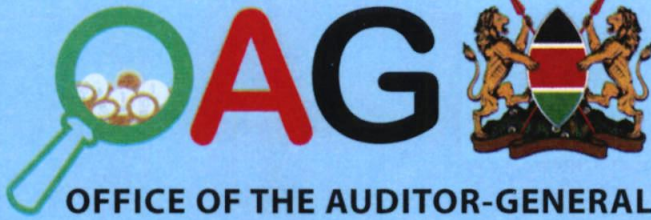


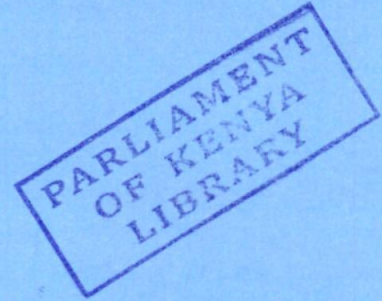
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



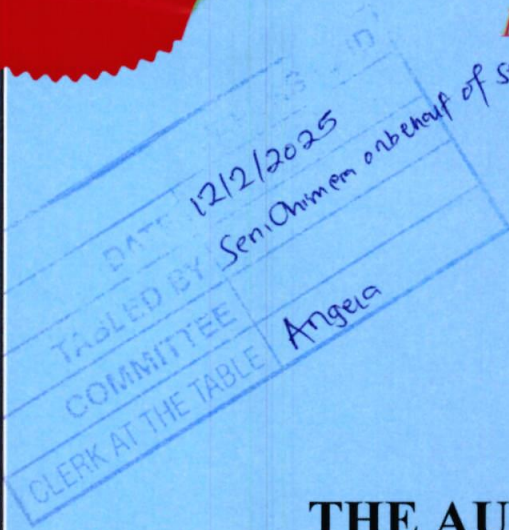
THE AUDITOR-GENERAL

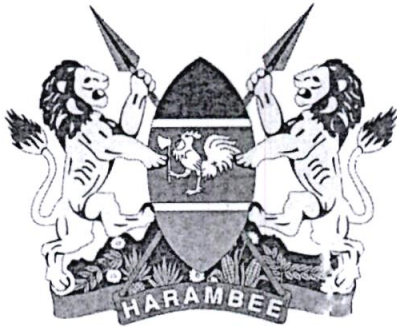
ON

COUNTY REVENUE FUND

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

COUNTY GOVERNMENT OF KAJIADO





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

24 DEC 2024

RECEIVED



COUNTY REVENUE FUND

County Government of Kajiado

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2024

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

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1. Acronyms and glossary of terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
Kshs	Kenya Shillings

b) glossary of terms

Comparative FY	Comparative Prior Financial Year
Fiduciary Management	The key management personnel who had financial responsibility

2. Key Entity Information and Management

a) Background information

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

b) Key Management Team

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

No.	Designation	Name
1.	CECM Finance and Economic planning	Alais Kisota
2.	C.O Finance	Sankaire Tima

3.	Director Accounting Services/Finance	Joshua Majakusi
----	--------------------------------------	-----------------

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 20xx and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Alais Kisota
2.	Accounting Officer in charge of Finance	Sankaire Tima
3.	Director Accounting Services/Finance	Joshua Majakusi

d) Fiduciary Oversight Arrangements

No.	Designation	Description of fiduciary oversight arrangement
1.	Audit and Finance committee activities	To oversee implementation of internal audit reports
2.	Senate Committee Activities	Examination of reports of the Auditor general and revenue allocated to counties and oversee county public accounts
3.	County Assembly	Examination of reports of the Auditor general and oversee county public accounts
4.	Development partner oversight activities	To provide both funding and technical support
5.	Controller of Budget	Oversee budget implementation and approval of withdrawal of funds from the public accounts.
6.	Office of the Auditor General	To audit and report the use and management of public resources

e) County Headquarters

P.O. Box 11- 01100

Nairobi – Namanga Highway

KAJIADO, KENYA

f) County Contacts

Telephone: (254) 0202043075

E-mail: ctreasury@kajiado.go.ke

Website: www.kajiado.go.ke

g) County Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) County Attorney

P.O. Box 11 - 01100

KAJIADO, KENYA

3. Statement by the CECM Finance

It is my pleasure to present the County Government of Kajiado County Revenue Fund Financial Statements for the Financial Year ended 30 June, 2024, The Financial Statements present the financial performance of the County Government over the financial year 2023/24.

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

County Governments' Financing

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

National Transfers


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

Own Source Revenue

Own Source Revenue is locally generated through taxes. Licences and user fees and charges as prescribed in Article 209 of the Constitution of Kenya. The County continues to explore new and innovative ways of increasing its local revenue collections.

Some of the steps that the County has taken towards improving its revenue collections include:

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



.....

Alais Kisota
CECM Finance and Economic Planning
County Government of Kajiado

4. Management Discussion and Analysis

Operational Performance

The County is structured in terms of departments headed by the County Executive Committee Members. For seamless service delivery, all departments work together towards planned targets. During the draught period the county was faced with the challenge of collecting revenue. However, we have made efforts to ensure continuity of service delivery and development.

Financial performance

a) Revenue

In the year ending 30 June, 2024 the County Government of Kajiado had projected revenue of Kshs. **11,587,486,267.02** comprising of Kshs **1,621,247,688.21** from own sources Kshs. **8,332,649,396** from exchequer and Kshs. **1,386,369,886** from development partners.

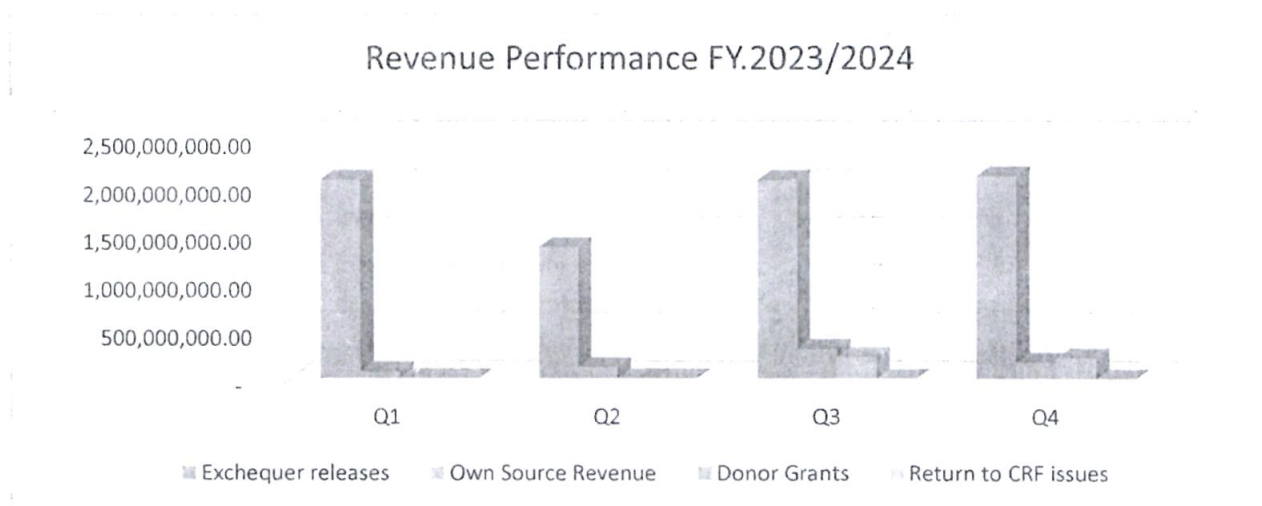
Out of the budgeted revenue the county is able to realize a total Kshs **8,765,642,241** representing 77% performance. The difference was a result of shortfall in revenue collection and donor fund not realized as well as the delay of the final tranche of equitable share. The analysis of revenue performance is represented in the table below;

Items	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
Exchequer	8,332,649,396	-	8,332,649,396	7,636,196,490	92%
Local revenue	1,200,000,000	-421,247,688	1,621,247,688	678,403,674	41%
Conditional grants	1,711,406,967	325,037,081	1,386,369,886	450,932,269	33%
Returned to CRF	-	-	-	109,808	100%
TOTAL	11,244,056,363	-96,210,607	11,340,266,970	8,765,642,241	77%

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

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

Graphical representation of budgeted revenue is shown below



b) Payments

The total payments for the financial year amounting to Kshs. **8,778,433,216** out of which Kshs. **7,915,905,631** was transfers to county executive and Kshs. **883,021,059.00** Was transfers for county assembly.

5. Overview of the County Revenue Fund Operations

Background

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

Receipts into the County Revenue Fund

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

Transfers from the County Revenue Fund

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

Financial Reporting requirements

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

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2024.



Alais Kisota
CEC Member – Finance and Economic Planning
County Government of Kajiado

6. Statement of Management Responsibility

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

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

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30, 2024*, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants (*where applicable*). Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

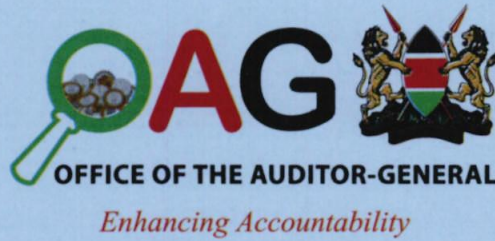
The County Revenue Fund's financial statements were approved and signed on _____ 2024.

Signature  _____

Name: Sankaire Tima
Chief Officer Finance /Accounting Officer
County Government of Kajiado

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Kajiado set out on pages 1 to 11, which comprise of the statement of

receipts and payments and statement of comparison of budget and actual amounts for the year ended 30 June, 2024 and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter 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 Revenue Fund - County Government of Kajiado as at 30 June, 2024 and of its financial performance for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in the Closing Fund Balance

The statement of receipts and payments reflects closing fund balance for the year totalling Kshs.884,918,757 which differs with the recalculated amount of Kshs.905,095,472 resulting to an unexplained variance of Kshs.20,176,715.

In the circumstances, the accuracy and completeness of the closing fund balance amounting to Kshs.884,918,757.

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

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

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

Other Information

Management is responsible for the other information set out on pages ii to x which comprise of Key Entity Information and Management, Statement by CECM Finance, Management Discussion and Analysis, Overview of the County Revenue Fund Operations and Statement of Management Responsibility. The other information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the 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

Failure to Observe Cut-Off Period

The statement of receipts and payments reflects receipts totalling Kshs.8,765,642,241. Included in the receipts are transfers from other Government agencies amount of Kshs.450,932,269 as disclosed in Note 2 to the financial statements. However, the transfers include Kshs.137,511,456 which were received on 2 July, 2024. This was contrary to Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the accounts of the County Government entities shall record transactions which take place during a financial year running from the 1 July to 30 June.

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

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2024

9. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2024.

Receipt/Payments	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a		c=a+b	d	e=c-d	f=d/c %
Receipts	Kshs		Kshs	Kshs	Kshs	
Exchequer releases	8,332,649,396	0.00	8,332,649,396	7,636,196,490	696,452,906	92%
Transfers from other government agencies	1,711,406,967	-325,037,081	1,386,369,886	450,932,269	935,437,617	33%
Other conditional grants	0	0	0	0	0	
Proceeds from Domestic Borrowing	0	0	0	0	0	
Proceeds from Foreign Borrowing	0	0	0	0	0	
Own Source Revenue	1,200,000,000	421,247,688	1,621,247,688	678,403,674	942,844,014	42%
Return to CRF issues	0	0	0	109,808	-109,808	100%
County FIF	315,702,515	-68,483,218	247,219,297	0	247,219,297	0%
Total Receipts	11,559,758,878	27,727,389	11,587,486,267	8,765,642,241	2,821,844,026	76%
Payments						
Transfers to County Executive	8,748,486,193	379,764,470	9,128,250,663	7,373,980,488	1,754,270,175	81%
Transfers to County Assembly	1,099,865,718	-27,000,000	1,072,865,718	883,021,059	189,844,659	82%
Others	1,711,406,967	325,037,081	1,386,369,886	541,431,669	844,938,217	39%
Total Payments	11,559,758,878	27,727,389	11,587,486,267	8,798,433,216	2,789,053,051	76%
Balance	0.00	0	0	-32,790,975	32,790,975	

10. Significant Accounting Policies

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

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

b) Reporting entity

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

c) Receipts

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

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer and own source revenue are 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.

d) Payments

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

Significant Accounting Policies (Continued)

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

f) 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 or *there were no restrictions on cash during the year*.

11. Notes to the Financial Statements

1. Exchequer releases

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

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
Equitable Share (a)	7,636,196,490	8,591,149,690
Level 5 hospitals (b)	-	-
Others	-	-
Total (d=a+b+c)	7,636,196,490	8,591,149,690

2. Transfers from other government agencies**

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
Road Maintenance Levy	-	-
Covid-19	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-
User Fees Foregone -Ministry of Health	-	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-	-
Word Bank-NARIGP-State Department of Crop Development	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-	75,231,220
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	11,723,250	20,135,063
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation	-	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	1,585,811	9,772,303
Word Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-
Word Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	100,000,000	-
UNFPA-9th County Programme Implementation -Ministry of Health	-	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-	-
		-

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2024

IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	195,112,952	
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA) 1 CCIS Grant State Department of	137,511,456	22,000,000
Others - Nutrition International	4,998,800	9,998,800
Kenya Urban Support Programme - UIG	-	1,145,356
Kenya Urban Support Programme - UDG	-	2,389,118
	-	-
Total	450,932,269	140,671,860

3. Other grants

Description	Insert current FY Kshs.	Comparative FY Kshs.
Donor 1 (<i>Specify</i>)	-	-
Donor 2 (<i>Specify</i>)	-	-
Donor 3 (<i>Specify</i>)	-	-
Others (<i>Specify</i>)	-	-
	-	-

4. Proceeds from Domestic borrowing.

Description	Insert current FY Kshs.	Insert Comparative FY Kshs.
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

6. Own Source Revenue

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
Cess	70,282,409	70,010,474
Land rate	49,892,940	13,653,278
Single/Business permits	157,722,275	147,382,826
Property rent	24,275,290	34,412,721
Parking fees	41,027,016	39,572,106
Market fees	24,810,322	24,263,453
Advertising		72,019,488
Hospital fees	53,825,000	237,260,051
Public health service fees	-	30,926,028
Physical planning and development	9,153,810	43,279,752
Hire of County Assets	82,630,104	-
Conservancy administration	-	-
Administration control fees and charges	-	59,177,770
Agricultural Produce	53,946,425	36,104,764
Proceeds from sale of assets	27,023,165	-
Sand Fees		97,353,250
Other fines, penalties, and forfeiture fees	63,638,202	-
Miscellaneous	-	-
Others	20,176,715	13,500
Total	678,403,674	905,429,461

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
Recurrent Account (<i>County Executive</i>)	467	39,576
Development Account (<i>County Executive</i>)	1,825	124,970
Recurrent Account (<i>County Assembly</i>)	104,958	8,763,223
Development Account (<i>County Assembly</i>)	2,212	-
Transfer of Balances and Closure	1	39,576
Transfer of Balances and Closure	1	-
Transfer of Balances and Closure	346	-
Total	109,808	8,927,769

8. Transfers to County Executive

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
Recurrent Account	5,900,769,609	6,555,941,929
Development Account	1,473,210,879	1,918,198,714
Special Purpose Accounts		-
Others (<i>Specify</i>)		-
Total	7,373,980,488	8,474,140,643

Notes to the Financial Statements (Continued)

9. Transfers to County Assembly

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
Recurrent Account	824,245,143	866,717,976
Development Account	58,775,916	-
Special purpose accounts	-	-
Others (<i>Specify</i>)	-	-
Total	883,021,059	866,717,976

10. Other Transfers

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
Nutrition International	4,999,400.00	-
Nutrition International	2,500,000	-
Nutrition International	2,499,400	-
Nutrition International	11,500,000	-
Navcdp	195,112,952	-
Grands Dev	1,085,811	-
Nutrition International	2,499,400	-
Floca	68,755,728	-
Floca	68,755,728	-
Kisip	70,000,000	-
Danida	11,723,250	-
Grands Dev - Kisip	30,000,000	-
Grands Dev - Navcdp	47,000,000	-
Grands Dev - Navcdp	5,000,000	-
Climate smart	20,000,000	-
Total	541,431,669	-

11. Fund balance

Description	2023 - 2024	2022 - 2023
	Kshs.	Kshs.
County Exchequer Account - (CBK Account number 1000171642)	884,918,757	937,886,447
Total	884,918,757	937,886,447

Notes to the Financial Statements (Continued)

12. Disclosure of Balances in Revenue Collection Accounts

13.

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances are disclosed as at the end of the reporting period as below.

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2023 - 2024	2022 - 2023
			Kshs	Kshs
Name Of Bank, Account No. & Currency	-	-	-	-
Name Of Bank, Account No. & Currency	-	-	-	-
Name Of Bank, Account No. & Currency	-	-	-	-
Name Of Bank, Account No. & Currency	-	-	-	-
Total			-	-

12. Annexes

Annex 1: Progress on follow up of Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>Variences in Financial Statements</p>	<p>The statement of receipts and payments reflects transfers to County Executive amount of Kshs.8,474,140,643 while the County Executive financial statements reflects receipts from County Revenue Fund amount of Kshs.8,614,812,503 resulting to an unexplained and unreconciled variance of Kshs.140,671,860;</p>	<p>Resolution of this issue is in progress</p>	<p>Not yet resolved</p>	<p>In the course of the current financial year</p>
<p>Variences in Financial Statements</p>	<p>The statement of receipts and payments reflects transfers to County Assembly amount of Kshs.866,717,976 while the County Assembly financial statements, reflects receipts from County Revenue Fund amount of Kshs.933,125,076 resulting to an unexplained and unreconciled variance of Kshs.66,407,100;</p>	<p>The issue is in progress</p>	<p>Not yet resolved</p>	<p>In the course of the current financial year</p>

County Government of Kajiado
 County Revenue Fund
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Variances in Financial Statements	The statement of receipts and payments reflects comparative closing Fund balance amount of Kshs.632,566,286 while Note 11 reflects Kshs.638,217,489 resulting to an unexplained and unreconciled variance of Kshs.5,651,203;	The issue is in progress	Not yet resolved	In the course of the current financial year
Variances in Financial Statements	The statement of receipts and payments reflects own source revenue amount of Kshs.905,429,461 while the Receiver of Revenue - County Government of Kajiado statement reflects Kshs.630,873,637 resulting to an unexplained and unreconciled variance of Kshs.274,555,824.	The issue is in progress	Not yet resolved	In the course of the current financial year
Budgetary Control and Performance	The statement of comparison of budget and actual amounts reflects final	The issue is in progress	Not yet resolved	In the course of the current financial year

County Government of Kajiado
 County Revenue Fund
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	receipts budget of Kshs.10,642,675,897 and actual on comparable basis amount of Kshs.9,646,178,780 resulting to under collection of Kshs.996,497,117 (or 9.3%) of the budget.			
	The report on management discussion and analysis on revenue performance section reflects total original budget amount of Kshs.10,740,079,629 while casting revealed an amount of Kshs.10,103,698,168 resulting to an explained variance of Kshs.636,381,461.	The issue is in progress	Not yet resolved	In the course of the current financial year
Late Submission of the Financial Statements	The Fund's financial statements for the year ended 30 June, 2023 were submitted to the Office of the Auditor- General on 07 November, 2023	Management commits that there will be no late submission in subsequent financial years.	Resolved	In the course of the current financial year

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2024

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>which was more than one month and seven (7) days after the stipulated deadlines of 30 September, 2023. This was contrary to provisions of Section 47(1) of the Public Audit Act, 2015 which states that, the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.</p>			
<p>Non-Compliance with the Public Sector Accounting Standards Board Reporting Framework</p>	<p>Review of the County Revenue Fund - County Government of Kajiado revealed that the template guiding notes have not been updated to reflect the entity specific information. In addition, numbering in the table of contents was inconsistent and no information was disclosed under progress on follow up</p>	<p>Management commits that such errors will not occur in subsequent financial years.</p>	<p>Resolved</p>	

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2024

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)
	on prior year auditor's recommendations.			



 Name : Sankaire Tima
 Chief Officer Finance
 Date..... 18/12/2024

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2024

Annex 2. Analysis of Receipts from the National Treasury Exchequer Releases

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	2,075,053,394	1,369,535,240	2,075,053,393	2,116,554,463	7,636,196,490
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-	-
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	500,000	1,085,811	-	1,585,811
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Nutrition Fund Grant	-	2,499,400	-	2,499,400	4,998,800
NAVCDP Grant	-	-	195,112,952	-	195,112,952
Primary Health Care (PHC) Grant	-	-	-	11,723,250	11,723,250

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2024

FLLoCA Donor Grant				137,511,456	137,511,456
Kenya Informal Settlement Improvement Project (KISIP)			30,000,000	70,000,000	100,000,000
Total	2,080,052,794	1,372,534,640	2,301,252,156	2,338,288,569	8,087,128,759

Annex 3. Analysis of Receipts from Own Source Revenue per Quarter

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess	10,811,480	30,979,544	26,179,659	2,311,727	70,282,410
Land rate	13,500,000	8,100,000	27,854,993	437,947	49,892,940
Single/Business permits	4,129,700	13,430,000	58,604,184	81,558,390	157,722,274
Property rent	-	-	19,835,000	4,440,290	24,275,290
Parking fees	2,350,000	8,100,000	29,660,745	916,271	41,027,016
Market fees	3,350,000	11,900,000	4,870,500	4,689,822	24,810,322
	-	-	-	-	-
Advertising	16,400,000	19,490,000	10,800,000	7,135,000	53,825,000
Hospital fees	-	-	-	-	-
Public health service fees	750,000	-	5,500,000	2,903,812	9,153,812
Physical planning and development	8,000,000	6,530,000	67,909,000	191,104	82,630,104
Hire of County Assets	-	-	-	-	-
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	7,240,000	29,470,000	17,236,426	53,946,426
Agricultural produce	11,800,000	15,100,000	-	123,165	27,023,165
Sand Fees	1,659,999	-	9,697,000	52,457,100	63,638,202

County Government of Kajiado
 County Revenue Fund
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Proceeds from sale of assets	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Others (<i>Specify</i>)	-	-	-	-	20,176,715
Total	72,751,179	120,869,544	290,381,081	174,401,054	678,403,677

Annex 4: Analysis of Transfers from the County Revenue Fund

Period -20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive -Rec	1,141,757,419	1,122,045,111	1,672,639,193	1,964,327,886	5,900,769,609
County Executive -Dev	153,131,756	215,392,472	453,801,225	732,885,426	1,473,210,879
County Assembly -Rec	-	-	-	-	824,245,143
County Assembly -Dev	-	-	-	-	58,775,916
Special Purpose A/c (<i>Specify</i>)	-	-	21,498,800	417,932,869	541,431,669
Total	1,299,888,575	1,340,436,983	2,355,138,581	2,916,448,018	8,798,433,216