

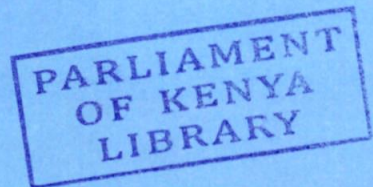
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

EXECUTIVE COUNTY OF KAJIADO

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



DATE	12/2/2025
TABLED BY	Sen. Chabera on behalf of Sen. Maj. Leader
COMMITTEE	Angela
CLERK AT THE TABLE	



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB

23 DEC 2024

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COUNTY GOVERNMENT OF KAJIADO

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

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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. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
4661	Office Of The Governor and The Deputy Governor	General policy and strategic direction of the County as well as ensuring service delivery to the County Citizens
4664	County Public Service Board	Performs, recruitments, promotion and discipline of the County employees
4666	Medical Services and Public Health	Overseeing County Medical Services and Public Health services
4669	Water, Environment and Natural Resources	Overseeing Water, Environment and Natural Resources
4670	Roads, Transport, Public Works, and Energy	Overseeing and ensuring implementation of the County Projects and Transport services
4671	Public Service, Administration Social Services and Inspectorate Services	Overseeing day to day Human resource management and welfare of employees
4672	Finance, Economic Planning and ICT	Management of County Treasury and Planning
4674	Lands, Physical Planning And Urban Development	Management of County Lands, Physical Planning And Urban Development
4677	Education, Vocational Youth and Sports	Management and overseeing Education, Vocational Youth and Sports activities
4678	Gender, Culture, Tourism and Wildlife	Overseeing Gender, Culture, Tourism and Wildlife services
4679	Agriculture, Livestock and Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
4681	Trade, Cooperative Development and Enterprise Development	Management of Trade, Cooperative Development and Enterprise Development
4682	Kajiado Municipality	Management and implementation of Kajiado Municipality goals
4683	Ngong Municipality	Management and implementation of Ngong Municipality goals
4684	Office Of The County Attorney	Provide legal services to the County
4685	Kitengela Municipality	Management and implementation of Kitengela Municipality goals

b) Key Management team

The *County Executive* 's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Office Of The Governor and The Deputy Governor	Governor - H.E Joseph J. Ole Lenku, EGH, DG – H.E Martin M. Moshisho
2.	The County Secretary	Francis Nkitoria Ole Sakuda
3.	Chief Officer - Finance, Economic Planning and ICT	Lekina Koinary Tutui
4.	Chief Officer – Governor’s Delivery Unit	Sankaire Tima
5.	CEO/Secretary - County Public Service Board	Noel Tayiai
6.	Chief Officer - Medical Services	Stephen Kintalel Pelo
7.	Chief Officer - Public Health	Wilson Tayiai
8.	Chief Officer - Water, and Irrigation	Grace Saitoti
9.	Chief Officer - Environment and Natural Resources	James Mwangi
10.	Chief Officer – Roads & Transport	Jacob Sampeke
11.	Chief Officer - Public Works, and Energy	Peter Nzuki Ngao
12.	Chief Officer - Public Service & Citizen Participation	Naomi Parinkoi
13.	Chief Officer - Administration and Inspectorate Services	Julius Moipaa
14.	Chief Officer - Lands, Physical Planning And Urban Development	Julius Marao
15.	Chief Officer - Education, Vocational Youth and Sports	Samson Parashina
16.	Chief Officer - Gender, Culture, Tourism and Wildlife	Joshua Mepukori
17.	Chief Officer - Agriculture	Douglas Konana
18.	Chief Officer - Livestock and Fisheries	Francis Metian
19.	Chief Officer - Trade, Cooperative Development and Enterprise Development	Tonic Moraa
20.	Manager - Kajiado Municipality	James Saruni Tono
21.	Manager - Ngong Municipality	David Kobaa
22.	The County Attorney	Augustine Sekeyian

c) Fiduciary Management

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

No.	Name	Designation
1.	Francis Sakuda 	County Secretary
2.	Alais Kisota 	CECM – County Treasury
3.	Lekina Tutui	Chief Officer – Finance & Economic Planning
4.	Joshua Majakusi 	Director Finance

d) Fiduciary Oversight Arrangements

- *Audit and finance committee activities*
- *Parliamentary committee activities*
- *County Assembly*
- *Development partner oversight activities*

e) County Executive Headquarters

P.O. Box 11-01100
Kajiado County Offices
Along Namanga Road
KAJIADO, KENYA

f) County Executive Contacts

Telephone: (254) 0202043075

E-mail: ctreasury@kajiado.go.ke

Website: www.kajiado.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

I Kenya Commercial Bank

P.O. Box 01100

Nairobi, Kenya

II Equity Bank Ltd

P.O. Box 75104-00200

Nairobi, Kenya

h) Independent Auditors

Auditor-General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

j) County Attorney

1. Augustine Sekeyian

P.O. Box 11-01100

Kajiado County Offices

Along Namanga Road

KAJIADO, KENYA

3. Governance Statement

Kajiado County 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 15 number of County Government Entities. 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) Indicate the membership of the cabinet/County Executive Governance Structures (entity to tabulate and include photos of the Governor, Deputy Governor, the CECMs and County Secretary).

	Name	Designation	Date of holding office
1	H.E Hon. Joseph J. Ole Lenku, EGH 	Governor	18 th August 2017 to date
2	H.E. Hon. Martin Moshisho 	Deputy Governor	18 th August 2017 to date
3.	Alais Kisota 	CECM – The County Treasury	September, 2021 to date
4	Michael Semera	CECM - Roads, Transport, Public Works, and Energy Bsc Mathematics	September 2021 to date

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

			
5	Alex Kilowua 	CECM - Medical Services and Public Health	September, 2017 to date
6	Jeremiah Ole Ncharo 	CECM - Education, Vocational Youth and Sports	April, 2019 to date
7	Francis Sakuda 	The County Secretary	September, 2021 to date
8	Hamilton Parseina 	CECM - Lands, Physical Planning And Urban Development	September, 2017 to date
9	Dr. Jackton Achola	CECM Agriculture, Livestock & Fisheries	2023 to date
10	Dr. Leina Mpoke	CECM - Water, Environment and Natural Resources	2023 to date
11	Janet Sereu	CECM - Gender, Culture, Tourism and Wildlife	2023 to date
12	Leah Marias	CECM - Trade, Cooperative Development and Enterprise Development	2023 to date
13	Hon. Judy Neiyeyo Pere	CECM - Public Service, Administration Social Services and Inspectorate Services	2023 to date

4. Foreword by the CECM Finance and Economic Planning

It is my pleasure to present the Government of Kajiado County Executive Financial Statements for the Financial Year ended 30 June, 2024, The Financial Statements present the financial performance of the County Government over the financial year 2023/2024.

Pursuant to Section 164 of the Public Finance Management Act, an Accounting Officer for a County Government shall prepare Financial Statements in respect of the County in formats prescribed by the Public Sector Accounting Standards Board. The law requires that these Statements are submitted to the Auditor General (OAG), the National Treasury, the Controller of Budget (COB) and Commission on Revenue Allocation (CRA) within three months after the end of each Financial Year. The Financial Statements have been prepared in line with the requirements of the Public Finance Management Act (PFMA), 2012, and present a true and fair view of the state of affairs of the County Government of Kajiado for the year ending 30 June, 2024.

County Governments' Financing

The County has two major sources of revenue as provided for by the Constitution of Kenya, the revenue from the National Government and revenues collected locally, the largest source of financing is the equitable share from the National Government.

National Transfers

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments, Each County Government is equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

Own Source Revenue

Own Source Revenue is locally generated through taxes. Licences and user fees and charges as prescribes in Article 209 of the Constitution of Kenya. The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- a) Revenue enforcement - The County has put revenue enforcement personnel in place to help seal any pilferage-s in revenue collection.
- b) Automated all revenue streams - This has ensured minimization of revenue leakages.
- c) Expansion strategy – opening offices close to every potential revenue collection point
- d) Adoption mobile money collection system such as tax collections through Pay-Bills
- e) Corporates strategy – Introduction of corporates revenue streams to ensure no tax evasion and avoidance

Financial performance

(a) Overview

The 2023/24 Financial Year total resource as per the final Approved Supplementary Budget Estimates, envelope amounts to Kshs.11,587,486,267. The various sources of revenue comprise of the equitable share amounting to Kshs.8.33 billion, county own source revenue (COSR) amounting to Kshs.1.868billion; and Conditional Grants Kshs.1.386million.

The Conditional Grants includes; DANIDA Ksh.26,920,082. Nutrition International Grants Ksh.16,322,858. Kenya Informal Settlement Improvement Project (KISIP II) Ksh.100,000,000. IDA-(World Bank) National Agricultural Value Chain Development Project Ksh.195,112,952. Aquaculture Business development Project Ksh.10,509,643. Fertilizer Subsidy grant Ksh.41,355,485. Livestock Value Chain Support Project Ksh.28,647,360. De-risking and Value Chain Enhancement (DRIVE) Ksh. 96,691,980. Agricultural Sector Development Support Programme Ksh.5,585,811. Financing of Locally Led Climate Actions (FLLoCA) - County Climate Resilience Grant Ksh. 137,511,456 and Financing of Locally Led Climate Actions (FLLoCA) - County Climate Institutional Support (CCIS) Ksh.22,558,300. Kenya Devolution Support Programme Level 1 Kshs.30,636,596. Kenya Devolution Support Programme Level 2 Kshs.11,961,075 Mineral Loyalties Ksh.660,242,992.

The total expenditure for the Financial Year as per Approved Budget Estimates amounts to Kshs.11,587,486,267. This comprises of Kshs.8.040 billion (69percent of the total budget) recurrent expenditure and Kshs.3.547 billion (31percent of the total budget) development expenditure. Personnel Emoluments (PE) amounts to Kshs.4.826billion while Operations & Maintenance (O&M) amounts to Kshs.3.213billion. This is as illustrated in Table 1 and Figures 1 and 2 below.

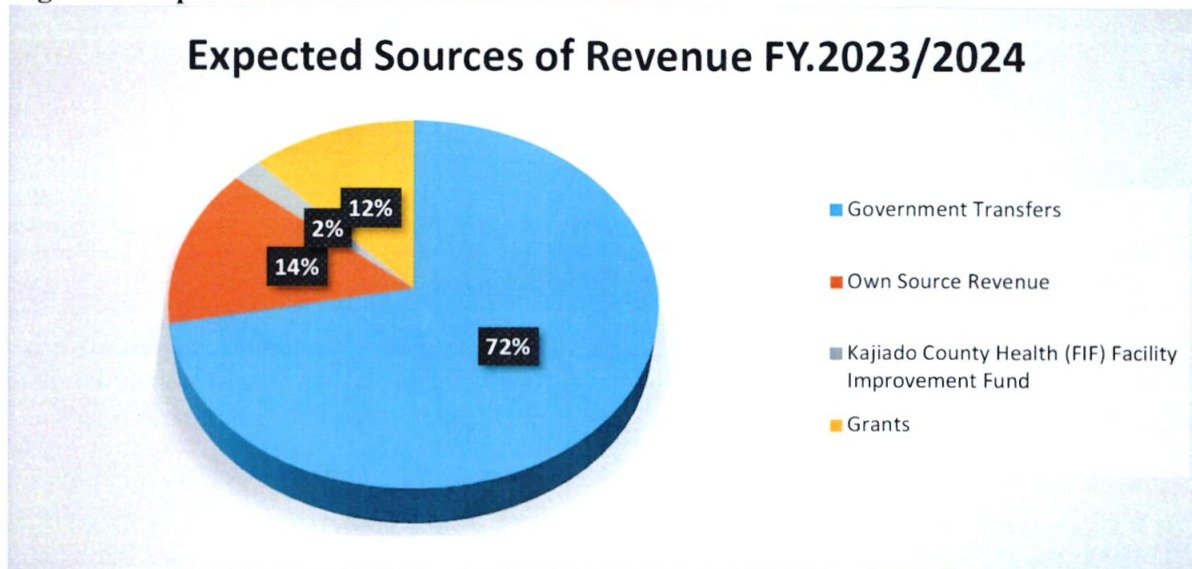
Table 1: Expected Sources of Finances and Expenditure Estimates for FY 2023/24 Budget

BUDGET SUMMARY			
REVENUE			
Government Transfers		8,332,649,396.00	72%
Own Source Revenue		1,621,247,688.21	14%
Kajiado County Health (FIF) Facility Improvement Fund		247,219,296.81	2%
Grants		1,386,369,886.00	12%
TOTAL REVENUE		11,587,486,267.02	100%
EXPENDITURE			
RECURRENT			
Personnel Emoluments		4,826,922,072.21	42%
Operations and Maintenance		3,213,868,298.00	28%
Total Recurrent		8,040,790,370.21	69%

DEVELOPMENT	3,546,695,896.81	31%
TOTAL EXPENDITURE	11,587,486,267.02	100%

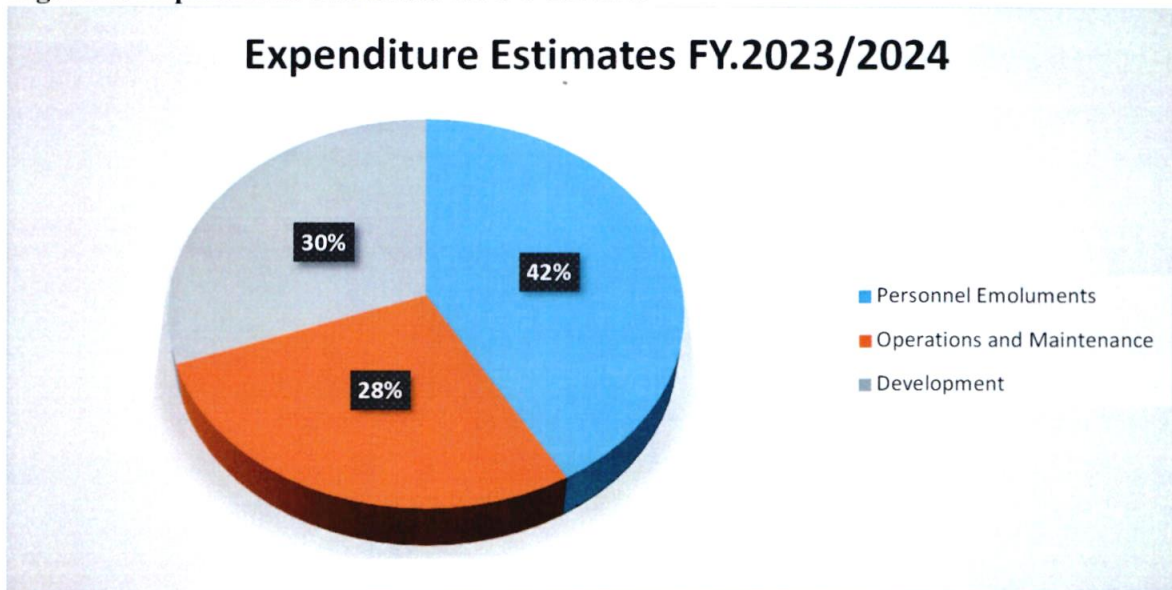
Source: Kajiado County Treasury

Figure 1: Expected sources of Revenue FY 2023/24



Source: Kajiado County Treasury

Figure 2: Expenditure Estimates for FY 2023/24



Source: Kajiado County Treasury

The 2023/24 FY budget adhered to the fiscal responsibility principles as stipulated in the Public Finance Management (PFM) Act, 2012. Development expenditure was allocated 30 percent, while recurrent expenditure was allocated 70 percent.

(b) Revenue Performance

The approved county revenue for the FY 2023/24 totaled to Kshs.11.587billion comprising of county own source revenue, Kshs.1.868billion; Equitable Share, Kshs.8.33billion, and Conditional Grants Kshs.1.386million. The overall actual revenues received during the reporting period amounted to Kshs.9.140billion representing 79percent performance against the twelve months' target/expectation. During the period under review, the county received 92 percent of the expected equitable share and 56percent of the own source revenue while conditional grants received 33percent. This is out of the half year target. The performance is as shown in Table 2.

Table 2: Overall County Revenue Performance FY 2023/24

Details	Approved Annual Estimates FY.2023/24	Expected Amount for the 12 Months – for FY.2023/2024	Actual Revenue Received for the 12 Months – for FY.2023/2024	%age Performance (against expected for the 12 Months)
Equitable share	8,332,539,587.80	8,332,539,587.80	7,636,196,490.00	92%
Own source revenue	1,621,247,688.21	1,621,247,688.21	678,227,775.05	42%
Kajiado County Health (FIF) Facility Improvement Fund	247,219,296.81	247,219,296.81	369,952,762.00	150%
Returned to CRF	109,808.20	109,808.20	109,808.20	100%
Conditional Grants	1,386,369,886.00	1,386,369,886.00	455,931,668.80	33%
Total	11,587,486,267.02	11,587,486,267.02	9,140,418,504.05	79%

Source: Kajiado County Treasury

(c) Expenditure Performance

The total expenditure budget for the FY 2023/24 amounted to Kshs.11.587billion. The total actual expenditure for the twelve Months of the year under review totalled to Kshs.7.9billion and Ksh.708million for the County Executive and County Assembly respectively. This represent an absorption rate of 75percent for County executive and 66percent for County assembly. The County executive reported an actual expenditure on

recurrent budget of Ksh.5.934billion indicating an absorption rate of 83percent and Ksh.1.981billion of Development budget representing an absorption rate of 59percent of the total approved budget estimates for the year FY.2023/24.

On the other hand, the county assembly spent an actual expenditure on recurrent budget of Ksh.650million representing 73percent absorption rate and Ksh.58million on development representing 32percent absorption during the period under review. This is well summarized in the table below:

Table 3: Summary of Expenditure by Economic Classification FY 2023/24

COUNTY GOVERNMENT OF KAJIADO EXPENDITURE SUMMARY AS AT 30TH JUNE 2024						
Classification	Approved Budget Estimates		Annual Actual Expenditure		Absorption	
	FY. 2023-2024		FY. 2023-2024		%	
	Executive	Assembly	Executive	Assembly	Executive	Assembly
Total Recurrent	7,150,924,652.21	889,865,718.00	5,934,484,534.00	649,875,729.00	83%	73%
Personnel E	4,528,727,679.21	312,177,793.00	4,125,836,376.00	302,988,962.00	91%	97%
Operation and Maintenance	2,622,196,973.00	577,687,925.00	1,808,648,158.00	346,886,767.00	69%	60%
Total Development	3,363,695,896.81	183,000,000.00	1,981,421,097.80	58,775,916.00	59%	32%
Development	3,363,695,896.81	183,000,000.00	1,981,421,097.80	58,775,916.00	59%	32%
Grand Total	10,514,620,549.02	1,072,865,718.00	7,915,905,631.80	708,651,645.00	75%	66%

Source: Kajiado County Treasury

(d) Pending Bills

The outstanding pending bills as at 30th June 2023 amounted to Kshs.2.079billion which comprise of Kshs.882million for recurrent and Kshs.1.197billion for development expenditure. At the beginning of FY. 2023/24, the County prepared a payment plan on settlement of pending bills. During the period under review the County managed to settle pending bills amounting to Ksh.711million from the Development account representing 60% of the outstanding pending bills during the period under review. The remaining pending bills of equivalent to 40% amount reported at the start of the year was carried forward to the subsequent period. This formed part of the Ksh.2.2 billion pending bills reported at the beginning of the FY.2024.2025. The County have put in place pending bills settlement plan for the FY.2024.2025 to ensure the suppliers and contractors get their rightful payments.

(e) Challenges and Strategies

(i) Challenges

During the reporting period, the county government faced the following challenges which hampered effective budget execution:

- Underperformance of own source revenue owing to the effects of the economic constraints which affect the county taxpayers as well drought across the County in a good part of the financial year.
- Inadequate and delayed disbursement of funds from the exchequer equally affected during the political periods
- The lack of a robust Project Implementation Framework limits effective tracking of programmes/projects/policies

(ii) Strategies

Going forward, the county government will implement the following recommendations geared towards addressing the challenges so as to enhance budget execution:

- Enhance own source revenue performance by:
 - *Broadening County's OSR base by identifying opportunities for optimizing OSR potential;*
 - *Enhancing revenue administrative capacity by strengthening legal and institutional capacity; and;*
 - *Putting in place strategies to handle issues such as corruption and revenue leakages.*
- Promote Public Private Partnerships (PPPs)
- Provide sufficient funds to settle outstanding pending bills
- Formulate and implement an effective resource mobilization framework
- Operationalize an effective Monitoring and Evaluation framework for effective tracking of programmes/projects/policies

Conclusion

I take this opportunity to thanks H.E the Governor and the Deputy Governor for their leadership and guidance in achieving the mission and vision of this great County of Kajiado. I also wish to thank my colleagues, the County Executive Committee Members in charge of other departments and the County Chief Officers who we work hand in hand to ensure that services reached to the people of Kajiado County.

Lastly, I thank the staff of Kajiado County Government for their continued commitment, dedication and hard work in delivering services to the residents of Kajiado County.



.....
Alais Kisota

CECM Finance and Economic Planning
County Government of Kajiado

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.

Strategic development objectives of the Kajiado County's 2023 - 2027 CIDP are:

The County's 2023-2027 CIDP has identified four key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's Vision 2030, SDGs and the MTP III.

During the plan period 2023-2027, the County targets to execute programmes/projects aimed at achieving the county's medium-term theme, ***"Strengthening Economic Recovery for a Transformed and Sustainable Kajiado"***. To realize this, the county will implement four broad strategic priorities:

- (i) Modulated Pastoralism;
- (ii) Liveable Towns;
- (iii) Mainstreaming Climate Change and
- (iv) Competitive Education.

Other key transformative programmes linked to the MTP IV and the BottomUp Economic Transformation Agenda (BETA) include: Healthcare and Institutional Support with a focus on enhancing ICT, Public Finance Management; and Public Administration. This County' Development Blue Print is aligned to the Kenya Vision 2030, the BETA and the fourth Medium Term Plan. It is further aligned to the international aspirations including the Sustainable Development Goals (SDGs); Africa's Agenda 2063; Paris Agreement on Climate Change, 2015; East Africa Community Vision, 2050; Sendai Framework for Disaster Risk Reduction, 2015-2030; and ICPD25 Kenya Commitments. At the County level, the CIDP links to the County Spatial Plan 2020- 2030 to ensure that our investments are realizable within the available space.

Below we present the progress made in attaining the objectives of the **2023 - 2027 CIDP** for Kajiado County.

Reference	Objective as per CIDP	Performance/Progress	Remarks
Tarmacking of Roads	To enhance accessibility on both urban and rural areas	5.3 KM of tarmac done, and 8.3 KM of cabro roads and pavements done	In Ngong, Ongata Rongai, Kajiado and Kiserian

Road Construction and Maintenance		150 KM of new roads, 190 KM of routine maintenance and 400KM of gravelling done; 7 bridges/foot bridges constructed	Countywide
Street/Urban lighting	To Increase Access to Affordable and Reliable Energy	30 streetlights and 100 solar streetlights installed; 24 high mast lights installed in urban centers	Across the Country
Crop Husbandry and Construction of Irrigation Facility	To increase agricultural crop production and productivity	30,000 kgs of drought tolerant seeds distributed and irrigation facility under construction	Irrigation facility in Olkeriai-Eselenkei
Animal Production and Management	To improve animal production and productivity	11 cattle crushes constructed: 2 dairy houses in Lorngosua and Ngiito	Oloolokitikoshi, Keekonyokie and Ewuaso
Healthcare Primary Care Facilities	To Improve access to healthcare services	Public primary care facilities established/equipped/rehabilitated, and 39 community health units established	
Maternal and Child Healthcare	To reduce the disease burden	29% of health facilities offering comprehensive RMNCH and family planning services	
Equipping of Medical Facilities	To improve the quality of healthcare access services	GIS and Lab equipment, ENT equipment and Isolation centers; Construction of county store and provision of ICU Equipment (Kajiado); CT scan and MRI at Kajiado Referral Hospital	Isolation Centers in Ole Kasasi, Kitengela and Kajiado
Early Childhood Development and Education	To retain learners throughout the learning period and improve the quality of education	60 pre-schools constructed/rehabilitated/equipped, 30 ECDE teachers recruited, and 39,926 pupils provided with hot mid-day meal; 10,000 students provided with bursary/scholarship	
Vocational Training Centers		8 VTC's infrastructure improved/renovated and 2 VTC instructors recruited	
Gender Mainstreaming		1730 girls issued with sanitary towels	
Social Economic Empowerment	Q	71 groups benefitted from the Kajiado Women and Youth Enterprise Fund	71 groups (46 Youth and 25 women groups)
Water Resource management and supply	To increase access to safe water for domestic, livestock and institutional consumption	Various water infrastructure including drilling and equipping of boreholes, construction of pipelines and storage facilities	Examples: Water reticulation in Bisil Town, Mashuuru-Imaroro Noultrish Water Pipeline

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2023/2024

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

Below we provide the progress on attaining the stated objectives:

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
Department of Agriculture, Livestock and Fisheries			
Programme: Crop Production and Management			
Objective: To increase agricultural crop production and productivity			
Outcome: Increased crop production and productivity			
Crop Husbandry	Drought Tolerant seeds	Quantity of seed distributed	30,000 kgs
Program: Fish production and Fisheries management			
Objective: To increase fish production and income			
Outcome: Increased fish production and fish farming income			
Promotion of aquaculture production	Supply of pond liners	No. of Fish Pond liners, fingerlings, predator nets and sein nets supplied	10 liners, 14,000 fingerlings, 750kgs of feeds, 30 nets, 5 ph metres
Department of Lands, Urban planning, and Housing			
Programme:	Land Planning, Management and Administration		
Objective:	To ensure effective administration, management and development of land		
Outcome:	Improved land administration, planning and management		
Physical planning	Digital Topographical Mapping and County Spatial Development Plan	Enactment of the Kajiado County Spatial Plan	Draft CSP ready
	Valuation roll updated and completed	Urban centres within the county updated with the valuation roll	36 Urban centers included in the valuation roll cumulatively
	Electronic Development Applications and Management System(e-DAMS)	% of Land Information and Management System installed and operationalized	60% complete
Land survey and mapping	County roads survey	Km of road surveyed and beaconed	300km surveyed and beaconed
	Land cases and disputes	% of cases reported and resolved	50% of cased reported and resolved
	Validation of plots	No of plots validated	100% of planned plots validated
Urban Management and Development	Municipalities Integrated Urban Development Plans	No of municipality Integrated Urban Development Plans	Policy documents for Kitengela Municipality prepared, gazettelements, presentation to county assembly
Department of Trade and Cooperatives			
Programme: Trade Promotion and Development			
Objective: To improve trade in the county			
Outcome: Enhanced trade and development in the county			
Construction of trade market infrastructure	Market Centers	Number of market centers constructed	3 market centers constructed; Kitengela Market, Kiserian market and Kerarapon market; Facility improvement in 8 other trade and market centers
Programme: Cooperatives and Enterprise development			
Objective: To improve governance and management of cooperative societies			
Outcome: Strengthened and operational cooperative societies			

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
Cooperative Extension Services	Capacity building	No. of cooperative management officials trained	76 officials
	Capacity building	No. of Cooperatives Societies members trained	350 members
	New Societies	No. of new cooperative societies formed	19 new cooperatives formed
	Societies Revival	No. of dormant cooperative societies revived	4 dormant cooperatives revived
Cooperative Audit Services	Audit	No. of audited and auditable cooperative societies	62 cooperatives audited
	Compliance	No of compliant societies	94 compliant societies
	Coop Marketing	No. of members selling their produce through cooperative societies	140 members accessing market
Department of Gender, Tourism & Wildlife, Youth and Sports			
Programme: Tourism Development and Promotion.			
Objective: To develop and promote local tourism			
Outcome: Increased tourists' arrival and revenue			
Tourism development and promotion	Tourist sites mapped	No. of tourist sites mapped	15 sites mapped
	County tourism documentary reviewed	Number of Reviewed County documentaries	1 tourism documentary updated
	Tourism marketing and promotion materials disseminated	Number of promotion materials disseminated	1 booklet published and disseminated
	Tourism marketing and promotion done	No. of tourism exhibitions done	300 brochures, 100 tourism guide booklets and 5 audio-visual presentations in all sub counties
Programme: Wildlife Conservation and Management			
Objective: To reduce Human wildlife conflict and enhance wildlife conservation			
Outcome: Reduce Human wildlife conflict and enhance wildlife conservation			
Community wildlife conservation initiatives	awareness campaigns on wildlife conservation done	No. of awareness campaigns done	50 game scouts trained, 300members of conservancies trained
	Community wildlife conservancies and sanctuary management training done	No. of conservancies and sanctuary trainings in management done	3 conservancies and 1 sanctuary stakeholders trained.
Department of Medical Services, Public Health and Sanitation			
Programme 1: Healthcare Access Services			
Objective: To improve access to healthcare services			
Outcome: Increased access to healthcare services			

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Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
Integrated Outreach healthcare	Integrated outreaches	No. of integrated outreaches conducted	930 outreaches conducted
Primary care facilities	Community health units established	No. of established and operational community units	39 community units established
Hospitals & Medical Training Colleges	Existing facilities upgraded and equipped to level 4 status	No. of health facilities upgraded/ equipped to level 4 hospital and have master plans- Ngong, Kitengela, Loitokitok and Kajiado West	1 facility upgraded level 4
Programme 2: Healthcare Quality Assurance			
Objective: To improve the quality of healthcare access services			
Outcome: Improved quality of healthcare services			
Healthcare human resource management	Public health facilities and posts staffed	% of public health facilities staffed	30% of public health facilities staffed
Health Leadership and governance	Support supervisions conducted	No. of scheduled support supervisions visits conducted by CHMT, SCHMTs, HMTs	144 supervision visits conducted
		% of Private facilities inspected and submitting monthly reports	All private health facilities
	Functional Health Committees	No. of health facilities with functional committees and boards	112 facilities have functional committees and boards
Health Information	National policies, guidelines and laws customized	% of health facilities with health policies and guidelines disseminated	70% of health facilities with health policies and guidelines
		No. of policies domesticated/developed	3 policies domesticated/developed
	Sectoral and strategic and investment plans developed	No. of health sectoral plans developed	1 sectoral plan developed
	Health facilities with robust ICT infrastructure	No. of health facilities with robust ICT infrastructure	2 health facilities with robust ICT infrastructure
		No. of Health facilities with EMR Systems	3 health facilities have EMR systems
Programme 3: Preventive and Promotive Services			
Objective: To reduce the disease burden			
Outcome: Reduced disease burden			
Health Promotion and disease prevention	Community awareness on NCDs, CDs and NTDs and their mitigation measures created	No. of community awareness forums held on adoption of healthy lifestyle practices and their mitigation measures created	930
	TB Prevented	% of TB defaulters traced and referred	705

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
HIV/AIDS and TB Prevention	HIV/AIDS prevented	% of all people living with HIV that know their HIV status	45%
		% of all people diagnosed with HIV infection that receive sustained antiretroviral therapy	80%
		% of all people receiving antiretroviral therapy that have viral suppression	56%
Maternal and Child Healthcare	Improved maternal healthcare	Proportion of public facilities offering comprehensive RMNCH and FP services	29
	Improved child healthcare	No. of immunization mop ups conducted	3
		% of children that were fully immunized	88%
		% of facilities providing IMCI services	90%
		% of community units providing IMCI services	90%
Environmental Health Services	Food and water safety and hygiene monitoring conducted	No. of water and food samples taken and appropriate action taken	35%
		% of food/ trade premises licensed	60%
		% of food handlers examined	80%
	Excreta/ Solid Waste Disposal interventions done	Proportion of villages declared Open Defecation Free	28%
		Proportion of urban and peri-urban sanitation coverage	47%
		No of HH treated with chemical, physical and biological agents	2,853
		% of received Building Plans Evaluated	90%
		% of Public Institutions (non-food) monitored	75%
		% of reported Vector infestations investigated & monitored	90%
		No. of public toilets in public places constructed	6
Nutrition Services	Nutritional status of children and adults improved	% of targeted under 5's provided with Vitamin A and deworming	68%

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
Department of Education, Vocational Training, Youth and Sports			
Programme: Access to Basic Education and Tertiary Education			
Objective: Increase access to basic education and Tertiary Education			
Outcome: Improved access to basic education and Tertiary Education			
Access to Early Childhood Development and Education	Pre-schools constructed/rehabilitated and equipping	No. of preschools constructed/rehabilitated/equipped	60 pre-schools constructed
	Infrastructure establishment/improvement in vocational training centers	No. of public VTCs' infrastructure improved/renovated	VTC infrastructure improved/renovated in 8 centers
	Specialized Tools	% of tools and equipment acquired	40% of VTC tools and equipment acquired
Programme: Quality Assurance and Standards			
Objective: To improve the quality of education in the county			
Outcome: Improved education quality and standards			
Teachers/Instructors recruitment	Staffing levels Improved	No. of ECDE teachers recruited	30 ECDE teachers recruited
		VTC youth training officers recruited	2 VTC officers recruited
		No. of VTCs instructors recruited	2 VTC instructors recruited
Teachers/Instructors trainings	SNE Teachers/Instructors trained	No. of SNE Teachers/Instructors trained	0
		No. of ECDE teachers trained	400 ECDE teachers trained
Vocational Educational and training Development	Training materials supplied to polytechnics	Ratio of Training materials to learners' polytechnics	Ratio of 1 training material to 20 learners in VTC
Programme: Learner's retention in Educational Institutions			
Objective: To retain learners throughout the learning period			
Outcome: Increased completion rates			
School Health Nutrition and meals	Pupils provided with hot mid-day meal	No. of pupils provided with hot mid-day meal	38926 pupils provided with hot mid-day meal
Secondary Bursary Management Services	Students receiving bursary, scholarships and other educational benefits annually	No. of students receiving, bursary, scholarships and other educational benefits annually	10000 students provided with bursary and scholarships
Programme: Gender Equity and Women Empowerment			
Objectives: Enhance equality and empowerment of women and girls			
Outcome: Reduced Gender disparities Across all Levels and Sectors			
Gender Mainstreaming	policies developed	No. of gender related policies and laws developed	1 policy developed/ completed- Women Economic Empowerment Policy - 1 ongoing- gender mainstreaming policy

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
	persons sensitized on GBV	no. of persons sensitized/trained on GBV, FGM and child marriage	over 650 persons sensitized
			Department staff and Gender Sector Working Group trained on strengthening multi-sector approach on gender issues and resource mobilization.
	Anti-FGM campaigns	no. of persons sensitized FGM	5 Sub- County FGM management committees established and trained. 2 Ward Committees established and trained.
	Thematic/activities days marked	No. of gender related thematic days/activities marked	3 thematic activities/days observed. (16 days of activism against GBV, International Women's Day and Menstrual hygiene Day)
	Mentorship program	Boys and girls mentored	3313 in school boys and girls (2,770girls: 543boys)
		No. of girls issued with sanitary towels.	1,730 girls issued with sanitary towels
Socio-Economic Empowerment	women and youth enterprise fund	No. women and youth groups benefited from the fund	71 groups benefited (46 youth and 25 women)
	capacity building on entrepreneurial skills	No. of persons capacity built on entrepreneurial skills	262 Women trained on Entrepreneurial skills-MSMES
Department of Roads, Public Works, Transport and Energy			
Programme: Roads, Transport and public works infrastructure development			
Objective: To enhance accessibility in both urban and rural areas			
Outcome: Enhanced accessibility in the county			
Road Constructions and Rehabilitation	Trainings	No. of Training Carried out for Engineers	2 No.
	Trainings	No. of Trainings Carried out by Contractors on HIV/AIDS, COVID-19, Drug Use and Abuse	15 No.
Public Works	Project Designs and Supervision for: County Gardens, Ardhi House, Procurement Office, Kyangombe ECDE Complex	No. of designs requested, prepared and acted upon	4 No.
Promotion of alternative source of energy	Trainings	No. of trainings forums on alternative use of energy conducted	1 No
Fire Disaster Management	Trainings/ Fire Drills	No. of trainings/ drills conducted	3 No.
	Emergency Response	Proportion of fire incidences and emergencies responded	100%
Department of Public Service, Administration and Citizen participation,			

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Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
Programme: Human Resource Management & Development			
Objective: To Enhance Service delivery			
Outcome: Improved Quality Service Delivery			
Human Resource Planning	Staff and executive medical cover	Executive and Staff Insurance Cover Contracts	Covered 62 Executive members and 2800 county staff
	Develop County Departments Service Charters	No. of service charters developed and displayed	1 No. Service Charters developed and displayed (PS)
Human resource management	To conduct trainings and induction to county staff	No. of staff trained and inducted	103 staff trained and inducted
	Recruitment & Selection	Recruitment of new staff	221 staff were employed in various departments
	Leadership and Human Resource Reviews	Reduction in disciplinary cases in the County Public Service	Appraisal of County staff in all departments was achieved.
	Development of HR policies and guidelines	No of policies developed	The CPSB was able to develop a strategic plan as well as the HRM Manual for the County. The Board also developed a Policy guideline for Declaration of Assets and Liabilities by staff in the County Public Service as required by EACC
Program name: County Administration and law enforcement			
Objective: To ensure compliance with county Government laws and policies			
Outcome: Enhanced compliance with County Government laws and policies			
County Administration and law enforcement	County laws/bills enacted and enforced	County administrative Act	1 Act
		County enforcement Act	1 Act
Programme: Liquor licensing Process			
Objective: To enhance Customer satisfaction and quality of Service delivery in Liquor Industry			
Outcome: Increased levels of Compliance & enforcement			
Liquor Licensing Process	Improved efficiency & effectiveness	1 Liquor pay system in place & functional	Liquor licensing automated
		3 users Trainings conducted for IT compliance	7 Officers trained on creating business, client, invoicing & licenses printing,
	Improved Compliance, Improved quality of life, Increased revenue collection	No. of outlets mapped out, No. of outlets inspected & licensed, amount of revenue raised, No. of Substandard outlets closed	3000 outlets mapped & registered, 100 outlets inspected & licensed, 24million raised as revenue, 104 Sub Standard outlets closed
Office of The Governor and Deputy Governor			
Programme: County Executive Affairs			
Objective: To provide strategic policy leadership in county development agenda			
Outcome: Enhanced strategic policy leadership in county development agenda			
Management of County Affairs	Development partnership established	Partnerships/agreement collaborations discussed and approved	2 partnerships
	County Government policy and legislative	Proportion of policies discussed and approved	100 policies

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
	direction adopted and implemented	Proportion of Acts assented into law	100 acts
	County and State functions planned and held	No. of National functions organized	4 functions
		Annual State of the County Address	1 event
	Intergovernmental relations	No. of successful programs initiated	1 program
Disaster management	Disaster preparedness	Disaster risk preparedness reports	4
	Disaster emergencies and responded	% of disasters & emergencies responded to	70
Department of Finance, Economic Planning and ICT			
Programme: Public Finance management			
Objective: To enhance transparency and accountability in management of public resources			
Outcome: Enhanced transparency and accountability in management of public resources			
Resource Mobilization	Increased resources from development partners	Proportion of external resources to the total county budget	13%
	Progressive increase in Own Source Revenue	% of local revenue collected against the target	51%
		% growth of OSR (compared the previous FY)	21%
		% level of automation of all revenue streams	40%
Budget formulation, coordination and management	Timely county budgets and other fiscal documents	No. of budgetary policy documents prepared (Annual budget, CBROP, CFSP, DMS)	3
		Budget implementation reports (quarterly)	4
Internal Audit Services	Audits conducted and acted upon	No. of audits conducted and acted upon	6 exercises
Accounting services	Accounting reports	No. of accounting reports Prepared	1
		Monthly, quarterly expenditure and revenue reports	16
Supply Chain management services	Efficient procurement process	proportion of goods/services and works procured annually	50%
		Rate of e-procurement utilization	90%
Programme: Economic and financial policy formulation and management			
Objective: To facilitate formulation of sound economic and financial policies			
Outcome: Sound and responsive economic and financial policies			
Fiscal policy formulation,	Annual development plans	No. of ADPs developed	1 ADP

Sub programme	Key Output	Key Performance Indicator	Achieved Targets/Activities Implemented
development and management	Implementation of CIDP tracked	No. of county Annual Progress Reports	1 APR
Department of Water, Environment and Natural Resources			
Programme 1: Water Resources Management and Supply			
Objective: Increase access to safe water for domestic, livestock and institutional consumption			
Outcome: Increased number of households with access to safe water			
Water supply services management	Kajiado county water and Sewerage Company	Kajiado county water company established	Water company already registered with the Registrar of Companies. Forensic audit in the existing companies is ongoing
	County water policy formulation	Water policy formulated	Water policy draft at Assembly
	County Water harvesting Act	Water harvesting Bill enacted	Bill enacted, awaiting gazettelement
	Water and Sanitation Act	Water and Sanitation Bill enacted	Draft bill at stakeholder involvement stage
	community water committees trained	No. of water management committees trained	40

6. Environmental and Sustainability Reporting

Kajiado County exist to transform the livelihoods of its citizen guided by overcharging vision. This is a prosperous, globally competitive County, offering quality life through sustainable development. The delivery of the transformation agenda is guided by key principles and values which are integrity and accountability, inclusiveness& equity and fairness patriotism and responsiveness. The development agenda is guided by the three pillars, economic, social and political pillar.

The pillars have thematic interventions along six thematic areas namely: Modulated Pastoralism; Liveable Towns; Mainstreaming Climate Change and Competitive Education.

1. Sustainability strategy and profile

The County promotes sustainable development through governance reforms that are found on integrity, transparency and accountability. The County has focussed on overall policy and institutional development. This is guided by issue-based leadership, transparency and accountability management of public resources.





Kajiado County Referral Hospital Eye Unit

2. Environmental performance

The County is committed to environmental conservation and sustainability. The county has developed several acts and policies to help in the delivery; Kajiado County Environment Protection Act 2020 and Kajiado Waste Management Strategy Plan 2020-2030.

The County posted to Sub Counties for improved service delivery including enhanced garbage collection and aesthetics in all towns.

- Acquisition of a specialized self-loading truck for efficient garbage collection in Kajiado North and parts of Kajiado West
- Routine maintenance of dump sites and their access roads which have remained open even during rainy seasons e.g Ngong and Kitengela dumpsites.
- Reduction of distance covered by people to get water from an average of 15km to about 8km
- Increased in the population of people getting clean and safe drinking water from 35% to 45%

- Over 150,000 tree seedlings planted county wide through donations to institutions, planting in county forests and public parks. This was also made possible through public private partnerships.
- Forestry devolved functions taken*** by signing of TIPS from county forestry office to county department of environment
- Delineation of boundaries and afforestation of water towers e.g the Entarara forest which we have planted 20000 tree seedlings and recruited forest guards to deter encroachment.
- Compliance on sand harvesting regulations to conserve river line ecosystems and access roads through ban on overloading.
- Partnerships on waste management plans e.g City of Umea in Sweden, Danish Environment Protection Agency
- Illegal charcoal production drastically by banning the trade and concerted efforts with other agencies like KFS to enforce the directive.



Rehabilitation and reclamation of Ngong dumpsite to a garden



Rehabilitation and reclamation of Ngong dumpsite to a garden

3. Employee welfare

The County has established a county performance management system with an elaborate mechanism for tracking results and improving performance. This is through performance contracting processes, which are cascaded through staff performance appraisals (SPAs). The County is committed to continuously improving the skills and capacities of the staff through periodical training and capacity building sessions.

The County has comprehensive medical insurance service to cater for the welfare of the families and has constructed offices at the sub county level to provide secure and conducive environment for service delivery.



Kajiado County Staff Team - KICOSCA Games



Kajiado County Staff Team - KICOSCA Games

4. Market place practices-

The County has made efforts to promote fair practices in the following ways;

a) Responsible Supply Chain and Supplier Relations-

The County has implemented open contracting to enhance transparency and accountability in procurement which will eventually ensure fairness in distribution of contracts among suppliers and contractors. We also occasionally meet contractors to share experience and address challenges faced to ensure a smooth relationship. The county ensures prompt payments to minimise pending bills especially at the close of financial year. Where the bills arise, they are properly budgeted as a first charge in the reallocation budget. This has provided confidence to suppliers and contractors that they will be paid upon completion of works or delivery of goods and services over time. In addition to ensure efficiency and effectiveness in payment process, a central invoice registry has been operationalized.

b) Responsible ethical practices-

The County has fully adopted e-procurement process and further implemented open contracting in the procurement. This has greatly enhanced openness and transparency in conducting procurement. In promoting fair competition and trade in market places, the County introduced measures to safeguard small scale traders and business enterprises from unfair competition by structuring the working hours with wholesalers operating from early morning to mid-morning and the retailers operating in the afternoon through evening. This has ensured that the small businesses are protected from wholesalers who compete with the retailers.

c) Stewardship of goods and services

The County during the year implemented consumer protection program whose objective is to safeguard the business owners and promote fair trade practices. The County through the Department of Trade, Industry, Marketing, Tourism and Cooperative inspected and verified 4.885 weights and measures equipment. Additionally, the county has promoted quality products from Kajiado Milk Processing Plant with the acquisition of additional equipment to process ready to drink milk. The County also uses project management committees to assure project completion in addition to normal statutory requirements for supporting payments.

The committees and administrators are able to monitor implementation through the availed specification and BOQs. This has over the time enhanced value for money in our project implementation.



Ngong Market



PAII Bridge in Kajiado East connecting Agricultural produce with the Market



Agricultural produce linked to the Market through PAII Bridge in Kajiado East



Agricultural farms linked to the market through PAII Bridge

5. Community Engagements

The County has an elaborate public participation framework that guides participatory development initiative in the County. To strengthen community engagement and empowerment the County has the following innovations:

a) The community members are involved in identification of needs during planning stage through prioritisation during the annual participatory budget team process. In addition, the community members are involved in project implementation through project management committee. The committee provide oversight in the implementation of the projects.

b) Village Cluster Development Initiative County has identified village clusters as the basic planning unit through which the County drives community local economic development.



H.E The President with Kajiado County Governor - Flagging off construction of Roads networks under operationalization of Ngong, Kajiado and Kitengela Municipalities in Kajiado County



7. Statement of Management Responsibilities

Section 164 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, 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 County Executive Committee Member for Finance on 18th December 2024.



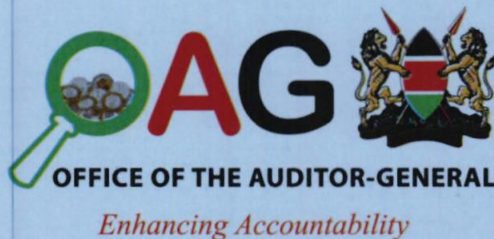
Signature.....

Name. Alais Kisota

County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Kajiado set out on pages 1 to 52, which comprise the statement of assets and liabilities as at 30 June, 2024, statements of receipts and payments, statement of cash flows, statement

Report of the Auditor-General on County Executive of Kajiado for the year ended 30 June, 2024

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Kajiado as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Variances Between the Financial Statements and Payroll

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflect compensation of employees cost of Kshs.3,783,743,196 which includes Kshs.2,244,905,799 for basic salaries of permanent employees. However, re-computation of amounts in the payroll revealed an expenditure totalling Kshs.2,271,726,220 resulting in an unexplained variance of Kshs.26,820,421. Although Management indicated that a reconciliation had been done, no evidence was provided for audit review.

In the circumstances, the accuracy of compensation of employees amount of Kshs.3,783,743,196 could not be confirmed.

2. Unsupported Prior Year Adjustment

The statement of cash flows reflects a prior year adjustment of Kshs.23,726,610 and as disclosed in Note 17 to the financial statements. However, no disclosure note was made in the financial statements to explain the error as required by the reporting template. In addition, the supporting documents were not provided for audit review.

In the circumstances, the accuracy of the prior year adjustment totalling Kshs.23,726,610 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis of Kshs.10,514,620,550 and Kshs.7,915,412,157 respectively resulting in an underfunding of Kshs.2,599,208,393 or approximately 25% of the budget.

The under-funding may affect the planned activities and may impact negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1. Non-Disclosure of Pending Bills

Annex 2 to the financial statements reflects Nil pending accounts payables. However, prior year disclosure under Annex 2 reflects a balance of Kshs.1,197,584,070 resulting in non-disclosure of pending accounts payables. In addition, review of the report on the status of the County pending bills reveals that the County had pending bills totalling Kshs.2,290,313,208 which comprise of development and recurrent expenditure of Kshs.1,531,450,134 and Kshs.758,863,074 respectively. Management has not amended the financial statements to reflect the pending payables in the annexes.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form the first charge.

2. Unresolved Prior Year Matters

In the audit reports of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the matters remain unresolved as at 30 June, 2024.

Other Information

Management is responsible for the other information set out on pages iii to xli which comprise of Key Entity Information and Management, Governance Statement, Foreword by the County Executive Committee Member Finance and Economic Planning, Statement of Performance against County Predetermined Objectives, Environmental and Sustainability Reporting, and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section, 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. Unsupported Contractual Services - Public Service Board

The County Government of Kajiado through the Public Service Board contracted the services of the Institute of Human Resource Management to carry out an audit of the County employees at a cost of Kshs.5,754,700 which was paid for Phase 1 in March, 2024. However, the report from the audit exercise and the action taken by Management on the findings were not provided for audit review.

In the circumstances, the validity of the expenditure totalling Kshs.5,754,700 could not be confirmed.

2. Irregular Payment of Transaction Fee and Commission

During the year under review the County contracted a firm to collect revenue and was paid Kshs.7,683,308 as transaction fee for the months of September, October, November and December, 2023 in May, 2024. However, the payment was not supported by any contract agreement as the one in place only stipulates for the supply, delivery and installation of an integrated electronic revenue collection and management platform at a contract price of Kshs.29,930,320 and a recurring cost (commission) of 6% of the revenue collected. In addition, it was not clear how the monthly transaction fee was determined.

Further, the firm was paid a 6% commission on revenue collected for various months totalling Kshs.33,104,959. However, the payment vouchers were supported by copies of the invoices instead of the original invoices.

In the circumstances, the propriety and regularity of the payment of transaction fee amount of Kshs.7,683,308 and 6% commission amount of Kshs.33,104,959 could not be confirmed.

3. Unexplained Voided Transactions

Review of the financial records revealed that one thousand nine hundred and twenty-two (1,922) transactions in IFMIS amounting to Kshs.2,281,278,637 were voided. However, supporting documents such as voided payment vouchers, request to void payments, The National Treasury approval and Exchequer requisitions from the Controller of Budget were not provided for audit review. Further, the voided payments had not been disclosed as pending accounts payable and utilization of funds which were initially meant to pay the voided transactions was also not explained.

In the circumstances, the funding may have been utilized to finance transactions that were not approved by the Controller of Budget (COB).

4. Incomplete Projects

4.1 Baraka Sixers Road

A contractor had been awarded a contract for grading and gravelling of Baraka Sixers Road during the year under review at a contract sum of Kshs.9,127,692. Physical verification revealed that the contractor dug a huge pit splitting the road into two making it impossible to access from either side. The situation of the road poses a fatal risk to the road users. However, the contractor had been paid all his dues and was not on site.

4.2 Construction of Olkatetema Footbridge

A contractor had been awarded a contract in the prior year for the Construction of Olkatetema Footbridge at a contract sum of Kshs.47,005,138 and as at 30 June, 2024, the contractor had been paid a total of Kshs.23,502,569. Physical verification of the project revealed that the project was not complete, and the contractor was not on site. In addition, poor workmanship was noted as the ramping pillar on one side of the river was evidently exposed to landslide in the event of heavy rains.

4.3 Construction of Acacia Feeder Road

The County Executive Management through the Department of Roads and Public Works entered into a contract for grading and murrming of Acacia – Feeder Road in Oloosirkon/Sholinke Ward in Kajiado East at a contract sum of Kshs.3,971,492 during the year under review. The first certificate, Certificate No.1 which was raised and presented to the department of roads on 5 June, 2024 indicated that the project was 100% complete and the contractor was paid a net amount of Kshs.3,386,724. However, review of the contract revealed that the project was to be undertaken within a period of one hundred and eighty (180) days while certificate No.1 in support of the payment indicated that the contract period was sixty (60) days. In addition, the certificate of registration of the contractors with the National Construction Authority, certificate of practical completion and inspection & acceptance committee report were not provided for audit review.

Physical verification of the project in the month of September, 2024 revealed that the road was dusty with dangerously protruding rocks stretching through the length of the road and there was no evidence of work done on the road, a position that was confirmed by the

area residents who said that the contractor only showed up to take photos of a project which they initiated and financed.

4.4 Construction of Green Valley-Parkview SDA Road

A construction company was awarded a contract for the proposed grading, gravelling & murraming of Green Valley Parkview SDA Road in Oloosirkon at a contract sum of Kshs.8,542,820. However, the following anomalies were noted:

- i. The Contractor was not registered with National Construction Authority as no registration certificate was provided for audit review.
- ii. The Bill of Quantities used did not indicate the exact sections where the particular works were supposed to be carried out, the length and width of the road for the scope of work, the distance which was to be covered and the quantity and dimensions of the culverts to be installed had not been indicated.
- iii. The first culvert was blocked by waste and bushes which hindered proper drainage during rainy seasons and forced the rainwater to overflow on the road and flood. As a result, the surface of the road was soaked and swept with rainwater causing the heavy rocks beneath to pop out and making it impassable.
- iv. The second culvert was too narrow that it could not contain the force of a heavy downpour during rainy seasons causing the rainwater to sweep over the surface of the road.
- v. The third cross culvert was installed next to the dumpsite and had been attached to a twin culvert that was there before the project began. The culvert was of poor quality and broken making the section of the road impassable. The locals had tried to remedy the damage by filling up the broken sections with rocks.
- vi. Despite the Bill of Quantities having a provision for drainage works, the contractor seems to have disregarded drainage works, as the drainage was filled with litter and overgrown bushes.
- vii. Review of payments revealed that certificate number 1 of Kshs.3,833,500 had been paid to the contractor in October, 2020, against a contract sum of Kshs.8,542,820 as per the tender evaluation report. However, it was not clear how the remaining balance of Kshs.4,709,320 was spent.
- viii. An undated report signed by the County Engineer explained that “the supervision team recommends termination of the contract due to persistent delays in completion”. However, there was no termination letter addressed to the contractor and reasons for termination were not stated. In addition, there were no correspondences during the contract period showing communication between the contractor and the supervisory team. Further, it was not clear which contractor completed the project after termination of the previous one.
- ix. There was no completion certificate issued for this project. It is therefore not clear when the project was completed and whether the supervising engineer noted the

defects in a deficiency list/snag list awaiting correction during the defect's liability period.

- x. The road from the cross culvert at Greenview to Noonkopir Trading Centre approximately 700 metres, portion of the road had been encroached and buildings had been constructed on it and it is not clear how the residents were cleared to construct on the section of the road.

4.5 Stalled Project- Nkaimurunya Primary

The County Executive of Kajiado through the department of Education entered into a contract for the construction of a perimeter fence at Nkaimurunya Primary School at a contract sum of Kshs.4,499,135 during the year under review. The contract agreement was signed on 17 May, 2024 with a contract period of sixty (60) days plus three (3) months defects liability period. Available information indicates that the contractor was paid Kshs.3,619,200 on 30 June, 2024.

Physical verification carried out in the month of September, 2024 revealed that the project had not commenced and the contractor was not on site. However, a payment certificate No.1 of 19 June, 2024 for Kshs.3,619,200 had been raised for payment indicating that the project was 81% complete. Management did not explain reasons for this anomaly.

In the circumstances, the propriety and value for money spent on incomplete projects could not be confirmed.

5. Non-Operationalization of Municipalities of Kajiado, Ngong and Kitengela

As previously reported, review of records indicated that the Governor granted special status to two (2) urban areas namely Kajiado and Ngong Municipalities on 6 December, 2018. However, to date financial statements, books and records of accounts for the financial years 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024 have not been submitted.

Although Kitengela Municipality has a Board of Management and an Administrator, no information was provided for audit review on when it was granted special municipality status and financial statements have equally not been prepared. This is contrary to Section 46(1) of the Urban Areas and Cities Act, 2011 which requires that the Board shall keep proper books and records of its incomes, expenditure, assets and liabilities, and within a period of three months after the end of each financial year the Board shall submit them to the County Executive Committee for onward transmission to the Office of the Auditor-General together with the statements of assets and liabilities.

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

6. Long Outstanding Revenue

As reported in the previous year, review of the debt aging analysis provided for audit reflects revenue in arrears of Kshs.11,984,425,260 owed by several debtors which comprise of uncollected land rent, rates and royalties. However, Management did not explain measures put in place to collect this outstanding revenue. Further, the County Government of Kajiado Management through the Department of Finance, Planning and

ICT contracted a service provider to collect revenue on its behalf. However, no evidence was provided for the progress made in recovery of the outstanding debts by the contracted service provider.

In the circumstances, absence of a clear actionable plan for collection of arrears, the collection of land rent, rates and royalties' arrears could not be confirmed.

7. Legal Expenses

Review of legal expenses incurred during the year revealed that Kshs.79,130,505 was paid to various private law firms for legal service offered to the County Executive of Kajiado. However, the following anomalies were noted:

- i. The law firms were directly procured without prior approval of the Accounting Officer in writing and no proof of urgency was provided. Further, no written contracts were entered into by the parties contrary to requirements.
- ii. The legal fees charged by the external law firms did not have itemized fee notes and the justifications for the amount charged. Further, due to direct method of procurement used, the fees charged were not competitive. No minutes of an Adhoc Evaluation Committee were provided to support the reviews of charges and it was not clear how the County Attorney single handedly determined the charges.
- iii. The County Management incurred a nugatory expenditure of Kshs.1,468,651 being interest decreed by the court for failure by the Accounting Officer Treasury to pay an Advocates legal fee of Kshs.4,128,359. Half of the amount had been settled by the time of the audit in November, 2024, this may expose the County to further nugatory expenditures.
- iv. Management paid Kshs.10,000,000 and Kshs.30,000,000 as legal expenses on legal matters where the County was neither the petitioner nor respondent but had moved to court as interested party, yet the court cases were in respect to land parcels where the owners had ownership documents.
- v. Management further paid Kshs.2,800,000 to a private legal firm to review Kajiado County Women Economic Empowerment Bill, 2020 and Kajiado County Economic Bloc Legislative Framework. It is not clear why the services were outsourced yet the staff of the County Attorney Office could handle the matter.

In the circumstances, the propriety and value for money on funds spent on legal expenses could not be confirmed.

8. Non-Compliance with Law Fiscal Responsibility

Review of documents provided for audit revealed that the total budgeted Revenue for the County was Kshs.11,587,486,267 while the budget for the wages and benefits was set at Kshs.4,826,922,072. This represents approximately 40% of the budget which exceeded the set thresh hold of 35% as required by Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015.

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

9. Staff Ethnic, Gender and Persons Living with Disability Composition

Review of the payroll and employee recruitment revealed that the Kajiado County Executive had four thousand four hundred and sixty-four (4,464) employees. Out of whom three thousand one hundred and eighty-nine (3,189) or approximately 71% were from the dominant community in the County. This was contrary to Section 65(2) of the County Governments Act, 2012 on appointment, promotion or redesignation which requires recruitment to be undertaken in a fair and transparent manner that consider merit, fair competition and representation of the diversity of the County.

In addition, out of the four thousand four hundred and sixty-four (4,464) employees as at 30 June, 2024, two thousand five hundred and sixty-one (2,561) were male (57%) while one thousand nine hundred and three (1,903) (43%) were female. This was contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 on non-discrimination on employment requires that not more than 2/3 of positions in establishment are filled by either gender.

Further, the persons living with disabilities were only twenty-six (26) representing (0.6%) out of the four thousand four hundred and sixty-four (4,464) staff of the County. This is contrary to Section 13 of Persons with Disabilities Act, 2003 states that the Council shall endeavor to secure the reservation of five percent of all casual, emergency and contractual positions in employment in the public and private sectors for persons with disabilities.

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

10. Lack of an Approved Staff Establishment

As previously reported, the audit revealed that the County Executive did not have an approved staff establishment as prescribed by Section 55(b) and (c) of the County Governments Act, 2012 that requires the County Government to ensure staff requirements are kept at optimum levels for efficient, quality and productive services for the People of the County. In the 2022/2023 audit, Management in their response to the query, had indicated that the County Government was in the completion stage of updating its Staff Establishment. However, the Establishment is yet to be completed and approved to date.

In the circumstances, the commitment of the County Government in regulating the ballooning wage bill remains doubtful.

11. Non-Compliance with the One-Third Basic Salary Rule

Review of the payroll revealed that six hundred and fifty (650) employees received net salary below one third of their basic salary contrary to Section 19(3) of the Employment Act, 2007 which requires that an employee's salary should not be deducted beyond two thirds of their basic salary.

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

12. Payment for Undelivered Motor Vehicle

Review of the payment voucher, cash book and bank statements revealed that the County Executive made a net payment of Kshs.5,621,276 on 30 June, 2024 in respect of purchase of a Toyota Fortuner. However, the amount was paid to the supplier prior to delivery of the motor vehicle. This was contrary to Section 146 of the Public Procurement and Asset Disposal Act, 2015. In addition, the procurement documents and the contract agreement were not provided for audit review.

The regularity, ownership and value for money on the purchase of motor vehicle of Kshs.5,621,276 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section, 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. Audit Committee and Staffing of the Internal Audit Department

Review of records revealed that the previous Audit Committee term lapsed in June, 2023 and the County Executive had not constituted another committee as at the time of audit in November, 2024. This is contrary to Regulation 167 (1) of the Public Finance Management (County Governments) Regulation, 2015 which requires each County Government entity to establish an Audit Committee.

In the circumstances, Management lacked guidance in governance and oversight in management of the County Executive operations.

2. Lack of Information Communication Technology (ICT) and Data Recovery Policies

Review of the County Information Communication Technology (ICT) environment revealed that Management did not have an approved ICT Policy in place, which includes Data Security Policy and disaster recovery plans. Further, the County was operating without an up-to-date approved IT Strategic Plan.

In the circumstances, the existence of effective Information Communication Technology controls could not be confirmed.

3. Incomplete Summary of Non-Current Asset Register

Annex 6 to the financial statements on summary of non-current assets register reflects assets balance of Kshs.13,653,592,740. However, the County Government did not provide a fixed assets register for audit review. Further, as previously reported, the balance of Kshs.13,653,592,740 does not include the value of land valued at Kshs.3.160,286,800.

In the circumstances, the security, ownership and internal controls in respect to non-current assets could not be confirmed.

4. Lack of Risk Management Policy and a Disaster Recovery Plan

As previously reported, review of internal control records and information provided by Management indicates that the County Executive lacks a Risk Management Policy, contrary to Section 158(1) of the Public Finance Management (County Governments) Regulations, 2015. Further, the County Executive does not have in place a disaster recovery and business continuity plan contrary to the provisions of Regulation 158(b)(1) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, the existence of effectiveness measures to deal with risks recovery and business continuity disaster could not be confirmed.

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

Responsibilities of 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, the Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Management is aware of the intention 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements

comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

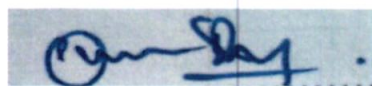
Nairobi

27 December, 2024

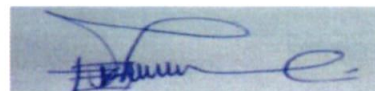
9. Statement of Receipts and Payments for the year ended 30th June 2024

		FY.2023/2024	FY.2022/2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	7,915,412,157	8,614,812,503
Miscellaneous receipts	2	-	-
Total receipts		7,915,412,157	8,614,812,503
Payments			
Compensation of employees	3	3,783,743,196	4,039,723,988
Use of goods and services	4	1,181,743,622	1,589,433,650
Subsidies	5	-	-
Transfers to other government entities	6	699,165,220	610,854,095
Other grants and transfers	7	245,000,000	162,500,000
Social security benefits	8	353,485,470	320,606,239
Acquisition of assets	9	753,957,552	1,006,851,896
Other Creditors	10	818,797,170	731,025,376
Repayment of principal on domestic & foreign Borrowing	11	-	-
Other payments	12	-	-
Total payments		7,835,892,231	8,460,995,243
Surplus/deficit*		79,519,926	153,817,260

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 18th December, 2024 and signed by:



.....
Name: Sankaire Tima
Chief Officer -Finance

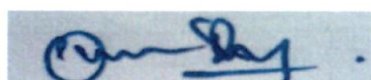


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Head of Accounting Unit
ICPAK M/No. 12128

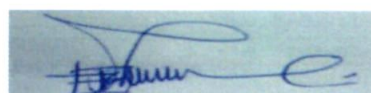
10. Statement of Assets and Liabilities as at 30th June 2024

		FY.2023/2024	FY.2022/2023
		Current FY	Comparative FY
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	13A	212,807,804	109,561,268
Cash balances	13B	-	-
Total cash and cash equivalents		212,807,804	109,561,268
Outstanding imprests and advances	14	-	-
Total financial assets		212,807,804	109,561,268
Financial liabilities			
Deposits and retentions	15	-	-
Net financial assets		212,807,804	109,561,268
Represented by			
Fund balance b/fwd.	16	109,561,268	386,643,971
Prior year adjustments	17	23,726,610	(430,899,961)
Surplus/deficit for the year		79,519,926	153,817,260
Net financial position		212,807,804	109,561,270

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 18th December, 2024 and signed by:



.....
Name: Sankaire Tima
Chief Officer - Finance



.....
Name: CPA Joshua Majakusi
Head of Accounting Services
ICPAK M/No. 12128

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

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

			FY.2023/2024	FY.2022/2023
	Notes		Kshs	Kshs
Receipts from operating income				
Transfers from the CRF	1		7,915,412,157	8,614,812,503
Miscellaneous receipts	2		-	-
Total receipts from operating income			7,915,412,157	8,614,812,503
Payments for operating expenses				
Compensation of employees	3		3,783,743,196	4,039,723,988
Use of goods and services	4		1,181,743,622	1,589,433,650
Subsidies	5		-	-
Transfers to other government entities	6		699,165,220	610,854,095
Other grants and transfers	7		245,000,000	162,500,000
Social security benefits	8		353,485,470	320,606,239
Other Creditors	10		818,797,170	731,025,376
Other payments	12		-	-
Total payments for operating expenses			7,081,934,679	7,454,143,347
Net receipts/ (payments) from operations			833,477,478	1,160,669,156
Adjusted for:				
Prior year adjustments	17		23,726,610	(430,899,961)
Decrease/(increase) in outstanding imprests & advances	18		-	-
Increase/(decrease) in deposits and retentions	19		-	-
Net cash flow from operating activities			857,204,088	729,769,195
Cash flow from investing activities				
Acquisition of assets	9		(753,957,552)	(1,006,851,896)
Net cash flows from investing activities			(753,957,552)	(1,006,851,896)
Cash flow from Financing activities				
Repayment of principal on domestic and foreign	11		-	-

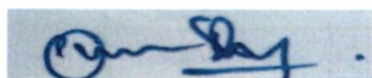
County Government of Kajiado

County Executive – Kajiado

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

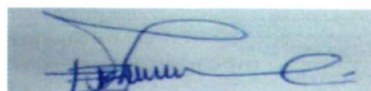
Borrowing			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		103,246,536	(277,082,701)
Cash and cash equivalents at beginning of the year		109,561,268	386,643,971
Cash and cash equivalents at end of the year		212,807,804	109,561,268

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 18th December, 2024 and signed by:



.....

Name: Sankaire Tima
Chief Officer Finance



.....

Name: CPA Joshua Majakusi
Head of Accounting Services
ICPAK Member Number: 12128

County Government of Kajiado
County Executive – Kajiado
Annual Report and Financial Statements
For the year ended June 30 2024

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

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	10,322,319,408	192,301,142	10,514,620,550	7,915,412,157	2,599,208,393	75%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g., DANIDA	-	-	-	-	-	0%
Total	10,322,319,408	192,301,142	10,514,620,550	7,915,412,157	2,599,208,393	75%
Payments						
Compensation of employees	3,938,530,862	233,204,777	4,171,735,639	3,783,743,196	387,992,443	91%
Use of goods and services	1,614,018,722	194,350,000	1,808,368,722	1,181,743,622	626,625,100	65%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	1,755,250,609	(492,454,418)	1,262,796,191	699,165,220	563,630,971	55%
Other grants and transfers	275,000,000	42,000,000	317,000,000	245,000,000	72,000,000	77%

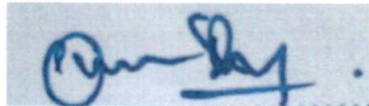
County Government of Kajiado

County Executive – Kajiado

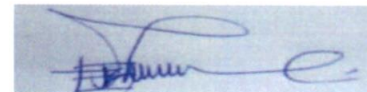
Annual Report and Financial Statements for the year ended June 30 2024

Social security benefits	358,120,500	5,421,541	363,542,041	353,485,470	10,056,571	97%
Acquisition of assets	1,546,876,895	(5,500,000)	1,541,376,895	753,957,552	787,419,343	49%
Other Creditors	834,435,820	215,279,242	1,049,715,062	818,797,170	230,917,892	78%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
Total	10,322,233,408	192,301,142	10,514,534,550	7,835,892,231	2,678,642,319	75%
Surplus/(Deficit)				79,519,926		

The County Executive's financial statements were approved on 18th December, 2024 and signed by:



.....
Name: Sankaire Tima
Chief Officer Finance



.....
Name: CPA Joshua Majakusi
Head of Accounting Services
ICPAK Member Number: 12128

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

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	6,445,460,909	705,463,744	7,150,924,653	5,953,991,059	1,196,933,594	83%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	0%
Total	6,445,460,909	705,463,744	7,150,924,653	5,953,991,059	1,196,933,594	83%
Payments						
Compensation of employees	3,938,530,862	233,204,777	4,171,735,639	3,783,743,196	387,992,443	91%
Use of goods and services	1,614,018,722	184,350,000	1,798,368,722	1,181,743,622	616,625,100	66%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	235,892,110	42,487,426	278,379,536	183,234,466	95,145,070	66%
Other grants and transfers	175,000,000	142,000,000	317,000,000	175,000,000	142,000,000	55%

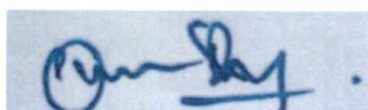
County Government of Kajiado

County Executive – Kajiado

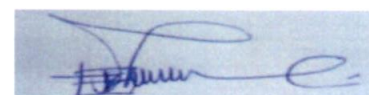
Annual Report and Financial Statements for the year ended June 30 2024

Social security benefits	358,120,500	5,421,541	363,542,041	353,485,470	10,056,571	97%
Acquisition of assets	41,376,895	28,000,000	69,376,895	22,508,267	46,868,628	32%
Other Creditors	82,435,820	70,000,000	152,435,820	120,414,544	32,021,276	79%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
Total	6,445,374,909	705,463,744	7,150,838,653	5,820,129,566	1,330,709,087	81%
Surplus/(deficit)				133,861,493		

The County Executive's financial statements were approved on 18th December, 2024 and signed by



.....
Name: Sankaire Tima
Chief Officer Finance



.....
Name: CPA Joshua Majakusi
Head of Accounting Services
ICPAK Member Number: 12128

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

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	3,876,858,499	(513,162,602)	3,363,695,897	1,961,421,098	1,402,274,799	58%
Other receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts e.g. DANIDA	-	-	-	-	-	0%
Total	3,876,858,499	(513,162,602)	3,363,695,897	1,961,421,098	1,402,274,799	58%
Payments						
Compensation of employees	-	-	-	-	-	0%
Use of goods and services	-	10,000,000	10,000,000	-	10,000,000	0%
Subsidies	-	-	-	-	-	0%
Transfers to other government units	1,519,358,499	(534,941,844)	984,416,655	515,930,754	468,485,901	52%

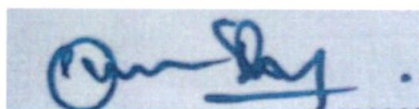
County Government of Kajiado

County Executive – Kajiado

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

Other grants and transfers	100,000,000	(30,000,000)	70,000,000	70,000,000	-	100%
Social security benefits	-	-	-	-	-	0%
Acquisition of assets	1,505,500,000	(33,500,000)	1,472,000,000	731,449,285	740,550,715	50%
Other Creditors	752,000,000	145,279,242	897,279,242	698,382,626	198,896,616	78%
Repayment of principal on borrowings	-	-	-	-	-	0%
Other payments	-	-	-	-	-	0%
Totals	3,876,858,499	(443,162,602)	3,433,695,897	2,015,762,665	1,417,933,232	59%
Surplus/(deficit)				(54,341,567)		

The County Executive's financial statements were approved on 18th December, 2024 and signed by:



.....
Name: Sankaire Tima
Chief Officer Finance



.....
Name: CPA Joshua Majakusi
Head of Accounting Services
ICPAK Member Number: 12128

County Government of Kajiado
County Executive – Kajiado
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For the year ended June 30 2024

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
101004660		General Administration, Planning and Support Services	185,460,479	6,192,996	191,653,475	164,885,179	26,768,296
	101014660	Headquarters Administrative Services	185,460,479	6,192,996	191,653,475	164,885,179	26,768,296
102004660		Crop and Plant Husbandry	259,468,189	-	259,468,189	206,703,839	52,764,350
	102014660	Crop Development and Management	254,022,366	-	254,022,366	205,865,863	48,156,503
	102024660	Plant Diseases Management and Control	2,722,912	-	2,722,912	164,500	2,558,412
	102034660	Agri-business and Market Development	2,722,911	-	2,722,911	673,476	2,049,435
103004660		Livestock Resources Management and Development	148,325,273	-	148,325,273	2,031,100	146,294,173
	103014660	Animal Husbandry Management	10,212,134	-	10,212,134	1,027,300	9,184,834
	103034660	Veterinary Services	3,568,839	-	3,568,839	972,300	2,596,539
	103044660	Livestock Market Development	134,281,813	-	134,281,813	31,500	134,250,313
	103064660	Demonstration Farm - Kajiado	262,487	-	262,487	-	262,487
104004660		Fisheries Development and Management	20,073,629	-	20,073,629	3,381,240	16,692,389
	104024660	Fisheries	20,073,629	-	20,073,629	3,381,240	16,692,389
106004660		Land Policy and Planning	27,374,700	103,000,000	130,374,700	121,666,254	8,708,446
	106034660	Physical Planning	9,484,700	103,000,000	112,484,700	109,830,700	2,654,000
	106044660	Land Survey and Mapping	5,570,000	-	5,570,000	4,219,723	1,350,277
	106054660	Housing	6,150,000	-	6,150,000	2,917,251	3,232,749
	106064660		6,170,000	-	6,170,000	4,698,580	1,471,420

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County Executive – Kajiado
Annual Report and Financial Statements for the year ended June 30 2024

107004660		Animal HusbandryLivestock Resource Mangement and Development	49,558,914	-	49,558,914	30,861,500	18,697,414
	107034660	Animal Disease Control	49,558,914	-	49,558,914	30,861,500	18,697,414
108004660		Agricultural Development	19,758,180	-	19,758,180	8,103,870	11,654,310
	108034660	Agricultural Mechanization Services	7,354,234	-	7,354,234	2,551,570	4,802,664
	108054660	Agricultural Training Centre	2,173,607	-	2,173,607	83,800	2,089,807
	108064660	Irrigation	10,230,339	-	10,230,339	5,468,500	4,761,839
110004660			17,776,900	-	17,776,900	6,375,699	11,401,201
	110014660	Urban Development	17,776,900	-	17,776,900	6,375,699	11,401,201
113004660			96,317,286	(2,574,589)	93,742,697	81,777,592	11,965,105
	113014660	General Administration Planning and Support Services-Lands	96,317,286	(2,574,589)	93,742,697	81,777,592	11,965,105
201004660		General Administration, Planning and Support Services	180,500,000	25,000,000	205,500,000	141,111,675	64,388,325
	201024660	Roads	168,500,000	5,000,000	173,500,000	133,129,175	40,370,825
	201034660	Energy	12,000,000	20,000,000	32,000,000	7,982,500	24,017,500
203004660		Public Works, Transport and Housing Development	-	14,000,000	14,000,000	3,999,504	10,000,496
	203044660	Public Works Services	-	14,000,000	14,000,000	3,999,504	10,000,496
204004660		Information Communication and Technology	128,805,838	36,834,851	165,640,689	130,259,611	35,381,078
	204014660	General Administration, planning and Support Services	123,805,838	21,834,851	145,640,689	130,259,611	15,381,078
	204024660	Information Communication and Technology	5,000,000	15,000,000	20,000,000	-	20,000,000
207004660			48,544,683	3,000,000	51,544,683	37,007,041	14,537,642
	207014660	Roads	10,500,000	-	10,500,000	6,936,865	3,563,135
	207024660	Public Works	7,814,183	-	7,814,183	5,560,236	2,253,947

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	207034660	Energy	9,982,500	3,000,000	12,982,500	8,713,923	4,268,577
	207044660	Fire Fighting	5,900,000	-	5,900,000	2,213,572	3,686,428
	207054660	Transport	14,348,000	-	14,348,000	13,582,445	765,555
209004660			46,615,226	1,859,394	48,474,620	43,383,629	5,090,991
	209014660	General Administration Planning and Support Services	46,615,226	1,859,394	48,474,620	43,383,629	5,090,991
210004660			127,384,000	(17,000,000)	110,384,000	49,135,655	61,248,345
	210014660	Urban Infrastructural Development -Kajiado Municipal	127,384,000	(17,000,000)	110,384,000	49,135,655	61,248,345
211004660			8,255,667	2,000,000	10,255,667	7,575,667	2,680,000
	211014660	Enviromental Management and Public Health -Kajiado Municipal	8,255,667	2,000,000	10,255,667	7,575,667	2,680,000
212004660			76,716,430	1,290,986	78,007,416	65,525,922	12,481,494
	212014660	General Administration Planning and Support Services	76,716,430	1,290,986	78,007,416	65,525,922	12,481,494
213004660			218,480,000	(50,000,000)	168,480,000	66,972,373	101,507,627
	213014660	Urban Infrastructural Development - Ngong Municipality	218,480,000	(50,000,000)	168,480,000	66,972,373	101,507,627
214004660			9,466,667	2,000,000	11,466,667	3,977,300	7,489,367
	214014660	Enviromental Management and Public Health -Ngong Municipality	9,466,667	2,000,000	11,466,667	3,977,300	7,489,367
215004660			26,019,790	8,097,280	34,117,070	20,944,122	13,172,948
	215014660	General Administration, Planning and Support Services	26,019,790	8,097,280	34,117,070	20,944,122	13,172,948
216004660			90,850,000	-	90,850,000	15,682,988	75,167,012
	216014660	Urban Infrastructural Development	90,850,000	-	90,850,000	15,682,988	75,167,012
217004660			8,016,666	2,800,000	10,816,666	5,088,600	5,728,066

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County Executive – Kajiado
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	217014660	Environmental Management and Public Health	8,016,666	2,800,000	10,816,666	5,088,600	5,728,066
301004660		General Administration, Planning and Support Services	148,192,085	22,575,298	170,767,383	154,124,027	16,643,356
	301014660	General Administration, Planning and Support Services	148,192,085	22,575,298	170,767,383	154,124,027	16,643,356
303004660		Cooperative Development and Management	21,115,436	-	21,115,436	7,433,581	13,681,855
	303014660	Cooperative Services	21,115,436	-	21,115,436	7,433,581	13,681,855
304004660		Trade Development	589,712,437	(437,000,000)	152,712,437	97,788,509	54,923,928
	304024660	Trade Development	587,962,535	(437,000,000)	150,962,535	96,799,309	54,163,226
	304044660	Enterprise Development	1,749,902	-	1,749,902	989,200	760,702
306004660			4,259,150	31,600,000	35,859,150	1,014,100	34,845,050
	306014660	Local Tourism promotion and Wildlife Management	4,259,150	31,600,000	35,859,150	1,014,100	34,845,050
401004660		General Administration, Planning and Support Services	2,018,820,505	108,311,918	2,127,132,423	1,938,331,511	188,800,912
	401024660	General Administration and Support Services	2,018,820,505	108,311,918	2,127,132,423	1,938,331,511	188,800,912
402004660		Preventive & Promotive Health Services	189,836,575	12,067,344	201,903,919	179,776,202	22,127,717
	402044660	Reproductive Maternal Neonatal Child & Adolescent Health-RMNC	32,617,507	-	32,617,507	29,678,036	2,939,471
	402054660	Communicable and Non-Communicable diseases	4,990,642	-	4,990,642	4,229,368	761,274
	402064660	Primary Health Care Services	129,606,771	12,067,344	141,674,115	124,521,921	17,152,194
	402074660	Disease Surveillance and Response	3,869,815	-	3,869,815	2,968,639	901,176
	402084660	Environmental Health and Sanitation Services	18,751,840	-	18,751,840	18,378,237	373,603
404004660		Curative and Rehabilitative	600,368,248	(3,533,218)	596,835,030	342,415,135	254,419,895

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County Executive – Kajiado
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	404034660	Hospital Services	322,966,715	(68,533,218)	254,433,497	36,464,660	217,968,837
	404044660	Health Products and Technologies	270,872,533	65,000,000	335,872,533	300,355,575	35,516,958
	404054660	Emergency Response services	6,529,000	-	6,529,000	5,594,900	934,100
501004660		General Administration, Planning and Support Services	681,365,886	8,600,438	689,966,324	620,560,771	69,405,553
	501014660	Headquarters Administrative Services	681,365,886	8,600,438	689,966,324	620,560,771	69,405,553
504004660		Education Support	-	-	-	-	-
	504014660	Pre-Primary Education	-	-	-	-	-
506004660			160,150,000	-	160,150,000	78,775,582	81,374,418
	506014660	Early Childhood Development and Education	160,150,000	-	160,150,000	78,775,582	81,374,418
507004660			24,520,880	-	4,520,880	15,497,100	9,023,780
	507014660	Technical Vocational Training	24,520,880	-	4,520,880	15,497,100	9,023,780
701004660		General Administration and Policy Coordination	621,584,937	33,870,252	655,455,189	574,704,479	80,750,710
	701014660	Headquarters Administrative Services	621,584,937	33,870,252	655,455,189	574,704,479	80,750,710
702004660		Executive Committee Affairs	22,010,000	-	22,010,000	20,354,602	1,655,398
	702024660	Information Communication Services	22,010,000	-	22,010,000	20,354,602	1,655,398
703004660		Public Services Coordination and Management	-	-	-	-	-
	703014660	Human Resource Management	-	-	-	-	-
705004660		Public Financial Management	101,233,094	-	101,233,094	60,406,004	40,827,090
	705014660	Resource Mobilization	13,433,094	-	13,433,094	11,892,944	1,540,150
	705044660	Accounting services	10,210,000	-	10,210,000	8,556,187	1,653,813

County Government of Kajiado
County Executive – Kajiado
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	705054660	Supply Chain Management Services	28,490,000	-	28,490,000	14,639,253	13,850,747
	705074660	Budget	11,500,000	-	11,500,000	9,300,868	2,199,132
	705094660	Procurement	-	-	-	-	-
	705104660	Internal Audit	7,600,000	-	7,600,000	6,776,950	823,050
	705114660	Revenue Collection	30,000,000	-	30,000,000	9,239,801	20,760,199
706004660		Economic Policy Coordination and Supervision	-	-	-	-	-
	706034660	Monitoring and Evaluation Services	-	-	-	-	-
712004660			18,950,057	-	18,950,057	7,239,217	11,710,840
	712014660	County Administration	12,434,557	-	12,434,557	3,979,350	8,455,207
	712024660	County Inspectorate	6,515,500	-	6,515,500	3,259,867	3,255,633
713004660			253,149,400	-	253,149,400	159,232,203	93,917,197
	713014660	Human Resource Management and Development	253,149,400	-	253,149,400	159,232,203	93,917,197
714004660			13,172,624	-	13,172,624	8,750,100	4,422,524
	714014660	Citizen Participation	13,172,624	-	13,172,624	8,750,100	4,422,524
715004660			161,558,629	20,851,080	182,409,709	131,735,413	50,674,296
	715014660	General Administration Planning and Support Services-Office	161,558,629	20,851,080	182,409,709	131,735,413	50,674,296
716004660			64,654,000	21,500,000	86,154,000	41,789,146	44,364,854
	716014660	County Executive Committee Affairs	23,880,000	3,000,000	26,880,000	13,783,467	13,096,533
	716024660	Intergovernmental Relations	18,788,000	7,500,000	26,288,000	14,626,927	11,661,073
	716034660	County Advisory Services	10,210,000	6,500,000	16,710,000	7,132,405	9,577,595
	716044660	Special Programmes	11,776,000	4,500,000	16,276,000	6,246,348	10,029,652
717004660			1,944,131,094	140,432,373	2,084,563,467	1,667,085,148	417,478,319

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County Executive – Kajiado
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	717014660	General Administration Planning and Support Services-County Tr	1,944,131,094	140,432,373	2,084,563,467	1,667,085,148	417,478,319
718004660			16,621,000	-	16,621,000	13,698,090	2,922,910
	718014660	Economic Planning	8,300,000	-	8,300,000	6,607,290	1,692,710
	718024660	Monitoring and Evaluation	8,321,000	-	8,321,000	7,090,800	1,230,200
720004660			160,630,578	(784,690)	159,845,888	107,814,270	52,031,618
	720014660	General Administration,Plannning and Support Services	160,630,578	(784,690)	159,845,888	107,814,270	52,031,618
902004660			108,370,915	17,222,397	125,593,312	90,286,430	35,306,882
	902014660	Gender	108,370,915	17,222,397	125,593,312	90,286,430	35,306,882
904004660			32,006,500	(10,000,000)	22,006,500	11,303,000	10,703,500
	904014660	Social Protection	3,500,500	-	3,500,500	1,827,900	1,672,600
	904024660	Disability Mainstreaming	13,000,000	-	13,000,000	5,650,000	7,350,000
	904034660	Control of Alcohol and Substance Abuse	12,506,000	(10,000,000)	2,506,000	1,565,000	941,000
	904044660	Community Mobilization and Coordination	3,000,000	-	3,000,000	2,260,100	739,900
905004660			22,345,284	-	22,345,284	11,984,135	10,361,149
	905014660	Gender Mainstreaming	22,345,284	-	22,345,284	11,984,135	10,361,149
906004660			25,470,738	-	25,470,738	7,797,819	17,672,919
	906014660	Cultural Heritage	10,421,373	-	10,421,373	3,278,919	7,142,454
	906024660	Cultural Activities	15,049,365	-	15,049,365	4,518,900	10,530,465
907004660			12,764,150	-	12,764,150	4,954,074	7,810,076
	907014660	Sports Training and Competition	12,764,150	-	12,764,150	4,954,074	7,810,076
1001004660		General Administration, Planning and Support Services	-	-	-	-	-
	1001024660	Storm Water Management Services	-	-	-	-	-

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County Executive – Kajiado
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	1001034660	General Administration, Policy and Coordination	-	-	-	-	-
1006004660			207,966,151	82,711,456	290,677,607	92,456,477	198,221,130
	1006014660	Environment Management and Protection	30,685,867	25,200,000	55,885,867	16,583,977	39,301,890
	1006024660	Natural Resource Management	2,121,984	-	2,121,984	769,000	1,352,984
	1006044660	Climate Change Mitigation and Adaptation	175,158,300	57,511,456	232,669,756	75,103,500	157,566,256
1007004660			106,014,390	8,375,576	114,389,966	95,839,189	18,550,777
	1007014660	General Administration Planning and Support Services	106,014,390	8,375,576	114,389,966	95,839,189	18,550,777
1008004660			197,576,148	19,000,000	216,576,148	76,295,556	140,280,592
	1008014660	Water Services	185,520,000	19,000,000	204,520,000	72,290,432	132,229,568
	1008024660	Storm Water Management	7,236,148	-	7,236,148	2,417,660	4,818,488
	1008044660	Sanitation Services	4,820,000	-	4,820,000	1,587,464	3,232,536
		Grand Total	10,322,319,408	192,301,142	10,514,620,550	7,915,412,157	2,599,208,392

The Statement has been prepared, reviewed and approved by the following:

Prepared
By:



Date:

18/12/24

Reviewed
By:

Date:

Approved
By:

Date:

13. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

The financial statements are for the Kajiado 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.

Significant Accounting Policies (Continued)

ii) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation.

e) In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to these financial statements.

Significant Accounting Policies (Continued)

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to KShs.0 compared to KShs.0 in prior period as indicated on note.

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.

Significant Accounting Policies (Continued)

k) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the County Executive at the end of the year. Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

l) Contingent Liabilities

A contingent liability is:

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

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

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. *Annex 9* of this financial statement is a register of the contingent liabilities in the year.

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.

Significant Accounting Policies (Continued)

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 30th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

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.

14. Notes to the Financial Statements

1. Transfer from the CRF

	FY.2023/2024	FY.2022/2023
	Current FY	Comparative FY
Description	Kshs	Kshs
Total exchequer releases for quarter 1	1,294,889,175	-
Total exchequer releases for quarter 2	1,337,437,583	-
Total exchequer releases for quarter 3	2,147,939,218	-
Total exchequer releases for quarter 4	3,135,146,181	8,614,812,503
Total	7,915,412,157	8,614,812,503

The County did NOT receive Exchequer Equitable Share for June 2024 as the close of the Financial Year

2. Miscellaneous Receipts

	FY.2023/2024	FY.2022/2023
	Current FY	Comparative FY
Description	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts (<i>Specify</i>)	-	-
Total	-	-

3. Compensation of Employees

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Basic salaries of permanent employees	2,244,905,799	2,555,041,474
Basic wages of temporary employees	7,589,405	43,972,892
Personal allowances paid as part of salary	1,501,625,751	1,414,007,516
Personal allowances paid as reimbursements	1,374,450	2,202,591
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social schemes	28,247,791	24,499,515
Employer contribution to compulsory national health insurance schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	3,783,743,196	4,039,723,988

Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Utilities, supplies and services	56,579,778	64,723,146
Communication, supplies and services	22,333,793	33,159,665
Domestic travel and subsistence	209,500,622	323,467,147
Foreign travel and subsistence	9,768,745	22,468,760
Printing, advertising and information supplies & services	29,449,482	53,405,033
Rent and Rates	7,451,843	8,326,380
Training expenses	22,042,342	23,215,155
Hospitality supplies and services	48,904,612	84,438,538
Insurance costs	133,270,217	104,468,107
Specialized materials and services	355,935,176	455,827,339
Office and general supplies and services	15,442,468	33,735,843
Fuel, oil and lubricants	69,164,749	72,412,161
Other operating expenses (including bank charges)	149,845,386	242,823,413
Routine maintenance – vehicles and other transport equipment	27,410,615	44,099,857
Routine maintenance – other assets	24,643,794	22,863,106
Total	1,181,743,622	1,589,433,650

5. Subsidies

		FY.2023/2024	FY.2022/2023
Description		Kshs	Kshs
Subsidies to Public Corporations			
See List Attached (Insert Name)		-	-
Subsidies to Private Enterprises			
See List Attached (Insert Name)		-	-
Total		-	-

Notes to the Financial Statements (Continued)

6. Transfer to other Government entities

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Other Capital Transfers to county government entities		
See attached list (under annexnumber attached)	699,165,220	501,953,739
Current Grants to Government Agencies and other Levels of Government	-	74,434,357
(Insert name of budget agency)	-	-
(Insert name of budget agency)	-	-
Transfers to national government entities		
Transfer to the council of governors	-	-
Other Current Transfer to other Grants and subsidies	-	34,465,999
Total	699,165,220	610,854,095

7. Other Grants and Transfers

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Scholarships and other educational benefits	155,000,000	62,500,000
Emergency relief and refugee assistance	90,000,000	100,000,000
Subsidies to small businesses, cooperatives, and self employed	-	-
Total	245,000,000	162,500,000

8. Social Security Benefits

		FY.2023/2024	FY.2022/2023
Description		Kshs	Kshs
Social Security Benefits		-	-
Employer Social Benefits		353,485,470	320,606,239
Total		353,485,470	320,606,239

Notes to the Financial Statements (Continued)

9. Acquisition of Assets

Non- financial assets	FY.2023/2024	FY.2022/2023
	Kshs	Kshs
Purchase of buildings	-	-
Construction of buildings	148,848,675	234,458,663
Refurbishment of buildings	500,000	52,936,224
Construction of roads	175,081,557	343,428,029
Construction and civil works	398,279,252	204,037,630
Overhaul and refurbishment of construction & civil works	-	11,601,600
Purchase of vehicles and other transport equipment	6,821,500	950,000
Overhaul of vehicles and other transport equipment	368,400	-
Purchase of household furniture and institutional equipment	-	-
Purchase of office furniture and general equipment	8,288,155	8,135,900
Purchase of specialized plant, equipment and machinery	10,209,801	115,528,290
Rehabilitation and renovation of plant, machinery and equip.	3,499,244	1,220,360
Purchase of certified seeds, breeding stock and live animals	-	-
Research, studies, project preparation, design & supervision	2,060,968	34,555,200

Rehabilitation of civil works	-	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT Equipment's	-	-
Acquisition of land	-	-
Other Creditors (Payment of Pending Bills	-	-
Acquisition of intangible assets	-	-
Total acquisition of non- financial assets	753,957,552	1,006,851,896
<u>Financial assets</u>	-	-
Domestic public non-financial enterprises	-	-
Domestic public financial institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	753,957,552	1,006,851,896

Notes to the Financial Statements (Continued)

10. Other Creditors

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Pending Bills payment	818,797,170	731,025,376
Interest payments on guaranteed debt taken over by Gov't	-	-
Interest on domestic borrowings (non-Govt)	-	-
Interest on borrowings from other government units	-	-
Total	818,797,170	731,025,376

11. Repayment of Principal on Domestic Lending and On-Lending

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Repayments on borrowings from domestic	-	-
Principal repayments on guaranteed debt taken over by government	-	-
Repayments on borrowings from other domestic creditors	-	-
Repayment of principal from foreign lending & on – lending	-	-
Total	-	-

12. Other Payments

		FY.2023/2024	FY.2022/2023
Description		Kshs	Kshs
<i>Specify</i>		-	-
<i>Specify</i>		-	-
Total		-	-

Notes to the Financial Statements (Continued)

13. Cash and Bank Balances

13A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	FY.2023/2024	FY.2022/2023
			Kshs	Kshs
KAJIADO COUNTY KE DEVOL SUP PROG	1000452536	DEVOL SUP PROG	5,004,128	60,911,921
KAJIADO COUNTY COVID 19 FUNDS	1000455004	COVID 19 FUNDS	-	344
KAJIADO COUNTY REVENUE FUND	1000171642	REVENUE FUND	-	-
KAJIADO COUNTY DEVELOPMENT	1000171219	DEVELOPMENT	61,441	104,862
KAJIADO COUNTY RECURRENT	1000171251	RECURRENT	1,960,050	2,501,825
KAJIADO COUNTY DEPOSIT ACCOUNT	1000199008	DEPOSIT	614,821	1,529,640
KAJIADO COUNTY DEPT OF H/GRANTS A/C	1000282207	H/GRANTS	-	326
KAJIADO COUNTY ROADS LEVY FUND A/C	1000282193	ROADS LEVY FUND	330,774	330,774
KAJIADO COUNTY CLIM SMART AGR GRAN	1000365331	CLIM SMART AGR GRAN	-	1
KAJIADO COUNTY ASDSP II	1000365347	ASDSP II	-	-
KAJIADO COUNTY NUTRITION FUNDS ACCO	1000524154	NUTRITION FUNDS	5,191,514	6,322,857
KAJIADO COUNTY PRIMARY HEALTH CARE	1000560622	PRIMARY HEALTH CARE	89,825	542,509
KAJIADO COUNTY CLIMATE CHANGE FUNDS	1000541768	CLIMATE CHANGE FUNDS	16,772,000	4,303,900
KAJIADO COUNTY EQUALIZATION FUND	1000737921	EQUALIZATION FUND	-	-
KAJIADO COUNTY AGGREG INDUST PARKS	1000737937	AGGREG INDUST PARKS	-	-
KAJIADO COUNTY NAVCDP ACCOUNT	1000738127	NAVCDP	-	-
NATIONAL AGRI. VALUE CHAIN	1318661838	NAVCDP	152,432,464	-

KAJIA DO COUNTY VILLAGE POLYTECHNIC	1000368608	VILLAGE POLYTECHNIC	250,227	250,227
KAJIADO COUNTY URBAN SUPPORT PROGRAMME	1000365258	URBAN SUPPORT PROGRAMME	1	-
KAJIADO COUNTY WOMEN & YOUTH FUND	1171696043	WOMEN & YOUTH FUND	-	-
KENYA CLIMATE SMART	1224001621	CLIMATE SMART	-	13,834,415
AGRI SECTOR DEVPT SUPP PRO II	1234616955	AGRI SECTOR DEVPT SUPP PRO II	-	3,702,474
KAJIADO URBAN SUPPORT PROGRAMME	1259000788	URBAN SUPPORT PROGRAMME	-	5,457,458
KAJIADO URBAN SUPPORT PROGRAMME	125900591	URBAN SUPPORT PROGRAMME	-	6,939,920
COUNTY HEALTH MANAGEMENT TEAM	1240612621	HEALTH MANAGEMENT TEAM	650	629
KAJIADO COUNTY URBAN SUPPORT PROGRA (UIG)	1259000591	URBAN SUPPORT PROGRA (UIG)	-	2,727,286
KAJIADO DEBT COLLECTION ACCOUNT	860278585591	DEBT COLLECTION ACCOUNT	99,900	99,900
KAJIADO COUNTY KENYA INFORMAL SIP - KISIP	1314151312	INFORMAL SETTLEMENT	10	-
KAJIADO COUNTY INFORMAL SETTLEMENT IMP PROJ	1000740175	INFORMAL SETTLEMENT	30,000,000	-
Total			212,807,804	109,561,268

13 B Cash in Hand

	FY.2023/2024	FY.2022/2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	-	-
Cash in hand – Held in Foreign Currency	-	-
Total	-	-

Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY.2023/2024	FY.2022/2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14. Outstanding imprests and advances

<i>Description</i>	FY.2023/2024	FY.2022/2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of Imprest and Salary Advance per Department</i>	FY.2023/2024	FY.2022/2023
<i>Imprest</i>	Kshs	Kshs
Department	-	-
Department	-	-
Department	-	-
Sub-Total	-	-
Salary Advance		
Department	-	-
Department	-	-
Sub-Total	-	-
Grand Total	-	-

Notes to the Financial Statements (Continued)

15. Deposits and Retention

		FY.2023/2024	FY.2022/2023	
		Kshs	Kshs	
Deposits	-		-	
Retention Monies	-		-	
Total	-		-	
Ageing analysis for		0	0	
Ageing analysis: (deposits and retentions)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	#DIV/0!	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

16. Fund Balance Brought Forward

	FY.2023/2024	FY.2022/2023
	Kshs	Kshs
Bank Accounts	109,561,268	386,643,971
Cash in Hand	-	-
Outstanding Imprests and Advances	-	-
Third party deposits and retention	-	-
Total	109,561,268	386,643,971

17. Prior Year Adjustments

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

		Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error		Kshs	Kshs	Kshs
Bank Account Balances		-	-	-
Cash in Hand		-	-	-
Outstanding Imprests and Advances		-	-	-
Third party deposits and Retention		-	-	-
Others (<i>Specify</i>)		(430,899,961)	454,626,571	23,726,610
Total		(430,899,961)	454,626,571	23,726,610

Notes to the Financial Statements (Continued)

18. Increase/ (Decrease) in Outstanding Imprests and Advances

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	-	-
Imprest and Advances as at 30 th June (B)	-	-
Increase)/ Decrease in Imprest and Advances (C=(B-A))	-	-

19. Increase/ (Decrease) in Deposits and Retention

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

20. Other Important Disclosures**1. Pending Accounts Payable (See Annex 2)**

	Balance b/f FY.2022/2023	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	-	-	-	-
Construction of Civil Works	-	-	-	-
Supply of Goods	-	-	-	-
Supply of Services	-	-	-	-
Total	-	-	-	-

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY.2022/2023	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f FY.2022/2023	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-

Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

Other Important Disclosures

4. External Assistance

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
External Assistance received in Cash	-	-
External Assistance received as Loans and Grants	-	-
External Assistance received In Kind- as Payment by Third Parties	-	-
Total	-	-

a) External assistance relating to loans and grants

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY.2023/2024	FY.2022/2023
Description		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

Other Important Disclosures

c) Classes of providers of external assistance

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

Other Important Disclosures

e) Purpose and use of external assistance.

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of Goods and Services	-	-
Subsidies	-	-
Transfers to Other Government Entities	-	-
Other Grants and Transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-

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Repayment of Principal on Domestic & Foreign Borrowing	-	-
Other Payments	-	-
Total	-	-

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Other Important Disclosures

5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
National Government	-	-
Multilateral Donors	-	-
Bilateral Donors	-	-
International Assistance Organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

5.2 Classification of payments made by Third Parties by Nature of expenses.

	FY.2023/2024	FY.2022/2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Repayment of principal on domestic & foreign borrowing	-	-
Other payments	-	-
Total	-	-

Other Important Disclosures

6. 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

	FY.2023/2024	FY.2022/2023
	Kshs	Kshs
Key Management Compensation (Governor, CEC Members And Cos)	-	-
<u>Transfers To Related Parties</u>		
Transfers to Other County Government Entities	-	-
Transfers to Development Projects	-	-
Transfers to Non-Reporting Entities E.G Schools And Welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on Behalf Of County Water Service Providers	-	-
Total Transfers To Related Parties	-	-
<u>Transfers From Related Parties</u>		
Transfers From the CRF	7,915,412,157	8,614,812,503
Transfers From National Government MDAs	-	-
Transfers From SCs And SAGAs - National Government	-	-
(Insert Any Other Transfers Received)	-	-
Total Transfers From Related Parties	7,915,412,157	8,614,812,503

Other Important Disclosures

7. 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.

County Government of Kajiado	Date Established/Date taken over	Location	Accounting Officer responsible
Olkejuado water and sewerage company	Inception of devolution	Kajiado county headquarters	MD
Oloolasiser Water and Sewerage Company	Inception of devolution	Ongata rongai	MD
Emergency Relief and Refugee Assistance	2015	Kajiado county headquarters	Fund Admin
County public service Board	2014	Kajiado county headquarters	Ceo/Secretary
Kenya Roads Board	2016	Kajiado county headquarters	Chief Officer Roads
Ministry of Health – DANIDA		Kajiado county headquarters	Chief Officer Health
Ministry of Health - Maternal Health Care		Kajiado county headquarters	Chief Officer Health
Ministry of Health - User Fees Foregone		Kajiado county headquarters	Chief Officer Health
Ministry of Health - WB-THUSCP		Kajiado county headquarters	Chief Officer Health
Kenya Urban Support Program KUSUP		Kajiado county headquarters	Chief Officer Lands and Physical Planning
Kenya Devolution Support Program KDSP		Kajiado county headquarters	Chief Officer Public Service
Youth Polytechnique (TVET)		Kajiado county headquarters	Chief Officer Education
Climate Smart Agriculture Project		Kajiado county headquarters	Chief Officer Agriculture
Mortgage and car loan		Kajiado county headquarters	Chief Officer Public Service
Disability Mainstreaming Fund		Kajiado county headquarters	Chief Officer Gender & Social Services

Youth Fund		Kajiado county headquarters	Chief Officer Gender & Social Services
Scholarships and other Benefits		Kajiado county headquarters	Chief Officer Education

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the current financial year, amounts relating to leased medical equipment was Kshs 0 and Kshs 0 for the comparative Financial year.

9. Contingent Liabilities

Contingent Liabilities	FY.2023/2024 Kshs	FY.2022/2023 Kshs
Court Case No. Against the Entity	351,429,104	308,557,339
Bank Guarantees In Favour Of Subsidiary	-	-
Contingent Liabilities Arising from PPPs	-	-
Others (<i>Specify</i>)	-	-
Total	351,429,104	308,557,339

10. Program for Results (PforR) Disclosure

Name of PforR:			Name of Financing Partners:			
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	0	0	0	0	0	0

Expenditure Details* - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)

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11. Progress On Follow-Up On Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.Project Implementation	That Review and physical verification visits by the Auditor to the sampled project sites revealed the unsatisfactory matters on a number of projects highlighted on the report.	The management has since made a follow up on the said projects and that a number of the projects have been implemented as per the Auditors recommendations. However, some of the said projects are still in process of implementation	Partially Resolve	Within one fiscal year
6.Unconfirmed Value of Non- Current Assets Register	That the assets register did not revealed land valued at 3,160,286,800	The management engaged as consultant to conduct assets valuation for the County an exercise that's still on process.	NOT Resolved	Expected to be resolved in the next financial year after the valuation of the said asset is complete
6.Non-Operationalization of Municipalities of Kajiado, Ngong and Kitengela	That Review of records indicated that the Governor granted special municipality status to two (2) urban areas namely Kajiado and Ngong Municipalities on 6 December, 2018. However, to date financial statements, books and records of accounts for the financial years were not been submitted for audit.	The management wish to mention that, the Municipalities were granted special municipality status to two (2) urban areas namely Kajiado and Ngong Municipalities on 6 December, 2018. However, they have been operating as departments with a budget allocation from the County. The Municipalities did not report as separate entities since they	Resolved	When the Municipalities receive funding

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		did not receive any extra funding other than their votes allocation		
7.Failure to Comply with the Public Sector Accounting Standards	Review of the financial statements revealed a number of anomalies that were contrary to the Public Sector Accounting Standards	The management took key note of the raised observation and that the matter has since been taken care of by Complying with the Public Sector Accounting Standards	Resolved	Continuous
7.Unconfirmed Expenditure on Acquisition of Assets	The statement of receipts and payments and Note 9 to the financial statements reflects acquisition of assets amount of Kshs.1,006,851,896 while Annex 6 on summary of non-current asset register reflects addition of assets during the year amount of Kshs.1,849,860,518 resulting to an unexplained and unreconciled difference of Kshs.843,008,622	The highlighted figures on the Expenditure on Acquisition of Assets were in respect to projects paid for during the year under review. Schedules and projects files available to the same effect	Resolved	Continuous
11.Unconfirmed Pending Bills	The report on the status of County pending bills as at 30 June, 2023 indicated total invoiced amount of Kshs.2,639,811,488 and amount paid to date as Kshs.1,425,576,601 with outstanding balance of Kshs.1,197,584,070 which do not agree with information as indicated in the foregoing paragraph	The management wish to mention that pending accounts payables balance of Kshs.1,197,584,070 whose details were since disclosed. The pending bills comprise of recurrent and development expenditure of Kshs.494 Million and Kshs.1.57 billion.	Resolved	Continuous
2.Lack of an Approved Staff Establishment	Review of the personnel records revealed that the County Government had no approved staff establishment as prescribed by Section 55(b) and (c) of the County Government Act, 2012 for the County Government to ensure staff requirements are kept at optimum levels for efficient, quality and productive services for the people of the County.	The management is in the process of putting in place an Approved Staff Establishment	Not Resolved	Once the authority approves it to be in place

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
3.Lack of Human Resources Plan	The human resource plan includes the recruitment plan and which was consequently not drawn. Thus, it was not possible for the County Public Service Board to know the recruitment needs and fill the vacancies as required.	The management is in the process of putting in place Human Resources Plan	Not Resolved	Once the authority approves it to be in place
4.Lack of Risk Management Policy and a Disaster Recovery Plan	The County Executive does not have in place disaster recovery and business continuity plans contrary to the provisions of Section 158 (1)(b) of the Public Finance Management (County Governments) Regulations, 2015.	The management is in the process of putting in place Risk Management Policy and a Disaster Recovery Plan	Not Resolved	Once the authority approves it to be in place



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County Executive Committee Member – Finance and Economic Planning

Date

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15. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period 2023/2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,294,889,175	1,337,437,583	2,128,940,418	2,788,299,123	7,549,566,299
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	11,723,250	11,723,250
World Bank – THUSCP - NI	-	-	18,998,800	2,499,400	21,498,200
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	-	-
Kenya Climate Smart Agriculture Project (KCSAP) - NAVCDP	-	-	-	195,112,952	195,112,952

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Water and Sanitation Development Project - FLOCA	-	-	-	137,511,456	137,511,456
Construction of County Headquarters	-	-			-
Total	1,294,889,175	1,337,437,583	2,147,939,218	3,135,146,181	7,915,412,157

Annex 2 – Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings								
1.								
2.								
Sub-Total								
Construction Of Civil Works								
3.								
4.								
Sub-Total								
Supply Of Goods								
5.								
6.								
Sub-Total								
Supply Of Services								

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Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
7.								
Sub-Total								
Grand Total								
<i>Note: The Pending bills analysis report has been provided on a separate Pending Bills report due to its volume contents. This comprise goods and services rendered and invoiced but not yet settled and does not include commitments</i>								

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Annex 3 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previou FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							



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Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

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Annex 5 –Analysis of imprests and Advances

(a) Government Imprest

Name Of Officer Or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance as at (insert current FY)
		Kshs	Kshs	Kshs
<i>Name Of Officer Or Institution</i>	dd/mm/yy	0	0	0
<i>Name Of Officer Or Institution</i>	dd/mm/yy	0	0	0
<i>Name Of Officer Or Institution</i>	dd/mm/yy	0	0	0
<i>Name Of Officer Or Institution</i>	dd/mm/yy	0	0	0
Total		0	0	0

(b) Salary Advance

Name Of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance as at (insert current FY)
		Kshs	Kshs	Kshs
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
<i>Name Of Officer</i>	dd/mm/yy	0	0	0
Total		0	0	0

NOTE: During the year under review F.Y 2023/2024 there were NO advances of imprest made for both the Government advances as well as Salary advances. The analysis is therefore presented accordingly.



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Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs)	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	Previous Year	(Kshs)	(Kshs)	(Kshs)	(Kshs)
					2024
Land	-		-	-	-
Buildings And Structures	3,885,248,046	149,348,675	-	-	4,034,596,721
Transport Equipment	631,708,466	7,189,900	-	-	638,898,366
Office Equipment, Furniture And Fittings	191,134,094	8,288,155	-	-	199,422,249
ICT Equipment	320,437,476		-	-	320,437,476
Machinery And Equipment	1,831,185,011	15,770,013	-	-	1,846,955,024
Heritage And Cultural Assets	-		-	-	-
Biological Assets	-		-	-	-
Intangible Assets	-		-	-	-
Infrastructure Assets- Roads, Rails	5,221,124,925	1,392,157,979	-	-	6,613,282,904

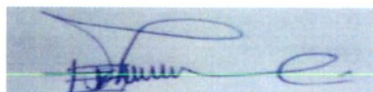
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Work In Progress	-		-	-	-
Total	12,080,838,018	1,572,754,722	-	-	13,653,592,740

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Cumulative amount transferred. KShs	Amount Confirmed as received. KShs	difference	explanation
1.	Fund	0	0	0	0	0	0	0	
2.	Project	0	0	0	0	0	0	0	
3.	Board	0	0	0	0	0	0	0	
4.	Corporation	0	0	0	0	0	0	0	
5.									
6.	Total								

There was no Inter-Entity Transfers during the financial year under review since the County Assembly receives monies from the CRF



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Director of Finance

County Executive

.....

Director of Finance

Fund/project/board/water company/hospital



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Annex 8 – Contingent Liabilities Register

NO.	CASE NUMBER	PARTIES	STATUS	COST
1.	KAJIADO ELC NO. 122 OF 2018	ABIJA WAKARINDI NJOMO -VS- JOSEPH AGWATA NYAMONGO,AG, THE NATIONAL LAND COMMISSION & THE REGISTRAR OF TITLES	Matter involving a plot situated in Noonkopir Kitengela area. Judgement was entered in favor of the plaintiff to the effect that: The disputed plot belongs to him was awarded cost of the suit plus interest.	KSH. 116,340.00
2.	KAJIADO ELC NO. 504 OF 2017	JACKSON RATEMO OMOI & ESTHER MUTHONI RATEMO (through P. Sang &Co. Advocates) -VS- COUNTY GOVERNMENT OF KAJIADO & ANDREW KARKEENA KIBOSO	Matter involving a plot situated in Noonkopir Kitengela. The plaintiff's got orders to the effect that: The County Government issue a new allotment to the plaintiff's and pay the cost of the suit.	KSH. 91,280.00
3.	KAJIADO ELC NO. 525 OF 2017	ROBINS NYAGAU MOSONGO & TABITHA MBUTE LAVI -VS- NGOITOILEYIAN & KAJIADO COUNTY GOVERNMENT (SUCCESSOR TO COUNTY COUNCIL OF OLKEJUADO)	Matter involving a plot situated in Bulbul. The plaintiff got orders against the County Government to the effect that the plaintiff be reallocated a new plot The plaintiff was also allocated general damages, costs and interest due.	KSH. 1,118,619.00
4.	KAJIADO ELC JR APPLICATION NO. 95 OF 2019	PAMELA WAIHERA MBURU -VS- THE COUNTY SECRETARY,COUNTY GOVERNMENT OF KAJIADO, CHIEF OFFICER FINANCE/COUNTY TREASURER,COUNTY GOVERNMENT OF KAJIADO,COUNTY GOVERNMENT OF KAJIADO	Matter involving as parcel of land situated in Kitengela in which the County Government erected a road passing through the suit land. Judgement was hereby entered for the plaintiff as follows: General damages, exemplary damages and special damages amounting to 2,243,250	KSH. 3,420,248.30
5	CIVIL CASE NO.36 OF 2012	WILLIAM GITONGA MURUIGI CHRISTINE WENDY NKATH MURUIGI ANGELA NKONGE MURUINGI PETER NKINGE MURUINGIM (SUING AS ADMINISTRATORS OF THE ESTATE OF THE LATE ANICETA MUMO MURNGI) VS-	Matter involving a plot situated in Rongai, we instructed an advocate after judgement had been entered against the County Government. The advocate filed an application seeking leave to appeal out of time unsuccessfully.	KSH. 1,651,850

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		COUNTY GOVERNMENT NOF KAJIADO ERIC MBUVI		
6	KAJIADO ELC NO .11 OF 2017	GUJRAL SANDEEP SINGH RAGHBIR VS- MINISTER FOR PUBLIC WORKS, ROAD AND TRANSPORT COUNTY GOVERNMENT OF KAJAI DO	Matter involving a plot situated in Noonkopir Kitengela area. The plaintiff got orders to the effect that: The plot in dispute belonged to him. General damages for trespass amounting to 1,000,000 and exemplary damages amounting to 9,000,000 were also issued. The plaintiff has since filed an application for Judicial Review.	KSH. 10,000,000 With Interest.
7.	NAIROBI MISC APP NO.390 OF 2014	KILIMANJARO SAFARI CLUB LIMITED -VS- COUNTY GOVERNMENT OF KAJAI DO	Being a balance of the 392, 300,000 agreed in a settlement deed dated 9 th April ,2021 between the parties after the payment 100,000,000 being the first instalment .	KSH. 292,300,000
8.	KAJIADO JR. MISC CIVIL APP. NO. 1 OF 2019	REPUBLIC VS THE COUNTY EXECUTIVE IN CHARGE OF FINANCE COUNTY GOVERNMENT OF KAJAI DO, THE COUNTY SECRETARY OF THE COUNTY GOVERNMENT OF KAJAI DO & MICK SARUNI OLE SAMBEKE (EXPARTE)	The County Government has been ordered to pay the said police officer who was attached to the office of the Deputy Governor and was involved in an accident while on duty ,a sum of Ksh. 540,000 and the interest continue to accrue. The exparte has since been granted leave to apply for an order of mandamus to compel the County Government to satisfy the judgment.	KSH 540,000
9.	KJD CMCC NO.325 OF 2010	FRANCIS MUNGAI -VS- JOSEPH NGARA & COUNTY GOVERNMENT OF KAJIADO	It was a plot located in Rongai they were awarded cost.	KSH.90,000
10.	ELC NO.144 OF 2011	BEATRICE WAMBUI MUGI -VS- MOSES PARSANKA TIRIKE OLEKEJUADO COUNTY COUNCIL JOSEPH MAINA NDIRIGI	The County Government was ordered to pay the plaintiff special damages on the land parcel in Rongai.	Kshs .369,306.00
			TOTAL	309,697,643.30

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1.	KAJIADO ELC 14 OF 2018	MWAGAMBO OKONJO VS COUNTY GOVERNMENT OF KAJIADO	Application to have certificate of taxation converted into a judgment slated for hearing on 4 th October 2021	Amount pending for this advocate after part settlement is KSH. 2,798,505.64 Which was to be paid on or before 28 th February 2024. The matter is coming up for mention to confirm compliance on 13/3/2024.
2.	NAIROBI ELC MISC 83 OF 2016	MWAGAMBO & OKONJO VS KAJIADO COUNTY GOVERNMENT	Application to have certificate of taxation converted into judgement filed .awaiting hearing date .	
3	NAIROBI ELRC MISC APP.NO 49 OF 2020	MWAGAMBO OKONJO VS COUNTY GOVERNMENT OF KAJIADO	Application to have certificate of taxation converted into judgement filed .awaiting hearing date .	
4	MISC .ELC APPLICATION NO.E026 OF 2023 Arising from ELC NO.624 OF 2017	MULEKYO & COMPANY ADVOCATES VS THE COUNTY GOVERNMENT OF KAJIADO	Application to have certificate of taxation converted into a judgement. Case awaiting hearing	KSH.2,500,000
5	ELC MISC. APPLICATION NO. E049 OF 2022	NYANDORO & COMPANY ADVOCATES -VS- COUNTY GOVERNMENT OF KAJIADO	Application for Taxation. Matter pending .	KSH.34,995,772.20
6.	ELC MISC APPLICATION NO. E003 OF 2023	GIDEON SOLONKA KILEKOI T/A SOLANKA & COMPANY ADVOCATES -VS- COUNTY GOVERNMENT OF KAJIADO	Application for taxation.	KSH. 1,437,182
7.	HCJR NO.008/2022	MWAGAMBO OKONJO ADVOCATES -VS- THE COUNTY GOVERNMENT & ANOTHER		
TOTAL				41,731,459.84

Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 11 Schedule for transfer to other Government entities - FY 2023/24

SCHEDULE FOR TRANSFER TO OTHER GOVERNMENT ENTITIES - FY 2023/24		
AS AT 30TH JUNE 2024		
No.	Item Description	Actual Disbursement as at 30th June 2024
1	DANIDA - Capital Grants from Foreign Governments for Public Health Care in Devolved Context	11,542,612.20
2	DANIDA -Level 1 grant	2,499,400.00
3	NI Grants	7,498,800.00
4	Kenya Informal Settlement Improvement Project (KISIP II)	100,000,000.00
5	IDA -(World Bank)National Agricultural Value Chain Development Project - NAVCDP	195,112,951.80
6	Financing of Locally Led Climate Actions (FLLoCA) - County Climate Resilience Grant	137,511,456.00
7	Grants for Management of Natural Disasters (Emergency Fund)	90,000,000.00
8	Bursary Fund - Scholarships and other Educational Benefits	155,000,000.00
	TOTAL	699,165,220.00