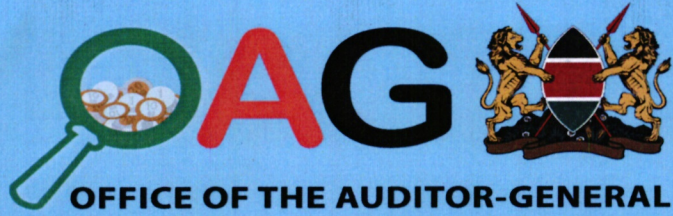


REPUBLIC OF KENYA



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## REPORT

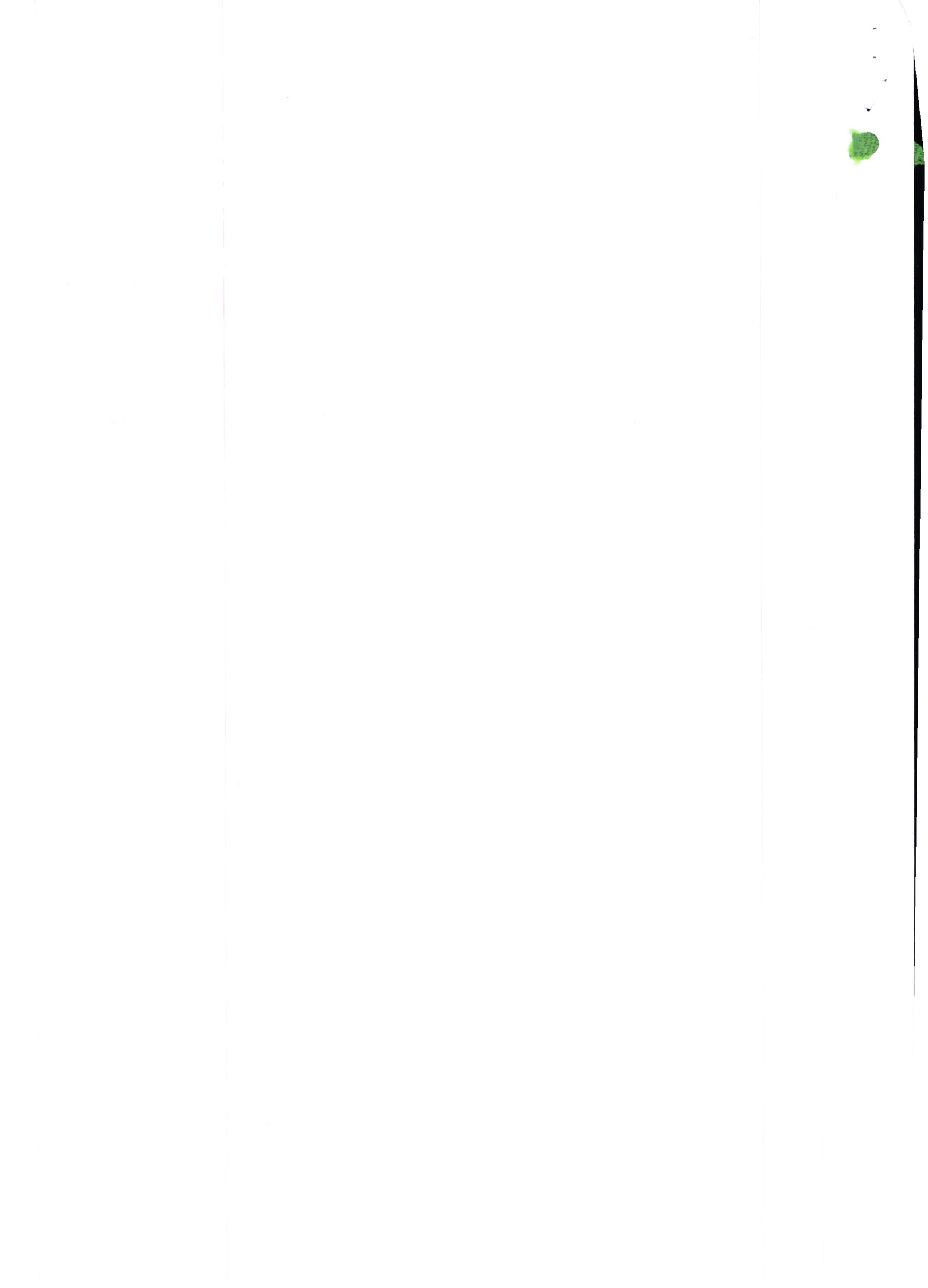
OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF  
KAJIADO

FOR THE YEAR ENDED  
30 JUNE, 2022



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

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**KAJIADO COUNTY ASSEMBLY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2022**

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

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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**Kajiado County Assembly**  
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**1. Key Entity Information and Management**

**(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 25 Members of County Assembly (MCAs) elected and 16 Nominated MCAs to represent members of the public from their respective wards and special categories. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

**(b) Key Management**



The entity's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	- Hon. Johnson P. Osoi
2.	Clerk of the County Assembly	- Josiah Leboo Saisa
3.	Deputy Clerk	- James Kipambi Ntele;
4.	Director Finance and Administration	- Jemimah Mateu Kilesi;
5.	Director committees and procedures	- Joshua Richard Saiyank;
6.	Director Office of the Speaker	- Faith Kilakoi;


**(c) Fiduciary Management**

The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

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Name	Details of qualifications and experience
 <p>1. Leboo Saisa</p>	<p>Kajiado County Assembly Clerk            Signatory to the Assembly Accounts.            Ongoing Master in Public Policy and Management.            Postgraduate Diploma in Law            Bachelor of Laws (LLB)            2002-2014 – Military Officer (Kenya Air Force)            2011-2014 – Law Practice – Mwaniki Gitau &amp; Co Advocates            Apr 2014 - April 2015 – Legal Counsel, Kajiado County Assembly.            May 2015 – August 2016 – Principal Legal Counsel, Kajiado County Assembly.            Sept 2016 – March 2018 – Deputy Clerk, Legislation and Legal Affairs, Kajiado County Assembly.            March 2018 – March 2019 – Acting Clerk, Kajiado County Assembly.            March 2019 – to date Clerk, Kajiado County Assembly.</p>
 <p>2. CPA Koitumet William</p>	<p>Senior Accountant, Kajiado County Assembly from July 2014 to 1<sup>st</sup> April 2022.            Deputy Director Finance, Kajiado County Assembly from 1<sup>st</sup> April 2022 to date.            Signatory to the Assembly Accounts.            ICPAK Member 23489            Bachelor of Business Management – Accounting.            Master of Business Management – Finance</p>

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	<p>Director Finance and Administration of the County Assembly. Bachelor of Commerce – Accounting Option Masters of Commerce – Business Economics Masters in Project Planning and Management. Diploma in Human Resource Management (IHRM). CPA Part 1</p>
<p>3. Jemimah Mateu Kilesi</p>	

**Key Entity Information and Management (Continued)**  
**(d) Fiduciary Oversight Arrangements**

The key fiduciary oversight arrangements covering,

**Audit committee activities**

The committee is a requirement by the PFM regulations 2015 as an oversight body to oversee the usage of public funds and strengthen internal control systems.

**Finance committee activities**

The committee is a sectorial committee of the County Assembly that oversees the fiscal roles and responsibilities of the County Executive and Assembly.

**Public Accounts and Investment committee**

This is a watchdog committee that scrutinises audit reports, county investments and other books of accounts to ensure proper use of public funds and resources.

**Budget and Appropriation committee**

The budget committee plays the role of approving, allocating, monitor and evaluate the County's budget implementation process.

The assembly was able to achieve the value-for money for the FY2021/2022 through the following ways;

- a) Assembly's core business functions (legislation, oversight and representation) were effectively achieved during the year,
- b) Public participation was effective in that they were inclusive and a sense of ownership of the said projects felt by locals,

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

c) Administration function: The assembly managed to facilitate adequate staffs' development function as a way to improve productivity.

**(e) Entity Headquarters**

Kajiado County Assembly  
P.O. Box 94-01100  
County Assembly Premises  
Kajiado, Kenya.

**(f) Entity Contacts**

Telephone: (254)769 102 977  
E-mail: [info@kajiadoassembly.or.ke](mailto:info@kajiadoassembly.or.ke)  
Website: [www.kajiadoassembly.or.ke](http://www.kajiadoassembly.or.ke)

**(g) Entity Bankers**

1. Central Bank of Kenya  
Haile Selassie Avenue  
P.O. Box 60000  
City Square 00200  
**NAIROBI, KENYA**
2. Kenya Commercial Bank  
A/C 1153874830  
Kajiado Branch

**(h) Independent Auditor**

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

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**(i) Principal Legal Adviser**

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya.

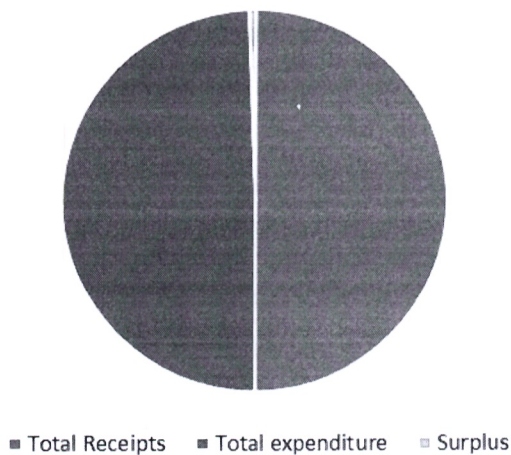
## **2. Foreword By the Clerk Of The Assembly**

The Assembly performance during the financial year 2021/2022 was as follows;

### **2.1 Budget performance**

The Assembly had an original budget of Kshs. **1,160,704,523** Million. Following some reallocations and supplementary budgets, the final budget stood at Kshs. **1,060,704,523**. A total of Kshs. **784,808,381** was received from the CRF and a further Kshs. **1,943,941** was received from reimbursements from medical expenses making total receipts to be Kshs. **786,752,322**. Of this amount, Kshs. **777,984,466** was absorbed forming absorption rate **73%**. The funds not absorbed were due to non-disbursement of the last tranche of equitable share from the National Treasury.

**Budget Performance**



### **2.2 Operational Performance**

The Assembly has Passed 6 Bills/Acts, 15 relevant policies approved; 2 regulations, 54 Committee Reports including public participation tabled. On representation role, 9 statements and 8 motions were tabled. The assembly has participated in 2 outreach programmes and 85% of staff has been trained. Annual budget FY2021/2022 was approved on 30<sup>th</sup> June 2021 and two supplementary budgets were approved on 10/2/2022 and 8/6/2022. The below is the Assembly's Committees, Mandates and Success for the Period FY2021/2022;

**Kajiado County Assembly**  
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No	Name of Committee	Mandate	Achievements
1.	Budget and Appropriations	1) Investigate, inquire into, coordinate, control and monitor on all matters; <ul style="list-style-type: none"> <li>a) The County Budget</li> <li>b) Own Source Revenue Performance</li> <li>c) County Budget Review and Outlook Paper (CBROP)</li> <li>d) County Fiscal Strategy Paper (CFSP)</li> </ul> 2) Discuss and review the estimates and make recommendations to the County Assembly 3) Examine Bills related to the County Budget, including Appropriations Bills.	1) Report on the County Budget Estimates for period; 2017-2022 2) The Appropriation and supplementary Appropriation Bills for the period; 2017-2022 3) Report on County Fiscal Strategy Papers and County Debt Management for the period; 2017-2022
2.	Education and Vocational Training	1) Investigate, inquire into, coordinate, control and monitor on all matters related to the County Department on Education; <ul style="list-style-type: none"> <li>a) Early Childhood Education</li> <li>b) Village polytechnics</li> <li>c) Homecraft centres</li> <li>d) Childcare facilities</li> </ul>	1) Report on the National pre-primary policy 2) Consideration of the following bills; <ul style="list-style-type: none"> <li>a) ECDE Bill</li> <li>b) Vocational Training Bill</li> </ul> 3) Consideration of the Kajiado County Bursary Grants and Scholarship Regulations
3.	PIC/PAC	1) Examine accounts showing appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly. 2) Examine reports, accounts and workings of the County public investments. 3) Establish whether affairs of County Public Investments are being managed in accordance with sound financial or business principles and prudent commercial practices.	1) Reports of Auditor general on Financial Statements of Nolturesh water for FY 2015/16. 2) Reports of Auditor general on Financial Statements of Kajiado County Emergency Fund for Fifteen months ended June 2017.
4.	Medical Service	1) Investigate, inquire into,	1) Report on the Kajiado

	Public Health and Sanitation	<p>coordinate, control and monitor on all matters;</p> <ol style="list-style-type: none"> <li>a) County health facilities and pharmacies;</li> <li>b) Ambulance services;</li> <li>c) Promotion of primary health care;</li> <li>d) Licensing and control of undertakings that sell food for the public;</li> <li>e) Cemeteries, funeral parlours and crematoria.</li> </ol>	<p>County Community Health Services Bill &amp; the Kajiado County Health Improvement Fund Bill.</p> <ol style="list-style-type: none"> <li>2) Report on Kajiado County Health Policy</li> </ol>
5.	Finance Economic Planning and ICT	<ol style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters; <ol style="list-style-type: none"> <li>a) Finance Bill</li> <li>b) Revenue Performance</li> <li>c) Emergency Fund Expenditures</li> <li>d) County Integrated Development Plan (CIDP)</li> <li>e) Tax regimes and general review on waivers</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1) Report on the County Integrated Development Plan II (2018-2022)</li> <li>2) Report on Finance Bill FY 2019</li> </ol>
6.	Public Service Administration and Citizen Participation	<ol style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters; <ol style="list-style-type: none"> <li>a) Staffing and personnel Establishment in the County</li> <li>b) Wage bill</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1) Reports on the Kajiado County Administrative Structures, County Inspectorate Service and County Village Delineation Bills.</li> <li>2) Report on a petition by Youth Senate Kenya Kajiado County Chapter on Employment of Youth and Locals by Companies operating within Kajiado County.</li> </ol>
7.	Trade, Culture Tourism and Wildlife	<ol style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters trade development and regulation, including; Markets; <ol style="list-style-type: none"> <li>a) Trade licenses (excluding</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1) Report on the Kajiado County Culture and Heritage and Market Policies.</li> <li>2) Report on the Kajiado</li> </ol>

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

		<ul style="list-style-type: none"> <li>regulation of professions)</li> <li>b) Fair trading practices</li> <li>c) Local tourism</li> <li>d) Cooperatives societies</li> </ul>	<p>County Investment Authority Bill.</p>
8.	Lands Physical Planning and Urban Development	<ul style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> <li>a) County spatial plan</li> <li>b) Urban cities planning</li> <li>c) Oversight on Municipalities</li> <li>d) Land survey and mapping</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>1) Report on the Kajiado County Spatial Plan</li> <li>2) Report on Policies on creation of Kajiado, Ngong and Kitengela Municipals.</li> </ul>
9.	Water,Irrigation,Environment and Natural Resource	<ul style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> <li>a) Soil and water conservation</li> <li>b) Forestry</li> <li>c) Natural resources and environment conservation</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>1) Report on consideration of a petition of Kajiado town residence on Soda Ash processing at TATA Chemicals-Kajiado Depot.</li> <li>2) Report on consideration of the Kajiado County Environment protection and Climate Change Bills.</li> </ul>
10.	Roads, Transport, Public Works, Housing and Energy	<ul style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> <li>a) Storm water management systems in built-up areas;</li> <li>b) Housing</li> <li>c) Electricity and gas reticulation and energy regulation</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>1) Report on the Kajiado County Transport and lease of Motor Vehicles &amp; Heavy Plant machinery policies.</li> <li>2) Report on the Kajiado County Roads Management Bill.</li> </ul>
11.	Agriculture Livestock, Fisheries and Cooperative Development	<ul style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> <li>a) Crop and animal husbandry</li> <li>b) Livestock sale yards</li> <li>c) County abbatoirs</li> <li>d) Plant and animal disease control</li> <li>e) fisheries</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>1) Report on the Kajiado County Agricultural Training Centres and Agricultural Mechanization Services Bill.</li> </ul>

12.	Youth, Sports, Gender and Social Services	<ol style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters including;             <ol style="list-style-type: none"> <li>a) Betting, casinos and other forms of gambling</li> <li>b) Racing</li> <li>c) Liquor licensing</li> <li>d) Cinemas</li> <li>e) Video shows and hiring</li> <li>f) Libraries</li> <li>g) Sports and cultural activities and facilities</li> <li>h) County parks, beaches and recreational facilities</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1) Report on the Kajiado County FGM policy.</li> <li>2) Report on the Kajiado County Women Economic Empowerment Fund Bill.</li> </ol>
13.	Justices, Legal Affairs and Delegated County Legislation	<ol style="list-style-type: none"> <li>1) The Committee shall consider all Statutory instruments to ensure they are in accordance with the law and doesn't infringe any fundamental right.</li> <li>2) Review passed laws within the County and identifies gaps.</li> </ol>	<ol style="list-style-type: none"> <li>1) Report on the Kajiado County Symbols and Emblems bill.</li> </ol>
14.	Implementation	<ol style="list-style-type: none"> <li>1) The Committee shall scrutinize the resolutions of the County Assembly (including adopted Committee reports), petitions and undertakings given by the County Executive Committee.</li> </ol>	<ol style="list-style-type: none"> <li>1) Reports on all motions moved in the Second Assembly implementation status.</li> </ol>
15.	House Business	<ol style="list-style-type: none"> <li>1) Coordination and generation of House Businesses</li> <li>2) Plan the affairs of the County Assembly through Order Papers and Calendar</li> </ol>	<ol style="list-style-type: none"> <li>1) The County Assembly Calendar for the Second Assembly from the First to Sixth Session.</li> <li>2) Tabled weekly Statements on Business approval for operationalization of plenary sessions.</li> </ol>
16.	Disability Mainstreaming	<ol style="list-style-type: none"> <li>1) Investigate, inquire into, coordinate, control and monitor on all matters including;             <ol style="list-style-type: none"> <li>a) Mainstreaming of the disability policy in the Offices, Hospitals and Markets</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>1) Report on training on the Disability Mainstreaming.</li> </ol>

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**2.3 Performance of key development projects**

During the period under audit the assembly did not continue with the construction of new Assembly chambers complex, a major project for the year which is estimated to be complete by year 2022 which it's contracted term ended October 2022. The project is 40% complete to date. Construction of member's lounge is complete at 100% and construction of the Speaker's Official Residence is at 80% completion.

**2.4 Comment on value-for-money achievements**

The Assembly was able to achieve value-for money for the FY2021/2022 through the following ways;

- a) Assembly's core business functions (legislation, oversight and representation) were effectively achieved during the year,  
The Assembly exercised its oversight role by holding the executive to account in its various areas of operations to ensure that the public funds are put into good use. This was enhanced further from the PIC/PAC reports tabled in the House for adoption.
- b) Public participation was effective in that the same were inclusive and there was a sense of ownership of the said projects by locals,
- c) Administration function: The assembly managed to facilitate adequate staffs' development function through Capacity Building and Continuous Professional Development.
- d) The completion of Speaker's residence has reduced the burden of incurring monthly rental payments and helped the Assembly in establishing a permanent residence for the current speaker and for the future speaker office holders
- e) The completion of the member's lounge has reduced tent related costs in offering hospitality services.
- f) The new chambers under construction would create enough space for staff offices and offices for the Hon. Members for efficient service delivery for all.

**2.5 Challenges and Recommended Way Forward**

The Assembly did not face major challenges during the year except low implementation of development budget due to technical challenges involved on the building of the new chamber

and Delay in disbursements of funds affecting implementation of projects e.g. June 2022 disbursement. Limited budget resources vis-à-vis demand for the resources because of Commission on Revenue Allocation (CRA) budget ceilings thus affecting funding of committees and provision of working tools.

**Way Forward and Future out look**

We recommend the following measures to address the challenges

- a) Timely disbursement of funds by the National treasury
- b) The national treasury to address IFMIS connecting delay challenges
- c) The Assembly to lobby for more resources through CRA and SENATE and take measures to prioritise activities that will utilise the limited budgeted resources.
- d) The County Assembly Service Board devise strategies to mitigate the Covid-19 related challenges



**Name: Josiah Leboo Saisa**

**Clerk of the County Assembly**

**Kajiado County Assembly  
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**3. Statement of Performance against County Assembly 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.

The key mandate of the County Assembly of Kajiado is legislation, oversight, and representation. To achieve this, the assembly’s program was document in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 2021/2022.

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 21/22 MCA were able Passed 6 bills/acts, 15 relevant policies approved; 2 regulations, 54 Committee Reports including public participation were tabled.
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% increase in efficient Assembly operation	In FY 21/22 MCA were able to approve reviewed standing orders to enhance efficient Assembly operation.
<b>Program 2</b> General Administration, Planning and Support Services	Capacity Building	County Assembly staff and Hon Members performance enhanced through capacity building	% of Hon members and Staff capacity build.	The assembly has participated 2 outreach programmes and 85% of staffs trained.
	Infrastructure	Construction of	% of work done in	In FY 21/22, the

**Kajiado County Assembly**

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	Development	County Assembly ultra-modern chamber, Speaker's residence and renovation of the Assembly's offices.	the Ultra-modern chamber, speaker's residence and No of Offices renovated.	assembly did not continued with the construction of new Assembly chambers complex has a major project for the year which is estimated to be complete by year 2022 which it's contracted team ended march2022 iat 40% complete to date, construction of members lounge which is 100% and construction of the Speakers Official Residence which completion if at 80%.
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#### **4. Corporate Social Responsibility Statement/Sustainability Reporting**

Kajiado County Assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on Kajiado County Assembly pillars: putting the Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

##### **a) Sustainability strategy and profile -**

The County Assembly has endeavoured to undertake activities, some considered voluntary, and demonstrate the inclusion of social and environmental concerns in labour operations and interactions with stakeholders. In order to further its sustainability, the top management is geared towards ensuring that Corporate Social Responsibility strategy is developed. This will go a long way in enabling the County Assembly exert impact on its surroundings among the constituents' environment and social terms.

##### **b) Environmental performance**

Kajiado County Assembly has approved the Security Regulations in line with Safety and Compliance with Occupational Safety and Health Act, 2007. The waste management and the sanitation fall under the department of Administration. Line employees are involved in ensuring that the Assembly precinct is clean and wastes cleared and well disposed. The department also engages the prisons in provision of regular general cleaning of the Assembly precincts.

##### **c) Employee welfare**

At internal level measures and programs targeting employees on health and safety are continuously factored, this impact on productivity and performance. Hiring of employees is undertaken competitively as outlined in the Kajiado County Assembly Human Resource Manual. Labour relations are at the apex. Workers are not only motivated but also involved in team building. On capacity building the County Assembly, keep offering professional trainings to its workers across the departments. The Assembly is already implementing a welfare policy where all the County Assembly employees contribute for supporting

themselves in case of any unforeseen eventualities and several of the members of staff have already benefited from the welfare fund.

**d) Market place practices-**

The organisation outlines its efforts to:

- i. Responsible competition practice. -the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors
- ii. Responsible Supply chain and supplier relations- the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.
- iii. Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices
- iv. Product stewardship- outline efforts to safeguard consumer rights and interests

Kajiado County Assembly is in the forefront fighting corruption at all levels. All the staff and Honourable members are encouraged to adhere to the Chapter six of the constitution – Leadership and integrity. On political matters unlike many other County Assemblies that have engaged in wrangles, Kajiado County Assembly remain one of the Assemblies that consider reconciliations and mature engagements on politics. The Assembly has a functional procurement department with excellent Supply Chain and best Supplier Relations. All procurement transactions are undertaken through e-procurement that ensures fairness, transparency, accountability and competitiveness. Suppliers’ payments are done within the given timelines of 90days.To ensure ethical marketing practices and effective public participations processes the Assembly informs the public on its activities, events, tenders among others seven days before the said date as required by law. Advertisements are done in Newspapers or broadcasts, with larger circulation, nationally or within the county.

**e) Community Engagements-**

Civic education to enlighten the public has been constantly undertaken to educate and inform the public on matters devolution and governance. Considering the impact, the Covid-19 pandemic has had in the Country, the County Assembly scaled down on the outreach programs such as

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public forums and instead concentrated on thematic stakeholder engagements such as the Speakers Roundtable. Such events brought together professionals in different fields such as media, churches, Non-governmental organizations and so forth. These forums provided an avenue for the professionals to provide their input on areas such as techniques for conducting effective public participation in light of the challenges brought about by the prevailing covid-19 circumstances and the role they play in the governance at the County level. Schools drawn from the County visited the Assembly chambers to learn more on the devolution governance and how the County Government works.

**f) Others**

Corporate social responsibility (CSR) or Community involvement (CI) has its foundations in the need to have a better society. The Assembly is fully cognizant of the fact that the resources available to the government and its organs are limited and that there is need to complement them through Community Involvement programmes by the various stakeholders. The County Assembly Management Committee considered the above issues and is requesting the Kajiado County Assembly Service Board to approve a proposal for the County Assembly to conduct a community Involvement activity at AIC Children Home in Kajiado County.

**AIC CHILDRENS HOME KAJIADO**

AIC Children's home in Kajiado is a childcare centre that takes children with physical disabilities and provides a treatment programme to allow the child to be rehabilitated to their full potential allowing them to access mainstream schooling.

Over the years the centre has grown and evolved, they now take any child in need that is brought to them. They run many outreach programmes within the rural and far reaching areas of the district, fortunately polio has almost been irradiated in the country however the workload has not declined as treatment for this has been replaced by the treatment of Cerebral Palsy, seemingly on the increase, with the centre now treating 130 children with this condition in their own homes which are spread all over the district. The centre physiotherapist, Joseph, going out to see the families in their own homes or villages and teach the parents techniques to help their children grow and thrive. Another usual injury requiring the centre to step in is burns; Masai families live in traditional Manyatas - a one-roomed hut with an open fire in a trough in the centre. The hut is home to the entire family as well as their animals so often has very little room, it is all too

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

easy for babies and toddlers to crawl or topple into this fire, the burns then being treated by the family using traditional herbal potions, this often however, means that skin doesn't heal correctly resulting in deformities, especially of hands and knees, often to the extent that the child cannot walk because knees do not bend.

The centre works closely with the local boy and girl's schools ensuring that the children can enter mainstream schooling. They have a number of young girls who ran away and knowing they would be taken in and protected by the centre made their way there rather than suffer usual practice of being to be married to middle age men so their fathers could claim the dowry of 6 cows, 10,000 shillings and some bedding materials or who were about to undergo female circumcision, a practice still enforced by many families, before being married. The centre and local girls' schoolwork together tirelessly to educate against both these practices and encourage children to be allowed to stay in education.

### **FINANCIAL IMPLICATIONS**

The County Assembly Management Committee agreed to support the AIC children's home and formed a subcommittee to visit the AIC Children home to establish and prioritize the needs of the home. The Sub Committee met with the director who had requested for support in:

1. Food stuff and non-food items totaling to 120,000
2. Boarding items (beddings)

It was agreed that the remainder of the money be used to support Nkama Primary school with a donation of desks.

### **Nkama Primary School**

The school was started in 2005 by the community to cater for the ever-increasing need for basic education in Nkama village and the surrounding villages. The school had a high population of pupils with very few teachers; the Teachers Service Commission has posted only two teachers. The biggest challenge is infrastructure, because the classrooms are still inadequate and the pupils sit on stones, as they do not have desks. This is what made the Kajiado County Assembly select this school to be the second beneficiary of the County Assembly CSR program.

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

The Management Committee discussed the two proposals and agreed to support by purchasing beddings for the children with disability section at AIC Primary School and Nkama Primary School with desks as per the budget below:

<b>No.</b>	<b>ITEM</b>	<b>NO. OF PIECES</b>	<b>PRICE PER PIECE</b>	<b>TOTAL</b>
1.	Mattresses	90	2100	189,000
2.	Blankets	100	385	38,500
3.	Sodas	200	50	10,000
4.	Bread	100	60	6000
5.	Mackintosh	14	8000	112,000
6.	Desks	55	3500	192,000
7.	Transport			30,000
	<b>TOTAL</b>			<b>577,500/=</b>

**5. Statement of Management Responsibilities**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year, ended June 30, 2022. 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2022, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly 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 Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and that the County Assembly's funds received during the period under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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 Government's financial statements were approved and signed by the Clerk of the County Assembly on 13<sup>th</sup> December 2022.



.....

**Name: Josiah Leboo Saisa**  
**Clerk of the County Assembly**

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
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OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

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

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF KAJIADO FOR THE YEAR ENDED 30 JUNE, 2022

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Kajiado set out on pages 1 to 47, which comprise the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and

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*Report of the Auditor-General on County Assembly of Kajiado for the year ended 30 June, 2022*

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 Assembly of Kajiado as at 30 June, 2022, and 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 Public Finance Management Act, 2012 and the County Governments Act, 2012.

## **Basis for Qualified Opinion**

### **1. Inaccuracies in the Statement of Receipts and Payments**

The statement of receipts and payments and Notes 3 and 5 to the financial statements reflects compensation of employees and social security benefits amounts of Kshs.274,489,297 and Kshs.28,506,612 respectively both totalling to Kshs.302,995,909. Analysis and re-computation of payment vouchers totalled to Kshs.307,262,008 resulting to unexplained variance of Kshs.4,266,099.

Further, the statement reflects an amount of Kshs.274,489,297 under compensation of employees. However, analysis of payrolls revealed total gross pay of Kshs.244,866,993 resulting to unreconciled difference of Kshs.29,622,304.

In addition, analysis of the IFMIS records in support of the balances in the statement of receipts and payments revealed variances as noted below:

<b>Component</b>	<b>Statement of Receipts and Payments (Kshs.)</b>	<b>IFMIS Balances (Kshs.)</b>	<b>Variance (Kshs.)</b>
Domestic Travel and Subsistence Allowance	198,573,616	188,028,016	10,545,600
Refurbishment of Buildings	19,407,279	27,676,081	(8,268,802)
Purchase of Office Furniture and General Equipment	2,158,000	5,590,247	(3,432,247)
Purchase of Specialised Plant, Equipment and Machinery	10,715,226	9,352,972	1,362,254

In the circumstances, the accuracy of the statement of receipts and payments for the year ended 30 June, 2022 could not be confirmed.

## **2. Inaccuracies in the Fixed Assets Balances**

Annex 4, on summary of non-current assets register reflects total fixed assets balance of Kshs.403,848,495. However, assets bought during the year which includes furniture at a cost of Kshs.1,161,121, ICT equipment costing Kshs.9,580,045 and motor vehicle procured during the previous year at a cost of Kshs.8,489,000 were not recorded in the register. Further, the asset register was not updated to indicate the class of assets, cost and dates of acquisition and tag numbers.

In the circumstances, the accuracy and completeness of the non-current assets balance of Kshs.403,848,495 for the year ended 30 June, 2022 could not be confirmed.

## **3. Inaccuracies in the Pending Accounts Payables**

Note 16 - Other Disclosure 16(1) to the financial statements reflects pending accounts payables balance of Kshs.33,694,914 while annex 1 reflects pending accounts payable of Kshs.33,868,943 resulting to a variance of Kshs.174,029 which is not supported or explained.

In the circumstances, the accuracy and completeness of the pending accounts payables could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on a comparable basis of Kshs.1,060,704,523 and Kshs.786,752,322 respectively resulting to an under-funding of Kshs.273,952,201 or 26% of the budget. Similarly, the County Assembly spent an amount of Kshs.777,984,466 against an approved budget of Kshs.1,060,704,523 resulting to an under-expenditure of Kshs.282,720,057 or 27% of the budget.

Further, the statement reflects final expenditure budget and actual on a comparable basis under the development vote of Kshs.185,300,000 and Kshs.19,407,279 respectively resulting to an under-expenditure of Kshs.165,892,721 or 90% of the budget.

The under-funding and under-expenditure affected the planned programs and activities and impacted negatively on service delivery to the public.

## **2. Pending Accounts Payables**

Notes 16 - Other Disclosure (1) and (3) and Annex 1 and 3 to the financial statements reflects pending accounts payables and other pending payables of Kshs.33,868,943 and Kshs.24,404,697 respectively as at 30 June, 2022. These were in respect of bills on construction of civil works, supply of goods, supply of services, amounts due to National Government, amounts due to County Government entities and amounts due to third parties.

Failure to settle bills in the year to which they relate adversely affects the implementation of the subsequent years budgeted programs as the pending bills form a first charge to that year's budget provision.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with Presidential Directive on Award of Procurements Opportunities**

Review of the procurement plan and purchase order register for the year under review revealed that the Management planned to carry out two hundred and one (201) procurements valued at Kshs.381,873,310. Commitments made as at 30 June, 2022 and recorded in the purchase order register were one hundred and fifty (150) amounting to Kshs.181,430,614 out of which twenty (20) orders valued at Kshs.31,073,137 were for youth, women and people living with disabilities groups. The award to the special group was equivalent to 17% against the Presidential Directive that at least 30% of the procurements should be reserved to the for youth, women and people living with disabilities under the Access to Government Procurement Opportunities, AGPO program. In the circumstances, Management was in breach of the law.

## **2. Irregular Payments to the Society of Clerks-at-the-Table**

The statement of receipts and payments reflects use of goods and services balance of Kshs.442,704,461 and as disclosed in Note 4 to the financial statements. The balance includes an expenditure of Kshs.71,395,477 incurred on other operating expenses out of which an amount of Kshs.750,000 was paid to the Society of Clerks-At-The-Table. However, review of records revealed that the Society was not intergovernmental relation in legal capacity and the payment was not budgeted for under the National Government's estimates.

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

## **3. Non-Compliance with Law on Staff Ethnic Composition**

During the year under review, the County Assembly had one hundred and twenty-eight (128) employees out of whom one hundred and five (105) or 82% were members of the dominant ethnic community in the County. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

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

## **4. Failure to Adhere to Budget Threshold**

Review of the County Government of Kajiado approved budget for the financial year 2021/2022 revealed that the final revenue budget was Kshs.11,022,090,435. The County Assembly final expenditure budget was Kshs.1,060,704,523 and personnel emolument of Kshs. 274,581,177. The County Assembly Revenue Allocation has capped the County Assembly's expenditure budget at seven percent (7%) of the county revenue budget or twice the personal emoluments of the County Assembly. The 7% of the county revenue budget of Kshs.11,022,090,435 threshold is Kshs.771,546,330 and the amount for twice the personal emoluments of Kshs.274,581,177 for the County Assembly is Kshs.549,162,354. Consequently, County Assembly approved expenditure budget of Kshs.1,060,704,523 exceeded the set limit of Kshs.549,162,354 by Kshs.511,542,169. This was contrary to Regulation 25(1)(f) and (h) of the Public Finance Management (County Governments) Regulations, 2015.

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

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### Conclusion

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

### Basis for Conclusion

#### Weak Internal Controls on Payments

The statement of receipts and payments and Note 4 to the financial statements reflects use of goods and services amount of Kshs.442,704,461. The expenditure includes insurance costs and fuel, oil and lubricants totalling to Kshs.31,134,111. However, the following anomalies were observed:

- i) Budget allocation, account charged commitments made and balance for the item charged were not recorded in the payment voucher.
- ii) The invoiced payments did not have IFMIS number for else of identification of the transaction in the ledger and cashbook
- iii) Validation and verification of payment was not confirmed through stamping of the payment voucher and capturing of the internet banking (IB) number.
- iv) The payments vouchers were not supported with procurement documents, invoices, inspection reports and goods received notes and hence it was not possible to authenticate the expenditure.

In the circumstances, the payment process and fuel cost on insurance had weak internal controls.

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

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

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify

my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


01 March, 2023

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

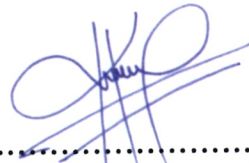
**7. Statement of Receipts and Payments for the Year Ended 30th June 2022**

		2021/2022	2020/2021
	Note	Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	784,808,381	700,966,162
Other Receipts	2	1,943,941	6,400,000
<b>TOTAL RECEIPTS</b>		<b>786,752,322</b>	<b>707,366,162</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	274,489,297	284,131,337
Use of goods and services	4	442,704,461	357,133,644
Social Security Benefits	5	28,506,612	-
Acquisition of Assets	6	32,280,505	65,243,569
Finance Costs	7	3,591	7,075
<b>TOTAL PAYMENTS</b>		<b>777,984,466</b>	<b>706,515,625</b>
<b>SURPLUS</b>		<b>8,767,856</b>	<b>850,537</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13<sup>th</sup> December 2022 and signed by:



Name: **Josiah Leboo Saisa**  
 Clerk of the Assembly



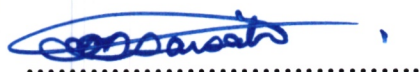
Name: **William Tootio Koitumet**  
 Chief Finance Officer – County Assembly  
 ICPAK Member Number: 23489

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**8. Statement of Financial Assets and Liabilities as at 30th June 2022**

	Note	2021/2022	2020/2021
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8A	24,404,697	16,659,248
Cash Balances	8B	-	-
<b>Total Cash and cash equivalent</b>		<b>24,404,697</b>	<b>16,659,248</b>
Accounts receivables	9	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<b>24,404,697</b>	<b>16,659,248</b>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables	10	15,636,841	15,808,711
<b>NET FINANCIAL ASSETS</b>		<b>8,767,856</b>	<b>850,537</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd.	11	850,537	244,525
Prior year adjustment	12	(850,537)	(244,525)
Surplus for the year		8,767,856	850,537
<b>NET FINANCIAL POSITION</b>		<b>8,767,856</b>	<b>850,537</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13<sup>th</sup> December 2022 and signed by:



.....  
Name: Josiah Leboo Saisa  
Clerk of the Assembly




.....  
Name: William Tootio Koitumet  
Chief Finance Officer – County Assembly  
ICPAK Member Number: 23489

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

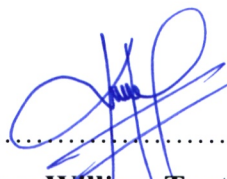
**9. Statement of Cash Flows for the Period Ended 30<sup>th</sup> June 2022**

	Note	2021/2022	2020/2021
		KShs	KShs
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	784,808,381	700,966,162
Other Receipts	2	1,943,941	6,400,000
		<b>786,752,322</b>	<b>707,366,162</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	274,489,297	284,131,337
Use of goods and services	4	442,704,461	357,133,644
Social Security Benefits	5	28,506,612	-
Finance Costs	7	3,591	7,075
		<b>(745,703,961)</b>	<b>641,274,057</b>
<b>Adjusted for:</b>			
Prior year adjustment	12	(850,537)	(244,525)
Decrease/(Increase) in Accounts receivable:	13	-	-
Increase/(Decrease) in Accounts Payable:	14	(171,870)	5,981,851
Total Adjustments		<b>(1,022,407)</b>	<b>5,737,326</b>
<b>Net cash flow from operating activities</b>		<b>40,025,954</b>	<b>71,831,432</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	32,280,505	65,243,569
<b>Net cash flows from Investing Activities</b>		<b>(32,280,505)</b>	<b>(65,243,569)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>7,745,449</b>	<b>6,587,863</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>16,659,248</b>	<b>10,071,385</b>
<b>Cash and cash equivalent at END of the year</b>		<b>24,404,697</b>	<b>16,659,248</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 13<sup>th</sup> December 2022 and signed by:



Name: Josiah Leboo Saisa  
Clerk of the Assembly



Name: William Tootio Koitumet  
Chief Finance Officer – County Assembly  
ICPAK Member Number: 23489

**10. Statement of Comparison of Budget & Actual Amounts: Recurrent and Development as at 30<sup>th</sup> June 2022**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
<b>RECEIPTS</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>%</b>
Transfers from the County Treasury/Exchequer Releases	1,160,704,523	(100,000,000)	1,060,704,523	784,808,381	275,896,142	74%
Other Receipts	-	-	-	1,943,941	(1,943,941)	
<b>TOTAL</b>	<b>1,160,704,523</b>	<b>(100,000,000)</b>	<b>1,060,704,523</b>	<b>786,752,322</b>	<b>273,952,201</b>	<b>74%</b>
<b>PAYMENTS</b>						
Compensation of Employees	261,315,180	(9,700,000)	251,615,180	274,489,297	91,880	94%
Use of goods and services	433,266,734	13,912,988	447,179,722	442,704,461	4,475,261	99%
Transfers to Other Government Entities	110,000,000	-	110,000,000	-	110,000,000	0%
Social Security Benefits	52,972,609	(1,500,000)	51,472,609	28,506,612	0	100%
Acquisition of Assets	303,150,000	(102,712,988)	200,437,012	32,280,505	168,156,507	16%
Finance Costs	-	-	-	3,591	(3,591)	
<b>TOTAL</b>	<b>1,160,704,523</b>	<b>(100,000,000)</b>	<b>1,060,704,523</b>	<b>777,984,466</b>	<b>282,720,057</b>	<b>73%</b>
<b>SURPLUS/ DEFICIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,767,856</b>	<b>(8,767,856)</b>	

**Notes**

a. Other receipts indicated above are Medical reimbursement which were not budgeted for

**Variance analysis:**

Below is commentary on significant underutilization (below 90% of utilization/Realization)

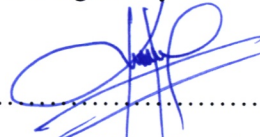
- i. The under-realisation on receipts from Exchequer issues (Transfer from CRF) was due to the not receiving June 2022 allocation from the National Treasury
- ii. The underutilization on Acquisition of Assets was as a result of not receiving development funds from the County Treasury

The changes between the original and final budget are as a result of reallocations within the budget and budget cuts resulting from a supplementary budget done during the period under review. (IPSAS 1.7.23).

The financial statements were approved on 13<sup>th</sup> December 2022 and signed by:



.....  
**Name: Josiah Leboo Saisa**  
**Clerk of the Assembly**



.....  
**Name: William Tootio Koitumet**  
**Chief Finance Officer – County Assembly**  
**ICPAK Member Number:23489**

**11. Statement of Comparison of Budget & Actual Amounts: Recurrent as at 30<sup>th</sup> June 2022**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
RECEIPTS	KShs	KShs	KShs	KShs	KShs	%
Transfers from the County Treasury/ Exchequer Releases	875,404,523	-	875,404,523	765,401,102	110,003,421	87%
Other Receipts	-	-	-	1,943,941	(1,943,941)	
<b>TOTAL</b>	<b>875,404,523.00</b>	<b>-</b>	<b>875,404,523.00</b>	<b>767,345,043</b>	<b>108,059,480</b>	<b>87%</b>
PAYMENTS						
Compensation of Employees	261,315,180	(9,700,000)	251,615,180	274,489,297	91,880	99%
Use of goods and services	433,266,734	13,912,988	447,179,722	442,704,461	4,475,261	99%
Transfers to Other Government Entities	110,000,000	-	110,000,000	-	110,000,000	0%
Social Security Benefits	52,972,609	(1,500,000)	51,472,609	28,506,612	0	100%
Acquisition of Assets	17,850,000	(2,712,988)	15,137,012	12,873,226	2,263,786	85%
Finance Costs	-	-	-	3,591	(3,591)	
<b>TOTAL</b>	<b>875,404,523</b>	<b>-</b>	<b>875,404,523</b>	<b>758,577,187</b>	<b>118,281,167</b>	<b>87%</b>
<b>SURPLUS/ DEFICIT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,767,856</b>	<b>(8,767,856)</b>	

**Notes**

(a) Other receipts indicated above are Medical reimbursement which were not budgeted for

**Variance analysis:**

Below are commentaries on significant underutilization (below 90% of utilization/Realization)

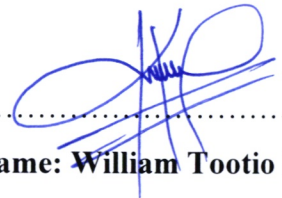
- i. The under-realisation on receipts from Exchequer issues (Transfer from CRF) was due to the not receiving June 2022 allocation from the National Treasury
- ii. The underutilization on Acquisition of Assets was as a result of not receiving development funds from the County Treasury

The changes between the original and final budget are as a result of reallocations within the budget and budget cuts resulting from a supplementary budget done during the period under review. (IPSAS 1.7.23).

The financial statements were approved on 13<sup>th</sup> December 2022 and signed by:



.....  
**Name: Josiah Leboo Saisa**  
**Clerk of the Assembly**



.....  
**Name: William Tootio Koitumet**  
**Chief Finance Officer – County Assembly**  
**ICPAK Member Number: 23489**

**12. Statement of Comparison of Budget & Actual Amounts: Development as at 30<sup>th</sup> June 2022**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization difference	% Utilization difference
	a	b	c=a+b	d	e=c-d	f=(d/c*%)
<b>RECEIPTS</b>	KShs	KShs	KShs	KShs	KShs	%
Transfers from the County Treasury/ Exchequer Releases	285,300,000	(100,000,000)	185,300,000	19,407,279	165,892,721	10%
<b>TOTAL</b>	<b>285,300,000</b>	<b>(100,000,000)</b>	<b>185,300,000</b>	<b>19,407,279</b>	<b>165,892,721</b>	<b>10%</b>
<b>PAYMENTS</b>						
Acquisition of Assets	285,300,000	(100,000,000)	185,300,000	19,407,279	165,892,721	10%
<b>TOTAL</b>	<b>285,300,000</b>	<b>(100,000,000)</b>	<b>185,300,000.00</b>	<b>19,407,279</b>	<b>165,892,721</b>	<b>10%</b>
<b>SURPLUS</b>	-	-	-	<b>0</b>	<b>0</b>	

**Variance analysis:**

Below is commentary on significant underutilization (below 90% of utilization/Realization)

- i. The under-realisation on receipts from Exchequer issues (Transfer from CRF) was due to the not receiving June 2022 allocation from the National Treasury and development funds from the County Treasury
- ii. The underutilization on Acquisition of Assets was as a result of not receiving development funds from the County Treasury

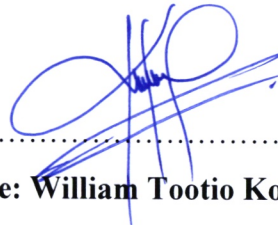
The changes between the original and final budget are as a result of reallocations within the budget and budget cuts resulting from a supplementary budget done during the period under review. (IPSAS 1.7.23).

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

The financial statements were approved on 13<sup>th</sup> December 2022 and signed by:



.....  
**Name: Josiah Leboo Saisa**  
**Clerk of the Assembly**



.....  
**Name: William Tootio Koitumet**  
**Chief Finance Officer – County Assembly**  
**ICPAK Member Number: 23489**

13. Budget Execution By Programmes And Sub-Programmes as at 30th June 2022

Program	Sub Program	Description	Original Budget	Adjustments	Final Budget	Actual	Budget utilization difference
			KShs	KShs	KShs	KShs	KShs
<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>3,591.00</b>	<b>-3,591.00</b>
	0	Default - Non Programmatic	0	0	0	3,591.00	-3,591.00
<b>70100</b>			<b>285,300,000.00</b>	<b>-100,000,000.00</b>	<b>185,300,000.00</b>	<b>19,407,278.80</b>	<b>165,892,721.20</b>
	701014660	Headquarters Administrative Services	285,300,000.00	-100,000,000.00	185,300,000.00	19,407,278.80	165,892,721.20
<b>70400</b>			<b>286,975,734.00</b>	<b>9,339,974.00</b>	<b>296,315,708.00</b>	<b>307,331,795.40</b>	<b>-11,016,087.40</b>
	704014660	Research and Policy Development	199,821,734.00	9,709,974.00	209,531,708.00	217,828,110.40	-8,296,402.40
	704024660	Capacity Building and Training	14,784,000.00	11,100,000.00	25,884,000.00	21,859,541.00	4,024,459.00
	704034660	Directorate of Legislation and Procedures	72,370,000.00	-11,470,000.00	60,900,000.00	67,644,144.00	-6,744,144.00
<b>71100</b>			<b>588,428,789.00</b>	<b>-9,339,974.00</b>	<b>579,088,815.00</b>	<b>451,241,801.05</b>	<b>127,847,013.95</b>
	711014660	Office of the Clerk	59,020,000.00	-4,466,000.00	54,554,000.00	54,648,308.00	-94,308.00
	711024660	Directorate of Finance & Compliance	16,088,000.00	-2,478,000.00	13,610,000.00	10,983,029.20	2,626,970.80
	711034660	Assembly Service Board	77,777,000.00	2,904,026.00	80,681,026.00	71,749,754.95	8,931,271.05
	711044660	Assembly Service Board	435,543,789.00	-5,300,000.00	430,243,789.00	313,860,708.90	116,383,080.10
		<b>Grand Total</b>	<b>1,160,704,523.00</b>	<b>-100,000,000.00</b>	<b>1,060,704,523.00</b>	<b>777,984,466.25</b>	<b>282,720,056.75</b>

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic.

#### **14. Significant Accounting Policies**

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

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

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for;

- a) Receivables that include imprests and salary advances and
- b) Payables that include deposits and retentions.

The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

##### **2. Reporting entity**

The financial statements are for the Kajiado County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

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

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

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

**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer/ County Treasury**

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

**ii) Other Receipts**

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

**b) Recognition of payments**

The entity recognises all expenses when the event occurs, and the related cash has actually been paid out by the entity.

**i) Compensation of employees**

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

**ii) Use of goods and services**

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

**iii) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

In-kind contributions are donations that are made to the *entity* 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 entity 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.

**5. Third Party Payments**

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

**6. 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.

**7. 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 30<sup>th</sup> June 2022, this amounted to KShs 16,063,831 compared to KShs 15,808,711 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

**Significant Accounting Policies (Continued)**

**8. 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.

**9. 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.

**10. 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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

**11. 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 entity at the end of the year. Pending bill 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.

**Significant Accounting Policies (Continued)**

**12. 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 Entity 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 8 of this financial statement is a register of the contingent liabilities in the year.

**13. Contingent Assets**

The Entity 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 Entity 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)**

**14. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The entity's budget was approved as required by Law. The original budget was approved by the County Assembly on 30<sup>th</sup> June 2021 for the period 1<sup>st</sup> July 2021 to 30 June 2022 as required by law. There was one number of supplementary budgets passed in the year. The supplementary budgets were approved on 10/2/2022 and 8/6/2022. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**15. Comparative figures**

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

**16. Subsequent events**

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

**17. Prior Period Adjustment**

During the year, errors that have been corrected are disclosed under note 12 explaining the nature and amounts.

**18. 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.

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**15. Notes to the Financial Statements**

**1. Exchequer Releases**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>KShs</b>	<b>KShs</b>
Total Exchequer Releases for quarter 1	66,525,072	39,882,464
Total Exchequer Releases for quarter 2	258,180,096	251,028,477
Total Exchequer Releases for quarter 3	156,937,026	118,932,231
Total Exchequer Releases for quarter 4	303,166,187	291,122,990
<b>Cumulative amount</b>	<b>784,808,381</b>	<b>700,966,162</b>

(A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in this report.)

**2. Other Receipts**

	<b>2021-2022</b>	<b>2020-2021</b>
	<b>KShs</b>	<b>KShs</b>
Tender fees received	-	-
Medical reimbursement	1,942,741	
Lap fund for the Assembly prayer breakfast		2,000,000
Borrowings from Car loan and Mortgage Fund		4,300,000
GA Insurance for Funeral Expenses- Carol Risancho		100,000
Refund from KCB Bank for excess salary payment	1,200	
<b>Total</b>	<b>1,943,941</b>	<b>6,400,000</b>

Other receipts indicated above are Medical reimbursement and KCB Refund which were not budgeted for.

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**3. Compensation Of Employees**

	2021-2022	2020-2021
	KShs	KShs
Basic salaries of permanent employees	71,848,198.00	80,130,648
Basic wages of temporary employees	94,275,743.10	84,350,200
Personal allowances paid as part of salary	108,132,355.90	70,792,855
Employer Contribution to compulsory National Social Schemes	233,000.00	46,270,184
Employer Contribution to Compulsory National health Insurance Schemes		257,800
Pension and other social security contributions		2,329,650
<b>Total</b>	<b>274,489,297</b>	<b>284,131,337</b>

**Notes To The Financial Statements (Continued)**

**4. Use Of Goods And Services**

	2021-2022	2020-2021
	KShs	KShs
Utilities, supplies and services	8,699,513	8,926,379
Communication, supplies and services	1,545,002	2,287,100
Domestic travel and subsistence	198,573,616	170,359,762
Foreign travel and subsistence	39,765,579	-
Printing, advertising and information supplies & services	5,469,137	6,085,360
Rentals of produced assets	900,000	900,000
Training expenses	38,266,290	19,215,550
Hospitality supplies and services	39,038,611	23,523,874
Insurance costs	29,168,926	29,639,892
Specialized materials and services	-	-
Office and general supplies and services	3,232,481	5,324,172
Fuel, oil and lubricants	2,965,185	2,500,000
Other operating expenses	71,395,477	81,263,512
Routine maintenance – vehicles and other transport equipment	3,684,644	3,472,038
Routine maintenance – other assets		3,636,005
<b>Total</b>	<b>442,704,461</b>	<b>357,133,644</b>

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**5. Social Security Benefits**

	2021 - 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	28,506,612	
<b>Total</b>	<b>28,506,612</b>	

(NSSF benefits and contributions made to other entities on behalf of staff.)

**6. Acquisition Of Assets**

<b>Non- financial assets</b>	2021 - 2022	2020-2021
	Kshs	Kshs
Refurbishment of buildings	19,407,279	50,021,621
Purchase of vehicles and other transport equipment	-	8,342,638
Purchase of office furniture and general equipment	2,158,000	6,879,310
Purchase of specialized plant, equipment and machinery	10,715,226	-
<b>Total acquisition of non- financial assets</b>	<b>32,280,505</b>	<b>65,243,569</b>
<b>Financial assets</b>		
Domestic public financial institutions		
<b>Total acquisition of financial assets</b>		
<b>Total acquisition of assets</b>	<b>32,280,505</b>	<b>65,243,569</b>

**7. Finance Costs**

	2021- 2022	2020 - 2021
	Kshs	Kshs
Bank charges	3,591	7,075
<b>Total</b>	<b>3,591</b>	<b>7,075</b>

These are bank charges on the Kenya commercial bank account-Imprest accounts

## Notes to the Financial Statements (Continued)

## 8. Cash and Bank Balances

## 8A. Bank Balances

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2020/21	2019/20
		KShs	KShs
Central Bank of Kenya; Account No.1000199016	Recurrent	8,763,223	6,773
Central Bank of Kenya; Account No.1000199024	Development	-	843,143
Central Bank of Kenya; Account No.1000199032	Deposit	15,636,841	15,808,711
Kenya Commercial Bank; Imprest Account No.1153874830	Commercial Imprest Account	4,633	621
<b>Total</b>		<b>24,404,697</b>	<b>16,659,248</b>

## 8B. Cash In Hand

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## 9. Imprests and Advances (Accounts Receivables)

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Kajiado County Assembly**  
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**Notes to the Financial Statements (Continued)**

**10. Third Party Deposits and Advances (Accounts payables)**

<b>Description</b>	<b>2021 – 2022</b>	<b>2020 – 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits		
Retentions	15,636,841	15,808,711
<b>Total</b>	<b>15,636,841</b>	<b>15,808,711</b>

The analysis of retentions are annexed in this financial statement

**11. Fund Balance Brought Forward**

<b>Description</b>	<b>2021 - 2022</b>	<b>2020 – 2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank Accounts	16,659,248	10,071,385
Cash In Hand	-	-
Accounts Receivables	-	-
Accounts Payables	(15,808,711)	(9,826,860)
<b>Total</b>	<b>850,537</b>	<b>244,525</b>

The fund balances brought forward refers to the previous financial year's closing balances]

**12. Prior Year Adjustments**

	<b>Balance b/f FY 2020-2021 as per audited financial statements</b>	<b>Adjustments during the year relating to prior periods</b>	<b>Adjusted ** Balance b/f FY 2020-2021</b>	<b>Adjusted FY 2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank Account Balances	16,659,248	(850,537)	15,808,711	(244,525)
Cash In Hand				
Accounts Payables	(15,808,711)		(15,808,711)	
Receivables				
	<b>850,537</b>	<b>(850,537)</b>	<b>-</b>	<b>(244,525)</b>

(Prior period adjustment applies to the correction of an error in the financial statements of a prior period.)

These are the unspent bank balances at the end of the previous financial year which were swept

to the CRF account as per the Law due to lapse of the appropriation Act

Recurrent Ksh **6,773**, Development Kshs **843,143** and KCB Ksh **621** Total Kshs **850,537**

**13. Changes in Imprests and Advances**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Account Receivables As At 1 <sup>st</sup> July 2021	-	-
Closing Account Receivables As At 30 <sup>th</sup> June 2022	-	-
Change In Account Receivables	-	-

**14. Changes in Third Party Deposits and Retention**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Accounts Payables As At 1 <sup>st</sup> July 2021	15,808,711	9,826,860
Closing Accounts Payables As At 30 <sup>th</sup> June 2022	15,636,841	15,808,711
Change In Accounts Payables	<b>(171,870)</b>	<b>5,981,851</b>

**Kajiado County Assembly  
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**16. Other Disclosures**

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

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings				-
Construction Of Civil Works		12,062,775		12,062,775
Supply Of Goods	4,470,852	2,679,716	(4,470,852)	2,679,716
Supply Of Services	27,623,507	18,952,423	(27,623,507)	19,126,452.60
<b>Total</b>	<b>32,094,359</b>	<b>33,694,913</b>	<b>(32,094,359)</b>	<b>33,868,943.30</b>

**2. Pending Staff Payables (See Annex 2)**

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior Management				
Middle Management				
Unionisable Employees				
Others				
<b>Total</b>				

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

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	850,537	8,767,856	850,537	8,767,856
Amounts due to County Government entities	3,300,000	-	3,300,000	-
Amounts due to third parties	15,808,711	5,257,283	-	15,636,841
<b>Total</b>	<b>19,959,248</b>	<b>14,025,139</b>	<b>(4,150,537)</b>	<b>24,404,697</b>

**Kajiado County Assembly**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**4. External Assistance**

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
<b>Total</b>		

*a) External assistance relating loans and grants*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans		
<b>Total</b>		

*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn External Assistance – Loans			
<b>Total</b>			

*c) Classes of providers of external assistance*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		

**Kajiado County Assembly**  
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<b>Total</b>		
--------------	--	--

*d. Non-Monetary External Assistance*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods		
Services		
<b>Total</b>		

*e. Purpose and use of external assistance.*

<b>Payments Made By Third Parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
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		
<b>Total</b>		

**Kajiado County Assembly**  
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**Notes To The Financial Statements (Continued)**

*f. External Assistance paid by Third Parties on behalf of the Entity by Source*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National Government		
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY**

*Classification by Source*

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>		

**Kajiado County Assembly**  
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*Classification of payments made by Third Parties by Nature of expenses*

<b>Payments made by third parties</b>	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
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		
Other payments		
<b>Total</b>		

**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 Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

**Kajiado County Assembly**  
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**Related party transactions:**

	<b>FY 2021-2022</b>	<b>FY 2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	87,250,350	86,350,201
Key Management Compensation (Clerk and Heads of departments)	32,455,320	30,564,198
<b>Total Compensation to Key Management</b>	<b>119,705,670</b>	<b>116,914,399</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes		
Transfers to County Corporations		
Transfers to non-reporting entities e.g ECD centres, welfare centres etc		
<b>Total Transfers to related parties</b>		
<b><u>Transfers from related parties</u></b>		
Transfers from the County Executive- Exchequer	784,808,381	700,966,162
Payments made on behalf of the County Assembly by other Government Agencies		
<b>Total Transfers from related parties</b>	<b>784,808,381</b>	<b>700,966,162</b>

**7. Contingent Liabilities**

<b>Contingent liabilities</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Court cases against the entity	27,174,908	33,583,612
Bank guarantees in favour of subsidiary		
contingent liabilities arising from PPPs		
<b>Total</b>	<b>27,174,908</b>	<b>33,583,612</b>

*(Give details- Update ANNEX 6 Contingent liabilities register)*

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**17. Progress on Follow 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. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1	Budgetary Performance	We concur with the finding however, the under expenditure was cause by underfunding or delays in fund disbursement by the National treasury to Counties. We endeavour to follows up through the County Treasury on timely disbursement of fund so as to achieve the yearly objectives.	Ongoing	
2	Pending Accounts Payable	It is true that situation was as reported. However, all pending accounts payable have since been paid.	Resolved	
3	Payment to Society of Clerks	We concur with the finding; The County Government Act. 2012 Section established the County Assembly Service Boards, which is a body corporate with perpetual succession and a common seal.  Section 12 sab section 7 (e) provides the responsibilities of the Assembly Boards amongst others is to perform	Resolved	

**Kajiado County Assembly**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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)
		<p>functions necessary for the wellbeing of the Members and staff of the County Assembly.</p> <p>The County Assemblies Forum (CAF) and Society of Clerk's at the table (SOCATT) are registered Societies under the Societies Act Cap 108 of the Laws of Kenya.</p> <p>The objectives of County Assemblies Forum are;</p> <p>To coordinate the 47 County Assemblies in Kenya through institutionalization of the law making process in the Countries, representation, advancement of the Oversight capacities of County Assemblies, the National Government and Stakeholders who include the general public.</p> <p>The Society of Clerk's (K) is a replica of the technical Arm of common wealth Assemblies which deal with procedures and give technical advice to the members of the County Assemblies and staff.</p>		

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

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)
		<p>Its main objective is to harmonize the County Assemblies operations, capacity development of both members and staff of the County Assemblies.</p> <p>The Subscriptions paid to the above bodies are budgeted in the Assemblies budget which are approved by the Boards of respective Assemblies and subsequently approved by the Assemblies in the overall budgets of the Counties as per the County Government Act 2012 section 8 subsection 1 (c).</p> <p>Kindly find attached documents hereunder;</p> <p>Certificate of registration Society of Clerk's at the table (SOCATT).</p>		



.....  
Clerk of the County Assembly

Date: 13<sup>th</sup> December 2022

Kajiado County Assembly  
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18. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

Supplier of Goods or Services	Date Contracted	Original Amount	balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
<b>Construction Of Buildings</b>							
<b>Sub-Total</b>							
<b>Construction Of Civil Works</b>							
1. Top Choice Surveillance Limited		7,236,724.70				7,236,724.70	
2. Jackam Power Supplies Limited		4,826,050.00				4,826,050.00	
<b>Sub-Total</b>		<b>12,062,774.70</b>				<b>12,062,774.70</b>	
<b>Supply Of Goods</b>							
3. Skybold Limited		2,679,716.00				2,679,716.00	
<b>Sub-Total</b>		<b>2,679,716.00</b>				<b>2,679,716.00</b>	
<b>Supply Of Services</b>							
4. Olenarau Traders Company Limited		392,700.00				392,700.00	
5. Samunjicom Tech Ltd		1,780,000.00				1,780,000.00	
6. Retum Business Solutions Limited		1,800,000.00				1,800,000.00	
7. Standard Group		569,328.00				569,328.00	
8. Nation Media		493,464.00				493,464.00	

**Kajiado County Assembly**  
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<b>Supplier of Goods or Services</b>	<b>Date Contract ed</b>	<b>Original Amount</b>	<b>balance at the beginning of the year</b>	<b>Addition During the year</b>	<b>Amou nt paid Durin g the year</b>	<b>Outstanding Balance</b>	<b>Comments</b>
9. Naslet Ventures Ltd		69,600.00				69,600.00	
10. Institute Of Human Resource Management		120,000.00				120,000.00	
11. Mfi Document		220,400.00				220,400.00	
12. Panari Hotel		2,258,930.00				2,258,930.00	
13. Kcb Leadership Center		926,460.00				926,460.00	
14. Galaxy Resorts And Lounge		426,300.00				426,300.00	
15. Prideinn Flamingo Beach Resort Limited		2,644,580.00				2,644,580.00	
16. Optimum Strategies Media		210,000.00				210,000.00	
17. Kenya School Of Government		1,562,520.00				1,562,520.00	
18. Cfao Motors( Toyota Kenya)		518,643.00				518,643.00	
19. Mawamu Professional Cleaning		1,300,000.00				1,300,000.00	
20. Kenya Literature Bureau		880,857.60				880,857.60	
21. Morgen Insurance Company		983,451.00				983,451.00	
22. Flight Center Travel Limited		1,085,389.00				1,085,389.00	
22. Vintage Concept Limited		709,800.00				709,800.00	
23. Weston Hotel		174,030.00				174,030.00	
<b>Sub-Total</b>		<b>19,126,452.60</b>				<b>19,126,452.60</b>	
<b>Grand Total</b>		<b>33,868,943.30</b>				<b>33,868,943.30</b>	

**Kajiado County Assembly**  
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**Annex 2 – Analysis of Pending Staff Payables**

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Senior Management							
1.							
Sub-Total							
Middle Management							
2.							
Sub-Total							
Unionisable Employees							
3.							
Sub-Total							
Others ( <i>specify</i> )							
4.							
Sub-Total							
Grand Total							

Kajiado County Assembly  
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Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	B	c=a-b		
<b>Amounts Due To National Govt Entities</b>							
1. National Treasury			850,537	850,537	8,767,856	850,537	
<b>Sub-Total</b>			<b>850,537</b>	<b>850,537</b>	<b>8,767,856</b>	<b>850,537</b>	
<b>Amounts Due To County Govt Entities</b>							
2. Car Loan and Mortgage Fund			3,300,000	3,300,000	-	3,300,000	
<b>Sub-Total</b>			<b>3,300,000</b>	<b>3,300,000</b>	<b>-</b>	<b>3,300,000</b>	
<b>Amounts Due To Third Parties</b>							
3. Development Projects Retentions			15,808,711		15,636,841	15,808,711	
<b>Sub-Total</b>			<b>15,808,711</b>		<b>15,636,841</b>	<b>15,808,711</b>	
<b>Others (Specify)</b>							
4.							
<b>Sub-Total</b>							
<b>Grand Total</b>			<b>19,959,248</b>	<b>4,150,537</b>	<b>24,404,697</b>	<b>19,959,248</b>	

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

Asset class	Historical Cost b/f (Kshs)	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) (Kshs)	Historical Cost c/f (Kshs)
Land	-				-
Buildings and structures	328,107,276	19,407,279			347,514,555
Transport equipment	21,342,638				21,342,638
Office equipment, furniture and fittings	18,327,657	2,158,000			20,485,657
ICT Equipment, Software and Other ICT Assets	3,790,419	10,715,226			14,505,645
Machinery and Equipment					
Biological assets					
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Domestic lending					
Work in Progress					
<b>Total</b>	<b>371,567,990</b>	<b>32,280,505</b>			<b>403,848,495</b>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to note on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

**Kajiado County Assembly**  
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**Annex 5 – Analysis Of Accounts Receivables**  
**(a) Government Imprest**

<b>Name Of Officer Or Institution</b>	<b>Date Imprest Taken</b>	<b>Amount Taken</b>	<b>Amount Surrendered</b>	<b>Balance</b>
		<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Name Of Officer Or Institution	dd/mm/yy			
Name Of Officer Or Institution	dd/mm/yy			
Name Of Officer Or Institution	dd/mm/yy			
Name Of Officer Or Institution	dd/mm/yy			
<b>Total</b>				

**b) Salary Advance**

<b>Name of Officer</b>	<b>Date Advanced</b>	<b>Amount Advanced</b>	<b>Amount Recovered</b>	<b>Balance</b>
		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>Name Of Officer</i>	dd/mm/yy			
<i>Name Of Officer</i>	dd/mm/yy			
<i>Name Of Officer</i>	dd/mm/yy			
<i>Name Of Officer</i>	dd/mm/yy			
<b>Total</b>				

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**Annex: 6 Reporting of Climate Relevant Expenditures**

Name of the Organization  
 Telephone Number  
 Email Address  
 Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

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

**Kajiado County Assembly**  
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**Annex 7 Disaster Expenditure Reporting Template**

Date:						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
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

**Kajiado County Assembly**  
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**Annex 8: Contingent Liabilities Register**

Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
Civil Case No 182 of 2017	Kiptiness & Odhiambo Associates (Citadel Law Africa)	KSHS.	900,000		Matter is on-going before court.
HCCC NO 60 of 2019	Muma & Kanjama Advocates	KSHS.	1,950,000		Ongoing. Matter in court
Judicial Review No 9 of 2018	Koin Lompo & Company Advocates	KSHS.	928,000		R verses Kajiado County Assembly & 8 Others
Constitution Petition No 25 of 2020	Muga & Muga Company Advocates	KSHS.	1,950,000		Moses Mongote Verses Governor, CECM Education & Kajiado County Assembly
NO. E014/2021	Muga & Muga Advocates	KSHS.	1,856,000		Nusero Naimaua Tiyye vs County Assembly of Kajiado and 2 Others
ECL Petition No. E002 of 2021	Wesonga Moinkett & Company Advocates	KSHS.	522,000		Sajiloni Group Ranch Verses Kajiado County Assembly & 2 others
HCJR/E060/2021	Kirisiet & Co. Advocates	KSHS.	860,000		Charles Ongaro Kiage & 4 others Verses Senate & 94 Others
MSC/107/2017	Mulondo & Mulondo	KSHS.	14,984,908		Mulondo Muriuki & Co Advocates Verses Kajiado County Assembly
Constitution Petition Number 10 of 2019	Wesonga Moinkett & Company Advocates	KSHS.	1,044,000		Small Five Veterinary Clinics Ltd & Others Verses Kajiado County Clerk & Others
Civil Case No 2 of 2019	Naikuni, Ngaah & Miencha	KSHS.			Christopher Chege & Sypruse engineering Company verses

**Kajiado County Assembly  
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	Company Advocates		580,000		The County Government of Kajiado, Kajiado County Assembly
Appeal	Tobiko, Njoroge				Instructions to appeal the orders by court against Kajiado County Assembly
ELR Petition No 110 of 2016	Musyoki Mogaka & Company Advocates	KSHS.			Kelly Marina Kokuai verses
			1,600,000		Kajiado County Assembly Board & 3 others
			<b>27,174,908</b>		



**Kajiado County Assembly  
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REPUBLIC OF KENYA  
F.O. 30                      **BANK RECONCILIATION**

From Date: 01-JUL-21 To: 30-JUN-22




Bank: Central Bank of Kenya, Branch: Head Office, Account Number:  
1000199016

KAJIADO COUNTY ASSEMBLY RECURRENT

**KAJIADO - COUNTY ASSEMBLY**

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<b>Balance as per bank certificate</b>	<b>58,946,565.90</b>
<b>1. Payment in Cash Book not yet recorded in Bank Statement (Unremitted RTGS)</b>	
	<b>(50,183,342.85)</b>
<b>2. Receipts in Bank Statement not yet recorded in Cash Book</b>	
<b>Less --</b>	
<b>3. Payment in Bank Statement not yet recorded in Cash Book</b>	
<b>4. Receipts in Cash Book not yet recorded in Bank Statement</b>	
<b>Add --</b>	

<b>Bank Balance as per Cash Book</b>		<b>8,763,223</b>
Reviewed by: <i>CPA Kaitumet Koiliam</i>	Signature: 	Date: <i>30/6/2022</i>
Reconciled by: <i>Kangeri Simel</i>	Signature: 	Date: <i>30/06/2022</i>
Approved by: <i>Lebo Saisi</i>	Signature: 	Date: <i>30/06/22</i>

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**REPUBLIC OF KENYA  
F.O. 30 BANK RECONCILIATION**

From Date: 01-JUL-21 To: 30-JUN-22

Bank: Central Bank of Kenya, Branch: Head Office, Account Number:  
1000199032

KAJIADO COUNTY ASSEMBLY DEPOSIT

KAJIADO - COUNTY ASSEMBLY

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Balance as per bank certificate	21,065,993.25
1. Payment in Cash Book not yet recorded in Bank Statement (Un-refund Executive Retention)	(5,429,152.15)
2. Receipts in Bank Statement not yet recorded in Cash Book	
Less --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet recorded in Bank Statement	
Add --	

Bank Balance as per Cash Book 15,636,841.10

Reviewed by: *QA Kottamet Koilliam* Signature:  Date: *30/06/2022*

Reconciled by: *Kaporeri Smel* Signature:  Date: *30/06/2022*

Approved by: *Abas Saire* Signature:  Date: *30/06/22*

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**REPUBLIC OF KENYA  
F.O. 30                      BANK RECONCILIATION**

From Date: 01-JUL-21 To: 30-JUN-22

Bank: Kenya Commercial Bank, Branch: Kajiado, Account Number: 11153874830

KAJIADO COUNTY ASSEMBLY KCB IMPREST ACCOUNT

**KAJIADO - COUNTY ASSEMBLY**

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**Balance as per bank certificate** **717,733.05**  
**1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)**  
**(713,100.00)**

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

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

**4. Receipts in Cash Book not yet recorded in Bank Statement**

**Add --**

**Bank Balance as per Cash Book**

**4,633.05**

Reviewed by: *GA doitumeet Koilliam* Signature:  Date: *30/6/2022*

Reconciled by: *Kungeri Simel* Signature:  Date: *30/06/2022*

Approved by: *Lebo Saka* Signature:  Date: *30/06/22*

**Kajiado County Assembly  
Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2022**

**Annex 10 – Analysis of Transfers from the County Treasury (CRF)**

Date	Ref	Description	Amounts	Account	
24-Sep-21	FT212678CRMF	Account Transfer from CRF	36,286,418.00	Recurrent	
24-Sep-21	FT21267FMHRK	Account Transfer from CRF	24,738,654.00	Reccurent	
24-Sep-21	FT21267H83DZ	Account Transfer from CRF	5,500,000.00	Reccurent	
		<b>Q1</b>	<b>66,525,072.00</b>		<b>66,525,072.00</b>
07-Oct-21	FT2128071CRF	Account Transfer from CRF	24,616,726.00	Reccurent	
07-Oct-21	FT212801JGNS	Account Transfer from CRF	18,647,716.00	Reccurent	
08-Oct-21	FT21281YZMQY	Account Transfer from CRF	23,716,881.00	Reccurent	
29-Oct-21	FT21302D36TL	Account Transfer from CRF	24,647,858.00	Reccurent	
01-Nov-21	FT21305H3F1X	Account Transfer from CRF	27,383,628.00	Reccurent	
01-Nov-21	FT21305HQ9X6	Account Transfer from CRF	17,783,010.00	Reccurent	
16-Dec-21	FT21350LPN7D	Account Transfer from CRF	26,322,694.00	Reccurent	
16-Dec-21	FT213500RPCP	Account Transfer from CRF	22,771,936.00	Reccurent	
16-Dec-21	FT21350MQ9FM	Account Transfer from CRF	11,055,710.00	Reccurent	
31-Dec-21	FT21365TNZPG	Account Transfer from CRF	30,019,744.00	Reccurent	
31-Dec-21	FT21365N16WC	Account Transfer from CRF	26,478,853.00	Reccurent	
31-Dec-21	FT21365RBT4Y	Account Transfer from CRF	4,735,340.00	Reccurent	
		<b>Q2</b>	<b>258,180,096.00</b>		<b>258,180,096.00</b>
28-Jan-22	FT22028T6KG2	Account Transfer from CRF	26,194,649.00	Reccurent	
28-Jan-22	FT220280MOCF	Account Transfer from CRF	24,642,412.00	Reccurent	
28-Jan-22	FT22028CRXQY	Account Transfer from CRF	16,862,850.00	Reccurent	
01-Feb-22	FT22032CT5VK	Account Transfer from CRF	19,407,279.00	Development	
15-Mar-22	FT22074JM4D8	Account Transfer from CRF	26,584,345.00	Reccurent	
15-Mar-22	FT22074VWFFW	Account Transfer from CRF	25,304,051.00	Reccurent	
15-Mar-22	FT22074X48V6	Account Transfer from CRF	17,941,440.00		
		<b>Q3</b>	<b>156,937,026.00</b>		<b>156,937,026.00</b>
22-Apr-22	FT22112X45P0	Account Transfer from CRF	30,084,990.00	Reccurent	
22-Apr-22	FT22112LNS8B	Account Transfer from CRF	27,377,061.00	Reccurent	
22-Apr-22	FT221125LCVB	Account Transfer from CRF	22,695,570.00	Reccurent	
13-May-22	FT22133XJ9BB	Account Transfer from CRF	28,744,353.00	Reccurent	
16-May-22	FT221362K3FX	Account Transfer from CRF	27,155,541.00	Reccurent	
16-May-22	FT2213673XH0	Account Transfer from CRF	25,821,627.00	Reccurent	
09-Jun-22	FT22160Z6TXN	Account Transfer from CRF	19,208,462.00	Reccurent	
15-Jun-22	FT22161KZ8LN	Account Transfer from CRF	25,280,248.00	Reccurent	
15-Jun-22	FT22166Y0X30	Account Transfer from CRF	38,550,500.00	Reccurent	
29-Jun-22	FT22180XVTD8	Account Transfer from CRF	29,202,043.00	Reccurent	
29-Jun-22	FT22180FX7M0	Account Transfer from CRF	29,045,792.00	Reccurent	
		<b>Q4</b>	<b>303,166,187.00</b>		<b>303,166,187.00</b>
					<b>784,808,381.00</b>

**Kajiado County Assembly  
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**Annex 11 – Analysis of Retention**

<b>Date</b>	<b>Voucher number</b>	<b>Particulars</b>	<b>Amounts</b>
		b/d	14,123,103.15
31/12/2020		BEING PAYMENT FOR RETENTION FOR SAKWALL INVEST LTD	182,412.40
31/12/2020		BEING PAYMENT FOR RETENTION FOR WOTECH KENYA LTD	229,304.00
31/12/2020		BEING PAYMENT FOR RETENTION FOR MICRONET POWER SYSTEMS LTD	348,812.40
31/12/2020		BEING PAYMENT FOR RETENTION FOR TOPCHOICE SURVEILLANCE LIMITED	950,827.70
31/12/2020		BEING PAYMENT FOR RETENTION FOR BAYAN CONSTRUCTION COMPANY. LTD	1,228,657.60
19/05/2021		BEING PAYMENT FOR RETENTION FOR YAMMY PRODUCTS	143,736.80
19/05/2021		BEING PAYMENT FOR RETENTION FOR NOMADS CONSTR. COMPANY	430,000.00
30/06/2021		BEING PAYMENT FOR RETENTION FOR KADAN BUILDING	182,180.25
30/06/2021		BEING PAYMENT FOR RETENTION FOR KENSUN ENTERPRISES	469,741.10
30/06/2021		BEING PAYMENT FOR RETENTION FOR TOP CHOICE SURVEILLANCE LTD	836,489.90
01/02/2022	13591	TIMAR CONSTRUCTION COMPANY LIMITED	188,783.05
01/02/2022	13602	TOP CHOICE SURVEILLANCE LIMITED	808,245.45
01/02/2022	13592	SAKWAL INVESTMENT LIMITED	539,980.00
03/02/2022	13603	YAMMY PRODUCTS	403,719.45
		<b>BALANCE AS PER THE BANK STATEMENT JUNE2022</b>	<b>21,065,993.25</b>
		<b>LESS:REFUND OF EXECUTIVE RETENTION</b>	<b>(5,429,152.15)</b>
		<b>ADJUSTED BANK BALANCE</b>	<b>15,636,841.10</b>