadequate budget approved all ECD centres benefited.
	ECD kitchens	No. of ECD	21	33	0	Planned

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	constructed	kitchens constructed to improve proper sanitation in ECD meals preparation.				budget not approved
	ECD food stores constructed.	No. of food stores constructed for proper storage of meals..	20	33	0	Planned budget not approved
	Bursary and scholarships disbursed.	No. of students benefiting from the program.	100,597	32000	24000	Inadequate budget
Programme 2: Vocational Training						
Objective: To scale up the provision of technical and vocational training skills						
Outcome: improved access to quality Technical, Vocational Education & Training						
TVET	VT workshops established	No. of VTC workshops established		3	3	Achieved
	Cassroom constructed	No. of VTC Classrooms constructed		1	1	Completed
	Water connected	No of VTCs with water access		1	1	Completed
	Disability friendly toilets	No. of disability friendly toilets		0	0	Budget deficit
	New VTC established	Number of new VTC established		0	0	Budget deficit
	ICT workshop upgraded	No. of ICT workshop upgraded		0	0	Budget deficit
Programme 3: Gender						
Objective: To address disparities and challenges facing girls and women						
Outcome: Improved social welfare for girls and women						
Gender Services	Women supported with baking equipment	No of baking equipment distributed	0	60	60	Achieved
	Women supported with Sewing machines provided	No of sewing machines distributed	0	40	40	Achieved
	Women supported with umbrella Shades	No of women supported with garden umbrella	0	150	150	Achieved

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	for women					
	Women supported with fridges	No of women supported with fridges	0	30	30	Achieved
Programme 4: Social services						
Objective: provide services on social protection and safety net programme						
Outcome: Improved social welfare and livelihood for vulnerable persons in the county						
Social Services	Cash transfer disbursed	No. of PWDs supported	630	630	630	Budget deficit
	Startup kits issued	No. of PWDs supported	300	100	70	Budget deficit
	Assitive devices distributed	No of. PWDs supported with assistive devices	500	300	200	Budget deficit
Programme 5: Sports Development Services						
Objective: To Promote sports, arts and talent development						
Outcome: Improved sports, arts and talent development						
Sports development services	Sports fields improved	Number of sports field improved	6	20	5	Land disputes on the section of the pipeline
	Tournament conducted	Number of tournament conducted	3	12	3	Budget deficit
	Teams supplied with sports equipment	Number of teams supplied with sports equipment	0	200	40	Budget deficit
Programme 6: Culture Heritage And Library Services						
Objective: Protect and preserve cultural diversity and enhance availability of information						
Outcome: Improved cultural awareness and reading culture						
Culture and Heritage Services	Acts and policies implemented	No of Acts and policies implemented	0	1	2	Achieved
	Cultural centres established	No of cultural centres established	0	1	5	Achieved
	Cultural events conducted annually	No of events conducted	0	1	5	Achieved
	Historical Sites documented and Gazetted	No of historical sites documented	8	30	3	Inadequate budgetary allocation
	Artifacts Collected	No of artifacts collected	0	1	0	No budgetary allocation
Department 6: Energy, Enironment and Natural Resources						

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
Programme 1: Environment and Climate Change						
Objective: Sustainably Manage the impact of climate change on community and environment						
Outcome: Improved community resilience through climate adaption and mitigation						
Climate change adaptation	Improve community resilience and livelihoods	No of related climate projects financed	30	230	660	93% allocation of the 2% of the county development budget
Financing locally led climate action (FLLOCCA)	Improve community resilience and livelihoods	No of flocca projects financed	0	30	0	Due to late disbursement
Environmental Conservation	Improve forest cover	No. of seedlings planted/ propagated	330,000	55000	0	No budget allocated
		No. of trees transplanted	330,0000	550,000	0	No budget allocated
		No. of Protection surveillance	44	110	0	No budget allocated
	Improve quality of the soil	No. of Gabions Constructed	11	33	0	No budget allocated
		No. of Sand Dams Constructed	-	22	0	4,000,000
	Promote Rangeland management	Area in Ha. restored		55000	0	5,000,000
	Sensitization on rangeland management	No. of villages sensitized	-	5500	00	1,000,000
Programme Name 2: Natural Resources Services						
Objective	Ensure the Conservation, Restoration and Sustainable Use of Natural Resources					
Outcome	Suitability in Use of Natural Resources					
Natural Resources Services	Recreation Centre established	No. of Recreation centre established	0	1	0	The fund was approved but not committed.
	Conservancy established	No. of Ha	19,718	20,000	0	No fund was allocated
	Community sensitized on	No. of community members sensitized.	4	3	2	We performed below

County Government of Wajir

Wajir County Executive

Annual Report and Financial Statements for the year ended June 30 2024

Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	conservation	No. of Communities sensitized.				expectation due to limited fund
	Wildlife watering points constructed	No. of watering points	4	3	0	No fund was allocated
	Tourism signage created	No. of tourism signage erected	0	10	0	No fund was allocated
Department 7: ICT, Trade, Industry, Investment, Cooperatives and SMEs development						
Objective: To promote, coordinate and implement integrated social-economic policies and programmes for a rapidly industrializing economy”						
Outcome: Improved economic development						
ICT Infrastructure	Efficiency Increased and service delivery improved	No. of offices connected	1	1	1	Achieved
ICT Service	System Performance and Efficiency Improved	No. of County Networks maintained	4	1	1	
Trade Infrastructure	infrastructure Constructed	Number of trade facilities or structures constructed				
	facilities or structures renovated	Number of facilities or structures renovated improved(renovated, refurbished or upgraded)	11	2	1	The ADC Meat Market was rehabilitated
Cooperatives Development Services	Cooperatives benefitted	Number of cooperatives that benefitted	20	8	6	The materials included; weaving materials, sewing machines and washing machines
Industrial Infrastructure	CAIPS Constructed	Number of CAIPS constructed	0	1	0	Construction is ongoing
Revolving Fund	Amount disbursed	Kshs disbursed	118,000,000	200,000,000	0	Process of repealing the

County Government of Wajir

Wajir County Executive

Annual Report and Financial Statements for the year ended June 30 2024

Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
						Act has started as per COG direction
Department 8 : Lands, Housing, Public Works and Urban Development						
Programme 1: Land and Physical planning						
Objective: Well-planned urban and rural settlements with adequate infrastructure and services						
Outcome: Improved planning and coordination of urban and rural settlements						
Land and Physical planning	Urban Spatial Development Plans prepared, approved	Number of plans prepared, approved launched & implemented	8	6	0	No budget allocated towards it
	Rural Spatial Development Plans	Number of rural plans prepared, approved launched & implemented	0	5	0	No budget allocated towards this
	Lands Registry/ Offices	Number of Land offices constructed and equipped	2	3	0	No budget allocation
		Number of offices renovated	4	2	1	Lands Service centre established
	Secure land tenure	No of plots surveyed No of allotments processed No of titles issued	21,000	3,000	200 0 0	Inadequate budget allocation
	Policies/Bills	No of policy/bills developed	0	2	1	GIS Policy Supported by Mercy Corps
Programme 2: County Spatial Planning and Development						
Objective: To ensure proper county spatial planning and development						
Outcome: Improved land use planning and management in the county						
County Spatial Planning and Development	County Spatial Plan prepared	Evidence of County Spatial plan	0	1	0	
	GIS Modules Operationalized	No of operational GIS Modules	8	2	4	Additional support from Mercy Corps & FAO
	Community Land Use Plans Prepared	No of Community Land Use Plans Prepared	0	8	0	No budgetary allocation
	Land banking	Acres of Land	0	10	10	Achieved

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Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Reserved/Acquired	acquired for investment				
	County Land Registry Automated	No of land registry automated	0	1	0	No budgetary allocation
	Survey Equipment Purchased & filling system installed	No of survey equipment's and Filling system	3	3	2	FAO Support
	GIS equipment's Purchased	No of GIS equipment Procured & Installed	30	3	3	Mercy Corp & FAO Support
Programme 3: Kenya Informal Settlement improvement Project						
Objective: To improve access to basic services and land tenure security of residents in urban informal settlements and strengthen institutional capacity for slum upgrading in Wajir						
Outcome: Improved informal settlements with basic services and secure tenure for the residents						
KISIP	Tarmacked Roads	No of KMs Tarmacked		1.5	8.119	In progress
	Paved walkways	No of KMs of walkways Paved		2	0	Not funded
	Streetlights/ Floodlights installed	No of Streetlights/ Floodlights installed		40	3 high mast flood lights 270 street lights	In progress
	Markets / Stalls constructed/Up graded	No of Markets / Stalls constructed or upgraded		3	0	Not funded
	Buildings/upgraded	No of buildings/upgraded		2	0	Not funded
Programme 4: Urban Development Services						
Objective: Ensure well planned urban infrastructure development in the county						
Outcome: Improved urban governance, management and development in the county						
Urban Development Services	Length of kilometers upgraded	No of Km of access roads upgraded and opened	3	5km	3km	Inadequate budgetary allocation
	market infrastructure developed	No of Markets Constructed/upgraded	0	4	0	No budgetary allocation

County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Improved working environment	No of offices constructed or renovated	0	3	0	No budgetary allocation
	Improved disaster response & Management	No of urban response unit established		1	0	No budgetary allocation
	Access to clean and healthy environment	No of dump sites constructed		3	0	No budgetary allocation
		No of Plants and machineries acquired		10	0	No budgetary allocation
Programme 5:Wajir Municipal Service Delivery						
Objective: Effective and efficient municipal service						
Outcome: Timely delivery of services						
Wajir Municipality Services	solid waste infrastructure constructed	Number of solid waste infrastructure constructed		10	0	No budgetary allocation
		No of dumpsite fenced		0	1	It was seen as a priority
		Plastic Waste plant constructed and operationalized	0	1	1	Ongoing
	public participation/citizens fora conducted	Number of public participation/citizens fora conducted		6	4	80% achieved
	equipment/machines purchased for waste management	Number of equipment/machines purchased		18	5	Under KUSP I
	Garbage collected	Garbage collection coverage reached (%)		50	25	Weak enforcement of solid waste management
	Access Roads constructed/opened	Length in KMs of roads constructed/opened	3	1.5	0	Under KUSP I
	markets constructed/upgraded	Number of markets constructed/upgraded	6	2	1	Inadequate budgetary allocation
	Street lights and	Number of street	17	100	0	No budgetary

County Government of Wajir

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Annual Report and Financial Statements for the year ended June 30 2024

Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	high flood mast installed	lights/high mast flood lights installed				allocation
	Municipal headquarter constructed	Percentage completed	1	100	0	No budgetary allocation
Sector : Public Service, Special Programmes and County Administration						
Programme 1: Decentralized Services						
Objective: To fully Operationalize all Devolved Structures						
Outcome: Enhanced Service Delivery in the Smallest Administrative Unit						
Decentralized Services	Sub-county and ward offices renovated	No of offices renovated	13	4	1	Inadequate Budgetary allocation
	Well trained and competent staff.	Number of staff trained	7	40	0	No budgetary allocation
	Empowered staff with best practices	No of staff participated in Benchmarking visits	0	8	0	No budgetary allocation
	Bills and Policies drafted	No of bills developed and passed	0	1	0	No budgetary allocation
	Vehicles maintained	No of sub county vehicles maintained	6	6	0	No budgetary allocation
Programme 2: Disaster Management						
Objective: To reduce the effects of disasters to the community						
Outcome: Improved resilience to disasters in the county						
Disaster Risk management and Humanitarian Coordination	Vulnerable Households supported with Cash Transfer/in-kind	Number of Households received cash transfer/in-kind	25,000	25,000	12,000	There was enhanced rain and therefore no much households were affected
	Food security assessment and Training conducted	No. of households assessed	50,000	2		
	Rapid Assessment with Kenya Inter-Agency Rapid	No. of reports generated	0	2		

County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	Assessment Done					
	CMDRR (Community Managed Disaster) conducted	No. of meetings held in each ward	0	6		
	Stakeholder meetings held	N0. of Stakeholder meetings held	4	4		
	Drought response activity monitored	No. of Monitoring activities undertaken	0	4		
	Policy and legislation formulated	N0. of policies and bills passed by the county assembly	0	2		
	Early Warning, climate information and advisories disseminated	No. of early warning information reaching 400000 persons across the 30wards	0	400,000 persons		
	Forecast based financing model implemented	Number of department or agencies adapting and implementing FBF	0	10		
	Multi-hazard early warning system developed	Multi-hazard early warning developed and utilized	0	1		
	Community based targeting Guideline (CBT) training conducted	Number of stakeholders trained on CBT Guidelines in 30 wards	0	6		
	Gender Mainstreaming Guideline on DRR disseminated	No. of sub-counties receiving guidelines on DRR	0	6		
	Commodity	No. of commodity	0	6		

County Government of Wajir

Wajir County Executive

Annual Report and Financial Statements for the year ended June 30 2024

Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	tracking system established	tracking system established per sub county				
	Disaster Risk Management Monitoring and evaluation system established	6 sub counties	0	6		
	ward committees trained	No. of ward committees trained	0	30		
	Staff trained on Integrated food security phase classification	No of staff trained on Integrated food security phase classification	0	6		
	Emergency operation plan prepared	Emergency operation plan adopted by the County Assembly	0	1		
	Emergency operation centre constructed	No. of Emergency operation centre constructed	0	1		
Programme 3: Town Administration						
Objective: To provide Clean Town and Proper Waste Management						
Outcome: Improved Sanitation						
Town sanitation Services	Slaughter House Renovated	No of Renovated slaughter house	1	1	0	No budgetary allocation
	Slaughter house constructed	Number of slaughterhouses constructed	10	2	0	No budgetary allocation
	Street bins purchased	Number of street bins purchased	0	2	0	No budgetary allocation
	Dumpsites constructed and fenced	No of dumpsite constructed and fenced for waste management	8	3	0	No budgetary allocation
	Tools and cleaning equipment purchased	working tools for town cleaning purchased	0	260	260	Achieved
	Tippers	No. of tippers	0	3	0	No budgetary

County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

Sub-Programme	KeyOutputs	Keyperformance Indicators	Targets			*Remarks
			Baseline	Planned	Achieved	
	purchased	purchased				allocation
	Tractors purchased	No of tractors purchased	0	1	0	No budgetary allocation
	Tuktuks purchased	Purchase of tuktuks For solid waste management	0	4	0	No budgetary allocation
	Public toilets constructed	Construction of public toilets	0	2	0	No budgetary allocation
	Fire station constructed	Construction of fire station	0	2	0	No budgetary allocation
	Fire extinguisher purchased	Purchase fire extinguishers		2	0	No budgetary allocation
Town Administration	Vehicles purchased	No of vehicles purchased	0	1	0	No budgetary allocation
	Offices constructed	Number of town administration offices constructed	1	4	0	No budgetary allocation
	Offices supplied with stationeries	No of offices supplied with stationaries	0	24	24	Achieved
	Staff trained	Number of staff trained	0	23	23	Support from World Vision
	Uniforms purchased	Purchase of uniform For the enforcement officers	0	105	0	No budgetary allocation

6. Environmental and 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. 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.

2. Environmental performance

As outlined in the County 2023-2027 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 have 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 as stipulated by the Salaries and Remuneration Commission's guideline of Employee Medical benefits.

4. Market place practices-

The County embarrasses 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.

a) Responsible Supply chain and supplier relations-

The County Government of Wajir maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

b) Responsible ethical practices-

The County Government of Wajir operates on the set practises of Corruption free environment

c) Stewardship of goods and services

The County Government of Wajir safeguards the rights and interests of its citizens

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.

7. 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.

- (i) 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, 2023. This responsibility includes: 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
- (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance and Economic planning 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 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, 2024 and of its financial position as at that date.

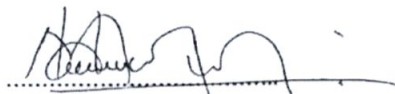
The CEC member further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where 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 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

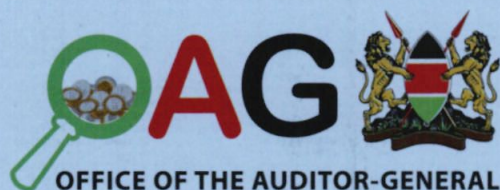
The County Executive's financial statements were approved and signed by the CEC member for finance on 13th September 2024.



County Executive Committee Member – Finance and Economic Planning
COUNTY GOVERNMENT OF WAJIR.

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF WAJIR FOR THE YEAR ENDED 30 JUNE, 2024

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.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, 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 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 Wajir County Executive set out on pages 1 to 28, which comprise of the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Wajir County Executive as at 30 June, 2024 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 Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0. Use of Goods and Services

The statement of receipts and payments reflects Kshs.1,921,703,024 in respect of use of goods and services as disclosed in Note 3 to the financial statements. The following unsatisfactory matters were however noted:

1.1 Unsupported Distribution of Medical Drugs

Included in the use of goods and services amount is Kshs.416,920,304 in respect of specialized materials and services. Review of payment records revealed that Kshs.156,206,419 was made to the Kenya Medical Supplies Authority (KEMSA) for the supply and delivery of medical drugs to various facilities within the County. However, an amount of Kshs.97,790,527 in respect of supply of drugs to dispensaries and health centers was unsupported by way of stores records including receipt vouchers (S13), store ledgers and issue notes from the facilities that received the drugs.

In the circumstances, the accuracy and completeness of expenditure amounting to Kshs.97,790,527 on supply of medical drugs could not be confirmed.

1.2 Wasteful Expenditure on Repair of Generator

Also included in the use of goods amount is Kshs.118,984,728 in respect of routine maintenance on other assets. Review of payment records revealed that an amount of Kshs.9,312,053 was made in respect of repair of a Perkins 250 KVA Generator at the County Headquarters. However, Management did not provide justification for this expenditure on repair of a generator, which is estimated as enough to purchase a new generator, raising concerns of potential excess and wasteful expenditure.

In the circumstances, it was not possible to confirm whether the expenditure of Kshs.9,312,053 on repair of a generator was a proper charge on public funds.

2.0. Unconfirmed Delivery of ICT Equipment

The statement of receipts and payments reflects Kshs.2,295,932,677 in respect of acquisition of asset as disclosed in Note 7 to the financial statements. Included in the amount is Kshs.57,569,999 in respect of purchase of office furniture and general equipment. Review of records provided for audit revealed that Kshs.40,204,140 was

incurred on supply and delivery of ICT equipment including laptops and printers. However, the delivery notes worth Kshs.18,976,140 did not include serial numbers for the equipment acquired making it difficult to confirm existence of the items supplied.

In the circumstances, the existence of equipment worth Kshs.18,976,140 could not be confirmed.

3.0 Expenditure Relating to Other County Entities

During the year under review, the County Executive made payments amounting to Kshs.381,062,459 for goods, works and services relating to Wajir Water and Sewerage Company, Wajir Municipality and Wajir County Assembly. The three (3) entities have separate management and structures, hence should carry out their operations separately and independently from the County Executive to facilitate accountability of funds allocated to the entities. In addition, an amount of Kshs.196,275,261 was paid on behalf of the County Assembly. The County Assembly had an approved budget of Kshs.999,537,966, thus resulting in a total allocation of Kshs.1,195,813,227 or 10.4% of the total County Government Revenue for the year under review. This was contrary to Section 25(1)(f) of the Public Finance Management (County Governments), Regulations, 2015 which provides that the approved expenditures of a county assembly shall not exceed seven per cent (7%) of the total revenues of the County Government or twice the personnel emoluments of that County Assembly, whichever is lower. Management did not provide justifiable explanation for making the payments on behalf of the entities.

In the circumstances, it was not possible to confirm the validity of expenditure of Kshs.577,337,720 incurred on behalf of other County entities while management was in breach of the law.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of Wajir County Executive 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 qualified opinion.

Emphasis of Matter

Failure to Achieve Performance Objectives

Review of the statement of performance against County predetermined objectives revealed that the County Executive planned to construct ten 100,000M³ and above mega pans). However, examination of documents provided for audit and audit inspection carried out in the month of September, 2024 revealed that only four (4) mega pans of 60,000M³ capacity were constructed and were not reported in the statement of performance against predetermined objectives. No explanation was provided for the deviation from the projects undertaken and those outlined in the Annual Development Plan. Further, out of three ninety-five (395) planned targets across nine (9) departments, only one hundred and seven (107), representing 27% were achieved, while two hundred and sixteen (216),

representing 55% were not achieved and fifty-four (54), representing 14% were partially completed. Additionally, eighteen (18) 5% of the targets had no status or remarks, highlighting significant gaps in achieving the development objectives outlined in the Annual Development Plan.

Failure to implement projects in accordance with targets and priorities outlined in the Annual Development Plan may lead to insignificant progress in addressing development challenges in the County.

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. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given any explanation for the failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

Other Information

The Management is responsible for the Other Information set out on page iii to lxxiv of Annual Report and Financial Statement which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance against County Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive 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 and I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

As required by Article 229(6) of the Constitution and 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, I confirm that nothing else has come to my

attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Compensation of Employees

1.1 Employees Earning Less Than One Third of Basic Salaries

Review of the staff payroll for June, 2024 revealed that one hundred and fifty-eight (158) employees were receiving net salaries that were less than one third of their respective basic salaries. This was contrary to the requirement of Section 19(3) of the Employment Act, 2007 which stipulates that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

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

1.2 Irregular Engagement of Staff on Interim Basis

Review of the staff payroll revealed that eighteen (18) employees were designated as interim, a position which is not provided in the County Human Resource Manual, 2013. The nature of duties for which the staff were engaged could not be established since there were also staff of similar category engaged on permanent basis.

In the circumstances, the legality of engagement of employees on interim basis could not be confirmed.

1.3 Irregular Engagement of Casual Employees

Examination of employees records revealed that four hundred and eighty-two (482) casual employees were engaged continuously for more than three (3) months, contrary to the requirement of Section 37(1)(a) and (b) of the Employment Act, 2007 which provides that, where a casual employee works for a period or a number of continuous working days which amount in the aggregate to the equivalent of not less than one month; or performs work which cannot reasonably be expected to be completed within a period, or a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly. In addition, the casuals were engaged to perform tasks that are ordinarily performed by contractual and permanent employees including supply chain management assignments and revenue collection.

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

1.4 Non-Compliance with Engagement of Persons with Disabilities Requirement

Review of the payroll data revealed that the County Executive had a total of four thousand, two hundred and nine (4,209) employees, including eighty-five (85) Persons with

Disabilities (PWDs), representing approximately 2% of the total workforce. This is contrary to Section 13 of the Persons with Disabilities Act, 2013, which provides that the Council shall endeavor to secure the reservation of five percent (5%) of all casuals, emergency, and contractual positions in employment in the public and private sectors for persons with disabilities.

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

1.5 Non-Compliance with Fiscal Responsibility Principle on Compensation of Employees

The statement of receipts and payments reflects compensation of employees cost of Kshs.4,155,910,662 as disclosed in Note 4 to the financial statements. This represents 41% of the total receipts for the year of Kshs.10,166,128,101. The County therefore surpassed the set limit of 35% by 6%. This was contrary to Regulation 25(b) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the County Executive's expenditure wages and benefits shall not exceed 35% of total County Executive revenue for the year.

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

2.0 Use of Goods and Services

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.1,921,703,024 as disclosed under Note 3 to the financial statements. The following anomalies were however noted:

2.1 Irregular Payments to the Council of Governors and Frontier Counties Development Council Limited

The expenditure includes payments amounting to Kshs.182,148,211 in respect of other operating expenses. Out of this amount, payments amounting to Kshs.3,500,000 and Kshs.3,000,000 were made to the Council of Governors and Frontier Counties Development Council Limited, respectively. However, Management did not provide a justification for the payments to the Council which receives funding from the National Government. Management did not provide evidence on the legal basis for establishment of the Frontier Counties Development Council Limited and the provisions requiring subscriptions to the entity by County Governments.

In the circumstances, it was not possible to confirm regularity of Kshs.6,500,000 paid to the two (2) organizations.

2.2 Fuel, Oil and Lubricants

The expenditure includes payments amounting to Kshs.211,376,871 in respect of fuel, oil and lubricant. However, the Electronic Tax Register (ETR) receipts to confirm the fuel supplier's compliance with VAT Regulations were not provided for audit.

In the circumstances, it was not possible to confirm if the County Executive contracted tax compliant service providers for the supply fuel, oil and lubricants.

2.3 Unserviceable Motor Vehicles and Equipment

Audit inspection of County assets revealed that as of 30 June, 2024, nineteen (19) motor vehicles of undetermined value were grounded. Management did not demonstrate any plans put in place to repair the vehicles or dispose them off. In addition, the County Executive did not have an annual disposal plan as required. This was contrary to Regulations 176(1) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an accounting officer of a procuring entity to ensure that an annual assets disposal plan is prepared of items declared as unserviceable, surplus or obsolete, obsolescence stores, asset or equipment.

In the circumstances, the County Executive is likely to incur loss of substantial public resources if appropriate action is not taken to repair or dispose-off the unserviceable motor vehicles and equipment.

3.0 Lease of Office for Nairobi Liaison Office

The County Government incurred expenditure of Kshs.9,403,097 in respect of rent on leased assets which further includes an amount of Kshs.689,997 and Kshs.1,379,997 made in respect of leasing of liaison office in Nairobi. According the lease agreement, the office was leased at a monthly rent of Kshs.230,000 with an annual escalation rate of 7.5%. It was, however, noted that direct procurement method was used to lease the office since no evidence of competitive bidding was provided. In addition, no evidence of market survey to determine the market rent applicable in the area where the offices are situated or involvement of the Ministry of Public Works and Housing was provided.

In the circumstances, it was not possible to confirm whether value for money is being realised from the lease for the Nairobi office.

4.0 Acquisition of Assets

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.2,295,932,677 as disclosed under Note 7 to the financial statements. The following anomalies were however noted:

4.1 Expenditure on National Government Functions

The expenditure includes payments amounting to Kshs.676,754,410 in respect to the construction of buildings. Included in the payments is an amount of Kshs.25,939,260 incurred on construction of classrooms and administration blocks in primary and secondary schools. Development of these facilities fall within the functions of the National Government. This was contrary to the provisions of the Fourth Schedule of the Constitution of Kenya, 2010 to the Constitution of Kenya, 2010 which sets out the functions and powers of the national government and the county governments.

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

4.2 Wajir County International Abattoir

Site inspection carried out in September, 2024 revealed that an international abattoir was constructed in Wajir County. The project, initiated by the Ministry of Northern Kenya and Arid Lands Development in 2011 and was aimed at boosting the local economy through

value addition in meat processing and export. However, the site inspection revealed that although the abattoir was completed several years ago, it remained unused. In addition, the gate was vandalized and the buildings were dilapidated due to neglect. No handover report, project files or payment records to determine the total amount paid by the National and County Government were provided for audit.

In the circumstances, the facility did not fulfil its intended purpose and value for money invested in the project could not be confirmed.

4.3 Construction of Perimeter Wall at Wajir Waste Disposal Site

The expenditure includes payments amounting to Kshs.288,655,086 in respect of overhaul and refurbishment of civil works. Included in the payments is an amount of Kshs.45,455,794 incurred on the construction of a perimeter wall at the Wajir Waste Disposal site. The contract was awarded at price of Kshs.48,996,138. However, site inspection carried out in the month of September, 2024 revealed that razor wire, valued at Kshs.2,448,000 and a signboard, valued at Kshs.100,000 were not erected. Plaster works and internal painting work valued at Kshs.1,980,000, were also not complete. In addition, the gate fixed valued at Kshs.636,000, was only (four) 4 meters wide instead of the (six) 6 meters provided in the Bills of Quantities and only one (1) gate had been fitted instead of two (2) provided. Further, the contractor was not on site.

In the circumstances, value for money on the expenditure of Kshs.45,455,794 on the construction perimeter wall could not be confirmed.

4.4 Delay in Construction of Wagalla Road

The expenditure includes payments amounting to Kshs.288,655,086 in respect of overhaul and refurbishment of construction and civil works. Included in the expenditure is an amount of Kshs.25,536,541 and Kshs.24,463,459 incurred on improvement of Wagalla Road in two (2) sections: Wajir Girls to Surai Market and Surai Market to County Assembly. According to the Department of Roads, Transport, and Public Works status report, the projects were scheduled to commence on 24 January, 2017 and be completed on 24 September, 2017 translating to a period of eight (8) months. However, six (6) years later, the work was not complete. No justifiable explanation was provided for the extended delay. In addition, contract agreements, performance bonds and certificates of practical completion were not provided for audit review.

In the circumstances, the value for money on the expenditure of Kshs.128,013,145 and Kshs.97,370,494 for the two (2) sections of Wagalla Road improvement could not be confirmed.

4.5 Farm Groups Projects

The expenditure includes payments amounting to Kshs.227,223,337 in respect of rehabilitation of civil works. Included in the payments is an amount of Kshs.11,670,632 incurred on solarization, water reticulation and the installation of elevated plastic tanks with a capacity of 5,000m³ on steel platforms for various farm groups. However, documentation to support the criteria applied in the selection process or eligibility criteria

for the groups, registration documents for the groups and monitoring reports on the outcomes and impact of the project were not provided for audit.

In the circumstances, it was not possible to confirm whether the allocation of farm group projects was done in a fair and transparent manner.

5.0 Irregular Operation of Standing Imprest Account

During the year under review, an amount of Kshs.153,296,276 was transferred from the Central Bank of Kenya recurrent account to standing imprest account maintained at a commercial bank. The amount was paid from the commercial account for normal payments including compensation of employees and daily subsistence allowances. Regulation 82(1) of the Public Finance Management (County Governments) Regulations, 2015 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 nature of payment and amounts involved could not be justified to be paid from petty cash.

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

6.0 Pending Bills

6.1 Accumulation of Pending Accounts Payable

Annexes 2 and 3 of the financial statements reflect pending accounts payable and other pending payables balances of Kshs.999,082,032 and Kshs.675,704,737 respectively. However, review of the supporting schedule revealed that pending bills amounting to Kshs.339,032,378, which should have been a first charge in the subsequent years, related to the period between 2014/2015 and 2021/2022. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which provides that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligations. In addition, pending accounts payables amounting to Kshs.9,847,454 were ineligible since they related to works not done as per the specifications.

In the circumstances, Management was in breach of the law and continued accumulation of pending bills expose the County Executive to potential losses.

6.2 Payments Outside the Disclosed List of Pending Bills

Examination of payment records relating to various projects revealed that an amount of Kshs.19,886,011 was paid during the year in respect of projects that were initiated and procured during the previous financial years. However, the pending bills were not disclosed in the prior years audited financial statements. Paragraph 2.2.4 of the National Treasury Circular PSASB 1/12/Vol.1(44) dated 25 June, 2019 requires the disclosure of pending bills to enhance transparency in their management. The Circular provides that pending bills movement should be disclosed to provide transparency in the handling of

outstanding bills and to facilitate informed decision-making, particularly concerning long-outstanding pending bills.

In the circumstances, it was not possible to confirm the validity of payments totalling Kshs.19,886,011 which were not previously disclosed.

7.0 Lack of Sectoral Planning

The County departments did not prepare sectoral plans as provided under Section 109 of the County Governments Act, 2012, which requires each department to develop a ten-year sectoral plan as part of the County Integrated Development Plan (CIDP). In addition, the sectors did not prepare annual work plans aligned to the Annual Development Plan to serve as road map for implementation for the annual sector programmes and projects.

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

8.0 Failure to Implement E-Procurement

During the year under review, the County Executive acquired goods, works and services. It was, however, noted that the County had not implemented e-Procurement system, hence goods, works and services were procured through manual system. This was contrary to Executive Order No.2 of 2018 which directed all public procuring entities to conduct all procurement processes through the e-Procurement Module on the IFMIS system, starting from 1 January, 2019 and Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020, which provides that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

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

9.0 Lack of Project Implementation Status Report

Audit Inspection carried out in the month of August, 2024 revealed that the County Executive implemented eleven (11) major building construction projects, out of which six (6) projects were still on-going and five (5) were complete. However, three (3) of the completed projects which included Wajir County Assembly building, mortuary block and the blood transfusion centre were not in use. Further, Management did not prepare a project implementation status report as required by Section 152 of the Public Procurement and Asset Disposal Act, 2015 requires the head of the procurement function to prepare monthly progress reports of all procurement contracts of the procuring entity and submit them to the accounting officer.

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

10.0 Failure to Implement Audit Recommendations

Review of the prior year audit reports revealed that audit recommendations of the issues raised in the Auditor-General's report for the year ended 30 June, 2023 were not implemented. Some of the issues have been recurring for the last three (3) years. Management did not provide satisfactory explanation for the failure to act on the audit recommendations in order address the same.

Lack of implementation of audit recommendations reflect lack of commitment and willingness from the Management to improve on the running of the affairs of the County Government as envisaged by the Constitution for the well-being of the citizens. This is also in contravention of Section 31(a) of the Public Audit Act, 2015 which states: within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor-General and made recommendations, a State organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

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

The audit was conducted in accordance with ISSAIs 3000 and 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, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1.0. Lack of Project Specifications in the Budget

The County Executive had an Annual Development Plan (ADP) that outlined programs and activities to be undertaken during the year. However, the County Budget did not contain specific projects earmarked for implementation during the year and amounts allocated to the projects. Lack of detailed budgeting made it challenging to verify whether the implemented projects were in line with the development priorities in the ADP. Instead, the budget contained general expenditure provision for development expenditure such as refurbishment of buildings (Kshs.30,000,000), other infrastructure (Kshs.31,200,000), and construction of classes (Kshs.36,550,000). Lack of specific projects may have created an avenue for implementation of projects outside the priorities identified by stakeholders during public participation.

In the circumstances it was not possible to link the Annual Development Plan and annual budget. In addition, it was not possible to confirm whether, the development projects identified during public participation were fully implemented.

2.0. Payment of Salary Through Manual Payroll

Review of the County Executive payroll revealed that salaries were processed through two (2) sets of payrolls which included the Integrated Payroll and Personnel Database (IPPD) and manual payroll maintained in MS Excel worksheets. During the year under review, a total of one thousand, one hundred and fourteen (1,114) employees were paid Kshs.23,792,180 through manual payroll.

In the circumstances, maintenance of IPPD and manual payroll records raises concerns regarding accurate and transparent payroll management.

3.0. Weaknesses in Management of Non-Current Assets

As disclosed in Annex 4 of the financial statements, the summary of non-current assets register reflects summary of non-current assets with historical cost balance of Kshs.20,212,419,200 as at 30 June, 2024. However, non-current asset register, policies and procedures relating to asset management guidelines on non-current assets acquisition, use, control, protection, maintenance and disposal of assets were not provided for audit review. Further, assets were not tagged for ease of identification and tracking of movement.

In the circumstances, the effectiveness of the asset management by the County Executive during the year under review could not be confirmed. In addition, lack of effective internal controls on assets management may expose County assets to misappropriation.

4.0. Lack of Inventory Management System for Drugs and Medical Supplies

The County has several healthcare facilities. It was, however, noted that an inventory management system to manage the stock of drugs and medical supplies was not in place. Instead, inventory records were maintained manually in physical files by the stores staff. These records were not organized according to the item code number, arranged in date order and by fiscal year. This practice poses a risk of inefficiency, errors and loss of critical data, particularly with respect to monitoring expiry dates and the timely distribution of drugs.

In the circumstances, lack of an effective inventory management system for the hospitals may lead to inefficiencies and negatively impact on service delivery.

5.0. Lack of Fire Suppression Systems

Inspection of key County premises revealed that fire extinguishers were not installed in key areas of the County premises. Fire extinguishers are critical for controlling and extinguishing small fires before they escalate. The absence of these essential safety devices poses a significant risk to personnel and property.

In the circumstances, the County Executive's preparedness for fire disasters could not be confirmed.

6.0. Effectiveness of the Internal Audit Unit and Audit Committee

Review of the operations of the internal audit unit revealed that the unit comprised of five staff members. During the year under review, the unit only carried out audit of the financial operations of Wajir Water and Sewerage Company Limited the County Executive stores. Other major areas of the County Executive operations were not covered during the year. Reasons cited for the limited coverage included staff shortage and lack of adequate budgetary allocation.

The County audit committee comprised of four members. No evidence was provided to confirm that the committee held any meeting during the year under review. Minutes of the Committee provided indicated that the committee met on 15 July, 2024. The Minutes indicated that the committee carried out an overview of the internal audit report and the Report of Auditor-General for the year ended 30 June, 2024. However, there was no evidence provided of any report from the Committee to Management containing the deliberations and recommendations for action by Management.

In the circumstances, the effectiveness of the internal audit unit and the audit committee could not be confirmed.

The audit was conducted in accordance with ISSAIs 2315 and 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

The 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 controls as the 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, the Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the 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, the 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 County Executive'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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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 IFPP 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 also 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

29 November, 2024

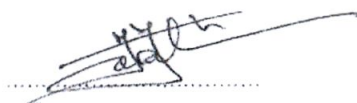
County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

9. Statement of Receipts and Payments for the year ended 30th June 2024

	Notes	2023/2024	2022/2023
		Kshs	Kshs
Receipts			
Transfers from the CRF	1	10,166,128,101	9,301,992,414
Total receipts		10,166,128,101	9,301,992,414
Payments			
Compensation of employees	2	4,155,910,662	3,966,304,190
Use of goods and services	3	1,921,703,024	1,842,834,846
Transfers to other government entities	4	1,360,055,072	1,137,987,491
Other grants and transfers	5	241,567,436	910,001,010
Social security benefits	6	160,539,088	50,415,228
Acquisition of assets	7	2,295,932,677	1,242,014,635
Other payments	8	30,000,000	150,000,000
Total payments		10,165,707,959	9,299,557,399
Surplus		420,142	2,435,015

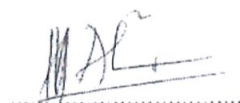
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 13th September 2024 and signed by:

X
X



Name: Farah Ahmed Osman

County Chief Officer Finance



Name: Hussein Hassan Ali

Director Accounting
Services

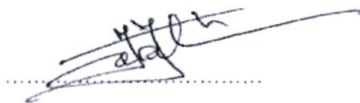
ICPAK Member No: 7800

County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

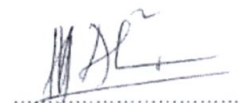
10. Statement of Assets and Liabilities as at 30th June 2024

	Notes	2023/2024 Kshs	2022/2023 Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	9	73,167,932	2,435,015
Total cash and cash equivalents		73,167,932	2,435,015
Total financial assets		73,167,932	2,435,015
Financial liabilities			
Deposits and retentions	10	72,562,430	-
Net financial assets		605,502	2,435,015
Represented by			
Fund balance b/fwd.	11	2,435,015	90,996,169
Prior year adjustments	12	(2,249,655)	(90,996,169)
Surplus/deficit for the year		420,142	2,435,015
Net financial position		605,502	2,435,015

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 13th September 2024 and signed by:



Name: Farah Ahmed Osman
County Chief Officer Finance



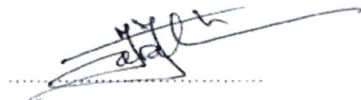
Name: Hussein Hassan Ali
Director Accounting
Services
ICPAK Member No: 7800

County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

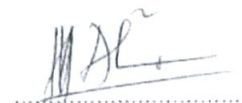
11. Statement of Cash Flows for the period ended 30th June 2024

	Note	2023/2024	2022/2023
		Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	10,166,128,101	9,301,992,414
Total receipts from operating income		10,166,128,101	9,301,992,414
Payments for operating expenses			
Compensation of employees	2	4,155,910,662	3,966,304,190
Use of goods and services	3	1,921,703,024	1,842,834,846
Transfers to other government entities	4	1,360,055,072	1,137,987,491
Other grants and transfers	5	241,567,436	910,001,010
Social security benefits	6	160,539,088	50,415,228
Other payments	8	30,000,000	150,000,000
Total payments for operating expenses		7,869,775,282	8,057,542,764
Net receipts from operations		2,296,352,819	1,244,449,650
Adjusted for:			
Prior year adjustments	10	(2,249,655)	(90,996,169)
Increase in deposits and retentions	12	72,562,430	-
Net cash flow from operating activities		2,366,665,594	1,153,453,481
Cash flow from investing activities			
Acquisition of assets	7	(2,295,932,677)	(1,242,014,635)
Net cash flows from investing activities		(2,295,932,677)	(1,242,014,635)
Net increase in cash and cash equivalents		70,732,917	(88,561,154)
Cash and cash equivalents at beginning of the year		2,435,015	90,996,169
Cash and cash equivalents at end of the year		73,167,932	2,435,015

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 13th September 2024 and signed by:



Name: Farah Ahmed Osman
County Chief Officer Finance

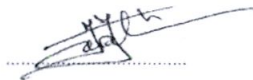


Name: Hussein Hassan Ali
Director Accounting
Services
ICPAK Member No: 7800

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

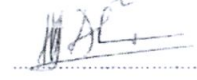
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/e %
RECEIPTS						
Exchequer releases (Transfers from the CRF)	10,527,861,208	615,618,810	11,143,480,018	10,166,313,461	977,166,557	91%
Total	10,527,861,208	615,618,810	11,143,480,018	10,166,313,461	977,166,557	91%
PAYMENTS						
Compensation of employees	4,163,552,487	82,865,280	4,246,417,767	4,155,910,662	90,507,105	98%
Use of goods and services	2,006,181,492	210,169,797	2,216,351,289	1,921,703,024	294,648,265	87%
Transfers to other government units	1,860,162,112	(307,408,820)	1,552,753,292	1,360,055,072	192,698,220	88%
Other Grants and Transfers	248,295,320	(4,680,468)	243,614,852	241,567,436	2,047,416	99%
Social security benefits	298,113,597	(22,848,684)	275,264,913	160,539,088	114,725,825	58%
Acquisition of assets	1,921,556,200	657,521,705	2,579,077,905	2,295,932,677	283,145,228	89%
other payments	30,000,000	-	30,000,000	30,000,000	-	100%
Total	10,527,861,208	615,618,810	11,143,480,018	10,165,707,959	977,772,059	90%
Surplus/(Deficit)	-	-	-	605,502	(605,502)	-

The County Executive's financial statements were approved on 13th September 2024 and signed by:



Name: Farah Ahmed Osman

County Chief Officer Finance



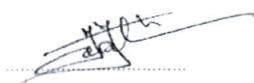
Name: Hussein Hassan Ali
Director Accounting Services
ICPAK Member No: 7800

County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

A: Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

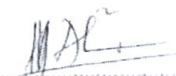
Receipt/expense item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Exchequer releases	6,904,499,871	356,451,281	7,260,951,152	6,792,115,983	468,835,169	94%
TOTAL	6,904,499,871	356,451,281	7,260,951,152	6,792,115,983	468,835,169	94%
PAYMENTS						
Compensation of Employees	4,163,552,487	82,865,280	4,246,417,767	4,155,910,662	90,507,105	98%
Use of goods and services	1,781,860,892	284,537,597	2,066,398,489	1,805,072,271	261,326,218	87%
Transfers to Other Government Units	302,371,375	1,556,270	303,927,645	303,094,383	833,262	100%
Other Grants and Transfers	248,295,320	(4,680,468)	243,614,852	241,567,436	2,047,416	99%
Social Security Benefits	298,113,597	(22,848,684)	275,264,913	160,539,088	114,725,825	58%
Acquisition of Assets	80,306,200	15,021,286	95,327,486	95,326,824	662	100%
Other Payments	30,000,000	-	30,000,000	30,000,000	-	100%
TOTAL	6,904,499,871	356,451,281	7,260,951,152	6,791,510,664	469,440,488	94%
Surplus (Deficit)	-	-	-	605,319	(605,319)	-

The County Executive's financial statements were approved on 13th September 2024 and signed by:



Name: Farah Ahmed Osman

County Chief Officer Finance

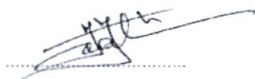


Name: Hussein Hassan Ali
Director Accounting Services
ICPAK Member No: 7800

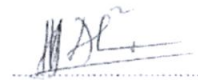
B. Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Exchequer releases	3,623,361,337	259,167,529	3,882,528,866	3,374,197,478	508,331,388	87%
TOTAL	3,623,361,337	259,167,529	3,882,528,866	3,374,197,478	508,331,388	87%
PAYMENTS						
Use of goods and services	224,320,600	-74367800	149,952,800	122,223,305	27,729,495	82%
Transfers to Other Government Units	1,557,790,737	-308,965,090	1,248,825,647	1,056,960,689	191,864,958	85%
Acquisition of Assets	1,841,250,000	642,500,419	2,483,750,419	2,195,013,301	288,737,118	88%
TOTAL	3,623,361,337	259,167,529	3,882,528,866	3,374,197,295	508,331,571	87%
Surplus (Deficit)	-	-	-	183	(183)	-

The County Executive's financial statements were approved on 13th September 2024 and signed by:



Name: Farah Ahmed Osman
County Chief Officer Finance



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

County Government of Wajir
Wajir County Executive
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C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Program/ Sub- Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization (%)
		KShs	KShs	KShs	KShs	
101003360	Administrative and support services	191,699,841	-2,110,000	189,589,841	188,723,523	100%
101023360	Use of goods and services	0	0	0	0	0%
101093360	General administration and support services	191,699,841	-2,110,000	189,589,841	188,723,523	100%
103003360	Livestock Infrastructure improvement program	41,420,200	-13,130,000	28,290,200	25,706,086	91%
103023360	Construction of hay stores	0	0	0	0	0%
103033360	Livestock Production & Management	41,420,200	-13,130,000	28,290,200	25,706,086	91%
104003360	Veterinary Support Services	61,335,800	-2,143,680	59,192,120	54,163,992	92%
104013360	Veterinary support services	61,335,800	-2,143,680	59,192,120	54,163,992	92%
107003360	Agricultural infrastructure development program	424,520,637	142,806,000	567,326,637	553,309,906	98%
107033360	Land and Crop Productivity Services	424,520,637	142,806,000	567,326,637	553,309,906	98%
108003360	Aquaculture, Inland fisheries production and Extension services	4,749,600	-1,825,560	2,924,040	2,049,440	70%
108023360	Fisheries Management and Development	4,749,600	-1,825,560	2,924,040	2,049,440	70%
110003360	Housing development and Human Settlement	4,400,000	-730,000	3,670,000	3,126,970	85%
110043360	Housing Development Capacity building	4,400,000	-730,000	3,670,000	3,126,970	85%
111003360	Land Policy and Physical Planning	306,378,725	-5,420,000	300,958,725	262,032,349	87%
111023360	Urban Physical Planning Services	306,378,725	-5,420,000	300,958,725	262,032,349	87%
113003360	Irrigation management services	13,220,800	11,682,000	24,902,800	17,148,076	69%
113013360		13,220,800	11,682,000	24,902,800	17,148,076	69%
201003360	Improvement of roads network	146,780,000	244,772,868	391,552,868	381,831,324	98%
201043360	Maintenance & Rehabilitation of County Roads and Bridges	146,780,000	244,772,868	391,552,868	381,831,324	98%
202003360	Enhancement of public roads transport system	324,900,000	21,758,517	346,658,517	282,423,373	81%
202023360	Public Works Infrastructure Services	222,900,000	12,878,517	235,778,517	202,864,407	86%

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202033360	County Transport Services	102,000,000	8,880,000	110,880,000	79,558,966	72%
204003360	General Administration and Support Services	0	0	0	0	0%
204023360	Use of goods and services	0	0	0	0	0%
206003360	Energy Services	154,537,600	-126,691,200	27,846,400	4,344,797	16%
206033360	Infrastructure Improvement Services	0	0	0	0	0%
206043360	Development of Alternative Sources of Energy	154,537,600	-126,691,200	27,846,400	4,344,797	16%
207003360	Environment & Natural Resource Services	220,224,000	2,372,582	222,596,582	215,734,524	97%
207093360	Environment Conservation Services	213,540,800	7,372,582	220,913,382	214,491,223	97%
207103360	Natural Resource Management Services	6,683,200	-5,000,000	1,683,200	1,243,301	74%
208003360	General Administration and Support Services	125,966,380	0	125,966,380	125,966,129	100%
208043360	General administration and support services	125,966,380	0	125,966,380	125,966,129	100%
209003360	ICT Infrastructure Services	12,852,860	-1,480,000	11,372,860	9,317,540	82%
209083360	ICT Infrastructure Improvement & Enhancement Services	12,852,860	-1,480,000	11,372,860	9,317,540	82%
210003360	Public Participation	4,860,000	-1,000,000	3,860,000	2,847,707	74%
210033360	Civic Education Services	4,860,000	-1,000,000	3,860,000	2,847,707	74%
301003360	Administrative and support Services	136,954,887	1,000,000	137,954,887	136,549,330	99%
301023360	Use of goods and Services	0	0	0	0	0%
301053360	General administration, Planning and Support Services	136,954,887	1,000,000	137,954,887	136,549,330	99%
302003360	Trade Services	20,660,000	-3,500,000	17,160,000	7,014,014	41%
302043360	Business Support & Investment Services	20,660,000	-3,500,000	17,160,000	7,014,014	41%
302053360	Revolving Fund	0	0	0	0	0%
303003360	Industrial Development	503,000,000	-250,000,000	253,000,000	152,881,724	60%
303033360	Infrastructure Improvement	503,000,000	-250,000,000	253,000,000	152,881,724	60%
304003360	Co-operative Development	4,000,000	0	4,000,000	2,574,788	64%
304043360	Capacity Building Services	4,000,000	0	4,000,000	2,574,788	64%
401003360	Curative Services	1,170,774,775	51,328,615	1,222,103,390	1,134,687,293	93%
401043360	Health Infrastructure Development	0	0	0	0	0%

County Government of Wajir
Wajir County Executive
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401053360	Curative & Rehabilitative Services	1,170,774,775	51,328,615	1,222,103,390	1,134,687,293	93%
402003360	Preventive and promotive services	29,638,920	17,700,000	47,338,920	47,521,335	100%
402013360	Sanitation services	10,925,000	17,700,000	28,625,000	28,448,437	99%
402023360	Outreach services	7,895,320	0	7,895,320	7,791,477	99%
402033360	Health promotion	4,000,000	0	4,000,000	5,108,931	128%
402043360	Child Health and Immunisation services	6,818,600	0	6,818,600	6,172,490	91%
403003360	General Administration and Support Services	1,758,847,412	100,127,805	1,858,975,217	1,848,881,868	99%
403023360	Use of goods and services	0	0	0	0	0%
403043360	General Administration and Support Services	1,758,847,412	100,127,805	1,858,975,217	1,848,881,868	99%
404003360	Reproductive Health Services	2,029,600	0	2,029,600	1,891,600	93%
404013360	Maternal Health Services	2,029,600	0	2,029,600	1,891,600	93%
405003360	Kenya Medical Training College (K.MTC)	0	0	0	0	0%
405013360	Kenya Medical Training College	0	0	0	0	0%
406003360	RMNCH	119,110,450	14,589,343	133,699,793	138,932,419	104%
406013360	SP1 RMNCH	119,110,450	14,589,343	133,699,793	138,932,419	104%
407003360	TB & HIV-AIDS	7,000,000	0	7,000,000	6,298,331	90%
407013360	TB & HIV - AIDS	7,000,000	0	7,000,000	6,298,331	90%
408003360	Health Research Services	3,800,000	-1,200,000	2,600,000	2,552,000	98%
408013360	SP1 TB HIV-AIDS	3,800,000	-1,200,000	2,600,000	2,552,000	98%
501003360	Sports promotion and development	15,075,000	5,800,000	20,875,000	19,208,754	92%
501033360	Sports Infrastructure Improvement	0	0	0	0	0%
501043360	Sports Promotion and Development	15,075,000	5,800,000	20,875,000	19,208,754	92%
502003360	ECD	235,910,200	60,760,000	296,670,200	267,537,714	90%
502073360	ECD Support Services	235,910,200	60,760,000	296,670,200	267,537,714	90%
503003360	Gender, Culture and Social services	103,324,382	48,319,574	151,643,956	143,147,613	94%
503033360	Cultural promotion and preservation	58,982,482	-269,182	58,713,300	57,553,222	98%
503053360	Gender Promotion Services	44,341,900	48,588,756	92,930,656	85,594,391	92%
504003360	Youth polytechnics	21,928,000	-4,615,100	17,312,900	14,265,445	82%
504013360	Infrastructural development	21,928,000	-4,615,100	17,312,900	14,263,098	82%
505003360	General Administration and Support Services	488,254,117	17,737,475	505,991,592	504,525,763	100%

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505093360	Human Resources Management	488,254,117	17,737,475	505,991,592	504,525,763	100%
701003360	County Executive Services	583,087,162	21,802,500	604,889,662	545,793,399	90%
701013360	Inter-governmental relations	5,884,000	0	7,084,000	6,160,553	87%
701023360	Efficiency Monitoring Unit (EMU)	0	0	0	0	0%
701033360	Coordination and Supervisory Services	577,203,162	20,602,500	597,805,662	539,617,846	90%
703003360	General Administration and Support Services	0	0	0	0	0%
703023360	Use of goods and services	0	0	0	0	0%
704003360	Administration of Human Resources	788,104,099	-14,488,684	773,615,415	664,360,243	86%
704013360	Capacity building on county staff - contracted services	0	0	0	0	0%
704023360	Human Resources Management and Capacity Building	767,180,099	-25,708,684	741,471,415	633,707,053	85%
704033360	Decentralised Units Services	20,924,000	11,220,000	32,144,000	30,653,190	95%
707003360	Finance Services	235,675,000	120,565,623	356,240,623	337,565,410	95%
707013360	Treasury Services	0	0	0	0	0%
707023360	Revenue Collection Services	21,031,600	15,000,000	36,031,600	22,099,481	61%
707033360	County Accounting Services	181,020,000	72,529,623	253,549,623	253,315,708	100%
707043360	County Budget Management Services	10,640,600	2,436,000	13,076,600	12,854,513	98%
707053360	Internal Audit Services	6,950,000	0	6,950,000	5,661,055	81%
707063360	Supply Chain Management Services	16,032,800	30,600,000	46,632,800	43,634,653	94%
708003360	County Economic Planning Services	22,446,000	3,440,978	25,886,978	23,330,903	90%
708013360	Integrated Development Planning	14,136,000	1,797,688	15,933,688	15,444,319	97%
708053360	Monitoring & Evaluation Services	2,790,000	0	2,790,000	2,218,952	80%
708063360	County Statistical Information Services	5,520,000	1,643,290	7,163,290	5,627,572	79%
713003360	Environment, Beautification and Sanitation services	18,169,600	-13,800,000	4,369,600	3,696,420	85%
713083360	Town Sanitation Services	18,169,600	-13,800,000	4,369,600	3,696,420	85%
714003360	Engineering, Maintenance and Physical infrastructure services	0	0	0	0	0%
714063360	SP6 TOWN INFRASTRUCTURE IMPROVEMENT	0	0	0	0	0%
716003360	Conflict Resolution And Security	160,161,230	-38,443,400	121,717,830	120,784,430	99%
716013360	Conflict Resolution And Security	48,388,230	-38,443,400	9,944,830	8,635,238	87%

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716033360	Disaster Management and Coordination of Humanitarian Services	111,773,000	0	111,773,000	112,149,192	100%
717003360		304,926,575	0	304,926,575	287,617,794	94%
717013360	General administration and support services	304,926,575	0	304,926,575	287,617,794	94%
718003360		78,784,872	0	78,784,872	72,958,960	93%
718013360	County Public Service Board Services	78,784,872	0	78,784,872	72,958,960	93%
719003360		298,755,329	96,975,222	395,730,551	385,558,716	97%
719013360	Urban Development Services	298,755,329	96,975,222	395,730,551	385,558,716	97%
720003360		7,936,000	1,400,000	9,336,000	7,421,801	79%
720013360	Service Delivery	7,936,000	1,400,000	9,336,000	7,421,801	79%
721003360		4,796,400	-1,540,000	3,256,400	2,722,304	84%
721013360	Governance and Ethics	4,796,400	-1,540,000	3,256,400	2,722,304	84%
1001003360	Water Services	476,288,005	94,455,532	570,743,537	473,769,034	83%
1001083360	Water Supplies Overhaul and Maintenance Services	280,872,205	-18,334,468	262,537,737	211,303,246	80%
1001093360	Infrastructure Development Services	195,415,800	112,790,000	308,205,800	262,465,788	85%
1002003360	General Administration and Support Services	70,559,620	1,579,800	72,139,420	68391339	95%
1002013360	Compensation to Employees	70,559,620	1,579,800	72,139,420	68391339	95%
1003003360		820,113,130	16,666,000	836,779,130	614,570,184	73%
1003013360	WAJWASCO	820,113,130	16,666,000	836,779,130	614,570,184	73%
	Grand Total	10,527,957,208	615,522,810	11,143,480,018	10,165,707,960	91%

13. Significant Accounting Policies

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

a) 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.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

d) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, and statutory contributions 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.

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.

e) 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.

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive 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 is detailed in the notes to these financial statements.

g) 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.

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 2024, there were no other restrictions on cash during the year.

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) 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.

k) 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.

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The 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. Note 14 and *Annex 6* of this financial statement is a register of the contingent liabilities in the year.

m) 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 29th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were two number of supplementary budgets passed in the year. A 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.

n) Comparative figures

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

o) 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.

p) Related Party Transactions

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

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

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

County Government of Wajir
Wajir County Executive
Annual Report and Financial Statements for the year ended June 30 2024

14. Notes to the Financial Statements

1. Transfer from the CRF

Description	2023/2024	2022/2023
	Kshs	Kshs
Balance B/F	-	90,996,169
Total exchequer releases for quarter 1	900,083,118	-
Total exchequer releases for quarter 2	2,909,018,053	2,792,277,779
Total exchequer releases for quarter 3	1,551,790,906	1,918,947,307
Total exchequer releases for quarter 4	4,805,236,024	4,499,771,159
Total	10,166,128,101	9,301,992,414

2. Compensation of Employees

Description	2023/2024	2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	1,927,936,727	2,351,173,862
Basic wages of temporary employees	38,005,508	11,782,776
Personal allowances paid as part of salary	1,887,767,723	1,207,770,441
Employer contribution to compulsory national social schemes	302,200,703	395,577,111
Total	4,155,910,661	3,966,304,190

3. Use of Goods and Services

Description	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	21,744,643	6,416,378
Communication, supplies and services	6,644,236	10,487,782
Domestic travel and subsistence	191,622,942	188,071,801
Foreign travel and subsistence	3,385,648	-
Printing, advertising and information supplies & services	38,515,584	40,621,420
Rentals of produced assets	9,403,097	19,471,438
Training expenses	31,350,976	38,520,175
Hospitality supplies and services	100,167,160	100,290,868
Insurance costs	279,968,110	295,338,154
Specialized materials and services	416,920,304	395,601,523
Office and general supplies and services	225,442,376	49,367,761
Fuel, oil and lubricants	211,376,871	118,523,139

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Other operating expenses	182,148,211	451,703,801
Routine maintenance – vehicles and other transport equipment	84,028,138	60,929,615
Routine maintenance – other assets	118,984,728	67,490,990
Total	1,921,703,024	1,842,834,846

4. Transfer to other Government entities

Description	2023/2024 Kshs	2022/2023 Kshs
Transfers to County government entities		
Current Grants to Government Agencies and other Levels of Government	76,795,492	33,233,000
Other Current Transfers, Grants and Subsidies	354,630,372	57,634,392
Other Capital Grants and Trans	928,629,208	1047120099
TOTAL	1,360,055,072	1,137,987,491

5. Other Grants and Transfers

Description	2023/2024 Kshs	2022/2023 Kshs
Scholarships and other educational benefits	130,000,000	150,000,000
Emergency relief and refugee assistance	111,567,436	760,001,010
TOTAL	241,567,436	910,001,010

6. Social Security Benefits

Description	2023/2024 Kshs	2022/2023 Kshs
Government pension and retirement benefits	160,539,088	50,415,228
Total	160,539,088	50,415,228

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7. Acquisition of Assets

Non-financial assets	2023/2024	2022/2023
	Kshs	Kshs
Non-Financial Assets		
Construction of Buildings	727,561,861	376,545,789
Refurbishment of Buildings	94,090,951	9,373,428
Construction of Roads	109,860,084	-
Construction and Civil Works	676,754,410	320,225,525
Overhaul and Refurbishment of Construction and Civil Works	288,655,086	154,135,540
Purchase of Vehicles and Other Transport Equipment	900,000	-
Purchase of Household Furniture and Institutional Equipment	12,621,320	24,085,933
Purchase of Office Furniture and General Equipment	57,569,999	194,973,701
Purchase of Specialized Plant, Equipment and Machinery	88,899,290	44,205,180
Purchase of Certified Seeds, Breeding Stock and Live Animals	11,796,340	2,029,500
Research, Studies, Project Preparation, Design & Supervision	-	8,046,890
Rehabilitation of Civil Works	227,223,337	108,393,149
Total	2,295,932,677	1,242,014,635

8. Other Payments

Description	2023/2024	2022/2023
	Kshs	Kshs
Civil Contingency Reserves	-	150,000,000
Deposit for Court Case No. E396 OF 2023 Against the County Executive	30,000,000	-
TOTAL	30,000,000	150,000,000

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9. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Type	2023/2024 Kshs	2022/2023 Kshs
Special Purpose Account	1000259531	Special Purpose Account	-	-
Recurrent Bank Account	1000170832	Recurrent	3,451	669
Development Bank Account	1000170778	Development	183	149,187
Livestock Sector Improvement	1000389249	Special Purpose Account	-	-
Kenya Urban Support Programme	1000395346	Special Purpose Account	-	-
Universal Health Account	1000406194	Special Purpose Account	214,425	320,488
Road Maintenance Levy Fund	1000450808	Special Purpose Account	-	354,844
Kenya Devolution Support Programme	1000450819	Special Purpose Account	-	102,674
KCB Imprest	1141515873	KCB Imprest	57,406	86,010
Wajir County Deposit	1150932147	Wajir County Deposit	72,562,430	
Wajir County Climate Smart Agriculture	1000368616	Special Purpose Account	-	-
Wajir County Village poly	1000368624	Special Purpose Account	-	-
Wajir County Agricultural Sector Development Programme	1000368667	Special Purpose Account	-	-
Wajir Municipality Urban Grant	1000450827	Special Purpose Account	-	-
Wajir Emergency Locust Response Project	1000529016	Special Purpose Account	-	-
Wajir County Primary Health Care	1000578521	Special Purpose Account	330,036	18,5360
Wajir County Climate Change Fund	1000592974	Special Purpose Account	-	1,235,782
		Total	73,167,931	2,435,015

10. Deposits and Retention

	2023/2024		2022/2023	
	Kshs		Kshs	
Retention Monies	72,562,430		-	
Total	72,562,430		-	
Ageing analysis for	72,562,430		-	
Ageing analysis: (retentions)	2023/2024	% of the Total	Comparative FY	% of the Total
Under one year	72,562,430	100%	-	0%
Total (tie to above total)	72,562,430		-	

11. Fund Balance Brought Forward

	2023/2024		2022/2023	
	Kshs		Kshs	
Bank Accounts	185,360		90,996,169	
Total	185,360		90,996,169	

12. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f from FY 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f for FY 2022/2023
Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	2,435,015	(2,249,655)	185,360
Total	2,435,015	(2,249,655)	185,360

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13. Increase in Deposits and Retention

Description	2023/2024	2022/2023
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	-	-
Deposits and Retention as at 30 th June (B)	72,562,430	-
Increase/ (Decrease) in Deposits and Retentions C= B-A	72,562,430	-

14. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/2024
	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	46,802,272	107,277,589	18,143,643	135,936,218
Construction of Civil Works	338,144,105	255,979,068	88,549,726	505,573,446
Supply of Goods	169,171,056	184054781	146,236,556	206,989,281
Supply of Services	98,572,928	73,513,986	21,503,820	150,583,094
Total	652,690,361	620,825,424	274,433,745	999,082,039

2. Other Pending Payables (See Annex 3)

Description	Balance b/f FY 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/2024
	Kshs	Kshs	Kshs	Kshs
Amounts due to Third Parties	675,704,737	-	-	675,704,737
Total	675,704,737	-	-	675,704,737

3. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2023/2024	2022/2023
	Kshs	Kshs
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	1,231,723,591	1,137,987,491
Transfers to County Water Service Providers	460,223,727	495,928,257
Expenses paid on Behalf Of County Water Service Providers	154,346,456	139,858,628
Total Transfers To Related Parties	1,846,293,774	1,773,774,375
<u>Transfers From Related Parties</u>		
Transfers from the Exchequer-Equitable share	9,320,818,688	9,210,996,245
Transfers from the Exchequer-Grants	845,494,773	-
Total Transfers from related parties	10,166,313,461	9,210,996,245

4. Projects Fund Balances

Name Of Project	Category	2023/2024	2022/2023
		Kshs	Kshs
Emergency Locust Response Program (ELRP)	Capital Grant and Transfers	247,087,144	-
Kenya Informal Settlements Improvement (KISIP 2)	Capital Grant and Transfers	109,386,138	-
	TOTAL	356,473,282	-

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5. 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.

Entity	Date Established	Location	Accounting Officer responsible
Wajir Water and Sewerage Company	2014	Wajir Town	Managing Director
Wajir County Bursary Fund	2015	Wajir Town	County Chief Officer Education
Wajir County Climate Change Fund	2015	Wajir Town	County Chief Officer Environment
County Disaster Management Fund	2016	Wajir Town	County Chief Officer Finance
Wajir County Disability Fund	2021	Wajir Town	County Chief Officer Gender
Wajir County Revolving Fund	2014	Wajir Town	County Chief Officer Trade, Investment, Manufacturing & Industry

6. Contingent Assets

Contingent Liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court Case No. E396 OF 2023 Against the County Executive	30,000,000	-
Total	30,000,000	-

7. 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.

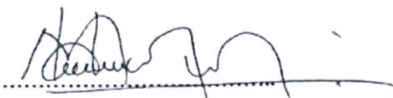
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe
1.0	Irregular engagement of casual employees		Not Resolved	31 st December 2024
2.0	Irregular payment of special House allowance		Not Resolved	31 st December 2024
3.0	Unsupported Training Expenses		Not Resolved	31 st December 2024
4.0	Supply and Delivery of Medical Drugs		Not Resolved	31 st December 2024
5.0	Completion of Wajir Count Assembly Office		Not Resolved	31 st December 2024
6.0	Transfer to other Government Entities		Not Resolved	31 st December 2024
7.0	Transfer to Wajir Water and Sanitation Company Limited		Not Resolved	31 st December 2024
Emphasis of Matter				
	Budget Control and performance		Not Resolved	31 st December 2024
Other Matter				
	Unresolved prior year matters		Not Resolved	31 st December 2024
Report on Lawfulness and Effectiveness in Use of Public Resource				
1.1	Unremitted statutory deductions.		Not Resolved	31 st December 2024
1.2	Payment of Salaries for Wajir Water and Sewerage Company Staff.		Not Resolved	31 st December 2024
1.3	Non-Compliance with		Not Resolved	31 st December

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe:
	Law on Compensation of Employees Limit.			2024
1.4	Employees retained in the payroll beyond retirement age.		Not Resolved	31 st December 2024
1.5	Employees earning less than a third of basic pay.		Not Resolved	31 st December 2024
1.6	Irregular engagement of Staff on interim basis		Not Resolved	31 st December 2024
1.7	Staff Medical insurance		Not Resolved	31 st December 2024
1.8	Non- Compliance with law on staff ethnic diversity.		Not Resolved	31 st December 2024
2.1	Irregular Expenditure on Council of Governors		Not Resolved	31 st December 2024
2.2	Irregular payments to Frontier Development Council (FCDC) Limited.		Not Resolved	31 st December 2024
3.1	Failure to remit Withholding Tax.		Not Resolved	31 st December 2024
3.2	Rehabilitation and repair of High flood light mast.		Not Resolved	31 st December 2024
3.3	Split of Contract award.		Not Resolved	31 st December 2024
3.4	Expenditure on National Government Function.		Not Resolved	31 st December 2024
4.0	Accumulation of Pending Account Payables.		Not Resolved	31 st December 2024
5.1	Non-Compliance with		Not Resolved	31 st December

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Reference No. on the external Audit Report	Issue/ Observations from Auditor	Management comments	Status: Resolved/ Not Resolved	Timeframe:
	Budget Process deadlines.			2024
5.2	Non-Compliance with Fiscal responsibility principles.		Not Resolved	31 st December 2024
5.3	County Budget and Economic Forum.		Not Resolved	31 st December 2024
6.0	Failure to Submit Municipality Financial Statements.		Not Resolved	31 st December 2024
7.0	Failure to Submit Emergency Fund Financial Statements.		Not Resolved	31 st December 2024
8.0	Failure to Submit Wajir County Referral Hospital Financial Statements.		Not Resolved	31 st December 2024
9.0	Failure to establish Departmental training Committees		Not Resolved	31 st December 2024
Report on Effectiveness of Internal Controls, Risk Management and Governance				
1.1	Payment of Salary through Manual Payroll		Not Resolved	31 st December 2024
2.0	Lack of internal Control Policies		Not Resolved	31 st December 2024
3.0	Weaknesses in Management of Fixed Assets.		Not Resolved	31 st December 2024



County Executive Committee Member – Finance and Economic Planning

Date: 13th September 2024

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15. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period 20xx	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	900,083,118	2,909,018,053	1,551,790,906	3,779,741,251	9,140,633,328
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	40,445,359	40,445,359
World Bank – THUSCP	-	-	-	214,425	214,425
Community Health Promoters Stipend (CHP'S Stipend)	-	-	-	11,970,000	11,970,000
Climate Change Fund (FFLOCA)	-	-	-	137,235,781	137,235,781
Emergency Locust Response Programme (ELRP)	-	-	-	177,269,419	177,269,419
Kenya Urban Support Programme (KUSP)	-	-	-	14,234,910	14,234,910
Agriculture Sector Development Support Project (ASDSP)	-	-	-	3,901,152	3,901,152
Water and Sanitation Development Project (WSDP)	-	-	-	460,223,727	460,223,727
Kenya Informal Sector Improvement (KISIP)	-	-	-	180,000,000	180,000,000
Total	900,083,118	2,909,018,053	1,551,790,906	4,805,236,024	10,166,128,101

Annex 2 – Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c
Construction Of Buildings						
Mathaw Construc tion Co Ltd	2018/2019	14,535,720	14,535,720	-	-	14,535,720
Fargo Constructions company	2019/2020	14,122,909	14,122,909	-	-	14,122,909
Halane Construction Company Limited	2022/2023	4,850,000	4,850,000	-	4,850,000	-
Hadeed General Trading Limited	2022/2023	9,801,825	9,801,825	-	9,801,825	-
Jowhar investment limited	2022/2023	3,491,818	3,491,818	-	3,491,818	-
Faza Engineering And Construction Limited	2023/2024	-	-	98,686,870	-	98,686,870.
Hebsan Construction Co.Ltd	2023/2024	-	-	3,986,491	-	3,986,491
Mahaal Solutions Limited	2023/2024	-	-	2,064,823	-	2,064,823
Samaan Investments Limited	2023/2024	-	-	1,339,406	-	1,339,406
Hankol Investment And General Suppliers Ltd	2023/2024	-	-	1,199,999	-	1,199,999
Sub-Total		46,802,272	46,802,272	107,277,589	18,143,643	135,936,218
Construction Of Civil Works						
Amaran Construction Co Ltd	2020/2021	5,811,600	5,811,600	-	-	5,811,600

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Supplier Of Goods Or Services	Date Invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Konache Investmnet Limited	2018/2019	5,863,800	5,863,800	-	-	5,863,800
Sandtech Holdings Limited	2020/2021	6,911,472	6,911,472	-	-	6,911,472
Blue Print City System	2017/2018	9,281,769	9,281,769	-	-	9,281,769
Al-Hidik Hardware Ltd	2019/2020	9,500,000	9,500,000	-	-	9,500,000
Taysiir Construction Co. Limited	2020/2021	10,068,800	10,068,800	-	-	10,068,800
Skyline Construction Co Limited	2020/2021	12,910,800	12,910,800	-	-	12,910,800
Badadi Limited	2021/2022	14,645,550	14,645,550	-	14,645,550	-
Della Construction	2016/2017	18,917,128	18,917,128	-	-	18,917,128
Yusra Ventures	2016/2017	20,000,000	20,000,000	-	-	20,000,000
Malka General Contractors Ltd	2016/2017	25,536,541	25,536,541	-	25,536,541	-
Dela Construction Ltd	2021/2022	34,932,942	34,932,942	-	-	34,932,942
M/S Ajco Construction & General Supplies Ltd	2019/2020	35,461,760	35,461,760	-	-	35,461,760
Abobo Construction Co Ltd	2018/2019	36,999,228	36,999,228	-	-	36,999,228
Bashku General Supplies Limited	2021/2022	42,935,080	42,935,080	-	-	42,935,080
Kubri Road Works Limited	2016/2017	25,060,761	25,060,761	-	25,060,761	-
Aridzone enterprises company limited	2022/2022	19,860,873.00	19,860,873.00	-	19,860,873	-
Shaam investment & General	2022/2023	3,446,001.00	3,446,001.00	-	3,446,001	-

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Supplier Of Goods Or Services	Date Invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
supplies ltd						
Nurani Digital Services Limited	2023/2024	-	-	3,449,901	-	3,449,901
Teamo Invstment Limited	2023/2024	-	-	1,980,001	-	1,980,001
Buribidan enterprise limited	2023/2024	-	-	2,200,001	-	2,200,001
Rupal Solar And Electrical Co.Ltd	2023/2024	-	-	23,308,801	-	23,308,801
Shudag Holding limited	2023/2024	-	-	4,912,301	-	4,912,301
Tusbah Construction Company Limited	2023/2024	-	-	2,926,449	-	2,926,449
Sasson Investment Limited	2023/2024	-	-	4,980,026	-	4,980,026
Blue Valley Investment Ltd	2023/2024	-	-	2,499,801	-	2,499,801
Ahkam Construction Co Ltd	2023/2024	-	-	39,915,918	-	39,915,918
Ajco Construction Co Ltd	2023/2024	-	-	5,300,001	-	5,300,001
Moran Works And Supplies Limited	2023/2024	-	-	2,752,001	-	2,752,001
M/S Numerical Machining Complex Ltd	2023/2024	-	-	19,395,191	-	19,395,191
Hankol Investment And General Suppliers Ltd	2023/2024	-	-	1,200,000	-	1,200,000
Halane Construction Co Ltd	2023/2024	-	-	9,320,001	-	9,320,001
Libiqurar Construction Limited	2023/2024	-	-	1,597,651	-	1,597,651

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Supplier Of Goods Or Services	Date invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Garsal Investment Limited	2023/2024	-	-	2,296,861	-	2,296,861
Buribidan Enterprises limited	2023/2024	-	-	3,196,841	-	3,196,841
Husmax Investment Ltd	2023/2024	-	-	2,292,171	-	2,292,171
Kenan Construction And General Supplies Limited	2023/2024	-	-	1,597,501	-	1,597,501
Tawoo Business Solution	2023/2024	-	-	1,749,388	-	1,749,388
Hassmo Construction Company Limited	2023/2024	-	-	1,750,001	-	1,750,001
Onosat Enterprises Limited	2023/2024	-	-	1,999,001	-	1,999,001
Nasecha Limited	2023/2024	-	-	1,541,601	-	1,541,601
Ducklink construction and general supplies limited	2023/2024	-	-	1,545,001	-	1,545,001
Afarmeel Limited	2023/2024	-	-	1,543,701	-	1,543,701
Shallowline Investment Limited	2023/2024	-	-	3,799,965	-	3,799,965
Golbo Holding Limited	2023/2024	-	-	1,599,001	-	1,599,001
Majabow Engineering Limited	2023/2024	-	-	1,299,001	-	1,299,001
Gelreway Investment Limited	2023/2024	-	-	3,499,721	-	3,499,721
Dilom ventures limited	2023/2024	-	-	1,299,831	-	1,299,831
Dilom ventures limited	2023/2024	-	-	3,600,001	-	3,600,001
Dilom ventures limited	2023/2024	-	-	2,448,621	-	2,448,621
Rumhas Enterprises Limited	2023/2024	-	-	4,423,381	-	4,423,381

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Supplier Of Goods Or Services	Date Invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Nasjol Engineering Limited	2023/2024	-	-	3,016,001	-	3,016,001
Rumhas Enterprises Limited	2023/2024	-	-	4,254,417	-	4,254,417
Kinoning Enterprises Limited	2023/2024	-	-	2,853,601	-	2,853,601
Mwalimu Elimu Plus Limited	2023/2024	-	-	2,778,201	-	2,778,201
Kinoning Enterprises Limited	2023/2024	-	-	4,071,601	-	4,071,601
Mwalimu Elimu Plus Limited	2023/2024	-	-	3,527,561	-	3,527,561
Mwalimu Elimu Plus Limited	2023/2024	-	-	3,850,621	-	3,850,621
Kinoning Enterprises Limited	2023/2024	-	-	3,827,885	-	3,827,885
Bilmark Groups Limited	2023/2024	-	-	3,847,721	-	3,847,721
Bilmark Groups Limited	2023/2024	-	-	2,804,417	-	2,804,417
Bilmark Groups Limited	2023/2024	-	-	3,671,981	-	3,671,981
Bilmark Groups Limited	2023/2024	-	-	3,883,101	-	3,883,101
Bilmark Groups Limited	2023/2024	-	-	2,771,705	-	2,771,705
Libin Construction Company Limited	2023/2024	-	-	3,940,190	-	3,940,190
Bidot Engineering And Construction Ltd	2023/2024	-	-	3,755,594	-	3,755,594
Arba Diro Construction Limited	2023/2024	-	-	3,730,601	-	3,730,601
Fantol Construction Company Limited	2023/2024	-	-	4,898,001	-	4,898,001
Woodmax Entertainment Limited	2023/2024	-	-	3,524,351	-	3,524,351

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Supplier Of Goods Or Services	Date invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Diha Construction Company	2023/2024	-	-	4,910,751	-	4,910,751
Bahja Construction Co.Ltd	2023/2024	-	-	1,720,001	-	1,720,001
Nepteck Construction Company Limited	2023/2024	-	-	4,868,931	-	4,868,931
Sasson Investment Limited	2023/2024	-	-	1,821,101	-	1,821,101
ayax investment limited	2023/2024	-	-	2,346,797	-	2,346,797
Rasruman General Supply Co.Ltd	2023/2024	-	-	3,694,191	-	3,694,191
Khothar Construction And General Supply Limited	2023/2024	-	-	2,990,201	-	2,990,201
Kush construction Limited	2023/2024	-	-	1,399,912	-	1,399,912
Sub-Total		338,144,105	338,144,105	255,979,067	88,549,726	505,573,446
Supply Of Goods						
Primeline Ventures Ltd	2022/2023	3,000,000	3,000,000	-	3,000,000	-
Rupal Solar And Electrical Co Limited	2022/2023	22,934,500	22,934,500	2,191,200	-	25,125,700
Safeway's Company	2022/2023	42,848,556	42,848,556	-	42,848,556	-
Zain Pharma Ltd	2022/2023	42,500,000	42,500,000	-	42,500,000	-
Hiba Agency Ltd	2022/2023	42,000,000	42,000,000	-	42,000,000	-
Ramala Ventures Ltd	2022/2023	3,000,000	3,000,000	-	3,000,000	-
Duchies Ventures Ltd	2022/2023	3,000,000	3,000,000	-	3,000,000	-
Duchies Ventures Ltd	2022/2023	3,010,000	3,010,000	-	3,010,000	-

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Supplier Of Goods Or Services	Date invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Ramala Ventures	2022/2023	1,998,000	1,998,000	-	1,998,000	-
Primeline Ventures Ltd	2022/2023	1,980,000	1,980,000	-	1,980,000	-
Royalline Ventures Ltd	2022/2023	2,900,000	2,900,000	-	2,900,000	-
Abida Star Limited	2023/2024	-	-	540,000	-	540,000
Abshira Salat	2023/2024	-	-	560,280	-	560,280
Ahila Enterprise Ltd	2023/2024	-	-	800,000	-	800,000
Al-Rahim Bookpoint Investment Company Limited	2023/2024	-	-	1,534,000	-	1,534,000
Alzain Holdings	2023/2024	-	-	1,084,760	-	1,084,760
Alzain Holdings	2023/2024	-	-	248,216	-	248,216
Alzain Holdings	2023/2024	-	-	320,760	-	320,760
Alzain Holdings	2023/2024	-	-	791,528	-	791,528
Alzain Holdings	2023/2024	-	-	294,832	-	294,832
Alzain Holdings	2023/2024	-	-	253,224	-	253,224
Alzain Holdings	2023/2024	-	-	173,100	-	173,100
Alzain Holdings	2023/2024	-	-	927,124	-	927,124
Alzain Holdings	2023/2024	-	-	228,492	-	228,492
Alzain Holdings	2023/2024	-	-	1,592,289	-	1,592,289
Alzain Holdings	2023/2024	-	-	410,824	-	410,824
Alzain Holdings	2023/2024	-	-	450,060	-	450,060
Alzain Holdings	2023/2024	-	-	1,647,912	-	1,647,912

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Supplier Of Goods Or Services	Date Invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Alzain Holdings	2023/2024	-	-	249,264	-	249,264
Alzain Holdings	2023/2024	-	-	83,088	-	83,088
Alzain Holdings	2023/2024	-	-	197,292	-	197,292
Alzain Holdings	2023/2024	-	-	349,112	-	349,112
Alzain Holdings	2023/2024	-	-	690,092	-	690,092
Alzain Holdings	2023/2024	-	-	1,983,124	-	1,983,124
Alzain Holdings	2023/2024	-	-	983,208	-	983,208
Alzain Holdings	2023/2024	-	-	689,584	-	689,584
Alzain Holdings	2023/2024	-	-	789,708	-	789,708
Ayat Company Limited	2023/2024	-	-	2,280,000	-	2,280,000
Bare Enterprises Limited	2023/2024	-	-	2,986,500	-	2,986,500
Bare Enterprises Limited	2023/2024	-	-	2,970,000	-	2,970,000
Besaha Limited	2023/2024	-	-	1,980,000	-	1,980,000
Booris Construction Co Limited	2023/2024	-	-	6,686,542	-	6,686,542
Fahaha General Construction And Suppliers Limited	2023/2024	-	-	342,550	-	342,550
Fahaha General Construction And Suppliers Limited	2023/2024	-	-	342,550	-	342,550
Fatabil Ventures Limited	2023/2024	-	-	1,276,000	-	1,276,000
Goodmed Pharmacy Limited	2023/2024	-	-	2,930,620	-	2,930,620
Hamla Investment Limited	2023/2024	-	-	1,334,000	-	1,334,000

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Supplier Of Goods Or Services	Date Invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Hamla Investment Limited	2023/2024	-	-	1,997,520	-	1,997,520
Kamil Oil Limited	2023/2024	-	-	484,680	-	484,680
Kamil Oil Limited	2023/2024	-	-	511,500	-	511,500
Kamil Oil Limited	2023/2024	-	-	723,100	-	723,100
Kensa	2023/2024	-	-	89,519,092	-	89,519,092
Kochar Construction Limited	2023/2024	-	-	2,898,200	-	2,898,200
Lariox Healthcare Limited	2023/2024	-	-	1,122,408	-	1,122,408
Lariox Healthcare Limited	2023/2024	-	-	9,790,471	-	9,790,471
linksigh limited	2023/2024	-	-	2,964,250	-	2,964,250
naseha holding limited	2023/2024	-	-	2,198,200	-	2,198,200
National Pharmacy Limited	2023/2024	-	-	2,474,411	-	2,474,411
National Pharmacy Limited	2023/2024	-	-	1,408,263	-	1,408,263
Pro-Med Pharmaceuticals Ltd	2023/2024	-	-	2,678,855	-	2,678,855
Pro-Med Pharmaceuticals Ltd	2023/2024	-	-	370,100	-	370,100
Pulsewave Technologies Limited	2023/2024	-	-	2,740,000	-	2,740,000
Redmark General Supplies and Construction Limited	2023/2024	-	-	1,714,800	-	1,714,800
Saelfa Construction Co Limited	2023/2024	-	-	2,985,600	-	2,985,600
Siham Junior Supplies Ltd	2023/2024	-	-	1,370,000	-	1,370,000

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Supplier Of Goods Or Services	Date invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Torsion Trading Limited	2023/2024	-	-	2,100,000	-	2,100,000
umamah investment limited	2023/2024	-	-	2,010,000	-	2,010,000
Zain Pharma Limited	2023/2024	-	-	2,766,180	-	2,766,180
Zain Pharma Limited	2023/2024	-	-	2,500,084	-	2,500,084
Zain Pharma Limited	2023/2024	-	-	2,797,324	-	2,797,324
Zain Pharma Limited	2023/2024	-	-	737,910	-	737,910
Sub-Total		169,171,056	169,171,056	184,054,781	146,236,556	206,989,281
Supply Of Services						
Solargen Technologies Limited	2021/2022	5,000,000	5,000,000	-	-	5,000,000
Frontier Surveyors Ltd	2017/2018	7,011,894	7,011,894	-	-	7,011,894
Esri Eastern Africa	2021-2022	9,994,328	9,994,328	-	9,994,328	-
Geomeasure Surveyors ltd	2014/2015	11,505,000	11,505,000	-	-	11,505,000
Futuristic Limited	2019/2020	4,350,120	4,350,120	-	-	4,350,120
Spatial Research and Resource Survey (SRRS)	2016/2017	9,000,000	9,000,000	-	-	9,000,000
Geodev Kenya limited	2017/2018	22,296,909	22,296,909	-	-	22,296,909
Kemsa	2021/2022	1,615,447	1,615,447	-	-	1,615,447
Umuro Wario Associate	2022/2023	4,539,450	4,539,450	-	4,539,450	-
Rockville Associate	2022/2023	5,380,780	5,380,780	-	2,570,042	2,810,738
Faza engineering and construction limited	2022/2023	13,479,000	13,479,000	-	-	13,479,000

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Supplier Of Goods Or Services	Date invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Safeway Company Ltd	2022/2023	2,200,000	2,200,000	-	2,200,000	-
Manazil Construction And Supplies Company Ltd	2022/2023	2,200,000	2,200,000	-	2,200,000	-
M/S Greenville	2023/2024	-	-	636,608	-	636,608
M/S Greenville	2023/2024	-	-	1,368,800	-	1,368,800
M/S Greenville	2023/2024	-	-	1,322,400	-	1,322,400
Madison General Insurance Kenya Limited	2023/2024	-	-	16,000,000	-	16,000,000
Manyonye Wanyama & Associates LLP	2023/2024	-	-	2,519,712	-	2,519,712
Grand Oasis Resorts limited	2023/2024	-	-	626,816	-	626,816
Grand Oasis Resorts limited	2023/2024	-	-	985,300	-	985,300
Grand Oasis Resorts limited	2023/2024	-	-	812,000	-	812,000
Grand Oasis Resorts limited	2023/2024	-	-	770,000	-	770,000
Grand Oasis Resorts limited	2023/2024	-	-	730,800	-	730,800
Ogle & Associates	2023/2024	-	-	5,568,000	-	5,568,000
Zamid Consulting Limited	2023/2024	-	-	1,750,000	-	1,750,000
Grand Oasis Resort Limited	2023/2024	-	-	817,800	-	817,800
Zuiderzee Catering Services Limited	2023/2024	-	-	1,500,000	-	1,500,000
Celehum Company Limited	2023/2024	-	-	2,300,000	-	2,300,000
Grand Oasis Resort Limited	2023/2024	-	-	380,000	-	380,000

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Supplier Of Goods Or Services	Date Invoiced/contracted	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Ashkun Cleaning Services	2023/2024	-	-	3,600,000	-	3,600,000
Joytime Security Services Limited	2023/2024	-	-	11,190,000	-	11,190,000
Amazon Tyres And Services Centre Limited	2023/2024	-	-	2,534,501	-	2,534,501
Amazon Tyres And Services Centre Limited	2023/2024	-	-	1,046,140	-	1,046,140
Tomich Kenya Limited	2023/2024	-	-	2,310,094	-	2,310,094
Foremost Enterprises Limited	2023/2024	-	-	2,355,914	-	2,355,914
Biomed Healthcare Limited	2023/2024	-	-	1,666,201	-	1,666,201
Megagrand Enterprises Limited	2023/2024	-	-	1,608,503	-	1,608,503
Biomax Africa Limited	2023/2024	-	-	1,657,157	-	1,657,157
Grand Oasis Resorts Limited	2023/2024	-	-	513,300	-	513,300
pharmaco healthcare limited	2023/2024	-	-	657,000	-	657,000
Badish investment limited	2023/2024	-	-	2,923,200	-	2,923,200
blue magic limited	2023/2024	-	-	2,900,000	-	2,900,000
Grand Oasis Resorts Limited	2023/2024	-	-	463,740	-	463,740
Sub-Total		98,572,928	98,572,928	73,513,986	21,503,820	150,583,094
Grand Total		652,690,361	652,690,361	620,825,422	274,433,745	999,082,039

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Annex 3 – Analysis of Other Pending Payables

Name	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022/2023
Amounts Due To Third Parties		a	b	c=a-b
1. Lapfund	30-06-2022	41,572,786	-	41,572,786
2. Laptrust	30-06-2022	446,682,631	-	446,682,631
3. NSSF	30-06-2022	8,272,280	-	8,272,280
4. Saccos	30-06-2022	72,792,307	-	72,792,307
5. Gratuity	30-06-2022	106,384,734	-	106,384,734
Grand Total		675,704,737	-	675,704,737

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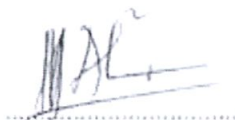
Annex 4 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) 2022/2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 22023/2024
Buildings And Structures	12,141,771,907	2,014,285,644	-	-	14,156,057,551
Transport Equipment	1,198,052,349	900,000	-	-	1,198,952,349
Office Equipment, Furniture And Fittings	784,936,592	70,191,319	-	-	855,127,911
Machinery And Equipment	605,692,345	88,899,290	-	-	694,591,635
Heritage And Cultural Assets	693,433,798	-	-	-	693,433,798
Biological Assets	5,529,400	11,796,340	-	-	17,325,740
Intangible Assets	240,074,493	-	-	-	240,074,493
Infrastructure Assets- Roads, Rails	2,246,995,640	109,860,084	-	-	2,356,855,724
Total	17,916,486,523	2,295,932,677	-	-	20,212,419,200


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Annex 5 – Inter-Entity Transfers


Ref.	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference
1.	Wajir Water & Sewerage Company Limited	-	-	-	460,223,727	460,223,727	460,223,727	-
2.	Wajir County Bursary Fund	-	-	-	130,000,000	130,000,000	130,000,000	-
3.	Wajir County Climate Change Fund	-	-	75,000,000	-	75,000,000	75,000,000	-
4.	Wajir County Disaster Management Fund	-	150,000,000	-	-	150,000,000	150,000,000	-
5.	Wajir County Disability Fund	-	-	-	-	40,344,000	40,344,000	-
	Total	-	150,000,000	75,000,000	590,223,727	855,567,727	855,567,727	

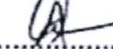



Director Accounting Services
Wajir County Executive

Finance Manager WAJWASCO... 

Accountant Bursary Fund 

Accountant Climate Change Fund 

Accountant Disaster Management Fund 

Accountant Disability Fund... 

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Annex 6 – Contingent Assets Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	Legal		Ksh	30,000,000	-	
Total				30,000,000	-	

Annex 7- Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Wajir county climate change adaptation.	Ward based climate change adaptive interventions.	Building community resilience through community prioritised climate adaptation projects such as water, agriculture and solar.	Installation of solar, construction of water infrastructure, establishment of irrigation systems to increase food production.	-	-	75,000,000	-	County Exchequer.	County Government of Wajir Climate Change unit.
Financing locally led climate action (FLLOCA).	County Climate Change Institutional support grant.	Enhancing the capacity of the County Climate Change Unit.	Participatory Climate Risk Assessment, County Climate Change Action Plan, Office infrastructural support.	-	-	-	137,235,781	World Bank.	County Government of Wajir Climate Change unit.

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Annex 8- Reporting on Disaster Expenditure

Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure Item	Amount (Kshs.)	Comments
0707033360	3363000101			2810205	150,000,000	