

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

PARLIAMENT  
OF KENYA  
LIBRARY

**COUNTY EXECUTIVE OF WAJIR**

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

PAPERS LAID	
DATE	29/02/2024
TABLED BY	MAJORITY LEADER
COMMITTEE	FINANCE & BUDGET
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OFFICE OF THE AUDITOR GENERAL  
NORTH EASTERN REGIONAL OFFICE

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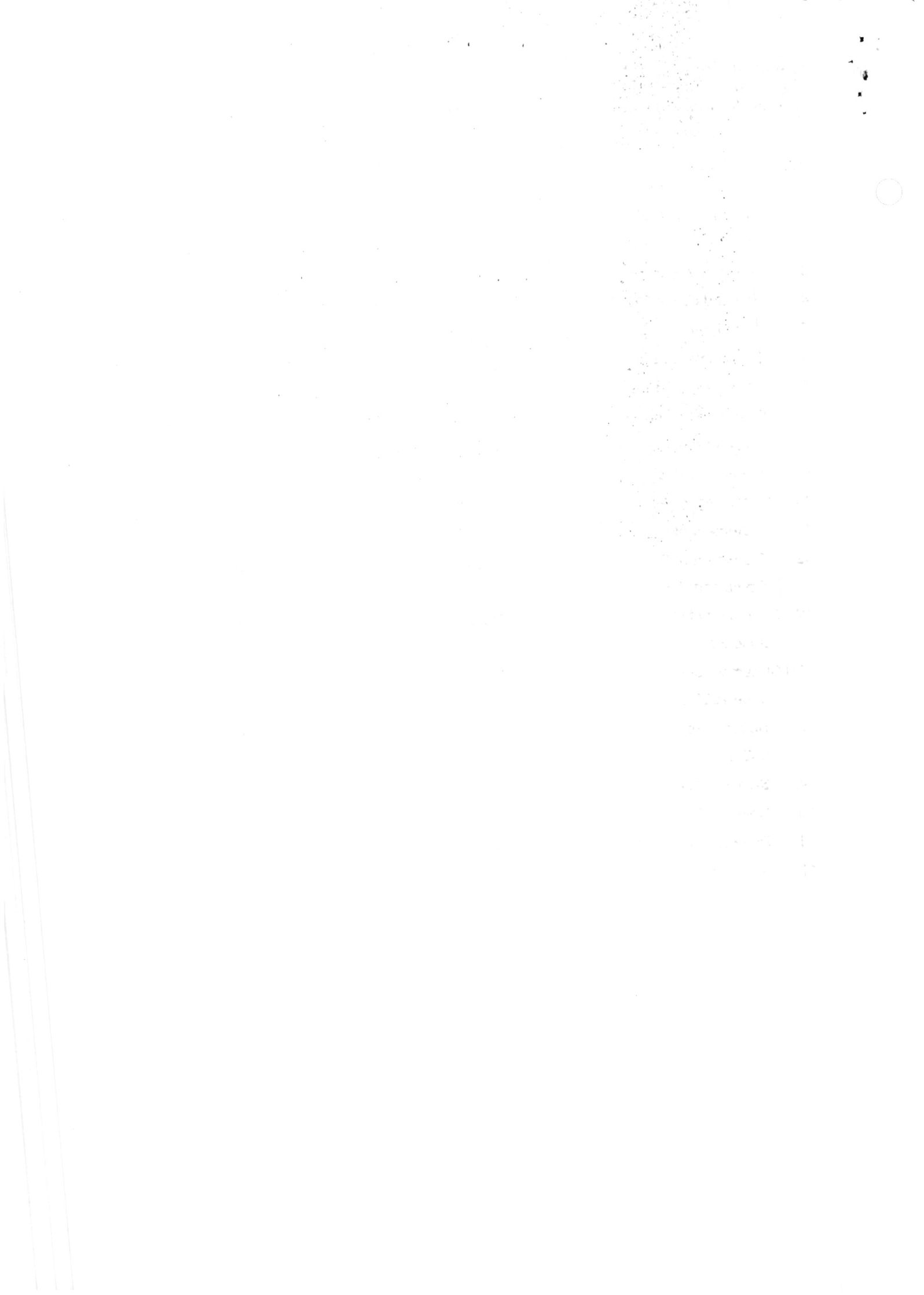


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**COUNTY GOVERNMENT OF WAJIR**  
**WAJIR COUNTY EXECUTIVE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
  
**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2023**

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



*County Government of Wajir*  
*Wajir County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2023*

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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.

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The County Executive is comprised of the following departments:

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.

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Training		
5.	CCO Gender & Women Empowerment.	Bishara Kassim Amin.
6.	CCO Culture, Social Welfare & Family Affairs.	Osman Ahmed Abdi.
7.	CCO Youth, Sports & Talent:	Adanweli Hashi Abdullahi.
8.	CCO Education & Early Childhood Development.	Abdiker Ali Mohamed.
9.	CCO Public Service, Labour & Social Protection.	Ibrahim Khamis Adan.
10.	CCO Special Programs, Humanitarian Coordination & Disaster Management.	Zeinab Abdi Noor
11.	CCO Decentralized Administration & Inspectorate Services.	Issa Osman Mohamed.
12.	CCO Executive Office of the Governor.	Rukia Maalim Kahiya.
13.	CCO Inter-governmental & Donor Relations.	Fardosa Bishar Mohamed.
14.	CCO Energy & Mining.	Omar Hussein Ibrahim.
15.	CCO Environment & Climate Change, Natural Resources, Forestry/Wildlife Conservancy.	Dakane Shimoy Dugow.
16.	CCO Water Infrastructure Development.	Ahmed Abdinasir Mohamed.
17.	CCO Water Systems Rehabilitation & Maintenance.	Birik Osman Abdille.
18.	CCO Irrigation Services.	Khatra Hussein Abdow.
19.	CCO Revenue & Resource Mobilization.	Abdirahman Mohamed Ahmed.
20.	CCO Roads & Transport.	Dahir Korow Issack.
21.	CCO Public Works & Housing.	Omar Adan Ahmed.
22.	CCO ICT, Innovation & E-Governance.	Mohamed Khalif Muhumed.
23.	CCO Trade, Investment, Manufacturing & Industry.	Rahow Ibrahim Hussein.

**CHIEF EXECUTIVE COMMITTEE MEMBERS**

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

**c) Fiduciary Management**

The key management personnel who held office for the financial year ended 30<sup>th</sup> June 2023 and who had direct fiduciary responsibility were:

1.	Ag. CECM Finance and Economic Planning.	CPA Mohamed Hassan Hussein
2.	CCO Budget, Statistics & Economic Planning.	Abdi Abdille Adan.
3.	CCO Finance & Audit.	Farah Ahmed Osman.
4.	CCO Vocational & Technical	Habiba Hussein Abdi.

24.	CCO Cooperatives & SME Development.	Fatuma Olow Ali.
25.	CCO Service Delivery & Efficiency Monitoring.	Ahmed Hussein Elmi
26.	CCO Lands & Spatial Planning.	Abdullahi Issack.
27.	CCO Agriculture & Crop Farming.	Hussein Mohamed Olow.
28.	CCO Livestock Development, Veterinary Services & Fisheries.	Rashid Mohamud Alasi.
29.	CCO Public Health & Sanitation.	Mohamed Kahiye Bulle.
30.	CCO Medical Services.	Mohamed Abdullahi Guhad.
31.	Managing Director, WAJWASCO.	Roble Ahmed Subow.
32.	CEO, County Public Service Board.	Adow Osman Ahmed.
33.	County Secretary	Hilow Issack Mumin.
34.	Chief Finance Officer	John Maina Mwangi
35.	Director, Accounting Services.	Hussein Hassan Ali.
36.	Director, supply chain management.	Abdi Abdullahi Hassan.
37.	Director Revenue.	Abdisalan Yarow.
38.	Director, Economic Planning.	Ahmed Maalim Omar.
39.	Director, Budget.	Mohamed Yunis Sheikh
40.	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 30<sup>th</sup> June 2023 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](mailto:info@wajir.go.ke)  
Twitter [@WajirCountyKE](https://twitter.com/WajirCountyKE)  
Website: [www.wajir.go.ke](http://www.wajir.go.ke)

**g) County Executive Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**

2. Kenya Commercial Bank, Wajir.  
Mandera Road  
P.O. Box 201-70200  
Tel: +254-46421536/0711087000  
Email: [Contactcentre@kcb.co.ke](mailto: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](mailto:Callcentre@nationalbank.co.ke)  
**WAJIR, KENYA**

4. First Community Bank, Wajir.  
Garissa- Mandera Road  
P.O. Box 426-70200  
Wajir, Kenya  
Tel: 0700382282  
Email: [infor.wajirbaranch@fcb.co.ke](mailto:infor.wajirbaranch@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**

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**i) Principal Legal Adviser**

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

**j) County Attorney**

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) Membership of the cabinet/County Executive Governance Structure:

No.	Photo	Name	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 Roads, Transport, Public works and Housing, Ag. CECS Finance & Economic planning
7.		Saadia Ahmed Abdi	CECM Lands, Spatial Planning and Urban Development
8.		Farah Abdi Saman	CECM Agriculture, Livestock and Veterinary Services

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.		Mohamud Abdiraham Abdi	CEC 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 two bills; the facility improvement fund bill which was aimed at providing for collection, retention, management and use of county health improvement financing. Also, the county presented to the assembly the county rangelands management bill 2023 aimed at facilitating sustainable and holistic management of rangelands in the County.

**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 count 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 count 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 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

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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. Forward 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 tackling and mitigating the severe drought situation, the commissioning of 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 challenges include:

- (a) Insecurity: Many border towns suffered attacks from external Al Shabaab assailants during the financial period. These aspects of insecurity negatively affect socio-economic lives of the locals and makes it difficult for the government to provide services owing to the risk
- (b) Severe drought: Prolonged drought led to the diversion of development budgets to respond to emergency relief cases. This was done by distributing food stuff and provision of water trucking services to the affected communities.

(c) 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 30<sup>th</sup> June 2023. 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 2022/2023 is the tenth full financial year under the devolved governance structure after the County government came into office in March 2013.

### **Analysis of Receipts**

In this financial year, the County government started with a budget estimate of Kshs 10,808,854,720. The county had a budget funded by Kshs 8,621,384,558 being exchequer releases share of the revenue allocated by Commission on Revenue Allocation (CRA), Kshs 100,000,000 being the local revenue collection in the county and Kshs 1,388,553,807 being Donor Grants disbursed through CARA and Kshs 698,916,355 being balance brought forward from previous financial year.

### **Receipts FY 22/23**

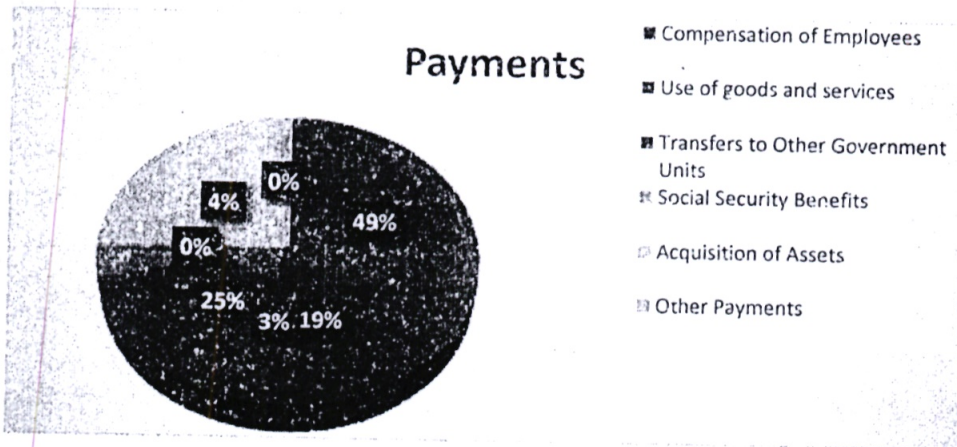


**Analysis of Expenditure**

65% of the budget was allocated to Recurrent Expenditure while 35% went to Development Expenditure. This compares well with 2021/2022 where 62% and 38% were allocated to Recurrent and Development Expenditures respectively. Below is graphical representation;

PAYMENTS	AMOUNTS
Compensation of Employees	3,902,512,483
Use of goods and services	2,149,021,477
Transfers to Other Government Units	2,472,876,192
Social Security Benefits	50,540,397
Acquisition of Assets	2,083,904,171
Other Payments	150,000,000
<b>TOTAL</b>	<b>10,808,854,720</b>

The diagram shows a pie chart summarizing the expenditure for the period ended 30<sup>th</sup> June 2023.



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

Moreover, the CIDP 2018-2022 is tracked through a CIDP Mid Term Review 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 2018 – 2022 Indicator that is used to review performance outcomes against the CIDP target outcomes.

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	veterinary services to significantly reduce disease and pest burden			
	Increased livestock productivity, marketing of livestock and livestock products and value addition	Improved farming methods among farmers	No of farmers trained	30,000
	Increase in food and fodder production through irrigation	Increase area under irrigation	No of Ha under irrigation	1,200
		Improved rangeland management	Grazing committees operationalized	12
			Rangelands reseeded	1200Ha
<b>Lands, Public Works and Housing</b>	Use spatial resources sustainably for the benefit of	Urban development plans	% of towns planned (Wajir, Habaswein, Hadado, Griftu, Tarbaj, Eldas and Bute)	50%

**Strategic development objectives**

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

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

<b>Department</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>Agriculture, Livestock and Alternative livelihoods</b>	Increase production and productivity in agricultural sector	Increased production	Annual production for key products in tons Onions Melon Spinach and Kales	50 from 40 507 from 230 125 from 120
		Increased productivity	Grafted fruit seedlings Certified seeds distributed	8,000 seedlings 5 tons
	Provision of alternative livelihoods for pastoralists and agro-pastoralists	Increased production of honey	Bechives installed	500
	Provision of effective and efficient	Improved animal health	No of animals vaccinated	3,500,000

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		health outcomes.		
			Ambulances placed in strategic areas for ease of referral for obstetric cases	20 (6 Sub-counties and 30 Wards)
			Number of nurses employed	Increased from 182 in 2013 to 367 in 2022
			Number of medical officers	Increased from 2 in 2013 to 38 in 2020
			Number of health staff	Increased from 300 in 2013 to 1300 in 2022
			Number of Maternity wings established	Increased from 45 to 91
			Obstetric referrals (Operationalization of Habaswein, Griftu and Bute Sub-County Theatres)	Reduced by 50 %

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	the county residents			
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<b>Health</b>	Enhance access to affordable and quality health care for all	Reduced maternal and infant mortality rates  Other social determinants of health have been improved courtesy of County Government of Wajir interventions in Water, Food Security, Education, Roads, Environment and Energy which have all indirect maternal	Maternal Mortality Rate (MMR)	These are analysed through National Statistics and Surveys (KDHS 2019 not done due to National Census)	
			Infant Mortality Rate		
			Skilled deliveries		Improved from 18% to 46%
			ANC Services		Improved from 26% to 67%
			Family Planning Services		Improved from 2% to 9%
			Number of facilities offering comprehensive emergency obstetric neonatal care services (facilities that can offer caesarean section)		From 1 to 4
			Facilities offering basic obstetric services	Increased from 55 in 2013 to 118 in 2022	

			Investment in health care financing	Increased from 18% in 2020/2021 to 30% in 2021/2022 Budget
		Immunization coverage	Children under 1 fully immunized	57%
		Reduced Malnutrition rate of under 5 children	Malnutrition rate of under 5 children	12
	Efficient rehabilitative, emergency referral and curative services	Improved access to affordable and quality health services	Average distance to nearest health facilities	Approximately 35 KM against 5 KM (WHO)
			Nurse : Population Ratio	1:2016
			Doctor : Patient Ratio	1:16,125
			Patient : Bed Ratio	1:3342
<b>Education</b>	Attain universal preprim	Increased enrolment in ECDE	Net enrolment rate % Gross enrolment rate %	60 65

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	ary educatio n	Increased transition rates	Transition rates to Class one Girls (%)	95
		Increased teacher pupil ratio.	No of ECD care givers	683
		Increased retention in ECDE centres.	ECDE Completion rates %	95
		Improved nutrition of Children in ECDE	Proportion ECDE students benefiting from SFP %	100
	Enhance vocation al skills to reduce unemplo yment	Increased enrolment in VTCs	Gross enrolment (NO)	671
		Improved access to VTC education	No of Polytechnics operationalized	9
	Provisio n of quality social services to the vulnerab le member	Improved social protection and livelihoods of vulnerable groups	Eligible households with OVCs receiving cash transfers	8616

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	s of the commu ity			
			Number of PWDs accessing cash transfer	5973
			Number of Older persons accessing cash transfer	4674
			Number of HH receiving HSNP	10000
			Reduced rate of adolescence pregnancy %	14.4
<b>Water and Sanitation</b>	Sustaina ble develop ment of water resource s for domesti c and livestoc k use.	Improved access to clean and safe drinking water for all	% of households with access to clean water	20
			No of Households with access to clean and safe water-during wet season,	39,000
			Average distance to	9

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			nearest protected safe water source (KM)	
			No of boreholes drilled, equipped and operational.	30
			Proportion of water source that meet WHO standard.	8
			No. Households with metered Water	10,000
<b>Trade, Cooperatives Development and ICT</b>	Mobilis e capital through cooperat ives for investm ent in value chains with competit ive advanta ge for wealth creation	Improved investment in various value chains	Gross capital holdings by cooperatives	
	To Promote Trade, Investm	Improved Business Infrastructure	-No. of Stalls Constructed	120

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	ent and Industrial Development			
Finance and Economic planning	Strengthen financial management systems	Prudent resource utilization	Audit rating	Qualified Opinion for the FY 2020-2021
	Improve domestic revenue generation capacity	Increased own source revenue	Internal revenue	OSR decreased from KSH. 62M in the FY 2020-2021 to KSH. 52.4M in the FY 2021-2022
Roads & Transport	Improve road network for better access in all parts of the county	Efficient transportation of people, goods and services	% of roads in all-weather standards	30
			Length of Roads Tarmacked (KMs)	5

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		Reliable road network	Length of Gravelled Roads. (KMs)	57
			Length of roads Graded (km)	1,471
<b>Energy, Environment and Natural Resources</b>	Harness the renewable energy resources like solar and wind	Increased street lighting using solar power	% of towns with solar street lights	25
			% of HH Connected to electricity	30
	Conserve biological, environmental and wildlife resources for the benefit of the resident	Improved conservation	Conservancies operational	-

**Progress on attainment of Development Objectives from Annual Development Plan for FY 2022- 2023.**

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:

a) Agriculture and Livestock Development

<b>Sub Program</b>	<b>Key performance Indicators</b>	<b>Unit</b>	<b>Baseline (2017)</b>	<b>Target 2022/ 2023</b>	<b>Achievement (Assets cumulative achievements )</b>	<b>Implementing agency/ remarks</b>
Livestock Resource Management and Development	Farmers/ pastoralists reached in extension and trained	No.	10,000	32,000	18,000	Targets affected by the drought. However, there was a significant increase in no reached due to support by partners, and departmental projects
	Educative Radio programs developed and targeting livestock farmers	No	5	10	15	Support from LMS, and Mercy-corps under the SBCC campaign and outreach programmes on drought
	Staff trained on climatesmart	No	12	19	32	Support from KCSAP, ELRP, K- Rapid, LMS,

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	Increase forest cover through afforestation and agroforestry	Increased forest cover	Proportion (Ha) of land under forest cover	3.5
<b>Public Service, Town Administration and Decentralised Units</b>	Enhance resilience and disaster management	Reduction in disasters	%reduction in households affected by disasters	50
	Strengthen cohesion through peace building and conflict resolution	Reduced conflicts	%reduction in reported conflicts	70
	Increase citizen participation for better governance and accountability	Increased project ownership and civic responsibilities	% of projects managed by PMCs	30

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livestock farming						WFP, and FAO
Farmers trained on climaterisk and applicable information	No	10,000	20,000	30,000		Support from KCSAP, ELRP, K- Rapid, LMS, WFP, and FAO
Technical staff in post	No	14	19	32		CGW employed 16 officers
Livestock Census	No.	0	1	0		Lack of fund
Animals of better breeds distributed	No.	64	200	0		No additional breeds distributed; however, the number has grown due to reproduction
Local Adaptive breeds Distributed	No	64	1000	0		No additional breeds distributed; however, the number has grown due to reproduction
Degraded rangelands reseeded	Ha	0	5000	600		Target not met because of drought
Irrigated pasture production	Ha	200	4000	400		Target not met because of drought and inadequate funds
Hay harvested	24kg Bales	12,000	50,000	25,600		Target not achieved due to drought

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	No. of strategic hay/barn Stores in place	No.	23	33	23	Additional ones were done by partners but progress have been slow due to lack of adequate funds
	Strategic feed reserves for emergencies	Bales	0	50,000	0	Lack of funds to actualize
	Local Food formulation for livestock operationalized	No	0	1	1	Installed but not yet operational (Bute)
	Rangeland committees for management established	No	8	30	9	Target not achieved due to lack of funds
	Livestock policies, laws and strategies operationalized	No	0	2	0	Bottle necks in the legislation process (Range land management bill, and Livestock marketing bill)
Marketing and Value addition	Strategic livestock markets	Number	4	10	6	All the markets are in use though some on a small scale
Irrigation Management and Services	Feed lots Operational	Number	0	1	0	Not done due to lack of funds. Allocated funds

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	Area under watermelon	Ha	500	1000	400	Target not met due to lack of irrigation water and also continued drought resulted to rapid decline of land under irrigated crop
	Area under kales production	Ha	125	250	120	Target not met due to lack of irrigation water and also continued drought resulted to rapid decline of land under irrigated crop
	Area under Tomatoes production	Ha	150	250	70	Target not met due to lack of irrigation water and also continued drought resulted to rapid decline of land under irrigated crop
	Other Horticulture	Ha	162.5	360	90	Target not met due to lack of irrigation water and also continued drought resulted to rapid decline of land under the crop

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Unit						reallocated for emergency livestock feed
Market holding Grounds	Number	4	6	2		None
Camel Marketed	Number	10,000	20,000	15,000		Low achieved due to drought
Climate information Sharing	Frequency	0	Weekly	Weekly		On progressing trend
Camel milk processing plants	No	0	1	2		Done through partnership and departmental projects
Uptake of Livestock Insurance	Kshs	0		33.75m		
Uptake of Livestock insurance	No of household s insured	2,500	10,000	8,164		This was done under DRIVE project
Number of farmers practicing irrigation	No	1000	3500	2500		Target not met due to lack of irrigation water and also continued drought resulted to rapid decline of land under irrigated crop

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						Compositing. Zero tillage, OFSP, BSP, FSC, etc. Targets met and exceeded due to input from partners and departmental projects
Yield for Melons	Tones/Acre	1.2	8	4		Yields remained low due to inadequate soil moisture, pest attacks and diseases
Yield for kales	Tones/acre	2	8	5		Yields remained low due to inadequate soil moisture, pest attacks and diseases
Yield for tomatoes	Tones/Acre	1.6	5	3		Yields remained low due to inadequate soil moisture, pest attacks and diseases
Yield for cereals	Bags/Acre	8	15	6		Yields remained low due to inadequate soil moisture, pest attacks and diseases

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	Area under Food crop production	Ha	2183	7000	2000	Target not met due to lack of irrigation water and also continued drought resulted to rapid decline of land under the Crop
Agricultural Mechanization on Services (AMS)	Land tilled Mechanically	Ha	1,500	7000	2500	Activity carried out with support from WFP
	Machinery in AMS- Farm tractors	Units	6	3	6	None was bought due to lack of Funds
	Farmers using AMS	No	100	2600	825	The number increased due to farmers opening more land for crop production
Training and Extension Services	Trainings undertaken	No	5	1	12	Mostly supported by KCSAP, ASDSP, ELRP, K Rapid, WFP and Warda
	New advanced technologies adopted	No	4	8	21	Use of mechanized sorghum threshers, and modern storage facilities adopted, Walking tractors, Sim sim oil extractor,

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Yield for pulses	Bags/Acre	10	15	4	Yields remained low due to inadequate soil moisture, pest attacks and diseases
Value chains developed	No	0	2	3	Sorghum and Simsim value chains developed up to formation of cooperatives, while Watermelon has been strengthened across the five production nodes
Average income/ Acre–Horticulture	Kshs	30,000	55,000	24,000	Income remained low due to poor productivity
Average income/ Acre – cereals	Kshs	24,000	45,000	32,000	
Post-harvest losses	%	40	20	30	Reduced through initiatives targeting appropriate storage management practices

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Climate change adaptation and mitigation through agroforestry	Agricultural land under agroforestry	% Cover	1.9	5%	2.1	Minimal achievement due to lack of water to irrigate agroforestry trees and prolonged drought
	Area under fruit trees in the county	Acres	35	285	41	Minimal achievement due to lack of water to inadequate water for irrigation
	Frequency of sharing climate Information	Frequency / Month	1	4	4	Sustained through enhance partnership with KMD and NDMA
Research	Dissemination forums/ trainings	No	0	1	1	One done on sorghum value chain supported by KCSAP for research done elsewhere
	Research findings Launched	No	0	1	1	Done on OFSP -
	Adaptive crops Developed	No	0	4	1	OFSP adopted

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Fish production	Fish ponds operational with solar energy	Number	2	2	0	None operationalized due to drought and lack of funds
	Fingerlings production Ponds	No	2000	10,000	0	Not done due to lack of funds and drought
	Fish produced	Kgs	4,000	10,000	0	Not done due to lack of funds
	Income from fish	Kshs	500,000	20m	0	No fish was produced
Agriculture	Honey marketed	Kgs	1,000	10000	2,500	Target not met due to lack of inadequate honey attributed to prolonged drought
	Beehives active	Number	500	1,000	350	Most of the bees died and absconded due to lack of water
	Income from Honey	Kshs	1,000,000 0	5,000,000 0	2,800,000	Revenue low due to low quantities of honey produced
Poultry Production	Birds in production by youth and women	Number	5,000	20,000	29,250	KCSAP and ASDSP supplied 16,250 birds to farmers
	Income from poultry	Kshs	4.8M	15M	21 M	Increase in income can be attributed to

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						increased number of birds
	Eggs Produced	Crates	80,000	250,000	32,700	Increase in eggs production can be attributed to increased number of birds. Though the number of birds is high, most of them are still below laying age.
Alternative livelihood	Gums and resins harvesters trained	No	100	500	0	Not done due to lack of funds
	Volume of gums produced	Kgs	2,000	20,000	350	Harvesting of gums decreased due to drought
	Aloe Vera harvested	Kgs	0	1300	0	Harvesting stopped due to drought. This was meant to ensure genetic material sustainability
Disease surveillance	Emergency response\teams	No	1	4	4	Save the children, ELRP, FCDC, ISLAMIC RELIEF, CGW
	Stock	stock	1	1	1	Inadequate funding resulted to

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	of strategic vaccines	centres				low achievements FAO, CGW
	Emergency response time	Days	14	1	1	Adequate staff and support from partners such as Save the
						children, ELRP, FCDC,  ISLAMIC RELIEF, CGW
	No of Animals vaccinated	Sheep and Goats	0.5	4,200,000	260,000	Supported by Save the children, ELRP, FCDC, ISLAMIC RELIEF, CGW
		Camels	0.1	1.0 M	176,000	Supported by Save the children, ELRP, FCDC, ISLAMIC RELIEF, CGW
		Cattle	0.05	0.9M	20,000	Supported by Save the children, ELRP, FCDC, ISLAMIC RELIEF, CGW
Animal health Training and extension services	Farmers reached/ Trained	No	500	2000	2000	CGW, Save the Children
	Technical staff in	Number	33	53	43	More staff

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	Post					employed
Value Addition	Hides tanned	No	1,000	25,000	2,000	Sub- Sector relatively underfunded
	Income from hides and skins	Kshs	3M	10M	4M	Sub- Sector relatively underfunded
	Handlers and traders trained on hides and skins	Number	100	1,000	140	EU
	Cottage industries owned by youth	Number	0	12	0	Inadequate funding
	Volume of meat processed	Kgs	800,000	2,000,000	1,500,000	No have grown due to continued capacity building by the government and partners
	Normal animals slaughtered	Number	200,000	300,000	230,000	The target could not be achieved due to prolonged drought. However, the marginal increment could be attributed livestock of take programmes carried as drought response

	Income from marketed livestock Products	Kshs	200M	700M	500M	The target could not be achieved due to prolonged drought.
Irrigation Infrastructure and Services Unit	Area under irrigation	Ha	300	900	1480	This high achievement can be attributed to support by partners, departmental projects and normal county government interventions
	Irrigation feasibility studies Conducted	No	6	6	2	Supported by FAO and WFP
	Large/ Medium scale irrigation schemes using dams operational	No	13	20	16	Inadequate funding and limited irrigation water. 3 done by WFP
	Irrigation schemes Rehabilitated	No	13	30	15	Inadequate funding and limited Irrigation water. 2 done by WFP

b) Health Services

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Sub Program	Key performance Indicators	Unit	Baseline (2017)	Target 2022/2023	Achievement	Implementing agency/ remarks
Health Services	Two Bedroomed staff Houses constructed			11	0	
	Office spaces constructed	NO		5	0	
	Laboratories constructed and equipped	NO	28	5	1	Renovation of lab kitchen and walk way @ WCRH
	Casualty and emergency unit constructed and equipped	NO	0	1	On going	Tendered
	ICU constructed and equipped	NO	0	1	On going	Tendered
	Fences constructed	NO	110	12	i	CGW
	Mortuary constructed	NO	0	1	0	Not funded
	Medical warehouses constructed	NO	1	5	0	Not funded
	Maternal shelter for pregnant mothers constructed	NO	0	5	0	Not funded
	Twin toilets for the public constructed	NO		13	3	Not funded
	Facilities getting pharms and non- pharms	NO	110	122	128	CGW
	Cold stores constructed	NO	3	6	0	Not Funded
	Outreach services sites for EPI	NO	100	270	270	Supported by Partners (Save, Red Cross, Warda)

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TB outreach services	NO	4	30	4	Supported by partners
Continuous HIV testing and RRI	NO	50	100	100	CGW
Nutrition surveys	NO	2	2	2	Supported by partners (Save, Unicef, WFP)
Water samples tested and analysed	NO	35,560	142,754	46,252	Supported by partners (Save, Unicef WHO)
Public sensitization and awareness creation forums	No	15	30	20	Supported by partners (Unicef, Save, Red cross, Warda)
Community units operational	NO	45	30	98	Supported by partners (Save, Unicef. Red Cross)
Epidemiological surveillance and case investigations	NO	1	6	3	CGW
Ambulances that are operational	NO	20	23	23	CGW
Ambulances procured	NO	23	2	0	CGW
Youth friendly centres established	NO	0	7	0	NOT FUNDED
Operational research	NO	0	2	1	CGW
Health outreach services across the county	NO	10	30	20	Supported by partners (Save, World Vision, Warda WFP)

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	Health outreach services	NO	1	30	2	
					I theatre equipped @ Tarbaj	Tarbaj
					2 Ophthalmology equipped	Habaswein and Bute
					Additional Equipment for theatre	Bute
					Major renovation	WCRH

c) Education, Social Services & Family Affairs

Sub Program	Key performance Indicators	Unit	Baseline (2021)	Target 2022/2023	Achievement	Implementing agency/ remarks
ECDE	ECDE Class rooms and Twin Toilets	No	268	32	0	CGW
	Classrooms constructed			3	0	CGW
	No. of feeding days per child	No of days		175	88	CGW
	Increase in enrolment	no	19071	24000		
	Proportion of centres with learning materials	%		100%	100%	CGW
Vocational Training	workshops and classrooms Constructed and equipped		8 workshops	9	2 classrooms	CGW

			7 classroom s		3 Workshop s	
	Increase in enrolment	no	910	1500	1132	
	Improvement in MVM Equipment Pupils Ratio	ratio	1:5	1:2	1:3	CGW
	Increase in Furniture Student Ratio	ratio	1:3	1:1	1:1	
Gender and Social Services	Sewing machines procured	no	40	200	0	CGW
	Gender office constructed	no	0	1	0	CGW
	Milk coolers for women groups procured	no	0	2	0	CGW
	Motor Vehicle procured	no	2	1	0	CGW
	PLWD receiving cash transfers	no	262	6193	2410 – 630 by CGW	CGW
	Older persons receiving cash transfers	no		4874		CGW
	Households receiving HSNP	no	12900	10000		CGW
	Assistive devices procured	no	100	100	0	CGW
	Child protection centre procured	no	0	1	0	CGW
	Sanitary pads provided to school girls	no	12000	30000	35000	CGW
Sports developme nt services	Stadiums constructed		0	1	0	CGW
	Sports fields upgraded		20	5	0	CGW
	Tournaments and championships organized		1	12	3	CGW

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	Sports academies established		0	1	0	CGW
	Sport Materials Supplies	No	10	200	10	Not implemented
Culture and Heritage Services	Cultural centres established		0	2	0	CGW
	Sensitization and capacity building forums held		0	6	0	CGW
	Cultural events and fairs held		4	7	0	CGW
	Cultural centres gazetted and preserved		0	6	0	CGW

d) Water Services

Sub Program	Key performance Indicators	Unit	Baseline (2017)	Target 2022/2023	Achievement	Implementing agency/remarks
Maintenance AND Overhaul of Water Supplies	No of boreholes maintained		272	315 boreholes		Not implemented
	No of water pan desilted		28	40 Water pans desalinated		Not implemented
Development of water resources	Policies and laws in place	No	0	2	1	WCG
	Water works constructed	No	-	30	23	WCG
	No of Boreholes drilled	No	272	15	31	WCG, AMA,

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	installed					
	Water supply Schemes maintained	No	0	21	5	WCG, WVK
	Sanitation projects implemented within Wajir municipality	No	0	20	0	WCG
	Level of completion for the Wajir Sanitation project	%			0	WCG
	No of Water pans Desilted	No	-	-	2	WCG
	Rehabilitation of shallow wells	No	-	-	2	WCG
	Construction of Ablution block	No	-	-	74	WCG
	Construction of water works	No	-	-	1	WSTF

e) Roads, Transport, Public Works & Housing

Sub Program	Key performance Indicators	Unit	Baseline (2017)	Target 2022/ 2023	Achievement	Implementing agency/ remarks
Roads	Length in KMs of roads graveled and drainages constructed	Km	18	60KM	6	Department of Roads and Transport
	Length of roads Tarmacked	Km	32	5KM	0	Department of Roads and Transport
	No. of drifts constructed	No	75	18	6	Department of Roads and

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						KDRDIP
	No of mega pan constructed	No	15	3	0	WCG
	No of water pan constructed	No	260	6	0	WCG
	No of Water pans Desilted	No	-	6	31	WCG
	No of Mega Pan desilted	No	-	-	2	WCG
	No of water supplies rehabilitated	No	-	-	10	WCG
	No water works rehabilitated	No	-	25	23	WCG
	No of underground water tanks Constructed	No	-	-	6	WCG
	Maintenance of Boreholes	No	278	278	43	WCG
	Repair and Maintenance of motor vehicle spare parts	No	22	-	22	WCG
	Water trucking	No	170	-	155	WCG
Administration, Planning and Support Services	Staff trained	No	0	20	0	WCG
	No of water management committees trained	No	0	100	0	WCG
	Operational tools and equipment	No	24	30	0	WCG
WAJWASCO	Desalination Machines	No	1	5	0	WCG

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						Transport
	Length of Road Expanded-bush cleared	Km	2180	1000	60	Department of Roads and Transport
	Length of roads Graded (km)	Km	2180	1200	175	Department of Roads and Transport
	KMs of Tarmac maintained	Km	32	45	5	Department of Roads and Transport
Transport	Level of completion		0	1 (Wajir Bus Park)	0	Department of Roads and Transport
	Equipment operational		2	4	4	Department of Roads and Transport
Public Works & Housing	No. of houses constructed	No	289	30	Not achieved	Public works & Housing. Budget Limitations
	No. of offices constructed	No	All national and county government offices in Wajir	One (1) storey building office for roads & public works	Not achieved	Roads Public works & Housing. Budget Limitations
	No. of Houses and offices renovated	No	30	30 houses proposed to be renovated	Not achieved	Public works & Housing

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Amount of revenue collected	Ksh.	21Million (10 years)	2.1 Million	Achieved	Public works & Housing
No. of Artisans Trained on ABT	Number	600	60	Achieved	Public works & Housing
No. of new ABT centers established and operationalized	Number	6	6	Achieved	Public works & Housing
No of policies developed	Number	0	1	Not Achieved	Public works & Housing
Proportion of government infrastructure constructed using the ABTs	Number	100%	70%	Achieved	Public works & Housing
No of houses constructed	Number	0	20	Not achieved	Public works & Housing
Proportion of buildings inspected for safety occupation	Number	20%	100%	Achieved	Public works & Housing
No. of public buildings projects supervised and managed by public works	Number	289 houses	200	Achieved	Public works & Housing
Construction of Governor's, deputy governor and Speaker's Residences	Number	3		Not achieved	Public works & Housing
Completion of County	Number	1	70%	In progress	Public works &

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	consultancies conducted					
	Trade fares and exhibitions held	Trade Fairs	2	4	0	WCG
	Policies and laws developed	Policies & Laws	2	2	0	WCG
	Cottage industries established	Cottage Industries	0	3	0	WCG
	Market committees established	Market Committees	6	9	0	WCG
	Monitoring and evaluation reports	Reports	0	4	0	WCG
	Investment forums held	Forums	0	1	0	WCG
Cooperatives development	Cooperative societies revived	Revived Cooperative	6	60	6	WCG
	Cooperatives societies supported	Supported cooperative	15	60	15	WCG
Raw Materials for making Jikos for Habaswein Energy Saving Cooperative	Cooperatives societies supported	Startup Kits	0	4.2M	0	WCG

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	Assembly	er				Housing
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f) Trade, ICT, Cooperative and Industry

Sub Program	Key performance Indicator	Unit	Baseline (2017)	Target 2022 / 2023	Achievement	Implementing agency
NB. Most of the planned and approved projects/ activities below were not done due fund reallocation in the supplementary budget to mitigate drought.						
Trade and industry	Markets operated and maintained	Markets	277	265	0	WCG
	Weights and measures workshop Constructed	Workshops	0	1	0	WCG
	Offices renovated	Offices	2	2	2	WCG
	Amount allocated to enterprise fund	Enterprise Fund	118.8 M	140M	200M	WCG
	Motor vehicle procured	Motor Vehicle	1	0	0	WCG
	Motor cycles procured	Motorcycle	0	2	0	WCG
	Investment profile developed	Profile	0	1	0	WCG
	MSMEs trained and capacity built	Trainings	10	200	0	WCG
	Research, feasibility studies and	Research	0	1	0	WCG

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Purchase of Materials for Jua Kali Cooperatives	Cooperatives societies supported	Coop Members	2	4	4	WCG
Purchase of materials for Cooperative e.g., clothing materials, sisals, sewing machines, laundry machines, weaving materials, beads for making basket.	Cooperatives societies supported	Coop Members		3	3	WCG
Trade show and exhibitions	Trade show	Exhibition	1	1	0	WCG
Investment & industry	Cottage industry supported	Industries	0	1	0	WCG
	Leather industry supported	Industries	0	2	0	WCG
	Investment policy developed	Policy	0	1	0	WCG
	Light industries supported	Industries	0	5	0	WCG
	Industrial parks Developed	Industries	0	1	0	WCG
	Exhibition & Trade Fair Conducted	Industries	0	1	0	WCG

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ICT	Local Area Networks installed	Local Area Networks	8	2	2	WCG
	ICT security systems installed 1	ICT security systems	0	1	0	WCG
	Projects management systems installed	Projects management systems	0	1	0	WCG
	GIS systems installed	GIS systems	0	1	0	WCG
	Persons trained and ICT skills Developed	Trainees	10	100	0	WCG
	Video conferencing systems installed	Video conferencing Systems	0	1	0	WCG
	Internet connections installed	Internet connections	15	3	0	WCG
	CCTV systems installed	CCTV systems	0	2	2	WCG

g) Environment, Energy and Climate Change

Sub Program	Key outcomes/outputs	Key performance Indicators	Baseline (2017)	Target 2022/2023	Achievements	Remarks
Programme	Environment Conservation Services					

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		planted/propagated				
		No. of Awareness and Public Participation Forums	12	6	6	
		No of institution/health centres solarized	20	10	4	
		No. of Capacity building workshops for Ward adaptation committees	30	30	30	
<b>Programme Name:</b>	Energy Services					
<b>Objectives:</b>	Increase access to renewable and thermo diesel energy					
<b>Outcomes:</b>	Increased access to energy					
Energy	Improve access of renewable energy	Health centres installed with solar buck-up	12	15	8	
	Improved business working hours and urban security	Solar street lights installed	567	800	0	
		Solar street lights maintained	0	600	600	
		Bone crushers procured	0	2	0	
		Portable biogas bags	0	200	0	

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<b>Name:</b>						
<b>Objectives:</b>	<b>Increased forest cover and environmental conservation</b>					
<b>Outcomes:</b>	<b>Increased forest cover and environmental conservation</b>					
Environment	Improve forest cover	Seedlings in afforestation program	10,000	30000	30,000	
	Improve quality of the soil	Gabions constructed	12	4	2	
	Improved solid waste management	Waste recycling machines procured	1	3	0	
	Improved Rangeland management and invasive species control	Invasive prosopis species controlled	12	6 locations	0	
		Civil education Advocacy, public sensitization, Stakeholder engagement	27	30 wards	30 wards	
Climate change	Improved community resilience toward climate change adverse impacts	No of water kiosk/troughs constructed	10	5	15	
		No of water storage facilities	12	5	11	
		No of boreholes solarized/equipped	5	10	2	
		No of community farm solarized with irrigation system	0	10	6	
		No seedlings	10,000	20,000	20,000	

		procured				
	<b>Program Name:</b>	Wildlife and Tourism				
	<b>Objectives:</b>	Improve physical infrastructure of eco-tourist attraction centers				
	<b>Outcomes:</b>	Increased visitors from local and international tourists				
Natural resources and tourism	Improved wildlife conservation and Ecotourism	Conservancies established	3	1	0	
		Signage for ecotourism installed	0	5	0	
		wildlife sanctuaries established	0	1	0	
		wildlife water points constructed	6	4	0	

h) Lands & Physical Planning

Sub Program	Key Performance Indicators	Unit	Baseline (2017)	Target 2022/2023	Achievement	Implementing Agency/ remarks
Urban and rural Physical Planning Services	No of plans prepared, approved, launched and ready for Implementation	No	7	4	Achieved	Depart of land
	No. of county plans developed	No		1	Not achieved	Depart of land
	Size of land set aside for the centres at finalization stage of planning	Acres	0	5%		Depart of land
County Survey, and Policy Services	No of plots surveyed titles issued		15,000	10,000	3,000	Depart of land

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	Proportion of building development plans approved		10	50	5m achieved	Depart of land
	Revenue collected from land rates, survey and development controls to be separated			72M	Not achieved	Depart of land

i) Public Service, Special Programmes and County Administration

Sub Program	Key performance Indicators	Unit	Baseline (2022)	Target2022/2023	Achievement	Implementing agency
Town Administration	Slaughter houses constructed	No	11	4	0	Not implemented
	No of town admin offices Constructed	No	1	4	0	Not implemented
	No of Vehicle for monitoring and supervision	No	0	1	0	Not implemented
	No of tippers for town sanitation	No	4	1	0	Not implemented
	No of dumpsites Secured	No	8	4	0	Not implemented
Decentralized units	Proportion of sub-county and Ward offices fully operational	%	10%	100%	100%	WCG

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	No of enforcement officers		0	30	0	Not implemented
	No of administrators that underwent paramilitary training	No	0	36	0	Not implemented
Disaster management and resilience	Dissemination level of Disaster Management and coordination act 2014		0	6	0	Not implemented
	No of early warning reports Disseminated	No	10	24	0	Not implemented
	No of contingency plans disseminated	No		1	0	Not implemented
	No of Households receiving relief food	No	7,800	12,300	Overachieved (92,000)	WCG and other partners
	Proportion of wards undertaking CMDRR	%	2	30%	50%	WCG
	proportion of Partners with Active MOUs with the Government	%	30%	70%	10%	WCG
NGOs and Partners Coordination	No of CSG	No	6	6	6	WCG-NDMA

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	Meetings					
Human Resources Management	Proportion of staff inducted to new appointments		20%	100%	0	Not implemented
	Proportion of staff sensitized on HR policies		30%	100%	0	Not implemented
	Proportion of staff under Appraisal system		0%	100%	0	Not implemented
	Proportion of professional cadres with adapted/ developed Career development schemes		20%	50%	0	Not implemented
	Proportion of staff attending at least one-week training lasting for at-least a week	No	5%	30%	10%	WCG
	No. of files Captured	No	0	5000	0	Not implemented
	Peace and Security	No of wards with active peace and dialogues committees	No	0	30	2

	Number of incidences with prompt responses	No	24	12	6	WCG, World Vision (Rapid plus) KRCS, IRK
	No of sensitization through peace caravans	No	0	6	2	WCG, World Vision (Rapid plus) KRCS, IRK
	No of regular peace activities in institutions, villages etc.,	No	20	50	26	WCG, World Vision (Rapid plus) KRCS, IRK
	Number of wards with ADR Mechanisms	No	0	30	0	Not implemented
Intergovernmental relations	Intergovernmental institutions	No	0	2	0	Not implemented
	Operational	No	0	2	2	WCG
Efficiency Monitoring Unit.	Customer satisfaction index	%	0	80%	0	Not implemented
	No of Customer satisfaction surveys Undertaken	No	0	1	0	Not implemented

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	Number of CECMs and CCOs with performance contracts	No	0	41	0	Not implemented
	Proportion of projects inspected for value for money		0	30%	0	Not implemented
Public Participation and Civic education	Proportion of policies/bills subjected to public discussions		50%	100%	6,000,000	Not implemented
	Proportion of projects with project management committees			100%	0	Not implemented
	Proportion of county wards sensitized at least once		20%	100%	0	Not implemented
Governance and Ethics	Governance gap assessment		1	Annual	5,000,000	Not implemented
	Governance Magazine		0	Annual	0	Not implemented

j) Finance & Economic Planning

Sub Program	Key performance	Unit	Baseline	Target	Achievement	Implementing
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	Indicators		(2017)	2022/2023		Agency
County Integrated Development Planning	Servicescopes with policy/legal framework	No	CIDP 2018-22 ADP	ADP 2023/2024 CIDP 2023-2027	2	WCG
	Sub-county planning offices Operational	No	0	6	0	WCG
County Statistical Information Services	Annually updated statistical Abstract	No	0	1 abstract Updated	0	WCG
	Coordination framework Established	No	0	Established	Not Established	WCG
County Integrated Monitoring and Evaluation Services	Quarterly reports	No	1	4	0	WCG
	No of Field data Collection	No	0	2	2	WCG
	Proportion of projects with prefeasibility and appraisal Reports	%	0%	50%	0	WCG
	Proportion of the ADP projects tracked through the e-CIMES	%	0	100	10	WCG

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	system					
County Budget Management	Budgets prepared per year	No	3	1	2	WCG
Services	Supportive policy documents prepared and Submitted	No	CBROP CFSP	CBROP; CFSP	2	WCG
	No. of Policy documents subjected to public participation	No	2 -CFSP Budget Estimates	2 (CFSP Budget Estimates)	2	WCG
	No of reports Prepared	No	4/yr.	4	4	WCG
	Proportion of expenditure outside budget	%	20	0	0	WCG
	No of staff Trained	No	0	30	50	WCG
	Budget transparency index (IBP Survey)	%	0	70	0	WCG
	County Accounting	No of Cash flow plans prepared	No	1	1	1
Services	Payment period for county Suppliers	No	3	3	3	WCG

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	Financial reports prepared in a FY	No	5	Monthly, Quarterly and Annual	5	WCG
	Favorable external audit Rating	Opinion	Disclaimer	Unqualified	-	WCG
Supply Chain Management Services	Average Time taken to deliver requisitioned goods in months	No	3	2	1	WCG
	Functional units at county and sub- county	No	2	8	15	WCG
Internal Audit	Favorable external audit Rating	Opinion	Disclaimer	Unqualified	-	WCG
Revenue management services	Growth of internal revenue	%	-50	50	-17.86	WCG
	Policy and legal framework in place	No	None	Finance Bill Trade License bill Revenue Administration Bill Land Rates Bill Revenue Mobilization policy	1	WCG

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

### **2. Environmental performance**

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

### **3. Employee welfare**

Wajir County Recognises the value of its employees in the implementation and long term sustainability of its development strategy. As a result, it has always ensured a fair recruitment process where competences and qualification 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 which on terms as provided by the Salaries and Remuneration Commission's guideline of Employee Medical benefits.

**4. Market place practices-**

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

**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 accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2023 and of its financial position as at that date.

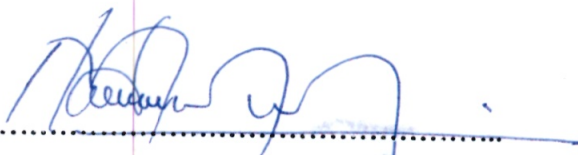
The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance 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 for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

#### **Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on \_\_\_\_\_ 2023



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

# REPUBLIC OF KENYA

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



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

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

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Executive of Wajir set out on pages 1 to 30, which comprise of the statement of financial assets and liabilities as at 30 June, 2023 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in

accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Wajir as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

## **Basis for Qualified Opinion**

### **1.0 Irregular Engagement of Casual Employees**

The statement of receipts and payments reflects compensation of employees' amount of Kshs.3,938,393,705 as disclosed in Note 3 to the financial statements. Included in this expenditure is Kshs.59,957,380 spent on casual employees' wages. However, examination of records revealed that casual employees were engaged continuously for more than 3 months, which is contrary to paragraph B.16 of the County Human Resource Manual, 2013. Further, muster rolls and County Public Service Board (CPSB) approval for the engagement of the casual employees were not provided for audit review.

In the circumstances, the validity, regularity, accuracy and completeness of the casual wages amounting to Kshs.59,957,380 could not be confirmed.

### **2.0 Irregular Payment of Special House Allowances**

Analysis of County executive payroll records revealed that an amount totalling Kshs.38,703,185 was paid to seven hundred and seventy-nine (779) employees as special house allowances in addition to the normal house allowances. However, payment of special house allowance is contrary to Salaries and Remuneration Commission Circular No. SRC/ADM/CIR/II/13. Vol III (126) dated 10 December, 2014, which stipulates the approved rates of house allowances for public officers. As a result, Management contravened Salaries and Remuneration Commission Circular No. SRC/ADM/CIR/II/13. Vol III (126) of 10 December, 2014.

In the circumstances, the validity and regularity of Kshs.38,703,185 paid as a special house allowance could not be confirmed.

### **3. Unsupported Training Expense**

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects use of goods and services amount of Kshs.1,842,834,846 out of which Kshs.37,740,227 was incurred in respect to training. Included in this training expenditure is Kshs.1,409,600 that was not supported with training policy and training needs assessment, departmental skills inventory records and course approval.

In the circumstances, the accuracy and completeness of the training expenditure amounting to Kshs.1,409,600 could not be confirmed.

#### **4. Supply and Delivery of Medical Drugs**

The statement of receipts and payments reflect use of goods and services expenditure of Kshs.1,842,834,84 which as disclosed under Note 4 to the financial statements, includes Kshs.395,601,523 in respect of specialized materials and services. The later balance further includes payment of Kshs.121,928,486 made to the Kenya Medical Supplies Authority (KEMSA) for the supply and delivery of medical drugs to various facilities within the County. However, stores records such as receipt vouchers (S13), store ledgers and issue notes from the facilities that received the drugs were not provided for audit review.

In the circumstances, the validity, accuracy and completeness of expenditure amounting to Kshs.121,928,486 on supply of medical drugs could not be confirmed.

#### **5. Completion of Wajir County Assembly Office**

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects acquisition of assets balance of Kshs.1,242,014,635. This amount includes Kshs.376,545,789 for the construction of buildings, which also Includes an expenditure of Kshs.174,693,376 for the construction of the Wajir County Assembly. The project had a contract sum of Kshs.179,209,040. Physical verification conducted on 14 August, 2023, revealed that works had been completed. However, examination of procurement records revealed that the works were completed by a new contractor subsequently awarded to revive and complete the Assembly building. Key documents such as the project file for the initial contract to ascertain the grounds for termination, amount paid at termination, cost estimate for outstanding works and appointment letters for ad-hoc committees were not provided for audit review.

In the circumstances, the validity, accuracy and completeness of the expenditure amounting to Kshs.174,693,376 could not be confirmed.

#### **6. Transfers to Other Government Entities**

Note 4 to the financial statements reflects transfers to other Government entities of Kshs.1,137,987,491 which includes Kshs.1,047,120,099 in respect of other capital grants and transfers. However, Kshs.14,375,388 and Kshs.12,466,377, all totalling Kshs.26,841,765 was paid to various Health Centers and Dispensaries respectively and was expensed at the point of payment. The Management has not provided the accounting documents and returns from beneficiary institutions to confirm the funds were applied for the intended purpose.

In the circumstances, the accuracy and completeness of transfers to other Government entities of Kshs.26,841,765 could not be confirmed.

#### **7. Transfers to Wajir Water and Sanitation Company Limited**

The statement of receipts and payments reflects transfers to other government entities of Kshs.1,137,987,491 which includes transfers to Wajir Water and Sanitation Company Limited amounting to Kshs.495,928,250. However, Note 7 to the financial statements of the Company indicate total support of Kshs.532,194,211 from the County Government, resulting in unexplained and unreconciled variance of Kshs.36,265,961.

In the circumstance, the accuracy and completeness of the transfers to Wajir Water and Sanitation Company Limited of Kshs.495,928,250 could not be confirmed.

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

### **Emphasis of Matter**

#### **Budget Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on comparable basis of Kshs.10,808,854,720 and Kshs.9,301,992,414 respectively, resulting to an under-funding of Kshs.1,506,862,306 or 16% of the approved budget. Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.10,381,339,032 and Kshs.9,299,557,399 respectively, resulting to an under-expenditure of Kshs.1,081,781,633 or 10% of the approved budget.

Further, scrutiny of records for exchequer releases during the year under review revealed that Exchequer receipts amounting to Kshs.2,391,731,907 were received in the months of June and July, 2023. Late exchequer release by the County Treasury amount to underfunding the County Executive and impacts negatively on planned activities and service delivery to the public.

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

My opinion is not modified in respect of this matter.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unresolved Prior Year Matters**

During previous years' audits, the Auditor-General has been issuing audit reports. These reports have been discussed by County Public Accounts and Investment Committee of Senate and recommendations made. However, the Management has not provided documentary evidence to show measures taken in implementing the recommendations and resolve the issues as required by Section 31(1) (a) of the Public Audit Act, 2015, which requires that State Organ or a public entity that had been audited shall submit a report on how it has addressed the recommendations and findings of the previous year's audit.

# REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

## **Conclusion**

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

## **Basis for Conclusion**

### **1.0. Compensation of Employees**

#### **1.1. Un-remitted Statutory Deductions**

During the year under review, the Management failed to remit Pay as You Earn (PAYE) deductions totalling Kshs.8,086,859 for the year under review. This is contrary to Section 37(1) of the Income Tax Act that requires an employer paying emoluments to an employee to deduct therefrom, and account for tax thereon, to such extent and in such manner as may be prescribed. Further, the County had an outstanding balance of unpaid statutory deductions from previous years totalling Kshs.686,856,026. The total cumulative unremitted statutory deductions amounted to Kshs.694,942,885 as at 30 June, 2023. Non-remittance of statutory deductions could lead to legal actions and penalties from relevant authorities.

#### **1.2. Payment of Salaries for Wajir Water and Sewerage Company Staff**

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects compensation of employees' balance of Kshs.3,966,304,190 for the year under review. Included in the balance is an expenditure of Kshs.83,275,295 incurred on behalf of Wajir Water and Sewerage Company as salaries and allowances. However, the company is a distinct legal entity of the county that is supposed to carry out its operations separately and prepare its own financial statements in accordance with the Public Sector Accounting Standards Board requirements. The Management of the County Executive therefore contravened paragraph 9 of IPSAS 1 which states that each component entity with a distinct and separate legal identity should prepare its own financial statements.

#### **1.3. Non-compliance with Law on Compensation of Employees Limit**

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects compensation of employees' cost of Kshs.3,966,304,190 for the year under review. This represents 42.6% of the total revenue received of Kshs.9,301,992,414. This is contrary to Regulation 25(1)(a)(b) of the Public Finance Management (County Governments) Regulations, 2015 which requires the County Executive Committee Member with the approval of the County Assembly set a limit on the County Government's expenditure on wages and benefits for its officers and the limit set shall not exceed thirty-five (35) percent of the County Government's total revenue.

#### **1.4. Employees Retained in the Payroll Beyond the Retirement Age**

Review of Integrated Payroll and Personnel Database (IPPD) revealed that nine (9) officers had attained the mandatory retirement age of 60 years but were still in office as at 30 June, 2023. No records were provided for audit to demonstrate that the officers were entitled to prolonged stay in the service as provided for in Public Service staffing regulations. This was contrary to Regulation 70(1)(a) of the Public Service Commission Regulations, 2020 which states that the mandatory retirement age in the public sector shall be sixty (60) years.

#### **1.5. Employees Earning Less than a Third of Basic Pay**

Examination of the Integrated Payroll and Personnel Database (IPPD) payroll for the month of June, 2023 revealed that seven (7) officers were drawing a net salary less than a third of the respective basic salary contrary to Section C.1 (3) of Human Resource Policies and Procedures Manual for the Public Service (2016) which provides that public officers shall not over commit their salaries beyond two thirds (2/3) of basic salary.

#### **1.6. Irregular Engagement of Staff on Interim Basis**

During the year under review, the Executive engaged staff in interim positions that do not exist within the public service framework, contrary to paragraph B.8 of Public Service Human Resource Policies and Procedures Manual, 2016 that recognizes permanent and pensionable and contract as the only two categories of appointment. Further, no document was provided indicating whether these appointments were made through a competitive recruitment process.

#### **1.7. Staff Medical Insurance**

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,842,834,84 as disclosed under Note 3 to the financial statements. This amount includes Kshs.295,338,154 in respect of insurance cost, which also includes payment of Kshs.282,813,828 paid as premium in respect of staff medical insurance cover. However, available records indicated that contractual premium amount of Kshs.362,182,364 was not paid in full and in advance contrary to clause 3.1 of the signed contract. In addition, Section 156(1) of the Insurance Act, 2020 requires that no insurer shall assume a risk unless and until the premium payable thereon is received by the insurer. Further, renewal of the medical cover for the County was agreed on 20 December, 2022 by National Hospital Insurance Fund. However, there was no prior notice in writing seeking for renewal of insurance cover before contract agreement was entered and signed. Also, the list of employees covered by the scheme was not provided for audit review.

#### **1.8. Non-Compliance with Law on Staff Ethnic Diversity**

Review of the payroll data revealed that the County Executive has a total staff of three thousand and ninety-four (3,094) employees as at 30 June, 2023. However, out of this number, one thousand three hundred and thirty-five (1,335) staff, representing approximately 43%, were from the one dominant ethnic community. This is contrary to Section 7(2) of the National Cohesion and Integration Act, 2008, which stipulates that no public establishment should employ more than one-third of its staff from the same ethnic community.

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

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

### **2.1. Irregular Expenditure on Council of Governors**

The statement of receipts and payments reflect use of goods and services expense of Kshs.1,842,834,846 and as disclosed under Note 3 to the financial statements. This expenditure includes Kshs.451,703,801 in respect of other operating expense, which also includes payment of Kshs.5,000,000 incurred towards contribution to Council of Governors, contrary to Section 37 of Intergovernmental Relations Act, 2012 that requires operational expenses in respect of the structures and institutions established under the Act be provided for in the annual estimates of the revenue and expenditure of the national government. As a result, the expenditure of Kshs.5,000,000 was not supported by any law.

In the circumstances, the validity of payments made to Council of Governors could not be confirmed.

### **2.2. Irregular Payment to Frontier Counties Development Council (FCDC) Limited**

During the year under review, the Management incurred Kshs.3,000,000 being contribution to Frontier Counties Development Council Limited. However, there was no documentary evidence to prove that the Forum is established in law.

The payments may have been therefore done irregularly.

## **3.0. Acquisition of Assets**

### **3.1. Failure to Remit Withheld Tax**

The statement of receipts and payments reflects the acquisition of assets amounting to Kshs.1,242,014,635, which includes Kshs.376,545,789 in respect to the construction of buildings. Included in this expenditure is Kshs.144,199,670 paid to contractors, and Management withheld taxes amounting to Kshs.6,521,703. However, the Management failed to remit the Kshs.6,521,703 withheld to the Commissioner of Taxes contrary to Section 35(5)(a) of the Income Tax Act 2012, Cap 470, which requires a person who deducts tax to remit the deducted amount to the Commissioner. Further, no supporting documents, such as a written return submitted to the Commissioner and a copy of the certificate issued to the contractor, were provided to confirm the amount of the payment and the amount of the tax deducted. This is contrary to Section 35(5)(b) of the Income Tax Act 2012, Cap 470, which requires the submission of a return to the Commissioner of Tax and the furnishing of a certificate to the contractor, showing the amount of the payment and the amount of the tax deducted.

### **3.2. Rehabilitation and Repair of High Flood Light Mast**

During the year under review, Kshs.3,496,524 was spent on the repair and rehabilitation of the Barwaqo high flood light mast. However, physical verification carried out on the night of 15 August, 2023 revealed that the light was found to be non-functional and the guarding rails not painted green as specified in the bills of quantity contrary to the project's

requirements, at a cost of Kshs.183,276. In addition, there were no documentary evidence to support Kenya Power and Lighting Company Connection fee of Kshs.1,378,902 included in the bills of quantity.

Therefore, the value for money of Kshs.3,496,524 could not be confirmed.

### **3.3. Split of Contract Award**

Review of procurement records revealed that Department of Health awarded contracts for renovation works at a cost of Kshs.24,571,455 to six (6) contractors through request for quotations instead of a single open tender, thus splitting the procurement into six contracts for the purposes of avoiding the use of a procurement process. This is contrary to Section 54(1) of the Public Procurement and Asset Disposal Act, 2015 which states that no procuring entity may structure procurement as two or more procurement for the purpose of avoiding the use of a procurement procedure except where prescribed.

### **3.4. Expenditure on National Government Function**

The statement of receipts and payments reflects the acquisition of assets totalling Kshs.1,242,014,635 as disclosed under Note 7 to the financial statements, which includes Kshs.376,545,789 in respect to the construction of buildings. Included in this expenditure is an amount of Kshs.8,248,860 incurred for the construction of anti-stock theft police unit offices, armoury, toilets, bath rooms, and underground water tanks. These facilities fall within the functions that are under the jurisdiction of the national government. By making payments for expenditures related to functions of the national government, the Management contravened Article 186(1) and the Fourth Schedule of the Constitution of Kenya, 2010. Therefore, the validity of the expenditure amounting to Kshs.8,248,860 could not be confirmed.

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

### **4.0. Accumulation of Pending Accounts Payables**

Annexes 2 and 3 to the financial statements reflects pending accounts payable and other pending payables balance of Kshs.652,690,361 and Kshs.675,704,737 respectively, all totalling to Kshs.1,328,395,098. However, out of this, pending bills amounting to Kshs.434,130,431, which should have been a first charge in the financial years 2014/2015 to 2021/2022 were still outstanding as at 30 June, 2023 contrary to Regulation 41(2) of the Public Finance Management (County Government) Regulations, 2015 which requires debt service payments be a first charge on the County Revenue Fund. In addition, an examination of the records provided for audit revealed that one (1) supplier had issued a demand notice against the County Executive for non-payment of Kshs.1,941,000 for the supply and delivery of stethoscopes, Fly Knives, and Hoof Trimmers that had already been delivered and issued to sub-counties. Further, a status report for court cases in respect of pending bills was not provided for audit review.

In the circumstances, the validity, accuracy and regularity of pending bills amount of Kshs.1,328,395,098 could not be confirmed.

## **5.0. Budget Process**

### **5.1. Non-compliance with Budget Process Deadlines**

Review of the budget process revealed that the submission of the budget estimates to the County Assembly on 21 October, 2022, and adopted on 31 October, 2022, was against the statutory deadline of 30 June, 2022. Similarly, the County Budget Review Outlook paper, submitted by the County Treasury on 30 November, 2022 and tabled in the County Assembly on 1 December, 2022, was against the deadline of 30 September, 2022. The County Fiscal Strategy Paper, was presented to the Assembly on 13 April, 2022 and adopted on 27 October, 2022. However, this paper lacked the necessary accompanying report on the county debt management strategy, as required by law. Further, the County Finance Bill, which outlines revenue-raising measures, was approved by the County Assembly on 13 March, 2023, significantly delayed by five (5) months past the stipulated deadline.

### **5.2. Non-compliance with Fiscal Responsibility Principles**

During the year under review, the County Government of Wajir had an approved budget of Kshs.11,234,680,625, with Kshs.8,125,447,503 or 72% allocated for recurrent expenditure and Kshs.3,109,233,122 (28%) for development expenditure. This allocation for development expenditure falls 2% below the minimum requirement of 30%. Further, the County Assembly budget was Kshs.853,341,593, which accounted for 7.5% of the total budget. This allocation exceeded the limit set by Section 25(f) of the Public Finance Management (County Governments) Regulations, 2015, by 0.5%.

### **5.3. County Budget and Economic Forum (CBEF)**

During the year under review, the county government did not establish County Budget and Economic Forum (CBEF) contrary to Section 137(1) of the Public Finance Management Act, 2012 that requires a County Government to establish a forum that would provide a means for consultation on preparation of county plans, the County Fiscal Strategy Paper and the Budget Review and Outlook Paper for the county.

In the circumstances, Management was in breach of law.

## **6.0. Failure to Submit Municipality Financial Statements**

The Municipality of Wajir was granted a charter on 26 July, 2018. However, the Municipality financial statements were not submitted for audit contrary to Section 46(2) of the Urban Areas and Cities Act, 2011, which requires the board or town committee to submit its accounts to the Auditor-General within three (3) months after the end of each financial year.

In the circumstances, Management was in breach of law.

## **7.0. Failure to Submit Emergency Fund Financial Statements**

The statement of receipts and payments reflects other grants and transfers of Kshs.910,001,010 as disclosed in Note 6 to the financial statements for the year under review. Included in this amount is Kshs.760,001,010 in respect of emergency relief and

refugee assistance out of which Kshs.200,000,000 was transferred to Disaster Management Fund. However, the management prepared financial statement for Disaster Management Fund instead of the Emergency Fund, contrary to Section 115(1) of the Public Finance Management Act, 2012 which requires the County Treasury not later than three months after the end of each financial year, to prepare and submit to the Auditor-General financial statements in respect of the Emergency Fund for that year.

In the circumstances, Management was in breach of law.

#### **8.0. Failure to Submit Wajir County Referral Hospital Financial Statements**

The statement of receipts and payments reflects transfer to other government entities of Kshs.1,137,987,491 as disclosed in Note 4 to the financial statements. Included in this amount is Kshs.1,047,120,099 representing other capital grants and transfers out of which Kshs.10,500,000 was transferred to Wajir County Referral Hospital. However, County Referral Hospital financial statements were not submitted for audit contrary to Regulation 101(4) of the Public Finance Management (County Government) Regulations, 2015 requires an Accounting Officer to prepare the financial statements in a form that complies with the relevant accounting standards prescribed by the Public Sector Accounting Standards Board, not later than three months after the end of the financial year and submit them to the Auditor-General.

In the circumstances, Management was in breach of law.

#### **9.0. Failure to Establish Departmental Training Committees**

During the year under review, the Management did not establish Departmental Training Committees contrary to Paragraph I.2 (1) of County Public Service Human Resource Manual, 2013 that requires the county to establish Departmental Training Committees to manage the training function. As a result, lack of Departmental Training Committees may have negatively impacted the efficient management of the training function of the County. In the circumstances, the Management was in breach of the law.

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

### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

#### **Conclusion**

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

## **Basis for Conclusion**

### **1.0. Compensation of Employees**

#### **1.1. Payment of Salary Through Manual Payroll**

Review of the County Executive payroll records revealed that the Management maintained two sets of payrolls, with one set of payrolls maintained within the Integrated Payroll and Personnel Database (IPPD). Analysis of the payroll revealed that nine hundred and fourteen (914) employees were paid Kshs.44,040,725 through manual payroll. No satisfactory reason was provided for maintaining big number of employees in the manual payroll.

In the circumstances, the duality in payroll records raises concerns regarding accurate and transparent payroll management.

#### **2.0. Lack of Internal Control Policies**

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

In the circumstances, business recovery and continuity of the operations may not be guaranteed.

### **3.0. Weaknesses in Management of Fixed Assets**

Audit inspection conducted in the month of November, 2023 revealed that the County Executive of Wajir owned land, buildings and motor vehicles. However, fixed asset register, policies and procedures relating to asset management and guidelines on fixed assets acquisition, use, control, protection, maintenance and disposal of assets were not provided for audit review. In addition, audit inspection of the County vehicles revealed that thirty-four (34) vehicles, whose value could not be confirmed, were grounded as of 30 June, 2023. The continued costs accruing from holding the grounded vehicles should be evaluated in comparison to the benefits of disposing off of the vehicles.

In the circumstance, it has not been possible to establish completeness of the asset register and whether the Management has proper management policy and mechanism to safeguard its assets.

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

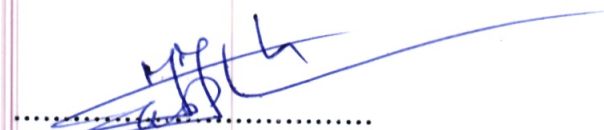
05 February, 2024

*County Government of Wajir*  
*Wajir County Executive*  
*Annual Report and Financial Statements for the year ended June 30 2023*

**9. Statement of Receipts and Payments for the year ended 30th June 2023**

Receipts			
Transfers from the CRF	1	9,301,992,414	9,056,500,335
<b>Total receipts</b>		<b>9,301,992,414</b>	<b>9,056,500,335</b>
Payments			
Compensation of employees	2	3,966,304,190	3,853,818,922
Use of goods and services	3	1,842,834,846	1,658,100,886
Transfers to other government entities	4	1,137,987,491	544,105,443
Other grants and transfers	5	910,001,010	620,548,820
Social security benefits	6	50,415,228	36,638,150
Acquisition of assets	7	1,242,014,635	2,279,959,175
Other payments	8	150,000,000	-
<b>Total payments</b>		<b>9,299,557,399</b>	<b>8,993,171,396</b>
<b>Surplus</b>		<b>2,435,015</b>	<b>63,328,939</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 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 2023

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

<b>Financial assets</b>			
<b>Cash and cash equivalents</b>			
Bank balances	9	2,435,015	90,996,169
<b>Total cash and cash equivalents</b>		<b>2,435,015</b>	<b>90,996,169</b>
Outstanding imprests and advances		-	-
<b>Total financial assets</b>		<b>2,435,015</b>	<b>90,996,169</b>
<b>Financial liabilities</b>			
Deposits and retentions		-	-
<b>Net financial assets</b>		<b>2,435,015</b>	<b>90,996,169</b>
<b>Represented by</b>			
Fund balance b/fwd.	10	90,996,169	750,244,495
Prior year adjustments	11	(90,996,169)	(722,577,265)
Surplus for the year		2,435,015	63,328,938
<b>Net financial position</b>		<b>2,435,015</b>	<b>90,996,169</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:



Name: Farah Ahmed Osman

County Chief Officer- Finance



Name: Hussein Hassan Ali

Director Accounting Services  
ICPAK Member No: 7800

11. Statement of Cash Flows for the period ended 30th June 2023

<b>Receipts from operating income</b>			
Transfers from the CRF	1	9,301,992,414	9,056,500,335
<b>Total receipts from operating income</b>		<b>9,301,992,414</b>	<b>9,056,500,335</b>
<b>Payments for operating expenses</b>			
Compensation of employees	2	3,966,304,190	3,853,818,922
Use of goods and services	3	1,842,834,846	1,658,100,886
Transfers to other government entities	4	1,137,987,491	544,105,443
Other grants and transfers	5	910,001,010	620,548,820
Social security benefits	6	50,415,228	36,638,150
Other payments	8	150,000,000	-
<b>Total payments for operating expenses</b>		<b>8,057,542,764</b>	<b>6,713,212,221</b>
<b>Adjusted for:</b>			
Prior year adjustments	11	(90,996,169)	(722,577,265)
<b>Net cash flow from operating activities</b>		<b>1,153,453,481</b>	<b>1,620,678,449</b>
<b>Cash flow from investing activities</b>			
Acquisition of assets	7	(1,242,014,635)	(2,279,959,175)
<b>Net cash flows from investing activities</b>		<b>(1,242,014,635)</b>	<b>(2,279,959,175)</b>
<b>Cash flow from Financing activities</b>			
Repayment of principal on domestic and foreign Borrowing		-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>(88,561,154)</b>	<b>(659,247,826)</b>
<b>Cash and cash equivalents at beginning of the year</b>	9	<b>90,996,169</b>	<b>750,244,496</b>
<b>Cash and cash equivalents at end of the year</b>	9	<b>2,435,015</b>	<b>90,996,170</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

**County Government of Wajir**  
**Wajir County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

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**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 2023

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30<sup>th</sup> June 2023.

	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	10,808,854,720	-	10,808,854,720	9,301,992,414	1,506,862,306	86%
<b>Total</b>	<b>10,808,854,720</b>	<b>-</b>	<b>10,808,854,720</b>	<b>9,301,992,414</b>	<b>1,506,862,306</b>	<b>86%</b>
<b>Payments</b>						
Compensation of employees	3,902,512,483	-	3,902,512,483	3,966,304,190	(63,791,707)	102%
Use of goods and services	2,149,021,477	15,731,308	2,164,752,785	1,842,834,846	321,917,939	85%
Transfers to other government units	2,472,876,192	(117,296,996)	2,355,579,196	2,047,988,501	307,590,695	87%
Social security benefits	50,540,397	-	50,540,397	50,415,228	125,169	100%
Acquisition of assets	2,083,904,171	(325,950,000)	1,757,954,171	1,242,014,635	515,939,536	71%
other payments	150,000,000	-	150,000,000	150,000,000	-	100%
<b>Total</b>	<b>10,808,854,720</b>	<b>(427,515,688)</b>	<b>10,381,339,032</b>	<b>9,299,557,399</b>	<b>1,081,781,633</b>	<b>90%</b>
<b>Surplus/(Deficit)</b>	<b>-</b>	<b>(427,515,688)</b>	<b>427,515,688</b>	<b>2,435,015</b>	<b>425,080,673</b>	<b>1%</b>

**County Government of Wajir**  
**Wajir County Executive**  
**Annual Report and Financial Statements for the year ended June 30 2023**

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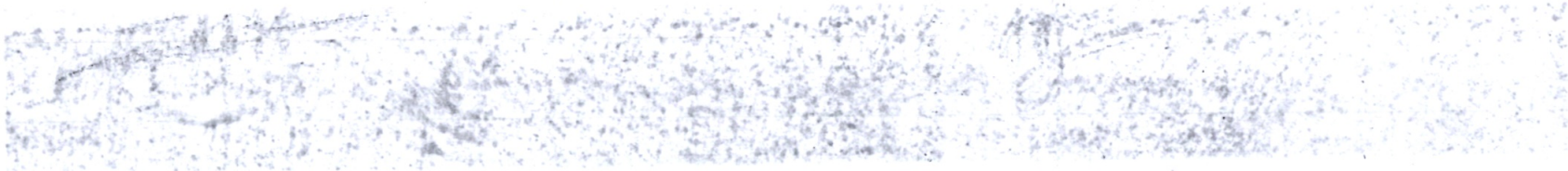
The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:



**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 2023

12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30<sup>th</sup> June 2023.


	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Exchequer releases	6,738,892,227	533,213,683	7,272,105,910	7,092,289,408	179,816,502	98%
<b>Total</b>	<b>6,738,892,227</b>	<b>533,213,683</b>	<b>7,272,105,910</b>	<b>7,092,289,408</b>	<b>179,816,502</b>	<b>98%</b>
<b>Payments</b>						
Compensation of employees	3,902,512,483	-	3,902,512,483	3,966,304,190	(63,791,707)	102%
Use of goods and services	1,835,271,089	117,839,308	1,953,110,397	1,733,857,456	219,252,941	89%
Transfers to other government units	696,642,087	404,824,375	1,101,466,462	1,079,424,383	22,042,079	98%
Social security benefits	50,540,397	-	50,540,397	50,415,228	125,169	100%
Acquisition of assets	103,926,171	10,550,000	114,476,171	111,592,951	2,883,220	97%
Other payments	150,000,000	-	150,000,000	150,000,000	-	100%
<b>Total</b>	<b>6,738,892,227</b>	<b>533,213,683</b>	<b>7,272,105,910</b>	<b>7,091,594,207</b>	<b>180,511,703</b>	<b>98%</b>
<b>Surplus(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>695,201</b>	<b>(695,201)</b>	<b>-</b>

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by



Name: Farah Ahmed Osman

County Chief Officer- Finance



Name: Hussein Hassan Ali

Director Accounting Services


ICPAK Member No: 7800

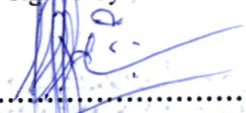
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Wajir County Executive  
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12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2023.

	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	4,069,962,493	(960,729,371)	3,109,233,122	2,270,152,190	844,945,791	73%
<b>Total</b>	<b>4,069,962,493</b>	<b>(960,729,371)</b>	<b>3,109,233,122</b>	<b>2,270,152,190</b>	<b>844,945,791</b>	<b>73%</b>
<b>Payments</b>						
Use of goods and services	313,750,388	-102,108,000	211,642,388	162,724,943	48,917,445	77%
Transfers to other government units	1,776,234,105	-522,121,371	1,254,112,734	978,200,109	275,912,625	78%
Acquisition of assets	1,979,978,000	-336,500,000	1,643,478,000	1,127,487,324	515,990,676	69%
<b>Totals</b>	<b>4,069,962,493</b>	<b>(960,729,371)</b>	<b>3,109,233,122</b>	<b>2,268,412,376</b>	<b>840,820,746</b>	<b>73%</b>
<b>Surplus (Deficit)</b>	-	-	-	<b>1,739,814</b>	<b>(1,739,814)</b>	-

The County Executive's financial statements were approved on \_\_\_\_\_ 2023 and signed by:

.....  
  
**Name: Farah Ahmed Osman**  
**County Chief Officer- Finance**

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

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30<sup>th</sup> June 2023.

<b>101003360</b>	<b>Administrative and support services</b>	<b>237,345,834</b>	<b>1,120,000</b>	<b>238,465,834</b>	<b>227,333,785</b>	<b>95%</b>
101093360	General administration and support services	237,345,834	1,120,000	238,465,834	227,333,785	95%
<b>103003360</b>	<b>Livestock Infrastructure improvement program</b>	<b>240,485,196</b>	<b>-</b>	<b>128,504,720</b>	<b>108,841,712</b>	<b>85%</b>
			<b>111,980,476</b>			
103033360	Livestock Production & Management	240,485,196	-111,980,476	128,504,720	108,841,712	85%
<b>104003360</b>	<b>Veterinary Support Services</b>	<b>71,273,600</b>	<b>-4,818,692</b>	<b>66,454,908</b>	<b>33,957,630</b>	<b>51%</b>
104013360	Veterinary support services	71,273,600	-4,818,692	66,454,908	33,957,630	51%
<b>107003360</b>	<b>Agricultural infrastructure development program</b>	<b>588,926,436</b>	<b>-</b>	<b>365,476,626</b>	<b>317,433,478</b>	<b>87%</b>
			<b>223,449,810</b>			
107033360	Land and Crop Productivity Services	588,926,436	-223,449,810	365,476,626	317,433,478	87%
<b>108003360</b>	<b>Aquaculture, Inland fisheries production and Extension services</b>	<b>15,402,800</b>	<b>-9,625,000</b>	<b>5,777,800</b>	<b>1,435,650</b>	<b>25%</b>
108023360	Fisheries Management and Development	15,402,800	-9,625,000	5,777,800	1,435,650	25%
<b>110003360</b>	<b>Housing development and Human Settlement</b>	<b>2,448,900</b>	<b>-180,000</b>	<b>2,268,900</b>	<b>1,089,590</b>	<b>48%</b>
110043360	Housing Development Capacity building	2,448,900	-180,000	2,268,900	1,089,590	48%
<b>111003360</b>	<b>Land Policy and Physical Planning</b>	<b>286,666,188</b>	<b>-</b>	<b>105,546,188</b>	<b>100,375,144</b>	<b>95%</b>
			<b>181,120,000</b>			
111023360	Urban Physical Planning Services	286,666,188	-181,120,000	105,546,188	100,375,144	95%
<b>113003360</b>	<b>Irrigation management services</b>	<b>25,233,200</b>	<b>-10,200,000</b>	<b>15,033,200</b>	<b>2,699,350</b>	<b>18%</b>

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113013360	Irrigation management services	25,233,200	-10,200,000	15,033,200	2,699,350	18%
<b>201003360</b>	<b>Improvement of roads network</b>	<b>264,452,000</b>	<b>-86,060,000</b>	<b>178,392,000</b>	<b>93,702,864</b>	53%
201043360	Maintenance & Rehabilitation of Roads	239,452,000	-81,060,000	158,392,000	93,702,864	59%
201053360	Construction of County Roads and Bridges	25,000,000	-5,000,000	20,000,000	0	0%
<b>202003360</b>	<b>Enhancement of public roads transport system</b>	<b>231,357,000</b>	<b>-3,070,000</b>	<b>228,287,000</b>	<b>223,684,933</b>	98%
202023360	Public Works Infrastructure Services	202,707,000	-9,820,000	192,887,000	191,962,412	100%
202033360	County Transport Services	28,650,000	6,750,000	35,400,000	31,722,521	90%
<b>206003360</b>	<b>Energy Services</b>	<b>173,824,800</b>	<b>-3,000,000</b>	<b>170,824,800</b>	<b>142,954,756</b>	84%
206043360	Development of Alternative Sources of Energy	173,824,800	-3,000,000	170,824,800	142,954,756	84%
<b>207003360</b>	<b>Environment &amp; Natural Resource Services</b>	<b>134,633,400</b>	<b>0</b>	<b>134,633,400</b>	<b>103,229,590</b>	77%
207093360	Environment Conservation Services	123,357,600	0	123,357,600	99,872,890	81%
207103360	Natural Resource Management Services	11,275,800	0	11,275,800	3,356,700	30%
<b>208003360</b>	<b>General Administration and Support Services</b>	<b>125,242,936</b>	<b>3,560,000</b>	<b>128,802,936</b>	<b>123,259,865</b>	96%
208043360	General administration and support services	125,242,936	3,560,000	128,802,936	123,259,865	96%
<b>209003360</b>	<b>ICT Infrastructure Services</b>	<b>20,558,400</b>	<b>-2,250,000</b>	<b>18,308,400</b>	<b>14,740,667</b>	81%
209083360	ICT Infrastructure Improvement & Enhancement Services	20,558,400	-2,250,000	18,308,400	14,740,667	81%
<b>210003360</b>	<b>Public Participation</b>	<b>12,602,000</b>	<b>0</b>	<b>12,602,000</b>	<b>1,587,500</b>	13%
210033360	Civic Education Services	12,602,000	0	12,602,000	1,587,500	13%
<b>301003360</b>	<b>Administrative and support Services</b>	<b>153,733,720</b>	<b>11,040,000</b>	<b>164,773,720</b>	<b>155,483,722</b>	94%
301053360	General administration, Planning and Support Services	153,733,720	11,040,000	164,773,720	155,483,722	94%
<b>302003360</b>	<b>Trade Services</b>	<b>236,207,000</b>	<b>-22,802,860</b>	<b>213,404,140</b>	<b>6,487,002</b>	3%

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302043360	Business Support & Investment Services	236,207,000	-22,802,860	213,404,140	6,487,002	3%
<b>303003360</b>	<b>Industrial Development</b>	<b>38,924,320</b>	<b>-36,085,240</b>	<b>2,839,080</b>	<b>1,433,600</b>	<b>50%</b>
303033360	Infrastructure Improvement	38,924,320	-36,085,240	2,839,080	1,433,600	50%
<b>304003360</b>	<b>Co-operative Development</b>	<b>13,583,120</b>	<b>-1,300,000</b>	<b>12,283,120</b>	<b>6,308,850</b>	<b>51%</b>
304043360	Capacity Building Services	13,583,120	-1,300,000	12,283,120	6,308,850	51%
<b>401003360</b>	<b>Curative Services</b>	<b>1,049,522,153</b>	<b>37,200,375</b>	<b>1,093,842,528</b>	<b>960,840,496</b>	<b>88%</b>
401053360	Curative & Rehabilitative Services	1,049,522,153	37,200,375	1,093,842,528	960,840,496	88%
<b>402003360</b>	<b>Preventive and promotive services</b>	<b>42,172,950</b>	<b>-1,600,000</b>	<b>40,572,950</b>	<b>38,220,614</b>	<b>94%</b>
402013360	Sanitation services	42,172,950	-1,600,000	40,572,950	38,220,614	94%
<b>403003360</b>	<b>General Administration and Support Services</b>	<b>1,746,899,444</b>	<b>-9,800,000</b>	<b>1,734,099,444</b>	<b>1,654,545,335</b>	<b>95%</b>
403043360	General Administration and Support Services	1,746,899,444	-9,800,000	1,734,099,444	1,654,545,335	95%
<b>406003360</b>	<b>RMNCH</b>	<b>161,202,292</b>	<b>-6,000,000</b>	<b>155,202,292</b>	<b>90,181,370</b>	<b>58%</b>
406013360	SPI RMNCH	161,202,292	-6,000,000	155,202,292	90,181,370	58%
<b>407003360</b>	<b>TB &amp; HIV-AIDS</b>	<b>20,600,000</b>	<b>0</b>	<b>20,600,000</b>	<b>18,921,018</b>	<b>92%</b>
407013360	TB & HIV – AIDS	20,600,000	0	20,600,000	18,921,018	92%
<b>408003360</b>	<b>Health Research Services</b>	<b>18,806,000</b>	<b>-8,620,000</b>	<b>6,066,000</b>	<b>4,114,684</b>	<b>68%</b>
408013360	SPI TB HIV-AIDS	18,806,000	-8,620,000	6,066,000	4,114,684	68%
<b>501003360</b>	<b>Sports promotion and development</b>	<b>44,184,400</b>	<b>-10,000,000</b>	<b>34,184,400</b>	<b>7,081,995</b>	<b>21%</b>
501043360	Sports Promotion and Development	44,184,400	-10,000,000	34,184,400	7,081,995	21%
<b>502003360</b>	<b>ECD</b>	<b>287,033,950</b>	<b>-44,750,000</b>	<b>242,283,950</b>	<b>214,728,021</b>	<b>89%</b>
502073360	ECD Support Services	287,033,950	-44,750,000	242,283,950	214,728,021	89%
<b>503003360</b>	<b>Gender, Culture and Social services</b>	<b>184,134,300</b>	<b>-30,585,000</b>	<b>153,549,300</b>	<b>144,461,780</b>	<b>94%</b>
503053360	Gender Promotion Services	167,617,700	-27,525,000	140,092,700	134,622,180	96%
503033360	Cultural promotion and preservation	16,516,600	-3,060,000	13,456,600	9,839,600	73%

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<b>504003360</b>	<b>Youth polytechnics</b>	<b>33,395,000</b>	<b>-240,000</b>	<b>33,155,000</b>	<b>30,624,317</b>	<b>92%</b>
504013360	Infrastructural development	33,395,000	-240,000	33,155,000	30,624,317	92%
<b>505003360</b>	<b>General Administration and Support Services</b>	<b>417,115,245</b>	<b>-300,000</b>	<b>416,815,245</b>	<b>408,171,012</b>	<b>98%</b>
505013360	Compensation to Employees	417,115,245	-300,000	416,815,245	408,171,012	98%
<b>701003360</b>	<b>County Executive Services</b>	<b>572,189,960</b>	<b>30,920,000</b>	<b>603,109,960</b>	<b>610,350,108</b>	<b>101%</b>
701013360	Inter-governmental relations	6,356,624	-120,000	6,236,624	4,912,600	79%
701033360	Coordination and Supervisory Services	565,833,336	31,040,000	596,873,336	605,531,815	101%
<b>704003360</b>	<b>Administration of Human Resources</b>	<b>391,782,880</b>	<b>-4,260,000</b>	<b>387,522,880</b>	<b>364,077,045</b>	<b>94%</b>
704023360	Human Resources Management and Capacity Building	361,074,480	-2,260,000	358,814,480	345,761,292	96%
704033360	Decentralized Units Services	30,708,400	-2,000,000	28,708,400	18,315,753	64%
<b>707003360</b>	<b>Finance Services</b>	<b>346,608,624</b>	<b>31,473,100</b>	<b>378,561,724</b>	<b>369,755,320</b>	<b>98%</b>
707023360	Revenue Collection Services	21,724,600	-500,000	21,224,600	17,210,041	81%
707033360	County Accounting Services	234,342,000	24,060,000	260,382,000	258,113,449	99%
707043360	County Budget Management Services	15,269,524	133,100	15,402,624	14,615,466	95%
707053360	Internal Audit Services	16,919,900	-2,860,000	12,559,900	11,636,696	93%
707063360	Supply Chain Management Services	58,352,600	10,640,000	68,992,600	68,179,668	99%
<b>708003360</b>	<b>County Economic Planning Services</b>	<b>31,372,000</b>	<b>290,000</b>	<b>31,182,000</b>	<b>27,000,210</b>	<b>87%</b>
708013360	Integrated Development Planning	22,070,000	-710,000	20,880,000	17,176,910	82%
708063360	County Statistical Information Services	9,302,000	1,000,000	10,302,000	9,823,300	95%
<b>716003360</b>	<b>Conflict Resolution And Security</b>	<b>238,639,701</b>	<b>329,020,000</b>	<b>567,659,701</b>	<b>552,019,091</b>	<b>97%</b>
716013360	Conflict Resolution And Security	24,919,901	-720,000	24,199,901	12,970,660	54%
716033360	Disaster Management and Coordination of Humanitarian Services	213,719,800	329,740,000	543,459,800	539,048,431	99%

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<b>717003360</b>		<b>312,069,701</b>	<b>6,980,000</b>	<b>319,049,701</b>	<b>333,000,181</b>	<b>104%</b>
717013360	General administration and support services	312,069,701	6,980,000	319,049,701	333,000,181	104%
<b>718003360</b>		<b>83,812,668</b>	<b>0</b>	<b>83,812,668</b>	<b>67,063,609</b>	<b>80%</b>
718013360	County Public Service Board Services	83,812,668	0	83,812,668	67,063,609	80%
<b>719003360</b>	<b>Urban Development Services</b>	<b>373,150,849</b>	<b>2,339,915</b>	<b>375,490,764</b>	<b>295,776,904</b>	<b>79%</b>
719013360	Urban Development Services	373,150,849	2,339,915	375,490,764	295,776,904	79%
<b>720003360</b>	<b>Service Delivery</b>	<b>7,478,400</b>	<b>-720,000</b>	<b>6,758,400</b>	<b>6,280,225</b>	<b>93%</b>
720013360	Service Delivery	7,478,400	-720,000	6,758,400	6,280,225	93%
<b>721003360</b>	<b>Governance and Ethics</b>	<b>10,763,600</b>	<b>-1,410,000</b>	<b>9,353,600</b>	<b>7,268,135</b>	<b>78%</b>
721013360	Governance and Ethics	10,763,600	-1,410,000	9,353,600	7,268,135	78%
<b>1001003360</b>	<b>Water Services</b>	<b>776,425,919</b>	<b>-23,740,000</b>	<b>752,685,919</b>	<b>714,916,471</b>	<b>95%</b>
1001083360	Water Supplies Overhaul and Maintenance Services	662,925,919	-23,740,000	639,185,919	625,764,186	98%
1001093360	Infrastructure Development Services	113,500,000	0	113,500,000	89,152,285	79%
<b>1002003360</b>	<b>General Administration and Support Services</b>	<b>73,018,288</b>	<b>-1,250,000</b>	<b>71,768,288</b>	<b>63,284,422</b>	<b>88%</b>
1002013360	Compensation to Employees	73,018,288	-1,250,000	71,768,288	63,284,422	88%
<b>1003003360</b>	<b>WAJWASCO</b>	<b>713,575,546</b>	<b>-42,242,000</b>	<b>671,333,546</b>	<b>650,741,039</b>	<b>97%</b>
1003013360	WAJWASCO	713,575,546	-42,242,000	671,333,546	650,741,039	97%
	<b>Grand Total</b>	<b>10,808,854,720</b>	<b>427,515,688</b>	<b>10,381,339,032</b>	<b>9,299,557,399</b>	<b>90%</b>

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**14. 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) 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 are 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.

**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, and 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.

**m) Contingent Assets**

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

**n) 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 30 November 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023 as required by law. There was one supplementary budget 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.

**o) Comparative figures**

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

**p) 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.

**q) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 17* explaining the nature and amounts.

**r) 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.

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**15. Notes to the Financial Statements**

**1. Transfer from the CRF**

Balance B/F	90,996,169	-
Total exchequer releases for quarter 1	-	1,089,153,511
Total exchequer releases for quarter 2	2,792,277,779	2,294,005,363
Total exchequer releases for quarter 3	1,918,947,307	1,997,681,280
Total exchequer releases for quarter 4	4,499,771,159	3,675,660,181
<b>Total</b>	<b>9,301,992,414</b>	<b>9,056,500,335</b>

**2. Compensation of Employees**

Basic salaries of permanent employees	2,351,173,862	1,706,846,099
Basic wages of temporary employees	11,782,776	211,561,292
Personal allowances paid as part of salary	1,207,770,441	1,669,873,524
Employer contribution to compulsory national social schemes	395,577,111	265,538,007
<b>Total</b>	<b>3,966,304,190</b>	<b>3,853,818,922</b>

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**3. Use of Goods and Services**

Utilities, supplies and services	6,416,378	11,111,292
Communication, supplies and services	10,487,782	8,901,655
Domestic travel and subsistence	188,071,801	193,537,166
Printing, advertising and information supplies & services	40,621,420	33,723,390
Rent and Rates	19,471,438	25,772,147
Training expenses	38,520,175	11,099,440
Hospitality supplies and services	100,290,868	73,563,355
Insurance costs	295,338,154	337,332,736
Specialized materials and services	395,601,523	272,690,656
Office and general supplies and services	49,367,761	59,055,019
Fuel, oil and lubricants	118,523,139	73,216,291
Other operating expenses (including bank charges)	451,703,801	385,866,927
Routine maintenance – vehicles and other transport equipment	60,929,615	49,733,213
Routine maintenance – other assets	67,490,990	122,497,600
<b>Total</b>	<b>1,842,834,846</b>	<b>1,658,100,887</b>

**4. Transfer to other Government entities**

<b>Transfers to county government entities</b>		
Current Grants to Government Agencies and other Levels of Government	33,233,000	514,839,944
Other Current Transfers, Grants and Subsidies	57,634,392	29,265,500
Other Capital Grants and Trans	1,047,120,099	-
<b>TOTAL</b>	<b>1,137,987,491</b>	<b>544,105,444</b>

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**5. Other Grants and Transfers**

Scholarships and other educational benefits	150,000,000	211,798,024
Emergency relief and refugee assistance	760,001,010	408,750,796
<b>Total</b>	<b>910,001,010</b>	<b>620,548,820</b>

**6. Social Security Benefits**

Government pension and retirement benefits	50,415,228	36,638,150
<b>Total</b>	<b>50,415,228</b>	<b>36,638,150</b>

**7. Acquisition of Assets**

Construction of buildings	376,545,789	214,872,952
Refurbishment of buildings	9,373,428	87,682,391
Construction of roads	-	415,573,294
Construction and civil works	320,225,525	1,131,802,399
Overhaul and refurbishment of construction & civil works	154,135,540	133,079,055
Purchase of vehicles and other transport equipment	-	50,683,008
Purchase of household furniture and institutional equipment	24,085,933	8,777,950
Purchase of office furniture and general equipment	194,973,701	39,794,229
Purchase of specialized plant, equipment and machinery	44,205,180	62,432,442
Purchase of certified seeds, breeding stock and live animals	2,029,500	2,993,000
Research, studies, project preparation, design & supervision	8,046,890	6,409,605
Rehabilitation of civil works	108,393,149	125,858,850
<b>Total acquisition of assets</b>	<b>1,242,014,635</b>	<b>2,279,959,175</b>

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8. Other Payments

2022/2023		
Civil Contingency Reserves	150,000,000	-
<b>Total</b>	<b>150,000,000</b>	<b>-</b>

9. Cash and Bank Balances

2022/2023				
			Kshs	Kshs
Special Purpose Accounts	1000259531	SPA	-	9,070
Recurrent Bank Account	1000170832	Recurrent	669	76,757
Development Bank Account	1000170778	Development	149,187	11,535
Livestock Sector Improvement	1000389249	SPA	-	1,247,800
Kenya Urban Support Programme	1000395346	SPA	-	24,462,565
Universal Health Account	1000406194	SPA	320,488	447,103
Road Maintenance Levy Fund	1000450808	SPA	354,844	354,844
Kenya Devolution Support Programme	1000450819	SPA	102,674	63,535,028
KCB Imprest	1141515873	Recurrent	86,010	845,439
KCB Deposit	1150932147	Deposit	-	6,028
Wajir County Deposit	1000171448	Deposit	-	-
Wajir County Climate Smart Agriculture	1000368616	SPA	-	-
Wajir County Agricultural Sector Development Programme	1000368667	SPA	-	-
Wajir Municipality Urban Grant	1000450827	SPA	-	-
Wajir Emergency Locust Response Project	1000529016	SPA	-	-
Wajir County Primary Health Care	1000578521	SPA	185,360	-
Wajir County Climate Change Fund	1000592974	SPA	1,235,782	-
Wajir county water, sanitation Dev. Prog.	1000407743	SPA	-	-
<b>Total</b>			<b>2,435,015</b>	<b>90,996,169</b>

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**10. Fund Balance Brought Forward**

Description	2022/2023	2021/2022
Bank Accounts	90,996,169	750,244,496
<b>Total</b>	<b>90,996,169</b>	<b>750,244,496</b>

**11. Prior Year Adjustment**

Description Of the Error	Kshs	Kshs	Kshs
Bank Account Balances	90,996,169	(90,996,169)	-
<b>Total</b>	<b>90,996,169</b>	<b>(90,996,169)</b>	<b>-</b>

**12. Other Important Disclosures**

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

Description	2022/2023	2021/2022	2020/2021	2019/2020
Construction of Buildings	28,658,629	209,257,739	191,114,096	46,802,272
Construction of Civil Works	368,616,997	23,306,874	53,779,766	338,144,105
Supply of Goods	-	295,051,923	125,880,867	169,171,056
Supply of Services	209,473,724	65,702,394	176,603,190	98,572,928
<b>Total</b>	<b>606,749,350</b>	<b>593,318,930</b>	<b>547,377,919</b>	<b>652,690,361</b>

**2. Other Pending Payables (See Annex 3)**

	Balance at the beginning of the year	Additions for the year	Paid during the year	Balance at the end of the year
Amounts due to Third Parties	678,577,574	-	2,872,837	675,704,737
<b>Total</b>	<b>678,577,574</b>	<b>-</b>	<b>2,872,837</b>	<b>675,704,737</b>

**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:

- 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**

<b>Transfers To Related Parties</b>		
Transfers to other County Government Entities	1,137,987,491	290,000,000
Transfers to Development Projects	-	29,265,500
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	495,928,257	224,839,943
Expenses paid on behalf of County Water Service Providers	139,858,628	184,336,104
<b>Total Transfers To Related Parties</b>	<b>1,773,774,376</b>	<b>728,441,547</b>
<b>Transfers From Related Parties</b>		

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Transfers From the CRF	9,210,996,245	9,056,500,335
<b>Total Transfers From Related Parties</b>	<b>9,210,996,245</b>	<b>9,056,500,335</b>

**Other Important Disclosures**

**4. 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.

[Redacted Header]			
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

### 16. 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.

Report on the Financial Statement				
1.0	Lack of Description in Expenditure schedules		Not Resolved	31 <sup>st</sup> December 2023
2.1	Unsupported Expenditure		Not Resolved	31 <sup>st</sup> December 2023
2.2	Unaccounted for Medical Supplies		Not Resolved	31 <sup>st</sup> December 2023
2.3	Unsupported Insurance Costs		Not Resolved	31 <sup>st</sup> December 2023
2.4	Lack of transport policy guideline		Not Resolved	31 <sup>st</sup> December 2023
2.5	Consultancy services for preparation of integrated strategic urban spatial development plans.		Not Resolved	31 <sup>st</sup> December 2023
2.6	Consultancy services for cadastral survey registration within three neighbourhoods of Wajir Township.		Not Resolved	31 <sup>st</sup> December 2023
3.1	Purchase of office furniture and general equipment		Not Resolved	31 <sup>st</sup> December 2023
3.2	Construction, Completion and operationalization of Sabuli Health Centre.		Not Resolved	31 <sup>st</sup> December 2023
4.1	Transfers to Health Facilities.		Not Resolved	31 <sup>st</sup> December 2023
5.1	Unaccounted reallocation.		Not Resolved	31 <sup>st</sup> December

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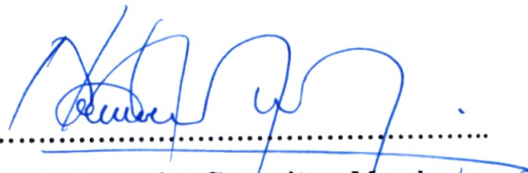
2023				
5.2	Emergency Relief and refugee assistance.		Not Resolved	31 <sup>st</sup> December 2023
5.3	Unsupported Expenditure.		Not Resolved	31 <sup>st</sup> December 2023
6.1	Accuracy of Cash and Cash equivalents		Not Resolved	31 <sup>st</sup> December 2023
6.2	Irregular payments from imprest Account		Not Resolved	31 <sup>st</sup> December 2023
7.0	Expenditure for non-existing Budgetary Allocation		Not Resolved	31 <sup>st</sup> December 2023
8.1	Pending Account Payables		Not Resolved	31 <sup>st</sup> December 2023
8.2	Other Pending payables		Not Resolved	31 <sup>st</sup> December 2023
9.0	Payment for Expenditure of Wajir Water and Sewerage company		Not Resolved	31 <sup>st</sup> December 2023
10.0	Legal Fees			
<b>Other Matters</b>				
1.1	Budgetary analysis		Not Resolved	31 <sup>st</sup> December 2023
1.2	Late Exchequer receipts		Not Resolved	31 <sup>st</sup> December 2023
1.3	Unresolved prior year matters		Not Resolved	31 <sup>st</sup> December 2023
<b>Report on Lawfulness and Effectiveness in Use of Public Resources</b>				
1.1	Non-remittance of statutory deductions.		Not Resolved	31 <sup>st</sup> December 2023
1.2	Engagement of unjustified number of Advisors.		Not Resolved	31 <sup>st</sup> December 2023

1.3	Employees retained in the payroll beyond retirement age.		Not Resolved	31 <sup>st</sup> December 2023
2.1	Non-Compliance with budget procedures		Not Resolved	31 <sup>st</sup> December 2023
2.2	Late Submission of Budget		Not Resolved	31 <sup>st</sup> December 2023
2.3	County budget and Economic forum		Not Resolved	31 <sup>st</sup> December 2023
3.1	Other operating expenses		Not Resolved	31 <sup>st</sup> December 2023
4.1	Kenya Climate Smart Agriculture support project		Not Resolved	31 <sup>st</sup> December 2023
4.2	Kenya Devolution Support programme		Not Resolved	31 <sup>st</sup> December 2023
5.1	Purchase of Certified seeds		Not Resolved	31 <sup>st</sup> December 2023
5.2	Irregular procurement- Construction of buildings		Not Resolved	31 <sup>st</sup> December 2023
5.3	Construction and Civil Works		Not Resolved	31 <sup>st</sup> December 2023
5.4	Overhaul and refurbishment of construction and civil works		Not Resolved	31 <sup>st</sup> December 2023
5.5	Purchase of motor vehicles		Not Resolved	31 <sup>st</sup> December 2023
5.6	Failure to publish Financial Manual		Not Resolved	31 <sup>st</sup> December 2023
6.0	Failure to operate on e-procurement platform		Not Resolved	31 <sup>st</sup> December 2023
<b>Report on Effectiveness of Internal Controls, Risk Management and Governance</b>				
1.1	Payment of salaries through Manual Payroll		Not Resolved	31 <sup>st</sup> December 2023

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Internal Audit Observations				
Ref	Description	Status	Resolution	Date
1.2	Lack of staff establishment	Not Resolved		31 <sup>st</sup> December 2023
2.0	Weakness in Information Technology Controls	Not Resolved		31 <sup>st</sup> December 2023
3.0	Weakness in Management of fixed Assets	Not Resolved		31 <sup>st</sup> December 2023



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**County Executive Committee Member**  
**FINANCE AND ECONOMIC PLANNING**

17. Annexes

Annex 1 – Analysis of Transfers from the CRF

Equitable Share	-	2,745,552,442	1,545,890,968	4,017,245,753	8,308,689,163
DANIDA - Universal Healthcare in Devolved Units Programme	-	33,465,212	-	-	33,465,212
World Bank – THUSCP	-	13,260,125	-	9,720,000	22,980,125
Climate Change Fund (FFLOCA)	-	-	-	11,000,000	11,000,000
Emergency Locust Response Programme (ELRP)	-	-	18,730,781	87,361,271	106,092,052
Kenya Urban Support Programme (KUSP)	-	-	-	2,339,915	2,339,915
Agriculture Sector Development Support Project (ASDSP)	-	-	5,500,000	35,110,369	40,610,369
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	48,491,914	78,912,911	127,404,825
Water and Sanitation Development Project	-	-	300,333,644	195,594,613	495,928,257
Kenya Informal Sector Improvement (KISIP)	-	-	-	50,000,000	50,000,000
E.U (IDEAS)	-	-	-	12,486,327	12,486,327
<b>Total</b>	<b>-</b>	<b>2,792,277,779</b>	<b>1,918,947,307</b>	<b>4,499,771,159</b>	<b>9,210,996,245</b>

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Annex 2 – Analysis of Pending Accounts Payable

			a	B	C	d=a+b-c
<b>Construction Of Buildings</b>						
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	-	-	179,209,040	174,359,040	4,850,000
Hadeed General Trading Limited	2022/2023	-	-	26,556,881	16,755,056	9,801,825
Jowhar Investment limited	2022/2023	-	-	3,491,818	-	3,491,818
<b>Sub-Total</b>		<b>28,658,629</b>	<b>28,658,629</b>	<b>209,257,739</b>	<b>191,114,096</b>	<b>46,802,272</b>
<b>Construction Of Civil Works</b>						
Nihal And Kalson Construction Co Ltd	2016/2017	4,000,000	4,000,000	-	4,000,000	-
Amaran Construction Co Ltd	2020/2021	5,811,600	5,811,600	-	-	5,811,600
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
Yarrow Construction Co Ltd	2016/2017	7,957,757	7,957,757	-	7,957,757	-
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
Batato Construction	2016/2017	18,082,520	18,082,520	-	18,082,520	-
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	2019/2020	35,461,760	35,461,760	-	-	35,461,760

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Supplies Ltd						
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	48,800,250	48,800,250	-	23,739,489	25,060,761
Aridzone enterprises company limited	2022/2022	-	-	19,860,873	-	19,860,873
Shaam investment & general supplies ltd	2022/2023	-	-	3,446,001	-	3,446,001
<b>Sub-Total</b>		<b>368,616,997</b>	<b>368,616,997</b>	<b>23,306,874</b>	<b>53,779,766</b>	<b>338,144,105</b>
<b>Supply Of Goods</b>						
Primeline Ventures Ltd	2022/2023	-	-	3,000,000	-	3,000,000
Rupal Solar And Electrical Co Limited	2022/2023	-	-	48,434,500	25,500,000	22,934,500
Safeway's Company	2022/2023	-	-	42,848,556	-	42,848,556
Zain Pharma Ltd	2022/2023	-	-	142,880,867	100,380,867	42,500,000
Hiba Agency Ltd	2022/2023	-	-	42,000,000	-	42,000,000
Ramala Ventures Ltd	2022/2023	-	-	3,000,000	-	3,000,000
Duchies Ventures Ltd	2022/2023	-	-	3,000,000	-	3,000,000
Duchies Ventures Ltd	2022/2023	-	-	3,010,000	-	3,010,000
Ramala Ventures	2022/2023	-	-	1,998,000	-	1,998,000
Primeline Ventures Ltd	2022/2023	-	-	1,980,000	-	1,980,000
Royalline Ventures Ltd	2022/2023	-	-	2,900,000	-	2,900,000
		-	-	<b>295,051,923</b>	<b>125,880,867</b>	<b>169,171,056</b>
<b>Supply Of Services</b>						
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
Total Solution Ltd	2018/2019	9,000,000	9,000,000	-	9,000,000	-
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

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Abass Sheikh Mohamed	2021/2022	12,600,000	12,600,000	-	12,600,000	-
Futuristic Limited	2019/2020	4,350,120	4,350,120	-	-	4,350,120
Spatial Research and Resource Survey (SRRS)	2016/2017	15,000,000	15,000,000	-	6,000,000	9,000,000
Butichi R. Khamisi	2016/2017	18,221,945	18,221,945	-	18,221,945	-
Geodev Kenya limited	2017/2018	58,296,909	58,296,909	-	36,000,000	22,296,909
Kemsa	2021/2022	58,493,528	58,493,528	-	56,878,081	1,615,447
Umuro Wario Associate	2022/2023	-	-	9,769,450	5,230,000	4,539,450
Rockville Associate	2022/2023	-	-	11,632,944	6,252,164	5,380,780
Faza engineering and construction limited	2022/2023	-	-	39,900,000	26,421,000	13,479,000
Safeway Company Ltd	2022/2023	-	-	2,200,000	-	2,200,000
Manazil Construction And Supplies Company Ltd	2022/2023	-	-	2,200,000	-	2,200,000
<b>Sub-Total</b>		<b>209,473,724</b>	<b>209,473,724</b>	<b>65,702,394</b>	<b>176,603,190</b>	<b>98,572,928</b>
<b>Grand Total</b>		<b>606,749,350</b>	<b>606,749,350</b>	<b>593,318,930</b>	<b>547,377,919</b>	<b>652,690,361</b>

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Annex 3 –Analysis of other Pending Payables

Amounts Due To Third Parties				
		a	b	c=a-b
1. Lapfund	30-06-2022	449,555,468	2,872,837	446,682,631
2. Laptrust	30-06-2022	41,572,786	-	41,572,786
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
<b>Grand Total</b>		<b>678,577,574</b>	<b>2,872,837</b>	<b>675,704,737</b>

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**Annex 4 – Summary of Non-Current Asset Register**

Buildings And Structures	11,607,582,009	534,189,899	-	-	12,141,771,907
Transport Equipment	1,198,052,349	-	-	-	1,198,052,349
Office Equipment, Furniture And Fittings	568,811,317	216,125,275	-	-	784,936,592
Machinery And Equipment	561,487,166	44,205,179	-	-	605,692,345
Heritage And Cultural Assets	693,433,798	-	-	-	693,433,798
Biological Assets	3,499,900	2,029,500	-	-	5,529,400
Intangible Assets	232,027,603	8,046,890	-	-	240,074,493
Infrastructure Assets- Roads, Rails	1,818,376,966	428,618,674	-	-	2,246,995,640
<b>Total</b>	<b>16,683,271,108</b>	<b>1,233,215,416</b>	-	-	<b>17,916,486,523</b>

Annex 5 – Inter-Entity Transfers

1.	Wajir Water & Sewerage Company Limited	-	-	300,333,644	195,594,613	495,928,257	495,928,257	-
2.	Wajir County Bursary Fund	-	-	150,000,000		150,000,000	150,000,000	-
3.	Wajir County Climate Change Fund	-	-		75,000,000	75,000,000	75,000,000	-
4.	Wajir County Disaster Management Fund	-	350,000,000			350,000,000	350,000,000	-
5.	Wajir County Disability Fund	-	-	40,344,000		40,344,000	40,344,000	-
	<b>Total</b>	-	<b>350,000,000</b>	<b>490,677,644</b>	<b>270,594,613</b>	<b>1,111,272,257</b>	<b>1,111,272,257</b>	

.....  
Director Accounting Services  
Wajir County Executive N

Finance Manager WAJWASCO.....  
Accountant Bursary Fund .....  
Accountant Climate Change Fund .....  
Accountant Disaster Management Fund .....  
Accountant Disability Fund.....

Annex 6 – Reporting of Climate Relevant Expenditures

				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.	-	-	-	11,000,000	World Bank.	County Government of Wajir Climate Change unit.

**Annex 7 Reporting on Disaster Expenditure**

0707033360	3363000101	Draught Mitigation	Response/ Mitigation	2810205	150,000,000
0716033360	33720001001	Draught Mitigation	Response/ Mitigation	2640299	200,000,000

