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COUNTY EXECUTIVE OF KAJIADO

FOR THE YEAR ENDED
30 JUNE, 2025

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COUNTY EXECUTIVE OF KAJIADO
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>

B. Definition of Key Terms

<i>Fiduciary Management</i>	<i>The key management personnel who had financial responsibility</i>
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2. Key Entity Information and Management

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Office of The Governor and The Deputy Governor	General policy and strategic direction of the County as well as ensuring service delivery to the County Citizens
2.	County Public Service Board	Performs, recruitments, promotion and discipline of the County employees
3.	Medical Services, Public Health & Sanitation	Management and overseeing of Medical Services, Public Health & Sanitation
4.	Water, Irrigation, Environment and Natural Resource	Overseeing County Water, Irrigation, Environment And Natural Resource
5.	Roads, Transport, Public Works, Housing and Energy	Management of Roads, Transport, Public Works, Housing And Energy
6.	Public Service, Administration and Citizen Participation	Management of Public Service, Administration And Citizen Participation
7.	County Treasury	Management of County Treasury and Planning
8.	Lands, Physical Planning and Urban Development	Management of Lands, Physical Planning And Urban Development
9.	Education, Youth And Sports	Overseeing County Education, Youth And Sports
10.	Gender, Social Services, Culture & Tourism And Wildlife	Management of Gender, Social Services, Culture & Tourism And Wildlife
11.	Agriculture, Livestock, Veterinary Services And Fisheries	Overseeing County Agriculture, animal husbandry and Fish farming
12.	Trade, Cooperative Development and Enterprise Development	Overseeing County Trade, Cooperative Development And Enterprise Development
13.	Kajiado Municipality	Management of Kajiado Municipality
14.	Ngong Municipality	Management of Ngong Municipality
15.	Office of The County Attonery	Management of Office of The County Attonery and County Legal Services
16.	Kitengela Municipality	Management of Kitengela Municipality

b) Key Management team

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

No.	Designation	Name
1.	Office of The Governor and The Deputy Governor	Governor - H.E Joseph J. Ole Lenku, EGH, Deputy Governor – H.E Martin M. Moshisho
2.	The County Secretary	Dr. Leina Mpoke
3.	Chief Officer - Governor's Delivery Unit	Sankaire Tima
4.	Chief Executive Officer - County Public Service Board	Noel Tayiai

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No.	Designation	Name
5.	CECM - Medical Services, Public Health & Sanitation	Alex Kilowua
6.	CECM - Water, Irrigation, Environment and Natural Resource	Michael Semera
7.	CECM - Roads, Transport, Public Works, Housing and Energy	Dr. Jackton Achola
8.	CECM - Public Service, Administration and Citizen Participation	Judy Neiyeyiyo Pere
9.	CECM - County Treasury	Alais Kisota
10.	CECM - Lands, Physical Planning and Urban Development	Hamilton Parseina
11.	CECM - Education, Youth And Sports	Janet Sereu
12.	CECM - Gender, Social Services, Culture & Tourism and Wildlife	Jeremiah Ole Ncharo
13.	CECM - Agriculture, Livestock, Veterinary Services and Fisheries	Francis Sakuda
14.	CECM - Trade, Cooperative Development and Enterprise Development	Leah Marias
15.	Municipal Manager - Kajiado Municipality	James Saruni
16.	Municipal Manager - Ngong Municipality	David Kobaa
17.	The County Attorney	Augustine Sekeyian
18.	Municipal Manager - Kitengela Municipality	Jospine Nashipae

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	The County Secretary	Dr. Leina Mpoke
2.	Chief Officer - Governor's Delivery Unit	Sankaire Tima
3.	Chief Executive Officer - County Public Service Board	Noel Tayiai
4.	Chief Officer - Medical Services, - Public Health & Sanitation	- Eddy Kimani - Kintalel Pelo
5.	Chief Officer - Water, Irrigation, Environment and Natural Resource	Lekina Tutui
6.	Chief Officer - Roads, Transport, Public Works, Housing and Energy	Jacob Sampeke
7.	Chief Officer - Public Service, Administration and Citizen Participation	Wilson Mweka

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No.	Designation	Name
8.	Chief Officer - County Treasury	Sankaire Tima
9.	Chief Officer - Lands, Physical Planning and Urban Development	Julius Marao
10.	Chief Officer - Education, Youth And Sports	Jacqueline Mwaniki
11.	Chief Officer - Gender, Social Services, Culture & Tourism and Wildlife	Julius Moipaa
12.	Chief Officer - Agriculture, Livestock, Veterinary Services and Fisheries	Francis Metian
13.	Chief Officer - Trade, Cooperative Development and Enterprise Development	Grace Saitoti
14.	Municipal Manager - Kajiado Municipality	James Saruni
15.	Municipal Manager - Ngong Municipality	David Kobaa
16.	The County Attorney	Augustine Sekeyian
17.	Municipal Manager - Kitengela Municipality	Josephine Nashipae

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d) Fiduciary Oversight Arrangements

- *Audit and finance committee activities – oversight activities on budget implementations*
- *Parliamentary committee activities – follow up on implementation of Auditors' recommendations*
- *County Assembly - oversight and follow up on implementation of the budget & Auditors' recommendations*
- *Development partner oversight activities – periodical audits and oversight activities*

e) County Executive Headquarters

P.O. Box 11-01100

Kajiado County Offices

Along Namanga Road

KAJIADO, KENYA

f) County Executive Contacts

Telephone: (254) 0202043075

E-mail: ctreasury@kajiado.go.ke

Website: www.kajiado.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

(i) Kenya Commercial Bank

P.O. Box 01100

Nairobi, Kenya

(ii) Equity Bank Ltd

P.O. Box 75104-00200

Nairobi, Kenya

h) Independent Auditor

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

i) Principal Legal Adviser

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

j) County Attorney

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

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3. Governance Statement

Kajiado County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

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

The County Executive

a) Indicate the membership of the cabinet/County Executive Governance Structures.

No.	Name & Photo	Designation	Date of Holding office
1.	H.E Joseph J. Ole Lenku, EGH,  HIS EXCELLENCY JOSEPH OLE LENKU GOVERNOR, COUNTY GOVERNMENT OF KAJIADO	The Governor	18 th August 2017 to date
2.	H.E Martin M. Moshisho 	The Deputy Governor	18 th August 2017 to date
3.	Dr. Leina Mpoke 	The County Secretary	2023 to date
4.	Alex Kilowua	CECM - Medical Services, Public Health & Sanitation	September, 2017 to date

County Executive of Kajiado
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No.	Name & Photo	Designation	Date of Holding office
			
5.	Michael Semera 	CECM - Water, Irrigation, Environment and Natural Resource	September, 2021 to date
6.	Dr. Jackton Achola 	CECM - Roads, Transport, Public Works, Housing and Energy	2023 to date
7.	Hon. Judy Pere 	CECM - Public Service, Administration and Citizen Participation	2023 to date
8.	Alais Kisota 	CECM - County Treasury	September, 2021 to date
9.	Hamilton Parseina	CECM - Lands, Physical Planning and Urban Development	September, 2017 to date

County Executive of Kajiado
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No.	Name & Photo	Designation	Date of Holding office
			
10.	Janet Sereu 	CECM - Education, Youth And Sports	2023 to date
11.	Jeremiah Ole Ncharo 	CECM - Gender, Social Services, Culture & Tourism and Wildlife	2023 to date
12.	Nkitoria Ole Sakuda 	CECM - Agriculture, Livestock, Veterinary Services and Fisheries	2024 to date
13.	Leah Marias 	CECM - Trade, Cooperative Development and Enterprise Development	2023 to date
14.	Augustine Sekeyian 	The County Attorney	2020 to date

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- b) Brief discussions of how the County deals with its stakeholders especially on matters that require public participation, whether there are policies on communication, stakeholder engagement and whistle blowing.**

1. Public Participation

Counties are mandated by law (e.g., Article 10 and Article 174 of the Constitution of Kenya 2010) to promote democratic participation and accountability. Public participation is a key element in how counties engage with their stakeholders, including residents, civil society, businesses, and other interested parties. Kajiado County Government often:

- Organizes public forums and barazas to discuss key issues such as budgeting, development plans, and project prioritization.
- Publishes notices in newspapers, websites, and public places to invite public input on draft policies, plans, or bills.
- Uses social media platforms and SMS notifications to enhance citizen outreach and feedback.

2. Communication Policies

Kajiado County have developed formal Communication Policies to:

- Ensure transparent, timely, and accurate dissemination of information.
- Define official communication channels and spokespersons.
- Guide internal and external communication, including with the media, the public, and other institutions.
- Promote the use of ICT tools for improved information access (e.g., County websites and portals).

3. Stakeholder Engagement Policies

Kajiado County have Stakeholder Engagement Frameworks or guidelines to:

- Identify relevant stakeholders (e.g., local communities, NGOs, businesses, youth and women's groups).
- Provide structured approaches for engaging these groups during policy-making, service delivery, and development projects.
- Foster inclusive governance by ensuring marginalized groups are heard.
- Promote partnerships with the private sector and development partners.

c) Safeguards against unethical conduct and corruption.

Kajiado County Government have implement a variety of Institutional, Legal, and Procedural safeguards to prevent unethical conduct and corruption. These include:

1. Legal and Policy Frameworks

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- Leadership and Integrity Act (2012): Guides the conduct of public officers, requiring them to adhere to ethical standards.
- Public Officer Ethics Act: Establishes standards for ethical behavior and asset declarations by public officials.
- County Codes of Conduct and Ethics: Counties often adopt internal codes to guide employee behavior, in line with national laws.

2. Internal Controls and Audits

- Internal Audit Units: Conduct regular audits to ensure financial compliance and detect irregularities.
- Public Procurement Oversight: Procurement processes follow the Public Procurement and Asset Disposal Act, ensuring competitive and transparent bidding.
- Use of IFMIS (Integrated Financial Management Information System) enhances accountability by digitizing budgeting and expenditure tracking.

3. Ethics and Anti-Corruption Training

- Continuous training for County staff on ethics, governance, and anti-corruption.
- Partnerships with bodies like the Ethics and Anti-Corruption Commission (EACC) to promote awareness.

4. Oversight and Accountability Institutions

- County Public Service Boards oversee recruitment and discipline of staff to minimize nepotism and favoritism.
- County Assemblies provide oversight on executive operations, budgets, and expenditures.
- Office of the Auditor-General and Controller of Budget regularly audit County finances and report to the public.

5. Citizen and Civil Society Oversight

- Public participation allows citizens to scrutinize budgets, projects, and leadership.
- Civil society organizations (CSOs) and media play a watchdog role, increasing transparency and exposing misconduct.

d) Indicate your engagement with the County Assembly through its committees and the Senate including number of bills sponsored by the executive and any other matters presented for deliberations.

- Engagement with County Assembly and Senate

During the reporting period, Kajiado maintained active and constructive engagement with the County Assembly and relevant committees, as well as the Senate, in line with our constitutional and statutory obligations. These engagements were crucial in ensuring transparency, accountability, and collaborative governance.

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- Engagement with the County Assembly Committees

The executive appeared before various committees of the County Assembly to present and deliberate on key operational and legislative matters, including:

Committee Name	Number of Engagements	Purpose of Engagement
Budget and Appropriations	[2]	Budget proposals, supplementary budget, fiscal plans
Public Accounts and Investments	[1]	Audit report responses and clarifications
Implementation	[1]	Updates on progress of county projects

- Other Matters Presented for Deliberation

In addition to bills, the Executive presented several key policy and development matters for deliberation, including:

- The County Integrated Development Plan (CIDP) 2023–2027.
- Annual Development Plan (ADP) and County Fiscal Strategy Paper (CFSP).
- Supplementary budget estimates.
- Project implementation status reports.
- Responses to audit queries and performance evaluations.

- Engagement with the Senate

The County Executive also engaged with the Senate, particularly the Senate Committee on Devolution and Intergovernmental Relations and the Senate Public Accounts and Investments Committee (CPAIC), on the following:

- Response to Auditor-General reports for FY2023/24
- Participation in Senate inquests regarding intergovernmental fiscal transfers.
- Submission of progress reports on key county-funded projects.

e) Risk management

1. Effective Arrangements for Risk Management and Internal Control

- The organization has established and documented a Risk Management Framework aligned with its strategic objectives.
- There are clear responsibilities assigned to management and staff for risk identification, mitigation, and reporting.
- Internal controls are designed to support risk mitigation and are periodically reviewed for effectiveness.

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- A Risk Register is maintained, updated regularly, and reviewed by senior management and/or the Audit & Risk Committee.

2. Formal Processes to Identify and Assess Risks

- The organization follows a structured risk identification process involving input from all departments.
- Risks are identified through workshops, interviews, surveys, and external audits.
- A risk assessment matrix is used to evaluate the likelihood and impact of identified risks.
- Key risks are documented in the corporate risk register with assigned risk owners.

3. Formal Processes to Analyse Risks as a Basis for Management

- Risks are analyzed using quantitative and qualitative approaches
- This analysis informs the development of mitigation strategies, including control enhancements, insurance, contingency planning, or risk transfer.
- Risk appetite and tolerance levels are defined to guide decision-making.
- The organization prioritizes risks using a risk scoring model.

4. Processes to Assess Environmental Changes Impacting Risk

- Environmental scanning is conducted regularly to identify internal or external changes that may introduce new risks.
- The organization holds quarterly strategic reviews to align risk assessments with changing conditions.
- Feedback from compliance audits, internal audits, and stakeholders is used to reassess risks.

5. Risk Identification, Analysis, and Management in the Period

- During the reporting period, risks were actively identified and added to the Risk Register.
- Each identified risk was assessed for its impact and likelihood, and appropriate mitigation actions were developed.
- Reports on key risk exposures and mitigation progress were submitted to the executive team and board.

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- The effectiveness of risk responses was evaluated, and adjustments were made where required.
- f) **Brief descriptions of appointment operation and membership of the audit committee and its charter.**

Appointment, Operation, and Membership of the Audit Committee and Its Charter

1. Appointment of the Audit Committee

- County audit committees are established in line with Section 73(5) of the Public Finance Management (PFM) Act, 2012 and Regulation 167 of the PFM Regulations, 2015.
- Members are independent professionals appointed by the County Executive Committee Member (CECM) for Finance, in consultation with the County Public Service Board.
- The committee includes five members, with one member appointed as the Chairperson who is not a County employee.

2. Operation of the Audit Committee

- The committee meets four times a year, or more frequently if necessary.
- It works closely with internal and external auditors, including the Office of the Auditor-General, and the internal audit unit.
- The audit committee provides independent oversight on:
 - Risk management
 - Internal controls
 - Governance processes
 - Financial reporting
 - Audit findings follow-up

3. Membership

- Members are appointed for a three-year renewable term, subject to satisfactory performance.
- Members must possess expertise in accounting, auditing, risk management, governance, or public finance.
- County staff or politically affiliated individuals are not eligible to serve on the committee, to preserve independence and objectivity.

4. The Audit Committee Charter

- The audit committee operates under a formal Charter that defines its:
 - Mandate and authority
 - Composition and tenure
 - Scope of work and responsibilities
 - Meeting procedures
 - Reporting obligations - to the Governor, County Assembly, and Auditor-General.

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- The Charter ensures alignment with best practices in public sector governance and is reviewed periodically for relevance and effectiveness.

g) Compliance

The Committee is governed by laws and regulations including the PFM Act (Sec.73(5), PFM (County Government) Regulation, 2015 (Legal Notice No.35 of 2015) and the Public Audit Act, 2015 and is compliant to these laws. The reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

1. Identification of Governing Laws and Regulations

The County Government has identified and documented all key laws, regulations, and policies that govern its operations. These include but are not limited to:

- The Constitution
- County Governments Act, 2012
- Public Finance Management (PFM) Act, 2012
- Public Procurement and Asset Disposal Act, 2015
- Urban Areas and Cities Act
- Employment Act
- Environmental Management and Coordination Act
- Relevant County legislation and policies

These legal and regulatory frameworks guide budgeting, expenditure, procurement, employment, service delivery, and reporting.

2. Disclosure of Compliance

- The County Government demonstrates compliance through the preparation and submission of mandatory statutory reports.
- Reports include:
 - Budget Implementation Reports
 - Annual Financial Statements
 - Procurement Plans
 - Quarterly and Annual Performance Reports
 - Debt and liability reports
- These documents are disclosed to the public and are shared with relevant oversight bodies.

3. Preparation and Discussion of Compliance Reports

- The County prepares compliance-related reports and submits them to the relevant constitutional and oversight offices, including:
 - **Office of the Auditor-General (OAG)** – for independent audit of financial statements

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- **National Treasury** – for budget execution monitoring, IFMIS integration, and consolidated financial reporting
- **Senate** – especially the **Senate County Public Accounts and Investments Committee (CPAIC)** for accountability hearings
- **Controller of Budget (CoB)** – for approval and reporting on withdrawals from the County Revenue Fund and monitoring of budget implementation
- These reports are **discussed internally** at the County Executive level including Chief Officers, County Executive Committee Members, and County Assembly before submission.
- **Follow-ups and action plans** are developed to address audit queries, budget deviations, and other compliance gaps identified by oversight bodies.

4. Monitoring and Accountability

- The County has set up internal mechanisms including **internal audit units, audit committees, and compliance officers** to monitor ongoing adherence to laws and regulations.
- There is ongoing **capacity-building and training** for staff on legal compliance and public finance management.
- **Audit findings and recommendations** from the OAG, Senate, and other bodies are tracked, and progress reports are developed for corrective action.

h) Governance Committees

The County Government has established various governance and oversight committees to enhance transparency, accountability, and efficient service delivery. These committees play a critical role in supporting the County Executive in discharging their functions effectively. Key committees include:

a) Audit Committee

- Established in line with the **PFM Act** and **Treasury circulars**.
- Provides independent oversight on internal control, risk management, and governance processes.
- Reviews internal and external audit reports and monitors the implementation of audit recommendations.

b) Budget and Economic Forum (CBEF)

- Facilitates public participation in the county budgeting process as required by the **PFM Act, 2012**.
- Includes representatives from the private sector, civil society, and county government.
- Advises on county plans, policies, and budget priorities.

c) County Executive Committee (CEC)

- Provides policy direction and oversees departmental operations.
- Discusses matters of strategic importance, including development planning, financial management, and service delivery.

d) County Assembly Committees

- Include various sectoral and oversight committees such as:
 - Public Accounts Committee (PAC)

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- Budget and Appropriations Committee
 - Implementation Committee
 - Health, Education, Agriculture, and Infrastructure Committees
- Responsible for legislation, oversight, and approval of plans, budgets, and policies.

2. Internal Audit Function

- Operates independently and reports functionally to the Audit Committee and administratively to the County Executive.
- Conducts risk-based audits and reviews of financial and operational processes.
- Monitors compliance with laws, regulations, and internal controls.

3. Ethics and Integrity Mechanisms

- The County promotes ethical leadership and governance in line with the **Leadership and Integrity Act, 2012**.
- Some counties have established **Integrity Committees** or focal persons responsible for ethics and anti-corruption.
- The County collaborates with the **Ethics and Anti-Corruption Commission (EACC)** on integrity training and corruption prevention measures.

4. Public Participation and Citizen Engagement

- Public participation forums are organized in line with constitutional and legal requirements.
- Citizens are involved in the development of the County Integrated Development Plan (CIDP), Annual Development Plan (ADP), budget formulation, and monitoring of projects.

5. Other Governance Matters

- Any material issues affecting governance—such as unresolved audit queries, litigation, or staff capacity gaps—should be disclosed as part of transparent governance.
- The County also monitors compliance with **performance contracts, gender and inclusion requirements, and intergovernmental relations frameworks**.

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4. Foreword by CECM Finance and Economic Planning

a) Functions of the County Government as per the County Government Act.

The functions of a County Government in Kenya, as per the County Governments Act (2012), include exercising legislative and executive functions assigned by the Constitution, establishing and maintaining its Public Service, undertaking county-specific devolved functions like Health, Agriculture, and Transport, and managing revenues from taxes, fees, and grants. These functions are further detailed in the Fourth Schedule of the Constitution, with specific responsibilities for areas such as County Planning, Trade, and Tourism development.

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 Two months after the end of each Financial Year.

The Financial Statements have been prepared as Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements, and present a true and fair view of the state of affairs of the County Government of Kajiado for the year ending 30 June, 2025.

b) The budget performance against actual amounts for current year for the County Executive of Kajiado are as presented below;

(i) Overview

The 2024/25 Financial Year total resource as per Approved Budget Estimates, envelope amounts to Kshs. 12,786,474,346.00 as per the Final Approved Supplementary Budget Estimates. The various sources of revenue comprise of the equitable share amounting to Kshs.9.09billion, county own source revenue (COSR) amounting to Kshs. 1.2billion; and Conditional Grants Kshs.2.067billion, Kajiado County Health Facility Improvement Fund Kshs.440million and Kajiado Alcoholic Drinks Control Fund Kshs.70million.

The total expenditure for the Financial Year as per Final Approved Supplementary Budget Estimates amounts to Kshs. 12,786,474,346.00 This comprises of Kshs.8.949billion (69.99percent of the total budget) recurrent expenditure and Kshs.3.836billion (30.01percent of the total budget) development expenditure. Personnel Emoluments (PE) amounts to Kshs.5.392 billion while Operations & Maintenance (O&M) amounts to Kshs.3.556billion. This is as illustrated in Table 1 below;

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Table 1: Expected Sources of Finances and Expenditure Estimates for FY 2024/25 Budget

BUDGET SUMMARY			
REVENUE	Approved Budget	Supplementary 1	
Government Transfers	9,293,272,951.00	9,009,030,696.00	70.46%
Own Source Revenue	1,200,000,000.00	1,200,000,000.00	9.38%
Grants	2,259,189,730.00	2,067,443,650.00	16.17%
A-I-A Financing			
Kajiado County Health Facility Improvement Fund	370,000,000.00	440,000,000.00	3.44%
Kajiado Alcoholic Drinks Control Fund	70,000,000.00	70,000,000.00	0.55%
Total A-I-A Financing	440,000,000.00	510,000,000.00	3.99%
Total	13,192,462,681.00	12,786,474,346.00	100.00%
EXPENDITURE			
RECURRENT	Approved Budget	Supplementary 1	
Personnel Emoluments	5,093,302,035.00	5,392,739,948.00	42.18%
Operation and Maintenance	4,030,605,671.00	3,556,907,880.00	27.82%
Total Recurrent	9,123,907,706.00	8,949,647,828.00	69.99%
DEVELOPMENT	4,068,554,975.00	3,836,826,518.00	30.01%
TOTAL EXPENDITURE	13,192,462,681.00	12,786,474,346.00	100.00%

Source: Kajiado County Treasury

The 2024/25 FY budget adhered to the fiscal responsibility principles as stipulated in the Public Finance Management (PFM) Act, 2012. Development expenditure was allocated 30 percent, while recurrent expenditure was allocated 70 percent.

(ii) Revenue Performance

The 2024/25 Financial Year total resource as per Approved Budget Estimates, envelope amounts to Kshs. 12,786,474,346.00 as per the Final Approved Supplementary Budget Estimates. The various sources of revenue comprise of the equitable share amounting to Kshs.9.09billion, county own source revenue (COSR) amounting to Kshs. 1.2billion; and Conditional Grants Kshs.2.067billion, Kajiado County Health Facility Improvement Fund Kshs.440million and Kajiado Alcoholic Drinks Control Fund Kshs.70million.

The overall actual revenues received during the reporting period amounted to Kshs.10.251billion representing 80percent performance against the twelve months' target/expectation. During the period under review, the county received 100percent of the expected equitable share and 54percent of the own source revenue while conditional grants received 15percent. This is out of the annual target.

The performance is as shown in Table 2.

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Table 2: Overall County Revenue Performance FY 2024/25

No	Revenue Stream	Annual Targeted Revenue (Kshs.)	Actual Revenue (Kshs.)	Variance (Kshs.)	Remarks (Explanation on performance)
		B	C	D=B-C	
A	Unspent Balance from FY 2023/24	4,534,468.20	4,534,468.20	-	100%
B	Equitable Share of Revenue Raised Nationally	9,009,031,165.00	9,009,031,165.00	-	100%
C	Additional Allocations (Including Grants)	2,067,443,650.00	319,590,700.00	(1,747,852,950.00)	15%
D	Own Sources of Revenue	1,200,000,000.00	591,142,964.00	(608,857,036.00)	49%
E	Facility Improvement Fund (FIF)	440,000,000.00	316,396,499.00	(123,603,501.00)	72%
F	Appropriations in Aid - Liquor Licenses	70,000,000.00	11,069,346.50	(58,930,653.50)	16%
G	Other Revenues	-	-	-	0%
Total		12,791,009,283.20	10,251,765,142.70	(2,539,244,140.50)	80%

Source: Kajiado County Treasury

(iii) Expenditure Performance

The total expenditure budget for the FY 2024/25 amounted to Kshs.12.786billion. The total actual expenditure for the twelve Months of the year under review totalled to Kshs.8.7billion and Ksh.955million for the County Executive and County Assembly respectively. This represent an absorption rate of 75percent for County executive and 92percent for County assembly. The County executive reported an actual expenditure on recurrent budget of Ksh.7.003billion indicating an absorption rate of 87percent and Ksh.1.768billion of Development budget representing an absorption rate of 48percent of the total approved budget estimates for the year FY.2024/25.

On the other hand, the county assembly spent an actual expenditure on recurrent budget of Ksh.843million representing 98percent absorption rate and Ksh.111million on development representing 64percent absorption during the period under review. This is well summarized in the table below:

Table 3: Summary of Expenditure by Economic Classification FY 2024/25

COUNTY GOVERNMENT OF KAJIADO EXPENDITURE SUMMARY FOR THE FY.2024/2025			
Classification	Approved Budget Estimates	Annual Actual Expenditure	Absorption
	FY. 2024-2025	FY. 2024-2025	%

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	Executive	Assembly	Executive	Assembly	Executive	Assembly
Total Recurrent	8,086,208,352	863,439,476	7,003,687,051	843,834,133	87%	98%
Personnel E	5,060,489,948	332,250,000	5,050,066,936	331,783,131	100%	100%
Operation and Maintenance	3,025,718,404	531,189,476	1,953,620,115	512,051,002	65%	96%
Total Development	3,661,826,518	175,000,000	1,768,568,536	111,983,608	48%	64%
Development	3,661,826,518	175,000,000	1,768,568,536	111,983,608	48%	64%
Grand Total	11,748,034,870	1,038,439,476	8,772,255,587	955,817,741	75%	92%

Source: Kajiado County Treasury

c) Physical progress based on outputs, outcomes and impacts since establishment of County Government.

Since the advent of devolution in 2013, the County has made substantial progress, including:

- Over 350 km of rural access roads constructed or rehabilitated.
- 82% of health facilities equipped with essential medical supplies and basic infrastructure.
- Increased access to clean water from 42% (2013) to 68% (2024).
- Enrollment in Early Childhood Development Education (ECDE) centers has grown by 60%.
- Agricultural productivity in key crops such as maize and vegetables has increased by 30%, driven by subsidized inputs and extension services.

These outputs have led to measurable outcomes, such as reduced maternal mortality, improved school attendance, and enhanced food security.

d) Achievements of the County flagship projects.

Some of the major flagship projects and their status include:

1. County Referral Hospital Expansion – Completed Phase I, operationalized new ICU and maternity wings.
2. County Water Reticulation Program – Over 15 major water projects completed, benefiting more than 120,000 households.

Each flagship project has been aligned with the County's Vision and the Medium-Term Strategic Plan, delivering both economic and social value.

e) Value-for-money achievements,

Through the optimal use of resources, service delivery and development projects the County achieved the best possible benefits, outcomes, and impacts for the cost incurred.

f) The implementation challenges of strategic objectives for the County and the County's outlook.

(i) Challenges

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

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

(ii) Strategies

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

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

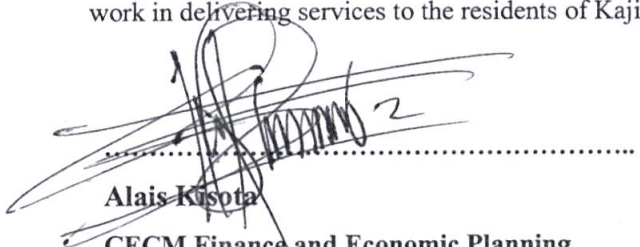
g) Key risk management strategies applied by the County Executive

The key risk management strategies applied by the County Executive includes; risk avoidance, reduction, transference (often through insurance), and acceptance. These were applied through a process of identifying, analysing, and prioritizing risks, implementing controls like technology and then continuously monitoring and reviewing the effectiveness of the implemented strategies.

Conclusion

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 worked hand in hand to ensure that services reached the people of Kajiado County.

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



Alais Kisota

CECM Finance and Economic Planning

County Government of Kajiado

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5. Statement of Performance against 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 in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

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

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

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

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

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

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

Table 4: progress made in attaining the objectives

Reference	Objective as per CIDP	Performance/Progress	Remarks
Tarmacking of Roads	To enhance accessibility on both urban and rural areas	5.3 KM of tarmac done, and 8.3 KM of cabro roads and pavements done	In Ngong, Ongata Rongai, Kajiado and Kiserian
Road Construction and Maintenance		150 KM of new roads, 190 KM of routine maintenance and 400KM of gravelling done; 7 bridges/foot bridges constructed	Countywide
Street/Urban lighting	To Increase Access to Affordable and Reliable Energy	30 streetlights and 100 solar streetlights installed; 24 high mast lights installed in urban centers	Across the Country
Crop Husbandry and Construction of	To increase agricultural crop	30,000 kgs of drought tolerant seeds distributed and irrigation facility under construction	Irrigation facility in Olkeriai-Eselenkei

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Irrigation Facility	production and productivity		
Animal Production and Management	To improve animal production and productivity	11 cattle crushes constructed: 2 dairy houses in Lorngosua and Ngiito	Olooloitikoshi, Keekonyokie and Ewuaso
Healthcare Primary Care Facilities	To Improve access to healthcare services	Public primary care facilities established/equipped/rehabilitated, and 39 community health units established	
Maternal and Child Healthcare	To reduce the disease burden	29% of health facilities offering comprehensive RMNCH and family planning services	
Equipping of Medical Facilities	To improve the quality of healthcare access services	GIS and Lab equipment, ENT equipment and Isolation centers; Construction of county store and provision of ICU Equipment (Kajiado); CT scan and MRI at Kajiado Referral Hospital	Isolation Centers in Ole Kasasi, Kitengela and Kajiado
Early Childhood Development and Education	To retain learners throughout the learning period and improve the quality of education	60 pre-schools constructed/rehabilitated/equipped, 30 ECDE teachers recruited, and 39,926 pupils provided with hot mid-day meal; 10,000 students provided with bursary/scholarship	
Vocational Training Centers		8 VTC's infrastructure improved/renovated and 2 VTC instructors recruited	
Gender Mainstreaming		1730 girls issued with sanitary towels	
Social Economic Empowerment	Q	71 groups benefitted from the Kajiado Women and Youth Enterprise Fund	71 groups (46 Youth and 25 women groups)
Water Resource management and supply	To increase access to safe water for domestic, livestock and institutional consumption	Various water infrastructure including drilling and equipping of boreholes, construction of pipelines and storage facilities	Examples: Water reticulation in Bisil Town, Mashuuru-Imaroro Noultrish Water Pipeline

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/2025

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

Table 5: Programme performance

Programmes and Sub-Programmes Performance Report for the Period Ending 30th June, 2025 (Non-Financial Information)

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Programme: Environmental Protection, Water and Natural Resources sector Administration and Management							
Outcome: Provide human resource management, policy direction and overall sector							
Objective: Enhanced human resource management, policy direction and overall sector coordination							
Policy, Planning and Finance	Water services and Environment	Policies, plans, guidelines, frameworks developed	No. of Sector plans developed	1	0	1	
	Water services and Environment		No. of policies developed	2	0	2	County Water Policy, 2023 (approved); County Forest Management and Conservation Policy, 2024 (Draft)
	Water services and Environment		No. of Acts/Bills developed	1	0	1	County Rain Water Harvesting Act, 2020 (Gazetted); County Water and Sanitation Services Bill, 2024 (At the Assembly)
	Water services and Environment		No. of monitoring and evaluation reports done	1	1	0	
	Water services and Environment	Public Financial Management reports developed	No. of budget preparation and execution documents developed	1	1	0	
			No. of financial reports developed	1	1	0	
			No. of audit reports prepared	1	0	1	
			No. of procurement plans prepared	1	0	1	
	Water services and Environment	Workforce authorized staff establishment enhanced	Proportion of Sectoral budget allocated to Personnel Emoluments	21.7%	5.5%	16.2%	
			No. of employees recruited and inducted	26	0	26	
			Staff attrition Rate	20%	20%	0	
Human Resource for Planning	Water services and Environment	Workforce capacity built	Proportion of staff receiving in-service training	60%	15%	45%	

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			Proportion of staff undergoing Continuous Professional Development (CPD)	60%	12%	48%	
	Water services and Environment	Staff supervised and appraised	Proportion of employees appraised and supervised	100%	0%	100%	
Resource Mobilization and Coordination	Water services and Environment	Sectoral Financing enhanced	Sector expenditure as a percentage of total government expenditure	6.4%	1.10%	5.3%	
			Proportion of sector budget financed by donor funding and grants	7.3%	10%	-2.7%	
			Proportion of Sectoral budget contributed by other stakeholders	36%	6.50%	29.5%	
			Sector Budget Absorption rate	100%	33%	67%	
	Water services and Environment	Strategic partnerships established and coordinated	No. of sector stakeholder partnerships established	15	3	12	
Programme: Water Services & Irrigation							
Objective: Increase access to safe and affordable water for domestic, agriculture and institutional consumption and increase area under irrigation							
Outcome: Increased households accessing safe, reliable and affordable water and increased area under irrigation							
Water Services	Water Services	Water supply services management improved	No. of WSPs fully compliant with WASREB corporate governance guidelines	4	1	3	Oloolaiser WSP; Nolturesh WSP; and Olkejuado WSP (in the process)
			No. of Rural Water Supply Schemes fully compliant with WASREB guidelines	20	0	20	
			No. of Community Water Management Committees trained on governance (Water Integrity Toolbox)	50	10	40	
			No. of Community Water Management Committees rewarded for good governance (Maji Awards)	100	0	100	

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	Water Services	Water resources conservation, protection and management improved	No. of catchment areas mapped	3	0	3	
			No. of catchment areas protected	4	0	4	
			No. of catchment areas rehabilitated	5	0	5	
			Hectarage of riparian lands mapped	75	0	75	
			Hectarage of riparian lands protected	60	0	60	
			Hectarage of riparian lands rehabilitated	65	0	65	
			Sanitation Services	Water Services	Sanitation Services Management Improved	No. of households accessing public toilets/bathrooms constructed at communal watering points	1800
No. of households accessing sewerage services	1000	45				955	
No. of WSPs fully compliant with WASREB Guidelines for Inclusive Urban Sanitation Service Provision, 2020	3	0				3	
Programme: Environment, Natural Resources and Climate Change							
Objective: To improve management and conservation of the Environment, Natural Resources and mitigate Climate Change Effects							

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Outcome: Improved Environment, Sustainable utilization of Natural Resources and Climate Change Resilient Community							
Environmental Management	Environment Unit	Integrated solid waste management	No. of towns zoned for garbage collection	2	0	2	
			Proportion of waste collected outside municipalities	65%	10%	55%	
	Environment Unit	Environmental sensitization and awareness created	No. public barazas conducted	5	2	3	
			No. of public institutions sensitized	5	3	2	
	Environment Unit	Pollution Control improved	No. of environmental inspections carried out	10	5	5	
			No. of pollution incidents reported, investigated and managed	10	10	0	
			Proportion of projects with EIA reports	75%	50%	25%	
Natural Resource Management	Environment Unit	Natural resources managed, conserved and protected	No. of landscapes improved	1	1	0	
			No. of forests protected	1	1	0	
			Invasive species controlled and managed (Ha)	50	50	0	
			No. of quarries identified and mapped	10	5	5	
			No. of community barazas on quarrying undertaken	3	1	2	
Climate Change Adaptation and Mitigation	Environment Unit	Climate change effects mitigated and adaptation measures implemented	No. of community members sensitized in climate change mitigation and adaptation measures	200	200	0	
			No. of climate change publications made	2	2	0	
			No. of Climate Change Council established	0	0	0	

Programmes and Sub-Programmes Performance Report for the Period Ending 30th June 2025 (Non-Financial information)							
Sub-Programme	Delivery Unit	Key-Output	Key Performance Indicator (KPI)	Targets	Actual	Variance	Remarks
Programme: Agricultural Development							
Objective: To increase agricultural crop production and productivity							
Outcome: Increased crop output and productivity							

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Crop Husbandry	Agriculture	Farming technologies adopted and upscaled	No. of farmers that have adopted and upscaled farming technologies	870	730	140	
		Climate smart agriculture technologies adopted and upscaled	Proportion of farmers adopting climate smart technologies	2	3	-1	
		Access to farm inputs enhanced	Proportion of farmers accessing and utilising farm inputs	8	4	4	
		Access to agricultural information enhanced	% increase in No. of farmers accessing Agricultural information	1	2	-1	
		Agricultural mechanization services upscaled	Proportion of farmers accessing mechanisation services	16	4	12	
		Post harvest losses reduced	% reduction in post harvest losses	50	25	25	
			Proportion of farmers adopting post harvest management practices	30	15	15	
		Skills and competency of staff improved	No. of staff trained on crop husbandry	25	25	0	
Plant Diseases Management and Control	Agriculture	Coordination and dissemination of information between partners and stakeholders improved	% improvement in coordination and information dissemination	2	4	-2	
		Technical capacity to combat plant pests and diseases incidences enhanced	Proportion of spray services providers providing services	10	5	5	
Agribusiness and Market Development	Agriculture	Access to market for Agricultural produce enhanced	% increase in number of aggregation centres	0	1.5	-1.5	

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		Value addition opportunities for agricultural produce enhanced	proportion of farmer groups involved in value addition activities	310	305	5	
		Efficiency in value chain management enhanced	Increase in number of agro processing facilities	2	1	1	
			% increase in value chains developed	5	10	-5	
Programme: Animal Husbandry, Livestock Resources Management and Development							
Objective: To increase livestock productivity through enhanced delivery of extension services, sustainable natural resource management while safeguarding human health							
Outcome: Increased animal production and productivity							
Animal Husbandry	Livestock production	Staff meetings conducted	No. of staff meetings conducted	1	1	0	
		Trainings and demonstrations on animal husbandry conducted	No. of demos conducted	320	300	20	
		Field days, exhibitions and farm visits conducted	No of field days and exhibitions held	1	1	0	
			No of farm visits conducted	65	60	5	
		Pasture Production (land reseeded, bales harvested and seed procured)	Ha of land reseeded	1025	920	105	
			No. of bales harvested	225000	75000	150000	
			Kgs. of pasture seeds procured	3170	1165	2005	
		Pastoral Field Schools (PFSs) established	No. of PFS established	1	1	0	
		Producer groups (beef, dairy, sheep, goats, pigs, poultry and beekeeping enterprises) trained	No. of producer groups trained	3	2	1	
		Breeding stock distributed	No. of breeding stock distributed (bulls)	2	3	-1	
		Livestock extension services offered	No. of farm visits conducted	340	230	110	

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		Technical backstopping provided	No. of backstopping activities conducted	20	10	10	
SP 3.4 Livestock Market Development	Livestock Production	Livestock market data collected	No. of visits made to the markets	120	60	60	
			No. of weekly reports submitted	120	60	60	
		Staff meetings held	No. of meetings held	5	2	3	
		Supervision/ Backstopping done	No. Supervisions/backstopping done	6	1	5	
		Trainings of livestock data monitors done	No. of trainings conducted	2	1	1	
		Collect, analyze and store livestock marketing data	No. of Livestock marketing reports done and disseminated	16	12	4	
		Trainings on value addition technologies for milk, beef and other products conducted	No. of trainings conducted	2	1	1	
		Hay barns constructed	No. of hay barns constructed	2	1	1	
		Demo farm fence rehabilitated	Length in meters rehabilitated	9280	9280	0	
		Livestock breeds improved	No of animals disposed for breeding	40	11	29	
		Meat value chain actors trained	No of trainings	6	3	3	
Livestock disease management and control	Veterinary services	Vaccinations ,mass treatment and dipping carried out	No. (Millions) of animals dipped, treated and vaccinated	1	0.1	0.9	
		Vaccination against rabies and baiting of stray dogs and cats carried out	No. of dogs vaccinated	1,500	500	1000	
			No. of baiting programs done	10	0	10	

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		Disease surveillance carried out	No. of samples collected and submitted to VIL	38	30	8	
			No. of surveillance inspections done	0	2	-2	
			No. of disease control committees formed at the markets	2	1	1	
		Farmers trained on good animal husbandry, disease control and good breeding techniques	No. of livestock farmers trained	2,500	2,500	0	
			No of trainings done	12	6	6	
		Livestock genetic improvement promoted	No. of Inseminations done	700	300	400	

Programme: Fisheries Development and Management

Objective: To increase fish production, productivity and income

Outcome: Increased Fish Production and Fish Farming Income

Fish Development and Management	Fisheries Development	Fish ponds constructed and equipped	No. of ponds constructed & equipped	15	10	5	
		Subsidized fish farming inputs supplied to fish farmers	No. of fish farmers supplied with fish feeds	37	20	17	
			No. of mini pelletizing machines supplied to fish farmers	3	2	1	
			No. of fish fingerlings supplied to farmers	261	205	56	
			No. of anti-predator nets provided	10	8	2	
		Level 1 beneficiaries supported with liners, fingerlings and feeds	No. of beneficiaries supported with liners	53	40	13	
			No. of beneficiaries supported with fingerlings	53	48	5	
		Awareness creation to fish farmers on fisheries and aquaculture management conducted	No. of farmers trained on fisheries and aquaculture management & farm trials conducted	48	41	7	

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		Fish farming extension services provided to farmers	No. of inspections & assessments done	106	75	31	
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Non-Financial Performance Report for the Period Ending 30th June, 2025							
Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	
Programme: Sector Administration, Planning and Support Services							
Outcome:Improved effective and efficient service delivery							
Objective: To facilitate sectoral coordination for effective and efficient service delivery							
Sector Administration, Planning and Support Services	Administration	Health Policies, plans, guidelines, frameworks developed	No. of health plans developed	133	128	5	
			No. of health policies developed	1	0	1	
			No. of health Acts/Bills developed	0	0	0	
			No. of health frameworks/guidelines developed	1	1	0	One Health Strategic Plan 2025-2030
		Public Financial Management reports developed	No. of sector budget reports developed	120	0	120	
			No. of financial reports developed	120	7	113	
			No. of procurement plans developed	1	1	0	
			No. of facilities with updated asset sector register	1	0	1	
	Human Resource	Human Resource Management enhanced	No. of health workers recruited	256	256	0	
			No. of staff inducted	256	256	0	
			No. of continuous professional development trainings held	0	0	0	
			Proportion of HRH appraised and supervised	60%	100	-99.4	
	Administration	Enhanced health care financing	Government spending on health as a % of total government budget	24.40%	24.72 %	-0.32%	
			Proportion of Total Health Expenditure contributed by Health Improvement Fund (HIF)	11%	11.89 %	-0.89%	

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			Proportion of HIF collected against the target	92.5%	72%	21%	
			Proportion of households accessing health insurance	28%	38%	-10%	
			Number of households paid for Insurance premiums paid for indigent populations	0	0	0	
Health Infrastructure	Health Infrastructure	Health facilities established/upgraded/rehabilitated/equipped	No. of facilities per 10,000 population	1.2	1.4	-0.2	
			No. of new health facilities operationalized	1	8	-7	Esarunoto Dispensary
			No. of health facilities upgraded & Equipped	3	3	0	
			No. of health facilities rehabilitated/ Stalled projects completed	6	0	6	
			No. of health facilities equipped	4	0	4	
			Proportion. of Health facilities with access to source of Power	70	70	0	
			No. of health facilities with internet connectivity	7	7	0	
			Proportion of health facilities with accessible road network	30	30	0	
			Proportion of health care facilities with access to improved water source	32	35	-3	
			No. of mobile/ nomadic clinics established	0	0	0	
		Nomadic clinics established	Kajiado Cancer Treatment Center Established	0	0	0	
		Established Specialized health facilities	Proposed Project for Enhancing Maternal and Child Healthcare by Establishing Modern Maternity, Newborn and Child Health Complex in Kitengela Sub-County Hospital	0	0	0	
			No. of Oxygen Plants established	0	0	0	
			Kenya Mental Teaching and Referral Hospital	1	0	1	

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		Health training enhanced	Kenya Medical Training College	1	0	1	allocated funds in the supplementary budget
		Integrated and Standardized Electronic Health Records (EHR) system developed	No. of health facilities with functional integrated end to end EHR	1	1	0	Kitengela sub county hospital, 6 County SUPRA ToTs trained on preparation for roll out of Taifa care system
Health Leadership and governance	Administration	Support supervisions conducted	No. of scheduled support supervisions visits to health facilities	12	5	7	
			Proportion of Private facilities inspected and submitting monthly reports	70%	50%	20%	
Programme: Curative and Rehabilitative Health Services							
Objective: To provide effective and efficient curative and rehabilitative at all health service delivery units							
Outcome: Effective and efficient curative and rehabilitative health care services to the county citizens							
Hospital Level Services	Medical Services	Child Health Clinical enhanced	Proportion of health facilities offering IMCI services	35	100	-65	
			Average Length of Stay for preterm babies	6	0	6	
			No. of perinatal deaths in the hospital	92	26	66	
			No. of oncology sessions conducted	1670	197	1473	
			No. of facilities with amenity wards	1	0	1	
			No. of Hemodialysis sessions conducted	820	584	236	
			No. of inpatient Psychiatrist units established	1	0	1	
			No. of Newborn Intensive Care Units (NICU) established	1	0	1	
			No. of High Dependency Units (HDU) established	1	0	1	
			No. of Adults ICU established	1	0	1	
			Improved Diagnostic	No. of facilities offering diagnostic and imaging services	7	7	0

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and imaging services	Radiology and imaging procedures utilization rate	0.7	0	0.7	
	No. of Labs with WHO ISO 15189 Accreditation certificates	2	0	2	
	Number of facilities with sample referral networks	2	0	2	
Reduced Percentage of New Outpatient Cases Attributed to Road Traffic and other Injuries	Road traffic injuries (facility) per 1000 OPD visits	2	3.45	-1.45	
	Number of emergency crush cart in hospitals	10	0	10	
	Proportion of new outpatient cases attributed to other injuries	1.6	0	1.6	
	Proportion of facilities with active call centres	2	0	2	all level 4 health facilities have facility phone numbers
Blood Transfusion Services enhanced	No. of new blood bank satellite centers/points established	1	1	0	Operational Blood satellite
Surgical	Proportion of major, emergency, and cold cases operated	90	90	0	
	No. of functional theatres in hospitals	8	7	1	
Oral Health improved	Number of clients given dental services	11950	0	11950	
Increased ophthalmic services	No. of health facilities offering ophthalmology services	3	3	0	KCRH, loitoktok SCH, Ngong SCH
Rehabilitative care services enhanced	No. of health facilities offering Physiotherapy services	7	7	0	
	No. of health facilities offering Occupational Therapy	3	3	0	
	No. of health facilities offering Prosthetics and orthotics services	1		1	
Respiratory infectious	Number of gene Xpert machines and Biosafety cabinets bought	1	1	0	

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		diseases reduced	Proportion of TB patients completing treatment	88%	80%	8%	
			No. of MDR cases detected	25	0	25	
Ambulatory services and Referrals	Emergency Response Unit	Enhanced referral services	No. of new additional functional ambulances	6	0	6	
			No. of EOC, ambulance call/command centres established and operationalized	1	1	0	EOC operational; command centre ongoing (equipment installation)
Health Products and Technologies	Health Products and Technologies Unit	Health facilities stocked according to plan	Proportion of public health facilities stocked according to plan	85%	65%	20%	
Programme: Preventative and Promotive Service							
Objective: To provide effective and efficient preventive and promotive health interventions across the county.							
Outcome: To provide effective and effective preventative and promotive interventions across the county							
Reproductive Maternal Neonatal Child Health (RMNCH) Services	Reproductive Health Unit	Maternal, perinatal and neonatal morbidity and mortality reduced	Rate of facility based maternal deaths	50.00	49.81	0.19	
			Proportion of Pregnant women who completed at least 4 ANC visits	58.00	45.10	12.90	
			Proportion of deliveries conducted by skilled attendant	88.00	76.7	11.30	
			Facility-based neonatal mortality rate	5.00	6.50	-1.50	
			Proportion of facility based fresh still births	7	10	-3	
			Proportion of mothers who received Postnatal Care within 48 hours of delivery	60	76	-16	
			Proportion of health facilities offering BeOMC services	100	100	0	
		Reduced Sexual and Gender-Based Violence (SGBV)	No. of facilities offering SGBV response	35	35	0	
		Reduced Teenage Pregnancy	Proportion of Teenage pregnancies	10	0	10	

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		Reduced unmet family planning needs	Proportion of women of Reproductive age receiving family planning	1	39	-38	
		Improved primary prevention and control of reproductive health cancers	Number of women screened for cervical cancer per 1,000 WRA	150	0	150	
			HPV Vaccination Coverage	60%	2.10	-150%	
		Reduced vaccine-preventable conditions/diseases.	% of children receiving Penta valent 3	95%	85%	10%	
			% of children < 1 year fully immunized	90%	75%	15%	strike
Nutrition Services	Nutrition	Maternal, Infant and Young Child Nutrition (MIYCN) Scaled Up	Number of new BFCI sites established	33	0	33	
			Prevalence of low birth weight	3.00%	6.3%	-3.26%	
			Proportion of children aged 6-59mnths supplemented with Vitamin A	90%	25%	65%	
			Proportion of children aged 12-59mnths who are dewormed	80%	18%	62%	
			proportion of children severely malnourished admitted in OTP programme recovered (OTP cure rate)	80%	74%	6%	
		Prevention, control and management of Micronutrient Deficiencies Scaled up	Proportion of anemia in pregnant women (%)	20%	28%	-8%	
			Number of new sites enrolled for WIFAS programme	71	0	71	
			No of community sensitization sessions conducted			0	
Communicable Disease Control	Communicable Disease Unit	Confirmed RR-TB and/or MDR-TB that began second-line treatment	Percentage of people with confirmed RR-TB and/or MDR-TB that began second-line treatment.	55	50	5	
			Treatment success rate of RR-TB and/or MDR-TB:	100	90	10	
			Treatment Success Rate (TSR) for pre-XDR/XDR-TB:	100	90	10.00	
		Defaulters traced and enrolled to treatment	proportion of defaulters traced and enrolled to treatment	100	90%	99.10	

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		RCCE conducted on TB management	No. advocacy meetings held	110	7	103.00	
			No. of community forums conducted	650	540	110	
		Improved HIV/AIDS services	Number of defaulters traced and enrolled to treatment	70	0%	70.00	
			% of all people living with HIV that know their HIV status	95	85	10	
			% of all people diagnosed with HIV infection that receive sustained antiretroviral therapy	95	94	1	
			% of all people receiving antiretroviral therapy that have viral suppression	95	96	-1	
		Decrease the proportion of Malaria confirmed cases from 5.5 incidences per 1,000	No of hospital beds with a ITNs	30	34	-4	
			No. of LLINS Support supervision and Supply chain Audit conducted.	25	5	20	Support supervision for malaria
		Improved capacity (numbers and skill set) of HCWs in primary facilities to provide essential services	No. of Malaria case management skills conducted	2	1.00	1.00	
			No. of quality management audit for malaria testing procedures Conducted	14	10	4	2 per sub county
			No. of malaria case management mentorship conducted on malaria case management for HCPs	3	5	2	one for each sub county
Non-Communicable diseases	Non-Communicable Disease Unit	Increased awareness and understanding of non-communicable diseases (NCDs) among the population	Proportion of people reached through public education campaigns	70%	0%	70%	
			Percentage of population that can correctly identify common NCDs	70%	0%	70%	
			Number of healthcare providers trained to diagnose and manage NCDs	60%	50%	10%	
		Improved prevention and early	Percentage of population screened for common NCDs (e.g. diabetes, hypertension)	60%	0%	60%	

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		detection of NCDs	Percentage of people at high risk of NCDs who receive appropriate preventive interventions	1	0%	100%	
		Increased access to affordable and effective treatment for NCDs:	Percentage of people diagnosed with NCDs who receive appropriate treatment	1	0%	100%	
			Proportion of hospitalization due to NCDs	0.1	0%	10%	
			Proportion of deaths due to NCDs	0.04	0%	4%	
		Strengthened health systems for NCDs	Proportion of health facilities equipped to manage NCDs	25	15	10	
			Availability of essential medicines and supplies for NCDs	85	70	15	
			Percentage of health workers trained in NCDs management and care	60	30	30	
NTDs	Disease Surveillance Unit	Mass drug administration (MDA) coverage	Percentage of the targeted population reached with preventive chemotherapy	100	0	100	
			Percentage of distributed drugs that are consumed by the targeted population	100	0	100	
			Percentage of Sub Counties with at least 75% MDA coverage	100	100	0	
		Vectors controlled	Percentage of households with access to insecticide-treated bed nets	60	60	0	
			Number of Sub Counties with at least 75% coverage of indoor residual spraying (IRS)	5	4	1	
		Disease surveillance for NTDs enhanced	Percentage of sub counties with active surveillance systems	100	100	0	
			Timeliness of reporting suspected cases and outbreaks	100	100	0	
			Completeness of case reporting	95	0	95	
Mental Health	Mental Health Unit	Increased awareness and	Number of mental health awareness	5	2	3	

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		understandin g of mental health issues among the general public, healthcare professionals, and policymakers	campaigns or events held				
			Percentage of healthcare professionals trained in mental health	10	8	2	
			Percentage of the population that can identify at least one symptom of a mental health condition	20	0.26	19.74	
		Improved access to mental health services and resources, including counseling, medication, and support groups	Proportion of people screened for mental health conditions	70	50	20	
			Proportion of people diagnosed with mental health conditions	55	0.26	54.74	
			Proportion of people receiving treatment for mental health conditions	55	100	-45	
			Number of mental health facilities or clinics opened	1	1	0%	
			Percentage of the population with access to mental health services within a certain distance or timeframe	45	30	15	
			Number of support groups or other resources available for people with mental health conditions	10	0	10	
		Reduction in stigma and discriminatio n against people with mental health conditions	Number of anti-stigma campaigns or programs implemented	4	0	4	
			Percentage of people who report experiencing discrimination or stigma related to mental health	40	0	40	
			Number of research studies or clinical trials related to mental health	0	0	0	
Environmental Health, Water and Sanitation Services	Public Health	Improved sanitation and hygiene coverage	Number of ODF villages	150	30	120	
			Percentage of households using improved sanitation facilities	55	50	5	

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	Number of Health sanitation innovations adopted	1	1	0	
	Proportion of urban households reached with Social Marketing for sanitation	40	0	40	
	No. of roadmaps for Sanitation improvement done	1	0	1	
	Proportion of urban and peri-urban sanitation coverage	68	67	1	
Public cemeteries upgraded	No of public cemeteries upgraded	1	0	1	
Improved compliance to Public Health related laws	Reduce smoking rate from 30% to 20% among the general population	5	0	5	
	Proportion of EIAs Submitted reviewed by public health	100	100	0	
	No. of cases prosecuted	30	0	30	
	Proportion of staff with increased capacity, training and awareness on law enforcement	75	50	25	
Access to safe food enhanced	Proportion of food trade premises licensed	100	69	31	
	Number of food and water samples taken	100	70	30	
	Proportion of food handlers issued with medical certificates and acquired relevant vaccinations	100	90	10	
	Proportion of health workers trained on food safety/fortification and surveillance/ HACCP	50	30	20	
	No of food quality lab established	0	0	0	
Water safety enhanced	% population with access to safe water	55	67.2	-12.2	
	Percentage of schools with access to Improved water sources	60	0	60	
	Percentage of Health facilities with access to Improved water sources	40	37	3	

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		Improved school health status	% of schools provide hygiene promotion services and menstrual hygiene products.	25	15	0	
			No. of schools inspected for routine sanitation improvement.	95	90	5	
			Number of school going children dewormed	13625	1499	12126	
		Enhanced health care waste management	Proportion of Public health facilities disposing off HCW appropriately	40	40	0	
			Proportion of staff with increased capacity, training and awareness	60	40	20	
		Reduced burden of workplace injuries	Proportion of buildings plans meeting standards	75	94	-19	
		Enhanced Integrated Disease Surveillance and response	Emergency contingency plans Developed and disseminated.	2	0	2	
			Proportion of outbreaks investigated	100	100	0	mPOX, Measles, suspected Rabies
			Integrated Cross border surveillance conducted	6	2	4	
		Primary Health Care	Community Health Units Established and functional	12	0	12	
			Proportion of Fully functional Community Units	55	70	-15	
			Social Behavior Change Communication measures enhanced	70	10	60	
			Proportion of households reached with health promotion messages	60	10	50	
			Primary Care Networks operationalized	3	5	-2	
			Gazettement of established PCNs	3	5	-2	
			Number of CHMT /SCHMT members sensitized on PCNs	30	0	30	
Primary Health Care Services							

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Non-Financial Performance Report for the Period Ending 30th June, 2025							
Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	
Programme: Coordination of Devolution Services							
Objective: To provide strategic policy leadership in county development agenda							
Outcome: Enhanced strategic policy leadership in county development agenda							
Executive Affairs	GDU/CS	Policy development, review, approval and implementation	No. of monthly county executive committee meetings held	24	3	21	
			Proportion of policies discussed and approved	100%	0%	100%	
			No. of meetings held, Approved County resilience policy	3	0	3	
			No. of meetings held, County climate change policy	2	0	2	
			No. of sessions held, Approved emergency response plan	4	0	4	
			Number of Cabinet memo's signed and released	24	3	21	
			Digitized and automated cabinet processes and systems	1	0	1	
		Effective Communication and PR services	Informed Citizens (state of county address)	5	2	3	
Intergovernmental Relation.	GDU/CS	Strong Coordination of inter-governmental activities	% of planned participation in council of governors meetings and events	100%	100%	0%	
			% participation in planned intergoernmental meetings	100%	100%	0%	
			% participation in planned local and international conferences	100%	100%	0%	
			% of planned county security meetings held	100%	100%	0%	

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County Advisory Services	GDU	Partnerships Management Unit established & Operationalized	Key Partnerships/ agreement collaborations discussed and approved	20	5	15	
			MoU signing with the CG Kajiado	60	0	60	
Special Programs	GDU	Disaster management	Development of a Disaster management framework	1	1	0	
			Disaster management units in place	25	0	25	
			Disaster management volunteers trained and placed under ward disaster management units	300	0	300	
		Disaster and emergency response	Disaster Management Strategic Plan	1	0	1	
			% disaster and emergencies addressed	100%	60%	0.4	
			Reduction in Hours taken to respond to disasters and emergencies	24	24	0	
Programme: County Legal Services							
Objective: To create an enabling environment through appropriate policy, legal and regulatory frameworks							
Outcome: Enhanced policy, legal and regulatory frameworks							
County Legal Advisory services	Office of the County Attorney	Reduced litigation issues	No of legal opinion papers developed	3	9	-6	
			% reduction of litigations and legal disputes	20	15	5	

Non-Financial Performance Report for the Period Ending 30th June, 2025							
Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	
Programme: Public finance management							
Outcome: To enhance transparency and accountability in management of public resources							
Objective: Enhanced transparency and accountability in management of public resources							
Public Finance management	Revenue Unit	Revenue mobilization enhanced	Proportion of external resources to the total county budget (%)	1.25	0.5	0.75	
			Proportion of local revenue collected against the target (%)	25	17	8	

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			% level of automation of all revenue streams	85	85	0	
Budget & Economic Planning Unit	County budgets and other statutory fiscal documents prepared	Annual budgets formulated (FY 2024/25 Supplementary 1 Budget and FY 2025/26 Budget Estimates)	1	2	-1		
		Budget implementation review reports	1	1	0		
Audit unit	Audits conducted and acted upon	No. of annual audit reports developed	1	0	1		
		No. of special audits conducted	5	0	5		
		Pending bill management plan developed	1	1	0		
Accounting unit	Financial accounting reports	No. of annual accounting reports prepared	1	0	1		
Supply Chain Management Unit	Efficient procurement process	Proportion of goods, services and works procured annually	100	50	50		
		Rate of e-procurement utilization	100	90	10		
		Proportion of suppliers trained on e-procurement	100	40	60		
Programme: Economic and financial policy formulation and management							
Objective: To facilitate formulation of sound economic and financial policies							
Outcome: Sound and responsive economic and financial policies							
Economic Planning	Budget & Economic Planning	County economic planning coordinated	Project management framework (PIM) developed and implemented	1	0	1	
Monitoring and Evaluation	M&E Unit	Implementati on of CIDP tracked	No. of County Annual progress reports prepared	1	0	1	
		Institutionaliz ation of M&E	No. of operational M&E committees	4	2	2	
			No. of M&E Quarterly/Annual Performance Reports prepared	22	1	21	
Statistics for planning	Budget & Economic Planning	Basic statistics for planning developed and updated	No of annual statistical reports developed and disseminated	1	0	1	

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Programmes and Sub-Programmes Performance Report for the Period Ending 30th June 2025 (Non-Financial information)							
Sub-Programme	Delivery Unit	Key-Output	Key Performance Indicator (KPI)	Targets	Actual	Variance	Remarks
Programme: General Administration, Planning, and Support Services							
Objective: Objective: To create an enabling environment through appropriate policy, legal and regulatory frameworks							
Outcome: Enhanced planning, Support and Coordination of Services							
General Administration, Planning, and Support Services	Gender, Cooperative, Culture, Tourism and Wildlife	Public Finance Management reports developed	Departmental budget reports developed	1	1	0	
			Departmental budget review and implementation reports developed	1	1	0	
			No. of financial reports developed	1	1	0	
			No. of procurement plans developed	1	1	0	
	Gender, Cooperative, Culture, Tourism and Wildlife	Departmental human resource management	Proportion of workforce appraised and supervised	100	100	0	
Programme: Gender Equity and Empowerment							
Objective: To minimize gender disparities							
Outcome: Reduced Gender disparities Across all Levels and Sectors							
Gender equity and empowerment	Gender unit	Develop a GBV response framework	No. of GBV response framework established	1	0	1	Finalizing of draft GBV policy in progress
	Gender unit	GBV Recovery Center (GBVRC) Renovated	No. of GBV Recovery Center (GBVRC) Renovated	1	0	1	Established a GBV desk at Kajiado Law Courts, equipped with office furniture, a desktop computer, registers, and operational tools.
	Gender unit	Entrepreneurial trainings and sensitizations conducted	No. of trainings held on financial literacy	3	3	0	100 women trained on financial management and cooperative governance; 100 women equipped

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							with skills to join and manage cooperative societies;
Programme: Cooperative Development and Management							
Objective: To improve governance and management of cooperative societies							
Outcome: Vibrant cooperative societies							
Cooperatives development	Cooperative Unit	Cooperative societies capacity building held	No. of Cooperatives society members trained	850	577	273	
			No. of leaders trained	200	116	84	
			No of sector exchange and exhibition held	1	1	0	
Cooperative Quality Assurance	Cooperative Unit	Audited and compliant cooperative societies	No. of audited and auditable cooperative societies	50	13	37	
		Compliant societies	No of compliant societies	37	12	25	
		Conflict resolutions done	No of conflict resolutions done	2	0		Imbirikani and Rombo cooperative societies have active cases in court
Cooperative promotion and management	Cooperative Unit	Cooperative societies formed and operational	No. new societies formed and registered	18	8	10	
			No of self help groups converted into cooperative societies	2	1	1	Enadura CBO to Enadura Dairy Farmers Cooperative society
Programme: Arts and Culture							
Objective:To safeguard and promote cultural heritage and expressions							
Outcome:Conserved cultural heritage, Increased Arts and Creative Industries							
Cultural Activities	Culture Unit	Ushanga initiative promoted	No of trainings done	2	2	0	50 women on content creation and web design to promote market modern beadwork products; 100 women trained on

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							value addition in beadworks
Cultural Heritage	Culture Unit	Conservation of Cultural Heritage	No. of Cultural Events held (exhibitions, cultural festivals, exchanges, dialogues	1	1	0	Maa culture week held in Amboseli in collaboration with Narok and Samburu county

Programmes and Sub-Programmes Performance Report for the Period Ending 30th June 2025 (Non-Financial information)							
Sub-Programme	Delivery Unit	Key-Output	Key Performance Indicator (KPI)	Targets	Actual	Variance	Remarks
Programme: Departmental Planning, Finance and Administration Services							
Objective: To enhance sectoral service delivery and coordination							
Outcome:Enhanced accessibility in the county							
General Administration, Planning and Support Services	Roads, Public Works and Energy	Policy Development	Sector budget reports developed	1	1	0	
			Sector budget review and implementation reports developed	1	1	0	
			No. of financial reports developed	1	1	0	
	Roads, Public Works and Energy	Human resource management	Proportion of staff capacity built	100%	0%	100%	
			Proportion of staff under continuous professional development	100%	10%	90%	
			Proportion of workforce appraised and supervised	100%	100%	0%	
	Roads, Public Works and Energy	Staff working Environment improved	Proportion of office operations supported	100%	100%	0%	
		Sector resource mobilization and partner coordination enhanced	No of sector Resource mobilization forum coordinated	1	0	1	
Programme: Roads,Transport and Public Works Infrastructure Development							
Objective: To enhance accessibility in both urban and rural areas							
Outcome: Enhanced accessibility in the County							

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Roads and Transport	Roads and Public Works	Roads constructed and maintained	Km of new roads opened	25	8	17	
			Km of roads maintained	25	50	-25	
			No. of meters of drainage works done	300	250	50	
		Road Reserve Managed	Proportion of road reserves managed	0.25	25%	0	
		Projects designed, supervised and completed	Percentage of projects designed and completed annually	100%	30%	70%	
Energy	Energy	Solar street lighting and flood lights installed and maintained within Kajiado Urban Centres	No. of street lights installed and in use	50	120	-70	
			No. of high mast lights installed and in use by urban centres	2	7	-5	
			Proportion of street lights/masts maintained	100%	55%	45%	
		Alternative sources of energy promoted and adopted (wind ,solar, biogas)	No. of trainings on alternative sources of energy conducted	1	2	-1	
			Proportion of population using alternative sources of lighting-Solar	30%	18%	12%	
			Proportion of population using alternative sources of cooking Solar	30%	1%	29%	
			Proportion of population using alternative sources of energy cooking -Biogas	30%	8%	22%	
		Electricity connectivity	Proportion of population connected to electricity last mile connectivity	30%	30%	0%	
Fire Fighting	Firefighting	Operational fire stations	No. of trainings/Drills conducted	1	0	1	
			Proportion of fire emergencies responded to	95%	90%	5%	

Non-Financial Performance Report for the Period Ending 30th June, 2025

Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	
Programme: Sector Policy, Planning and Finance							

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Outcome:To create an enabling environment through appropriate policy, legal and regulatory frameworks							
Objective: Enhanced planning, Support and Coordination of Services							
Sector Policy, Planning and Finance	Public Service,Admini stration & Citizen participation	Public Finance Management reports developed	No. Sector Budget Implementation Review Reports developed	1	1	0	
			No of Sub-Sector Budget reports developed	1	1	0	
Programme: County Administration and Law Enforcement Services							
Objective: To ensure compliance with County Government laws and policies							
Outcome: Enhanced compliance with County Government laws and policies							
Administration and County Inspectorate Services	Inspectorate unit	Enhance compliance of county laws and other laws	No. of County Government facilities secured	35	35	0	
			No of enforcement officers issued with uniforms	400	400	0	
			No. of Crimes reported	40	40	0	
			Time taken (Minutes) to move across major towns (traffic control)	30	30	0	
	Administration unit	Improve public service delivery	No. of participants attending development meetings	200	250	-50	
Programme: Human Resource Management and Development							
Objective: To ensure efficient and effective delivery of Human Resource Services for optimum productivity							
Outcome: Optimum productivity of county human resource and capital							
Human Resource Management and Development	Human resource unit	Approved and fuctional organisation structure and staff establishment	No. of organisation structure approved and disseminated	1	1	0	Done through KDSP II
		Training Needs Assessment reports carried out	No of Training Needs Assessment reports carried out	1	0	1	
		Capacity building of county staff	No of staff trained	186	154	32	
		Perfomance management system implemented to lower cadre	Percentage of executed performance contracts and performance appraisals for all personnel	100	100	0	Done through KDSP II
		Medical Cover in place	No. of staff covered by Medical Cover	4640	4640	0	

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		Staff benefited with Loans and Mortgage	No. of staff benefited with from both car loan and mortgage	9	16	-7	
		County retired staff	No of staff retired and awarded medalions	81	0	81	
		county staff benefited from the bereavement fund	No.of staff bereaved and fully benefited.	0	0	0	
Sub-Programme: Citizen participation and Civic Education							
Objective: To increase citizens participation in county development agenda							
Outcome: Enhanced citizen participation in county development agenda							
Public participation and Civic education.	Citizen participation	public access to relevant government information.	No. of IEC materials procured and distributed	5	500	-495	Purchased 500 IEC materials and distributed to the public.
		public participation forums	No of Citizens participated in forums	500	600	-100	
		reduced public complaints	Proportion of Complaints processed and feed back given to the public.	100	70	30	
		county and national events planned	No. of Events planned	8	8	0	
Programme 3: Social Services							
Objective:To enhance social protection systems							
Outcome: Reduced level of vulnerability							
Dissability mainstreaming	Social services	PWD students supported	No. of PWDs trained and placed in VRCs	20	261	-241	
			No. of Disability board & committees formed and operational	2	2	0	Board and Committee formed and operational
		Persons with Severe Disability (PWSDs) care and empowerment	Proportions of Persons with Severe Disability (PWSDs) benefiting from Cash Transfer Fund	100	80	20	
			No. of trainings on Access to Government Procurement Opportunities (AGPO) held	2	0	2	Carried out massregistration & Assessment

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		PWDs talent nurtured	No. of sports activities held (e.g. desert wheel race competitions)	6	0	6	
			No. of fashion shows held	4	0	4	
			No. of exhibitions held	6	0	6	
		Suppliments distributed	No. of Cerebral palsy & Autism children assessed,& receiving nutritional supplements	150	0	150	
		Chid protection Policy & guidelines developed and implemented.	Kajiado county Child protection policy developed	1	1	0	
		OVCs benefiting from Cash Transfer Fund	Proportion of Orphans and Vulnerable Children (OVCs) benefiting from Cash Transfer Fund	50	0	50	
			No. of OVCs supported with education scholarship	170	0	170	
Liquor licencig ,control of drugs and ponography	Social services	Control of alcohol and Substance Abuse enhanced	No. of liquor outlets registered, inspected and licensed	1865	1150	715	
			No. of anti-drug abuse campaigns (e.g. Kajiado Talent Bila drugs) conducted	7	0	7	
			No of functional support groups formed	10	0	10	
			Alcoholic Drinks Control Fund policy reviewed	1	1	0	In progress
Community Organisation	Social services & Municipalities (Kajiado Ngong Kitengela)	Community empowerment enhanced	No of Social halls constructed	0	0	0	
	Social services		Groups registration bill developed, Groups registered	1	0	1	
	Social services/Enviro nment	Climate change financing & adaptation	No. of Climate change Risk, adaptation & Financing trainings conducted	1	0	1	
	Social services	Sustainable alternative livelihoods	No. of community food banks established	1	0	1	

Non-Financial Performance Report for the Period Ending 30th June, 2025

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Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	
Programme: General administration planning and support services							
Outcome:To promote sound public service management and development practices							
Objective:High standards of professional ethics , ethical conduct in public service							
General administration planning and support services	Kajiado County Public Service Board	County staff sensitized on discipline managemen system	Proportion of HoD/senior staff sensitized on Discipline management system	80%	40%	40%	
		Declaration of incomes , assets and liabilities administered	Percentage compliance by county staff	90%	60%	30%	
		Compliance audit conducted on organization , administratio n and personnel practices	Proportion of department audit	100%	70%	30%	
		Awareness of national values & principles conducted	Proportion of board members and secretariat trained on the values & principles of public services	24%	7%	17%	
		Compliance audit conducted on organization , administratio n and personnel practices	% compliance with the Laws and regulations	90%	50	50%	
		Staff records digitized	Proportion of staff record digitized system	100%	0	100%	

Non-Financial Performance Report for the Period Ending 30th June, 2025							
Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	
Programme: Trade Development							
Objective: To improve trade in the county							
Outcome: Enhanced Trade in the county							
Trade development	Trade	Trade and industrialization policy developed	Development of trade & industrial development bill	1	0	1	

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Public Market digitization		Increased business opportunities	No. of public markets digitized(Kitengela, Ngong, Kiserian, Rongai, Kajiado, Loitoktok)	2	0	2	
County Aggregation Centre (One)		Improve market access, increase county revenue & increase competition for local businesses	Feasibility study conducted	1	0	1	80% Done
			partnerships formed with logistics partners and regulatory bodies	5	0	5	
			Construction of aggregation centres	1	0	1	16% Done
Programme: Trade Promotion							
Objective: To improve trade in the county							
Outcome: Enhanced trade and development in the county							
Consumer Protection	Trade	Weights and Measures Inspection	No. of weighing and measuring equipments verified	250	0	250	
			No. of awareness and trade education programmes & Compliance checks conducted	5	0	5	
Market channels		No. of marketting chanel developed	No of Entreprenuer trade fairs conducted	1	0	1	
			Benchmarking, Training and capacity building forums conducted	1	0	1	
Market Information		Data centre Developed	Capacity building for research and data analysis	1	0	1	
Programme: Investments Facilitation							
Objective: To enhance County Investments Capacity							
Outcome: Enable Investment promotion outcomes in the County							
Investment facilitation	Trade	Development of county investment prospectus	No. of county investment prospectus developed	2	1	1	
		County credit rating	The credit rate given	1	0	1	
		Investor segmentation, profiling & development of annual investment themes	No of investor profiles created	1	1	0	
Resource Mobilization		Effective development	No. of concept notes done for development assistance	4	5	-1	

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		assistance in the County					
Programme: Investment Promotion							
Objective: To improve county investments and business environment							
Outcome: Enhanced investment environment							
Investments Promotion	Trade	Investment retention and after care	No. of multisectoral investment activities coordinated & investments clinic held	8	1	7	
Investment branding and marketing		Investment retention and after care	Kajiado Investment Authority website developed	2	1	1	
		Kajiado Investment Authority Branding	Promotional literature developed	2	1	1	
		Local, regional & international Investment coventions	No. of investment coventions attended	2	0	2	

Non-Financial Performance Report for the Period Ending 30th June, 2025							
Sub- Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Varia nce	Remarks
Programme: General Municipal Administration, Planning and Support Services and Management.							
Outcome: Improved Municipal Administration and Service Delivery.							
Objective: To ensure Effective Municipal Administration and Service Delivery.							
Municipal Administratio n, Planning and Support Services	Administration	Regulations and Plans developed	No. of By-Laws and Regulation developed and implemented	1	0	1	
			No. of Municipal Environment Action Plan developed and approved	1	1	0	Solid waste management policy& plan
			Municipal Disaster Risk Management Action Plan developed and approved	1	0	1	
			No. of Municipal Resource Mobilization Plan developed and approved	1	1	0	
		Public Financial Management reports developed	No. of budget reports developed	1	1	0	
			No. of procurement plans developed	1	1	0	
			No. of updated asset register developed	1	1	0	

County Executive of Kajiado
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			No. of Financial Reports Developed	1	1	0	
		Human resource management	No. of Municipal Board Members trained and capacity built	7	2	5	
			Proportion of staff capacity built	100%	2%	98%	
			Proportion of staff under continuous professional development	100%	10%	90%	
			Proportion of staff receiving in-service training	100%	0	100%	
			Proportion of workforce appraised and supervised	100%	70%	30%	
		Community Sensitized and Capacity Built	Proportion of community members sensitised	100%	100%	0	
		Efficient communication of Municipal information	No. of Operational Municipal websites developed	1	1	0	
			ICT infrastructure installed – WAN/ LAN	1	1	0	
			No. of desktops & laptops, digital photo/video camera and other assisting devices procured	6	0	6	
			No. of Communication and Branding Activities done	4	3	1	
		Municipal resource mobilization	No. of Investor/ Resource mobilization forums held	5	1	4	
Programme 2: Municipal Urban Development							
Outcome: To enhance urban infrastructural development							
Objective: Enhanced urban infrastructural development							
Urban Development and municipal management	Ngong Municipality/Lands dept	Physical development plans developed and approved	No. of Municipal zoning plans prepared	1	0	1	
			No. of Local Physical Development Plans (LPDPs) prepared and approved	1	0	1	
			No. of Part Development Plans (PDPs) prepared	10	0	10	
		Municipal Integrated Development Plan	Proportion of Ngong Municipality IDeP implemented	100%	30%	70%	

County Executive of Kajiado

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		Survey and mapping of various utilities conducted	KM of roads surveyed	50	3	47	
			No. of municipal public utilities surveyed, mapped and gazette	10	0	10	
		Guided Development	No of Zoning Rules and Regulations, and Policies prepared and disseminated on Development Control	1	1	0	
			No. of Public Notices Issued	12	4	8	
	Ngong Municipality/Youth and Sports/Culture	Youth entrepreneurship and economic empowerment	No. of youth capacity building programs on economic empowerment conducted	2	0	2	
		Sports competition	No. of sporting competitions held	2	1	1	
		Culture Promotion	Cultural Street rehabilitated and maintained	1	1	0	
	Programme 3: Environmental Management & Public Health						
	Objective: To improve management and conservation of the environment						
	Outcome: Improved management and conservation of the environment						
Environmental Management & Public Health	Ngong Municipality/Environment dept	Solid waste collection enhanced	Zoning of areas within the Municipality for garbage collection	4	4	0	
			Proportion of waste collected and disposed	4	4	0	
			No. of licensed private garbage collectors	6	6	0	
		Solid waste sensitization and awareness created	No. of clean up campaigns conducted	3	2	1	
			No. of public awareness sensitization programs conducted on solid waste management	1	1	0	
		Functional Mazingira Unit	No. of Mazingira Unit Casuals Engaged	69	69	0	
			No. of PPEs Procured for the Mazingira Casuals	140	0	140	
		Environmental sensitization and	No. of public barazas conducted on environmental management and protection	2	2	0	

County Executive of Kajiado

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		awareness created	No. of schools sensitized on environmental protection, and management	2	5	-3	
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Non-Financial Performance Report for the Period Ending 30th June, 2025							
Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	Remarks
Programme: General Municipal Administration, Planning and Support Services and Management.							
Outcome: Improved Municipal Administration and Service Delivery.							
Objective: To ensure Effective Municipal Administration and Service Delivery.							
Municipal Administration, Planning and Support Services	Administration	Regulations and Plans developed	No. of By-Laws and Regulation developed and implemented	1	0	1	Landfill management regulations are in draft
			No. of Municipal Environment Action Plan developed and approved	1	1	0	Solid waste management policy & plan
			Municipal Disaster Risk Management Action Plan developed and approved	1	0	1	
			No. of Municipal Resource Mobilization Plan developed and approved	1	1	0	Resource Mobilization strategy developed approved by Municipality Board
		Public Financial Management reports developed	No. of budget reports developed	1	1	0	
			No. of procurement plans developed	1	1	0	
			No. of updated asset register developed	1	1	0	
			No. of Financial Reports Developed	1	1	0	
		Human resource management	No. of Municipal Board Members trained and capacity built	7	2	5	
			Proportion of staff capacity built	100%	2%	98%	
			Proportion of staff under continuous professional development	100%	10%	90%	

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			Proportion of staff receiving in-service training	100%	0	100%	
			Proportion of workforce appraised and supervised	100%	70%	30%	
		Community Sensitized and Capacity Built	Proportion of community members sensitised	100%	100%	0	
		Efficient communication of Municipal information	No. of Operational Municipal websites developed	1	1	0	
			ICT infrastructure installed – WAN/ LAN	1	0	1	
			No. of desktops & laptops, digital photo/video camera and other assisting devices procured	6	3	3	
			No. of Communication and Branding Activities done	4	3	1	
		Municipal community mobilization enhanced	No. of neighborhood associations registered	2	0	2	
		Cooperative societies formed and operational	No. of dormant societies revived	4	0	4	
			No. of new cooperative societies formed and registered	6	0	6	
		Municipal resource mobilization	No. of Investor/ Resource mobilization forums held	5	1	4	The municipality has a private sector engagement toolkit approved by state dept for Urban development to be adopted by Urban boards as part of the KUSP 2
Programme 2: Municipal Urban Development							
Outcome: To enhance urban infrastructural development							
Objective: Enhanced urban infrastructural development							
Urban Development		Physical development	No. of Municipal zoning plans prepared	1	0	1	

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and municipal management	Kajiado Municipality/Lands dept	plans developed and approved	No. of Local Physical Development Plans (LPDPs) prepared and approved	1	0	1	
			No. of Part Development Plans (PDPs) prepared	10	0	10	
		Municipal Integrated Development Plan	Proportion of Kajiado Municipality IDeP implemented	100%	30%	70%	
		Survey and mapping of various utilities conducted	KM of roads surveyed	50	3	47	
			No. of municipal public utilities surveyed, mapped and gazette	10	0	10	
		Guided Development	No of Zoning Rules and Regulations, and Policies prepared and disseminated on Development Control	1	1	0	Development control function tranferreed to the Municipality in March 2025 hence still working on the rules and regulations
			No. of Public Notices Issued	12	4	8	
	Kajiado Municipality/Youth and Sports/Culture	Youth entrepreneurs hip and economic empowerment	No. of youth capacity building programs on economic empowerment conducted	2	0	2	
		Sports competition	No. of sporting competitions held	2	1	1	
		Culture Promotion	Cultural Street rehabilitated and maintained	1	1	0	
Programme 3: Environmental Management & Public Health							
Objective: To improve management and conservation of the environment							
Outcome: Improved management and conservation of the environment							
Environmental Management & Public Health	Kajiado Municipality/Environment dept	Solid waste collection enhanced	Zoning of areas within the Municipality for garbage collection	4	4	0	
			Proportion of waste collected and disposed	4	4	0	
			No.of licensed private garbage collectors	2	1	1	
		Solid waste sensitization	No. of clean up campaigns conducted	1	1	0	

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		and awareness created	No. of public awareness sensitization programs conducted on solid waste management	1	1	0	
		Functional Mazingira Unit	No. of Mazingira Unit Casuals Engaged	50	49	1	
			No. of PPEs Procured for the Mazingira Casuals	50	25	25	
		Environmental sensitization and awareness created	No. of public barazas conducted on environmental management and protection	2	2	0	
			No. of schools sensitized on environmental protection, and management	2	5	-3	

Programmes and Sub-Programmes Performance Report for the Period Ending 30th Jun, 2025 (Non-Financial Information)							
Non-Financial Performance Report for the Period Ending 30th June, 2025							
Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	Remarks
Programme: General Administration , Planning and Support Services							
Objective: To enhance general administration , planning and support services							
Outcome: Enhanced efficient and effective service delivery							
Assembly administration and management	Kajiado County Assembly (KCA)	County Assembly staff and Hon Members performance enhanced	% of Hon Members and staff capacity build	75	85	-10	
	KCA	County Assembly capacity enhanced	No. of Assembly outreach programmes conducted	3	3	0	
			No. of study and inspection tours for Hon Members & staff held	3	3	0	
	KCA	Timely payment of Personnel Emoluments	Proportion of staff and Hon Members paid salary and other benefits on time	100%	100%	0	
	KCA	Infrastructural development enhanced	County Assembly complex completed	1	0	1	
			County Assembly Offices renovated	1	0	1	

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			8 Wards offices and 8 toilets constructed	8	8	0	
			Speaker resident and other official residence completed	1	1	0	
Programme: Legislation,Representation and Oversight							
Objective: To strengthen legislation, representation and oversight role in the county							
Outcome: Enhanced legislation, representation and oversight roles in the county							
Legislation	KCA	County Bills/Laws	No. of relevant legislation bills debated and enacted	12	14	-2	
	KCA	Relevant policies approved	No of policies tabled and approved	6	10	-4	
			No. of Assembly policy manuals developed	3	3	0	
	KCA	County budgets approved	No. of annual budgets approved	1	1	0	
	KCA	Public participation enhanced	No. of stakeholders engaged	15	12	3	
			No. of civil education conducted	5	3	2	
			No. of research done	5	3	2	
Representation	KCA	Number of petitions considered	% of petitions received acted upon considered	100%	100%	0	
	KCA	Statements and questions issued	Number of statements and questions issued	60	49	11	
Oversight	KCA	Oversight over usage of public resources enhanced	No. of budget implementation reports received and acted upon	10	5	5	
			No. of audit reports received and acted upon	12	9	3	
			No. of county government officers vetted (CECs and Cos)	0	8	-8	
			No. of sectoral house committees reports prepared implemented and audited	30	32	-2	
Public participation	KCA	Stakeholders Engagements	No of stakeholders engaged	15	12	3	
	KCA	Civil Education	No of Civil Education conducted	5	3	2	
	KCA	Research	No of research done	5	3	2	

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Sub-Programme	Delivery Unit	Key Output	Key Performance Indicator	(FY 2024-25)			Remarks
				Target	Actual	Variance	
Non-Financial Performance Report for the Period Ending 30st June(1st April to 30th June), 2025							
Program 1: General Administration, Planning and Support Services							
Objective: To create an enabling environment through appropriate policy, legal and regulatory frameworks							
Outcome: Enhanced planning, Support and Coordination of Services							
Sector Planning, Policy, Finance and Administration	Education, Vocational Training, Youth and Sports	Public Financial Management reports developed	No. of budget reports developed	1	1	0	
			No. of financial reports developed	1	1	0	
			No. of Audit reports developed	1	1	0	
			No. of procurement plans developed	1	1	0	
Programme: Tertiary Education							
Objective: To enhance access to quality tertiary education							
Outcome: Enhanced access to quality tertiary education							
Vocational Training Centres	Tertiary Education	VTC infrastructure developed/rehabilitated/equipped	Construction of 2 dormitories per year	1	0	1	
			Construction of 6 classrooms per year	1	0	1	
		Quality and relevance of VTCs enhanced	No. of VTCs implementing digital learning	1	0	1	
			No. of VTCs inspected/assessed and assessment reports prepared	2	0	2	
		Bursary/scholarship programme implemented	No. of VTC trainees on Vijana Tujiajiri support programme	1000	0	1000	
		Governance enhanced	No. of VTCs with management and administration structures established	2	0	2	
		Community awareness enhanced	No. of VTC advocacy campaigns conducted (sensitization forums)	1	0	1	
			Proportion of households sensitized	5	0	5	
Programme: Youth and Sports							
Objective: To provide economic empowerment,nurture and promote talent for youth							
Outcome: Enhanced economic empowerment and talent development for youth							

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Youth and sports development	Youth	Youth empowerment and development	No. of youth capacity built on economic empowerment	200	300	-100	
			Youth mentored and capacity built on (AGPO, internships, apprenticeship, entrepreneurial skills, benchmarking)	100	100	0	
			No. of Youth Empowerment Centers (YEC) / Resource Centers equipped and operational	1	0	1	
		Youth entrepreneurship empowerment program	No. of Youth grps engaged in the Youth entrepreneurship empowerment program	5	1	4	
		Sports	No. of Kenya Inter-Counties Sports Youth Association (KISYA) Games held	1	1	0	
			No. of athletic competitions held	1	1	0	
		Sports Administration	No. of Sports Policy Developed	1	1	0	
			No. of referees/coaches trained	25	25	0	

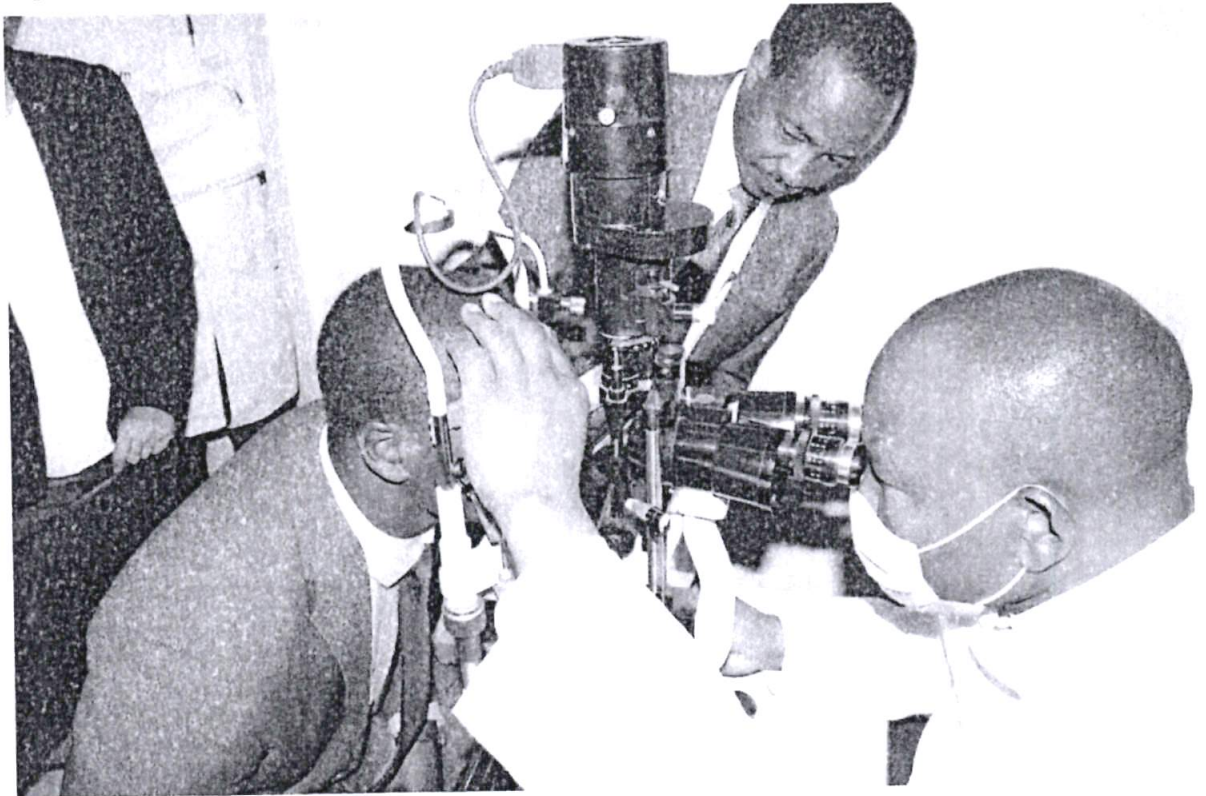
6. Environmental and Sustainability Reporting

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

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

a) Sustainability strategy and profile

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





Kajiado County Referral Hospital Eye Unit

b) Environmental performance

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

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

- Acquisition of a specialized self-loading truck for efficient garbage collection in Kajiado North and parts of Kajiado West
- Routine maintenance of dump sites and their access roads which have remained open even during rainy seasons e.g Ngong and Kitengela dumpsites.
- Reduction of distance covered by people to get water from an average of 15km to about 8km
- Increased in the population of people getting clean and safe drinking water from 35% to 45%
- Over 150,000 tree seedlings planted county wide through donations to institutions, planting in county forests and public parks. This was also made possible through public private partnerships.
- Forestry devolved functions taken by signing of TIPS from county forestry office to county department of environment
- Delineation of boundaries and afforestation of water towers e.g the Entarara forest which we have planted 20000 tree seedlings and recruited forest guards to deter encroachment.

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- Compliance on sand harvesting regulations to conserve river line ecosystems and access roads through ban on overloading.
- Partnerships on waste management plans e.g City of Umea in Sweden, Danish Environment Protection Agency
- Illegal charcoal production drastically by banning the trade and concerted efforts with other agencies like KFS to enforce the directive.



Rehabilitation and reclamation of Ngong dumpsite to a garden



Rehabilitation and reclamation of Ngong dumpsite to a garden

c) Employee welfare

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

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



Kajiado County Staff Team - KICOSCA Games



Kajiado County Staff Team - KICOSCA Games

d) Market place practices-

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

a) Responsible Supply Chain and Supplier Relations-

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

b) Responsible ethical practices-

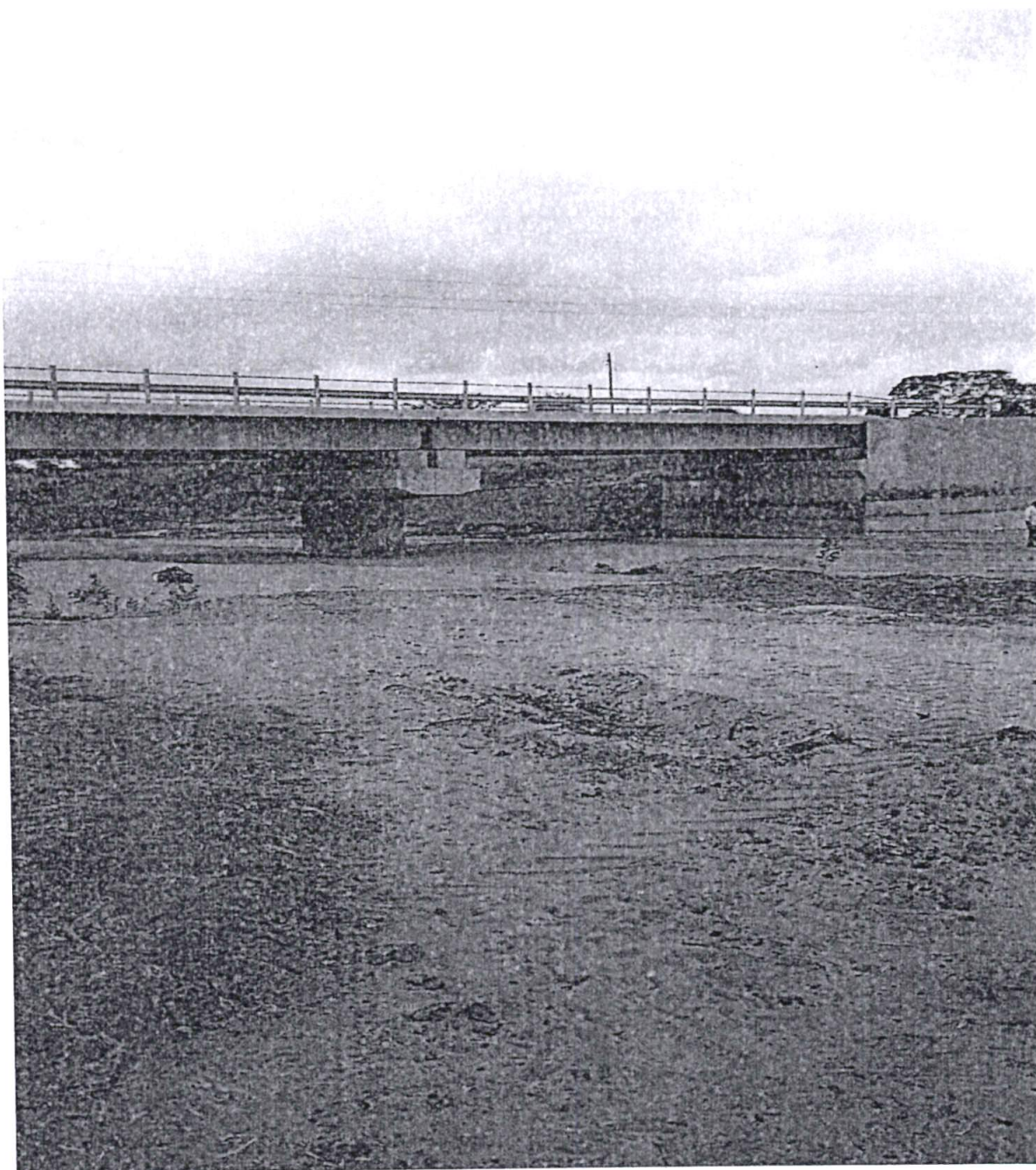
The County has fully adopted e-procurement process and further implemented open contracting in the procurement. This has greatly enhanced openness and transparency in conducting procurement. In promoting fair competition and trade in market places, the County introduced measures to safeguard small scale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

c) Stewardship of goods and services

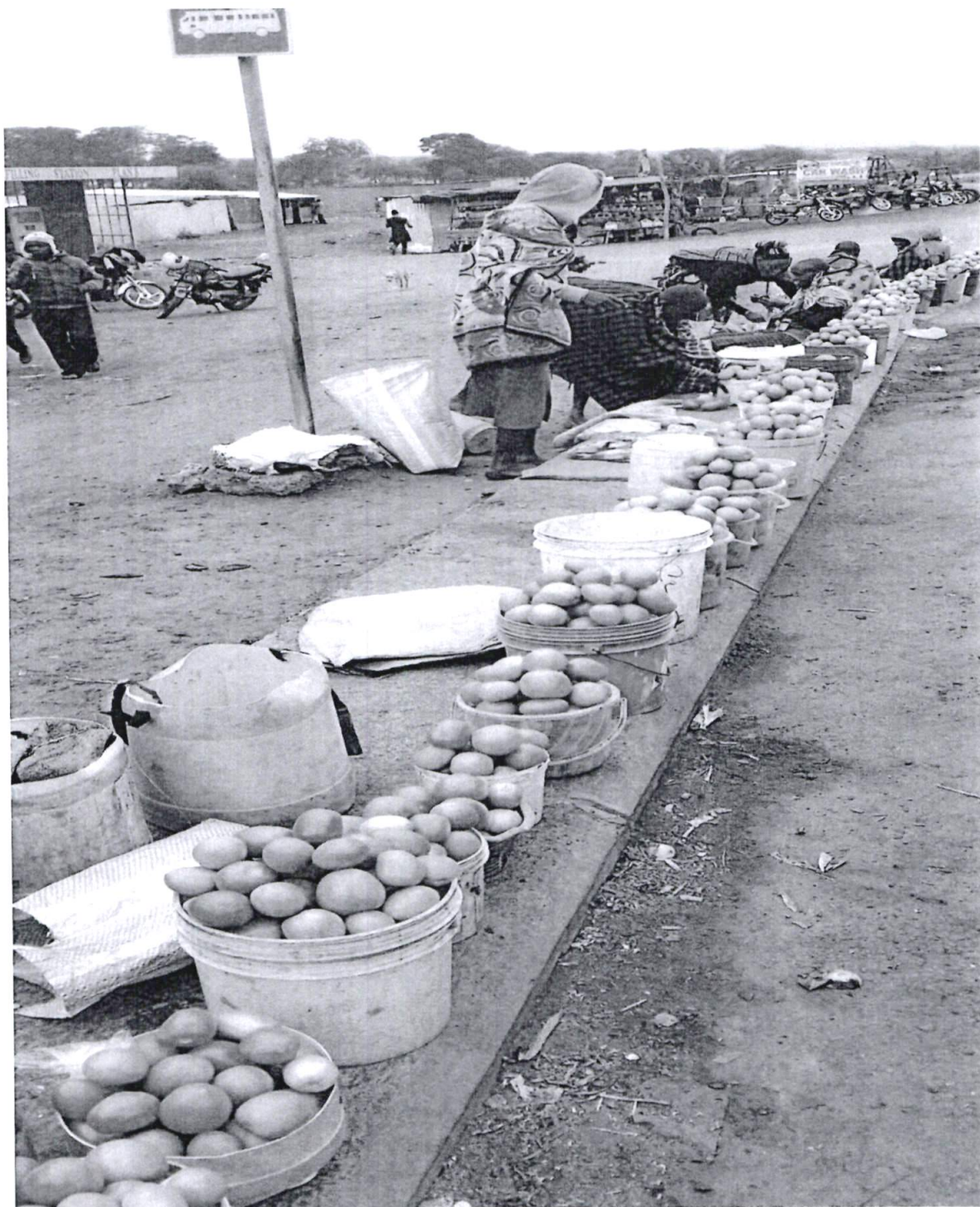
The County during the year implemented consumer protection program whose objective is to safeguard the business owners and promote fair trade practices. The County through the Department of Trade, Industry, Marketing, Tourism and Cooperative inspected and verified 4.885 weights and measures equipment.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



Ngong Market



PAII Bridge in Kajiado East connecting Agricultural produce with the Market



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



Agricultural farms linked to the market through PAII Bridge

e) Community Engagements

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

- a) The community members are involved in identification of needs during planning stage through prioritisation during the annual participatory budget team process. In addition, the community members are involved in project implementation through project management committee. The committee provide oversight in the implementation of the projects.
- b) Village Cluster Development Initiative County has identified village clusters as the basic planning unit through which the County drives community local economic development.



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

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7. Management Discussion and Analysis

1. Operational and Financial Performance for the last five (5) Years

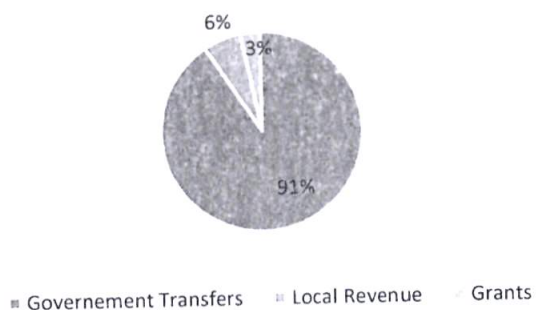
Over the last five financial years, County Executive of Kajiado has focused on strengthening its operational capacity, increasing efficiency, and enhancing service delivery to its residents. The table below presents a summary of financial performance over this period:

Table 1: Financial Performance Summary (FY2021 – FY2025)

Financial Year	Approved Annual Revenue Estimates	Actual Revenue Received for the year	Expenditure	Surplus/Deficit	Growth %
2020/2021	10,050,627,795.00	8,740,387,849.00	8,740,387,849.00	1,310,239,946.00	10
2021/2022	11,022,090,439.00	8,367,104,690.00	8,367,104,690.00	2,654,985,749.00	(9.5)
2022/2023	10,633,748,128.00	9,616,030,449.23	9,616,030,449.23	1,017,717,678.77	11.5
2023/2024	11,587,486,267.02	9,140,418,504.05	9,140,418,504.05	2,447,067,762.97	(9.6)
2024/2025	12,786,474,346.00	10,165,566,923.87	10,165,566,923.87	2,620,907,422.13	11.1

Graph 1: 5-Year Revenue vs Expenditure Trend

Revenue Sources



Pie Chart 1: Revenue Sources (FY2024/2025)

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2. Key Programs/Projects and Investments

Major Completed and Ongoing Initiatives

- Proposed construction of Oloilalei health Centre in entonet Lenkisim ward in Kajiado South sub county.
- Proposed flood mitigation of Pakaase bridge in Magadi ward in Kajiado West sub county
- Construction of a modern Outpatient Department (OPD) at the Kajiado referral hospital in Ildamat ward in Kajiado Central sub county.
- Completion of Kitengela market in Kitengela ward in Kajiado East sub county.
- Construction of Olkatetamai footbridge in Kenyawa poka ward in Kajiado East sub county

3. Statutory Compliance

County Government of Kajiado remains compliant with all statutory requirements under County Governments Act, 2012, Public finance Management Act (PFMA), 2012 and all oversight and accountability institutions (Controller of Budget (COB), Auditor General, Salaries and remuneration commission (SRC), Ethics and Anti-Corruption Commission (EACC) and the senate during the reporting period ended June 2025. Among statutory compliance under taken during the year under review include;

- Prepared and submitted quarterly reports and financial statements to the County Assembly.
- Annual financial audits were conducted by the Office of the Auditor General (compliance Audit)
- Appeared before the senate County Public Accounts and Investment Committee (CPAIC) for reviewing reports of the Auditor General
- Submitted quarterly reports and financial statements to the Internal Audit committee.
- Submitted Quarterly, annual and special reports on county budget performance to the office of the Controller of Budget (COB).

No penalties or regulatory violations were recorded.

4. Risks Facing the Organization

County Executive of Kajiado generally is facing various risk ranging from financial, governance, operational and political risks that can affect service delivery to the citizens;

- i. Delayed disbursement of funds from the National Treasury affecting county operations.
- ii. Revenue shortfalls caused by missing own source revenue targets, thereby risking the dependence on equitable share.
- iii. Pending bills accumulation due to delayed disbursements and unremitted budgeted grants.
- iv. Climate change and natural disasters like droughts, floods and food insecurity.
- v. Urbanization pressure in our major towns caused by increased population against the available infrastructure development.

The risk management framework has been reviewed and updated to align with evolving threats and business continuity requirements.

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

5. Arrears in Statutory and Other Financial Obligations

County Executive of Kajiado as at June 2025, had;

- No material arrears in statutory deductions for PAYE, NHIF, NSSF.
- Outstanding payables of approximately 2.6Billion primarily due to delayed disbursements from the National Treasury, revenue shortfalls and accumulated payables over the years.
- Settled pending bills totaling to approximately 1Billion during the year under review.

6. Review of the Economy and Sector Performance

The macroeconomic environment over the reporting period has shown:

- GDP Growth: Kenya's economy grew 4.7% in the year 2024, down from 5.7% in 2023. In the two quarters of 2025, growth held steady at 4.9% year-on-year, sustained by agriculture and manufacturing. The ministry of finance projects a 5.3% growth in fy 2025-2026 thereby positively impacting county operations.
- Inflation: The country's annual inflation rose to 4.5% year-on-year in august, up from 4.1% in July. This marks the steepest rise since 2024. The increase was largely attributed to sing prices in food, transportation and housing/utilities.
- Exchange Rates: The economy average USD to KES rate is around 129 KES, reflecting a relative stability over there compared to a previous range of up to 163 KES.

7. Future Outlook

Planned Developments

- The County Government of Kajiado is in the process of coming up with a new county Headquarters that will enhance improved service delivery and administrative efficiency.
- The institution has a strategic vision that includes; Modulated Pastoralism, Climate proof environment, Livable towns and equitable education

Strategic Objectives

- Achieve an estimated revenue growth of 1.5Billion in FY2025/2026.
- Enhance stakeholder engagement and efficient public participation with the residents to enhance democracy and accountability, improve policy and project outcomes.

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

8. Statement of Management Responsibilities

Section 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 County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes:

- (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive/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 Executive;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

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

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

County Executive of Kajiado

Annual Report and Financial Statements for the year ended June 30, 2025.

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

Approval of the financial statements

The County Executive of Kajiado financial statements were approved and signed by the CEC member for finance on 28th November, 2025.



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CECM – Finance and Economic Planning

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF KAJIADO FOR THE YEAR ENDED 30 JUNE, 2025

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.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of County Executive of Kajiado set out on pages 1 to 76, which comprise of the statement of financial position as at 30 June, 2025 and

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional International Public Sector Accounting Standards financial statements present fairly, in all material respects, the financial position of County Executive of Kajiado as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) the County Governments Act, 2012 and the Public Finance Management Act, 2012 and comply with The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracies in the Opening Statement of Financial Position

The statement of financial position and as disclosed in Note 23 to the financial statements reflect receivables from non-exchange transactions opening balance of Kshs.2,501,193,082. However, ledgers in support of the balance were not provided for audit review.

In the circumstances, the accuracy and completeness of the receivables from non-exchange transactions opening balance of Kshs.2,501,193,082 could not be confirmed.

2. Unsupported Adjustments in Statement of Changes in Net Assets

The statement of changes in net assets reflects adjustments to recognize assets and liabilities and additions to capital fund of Kshs.133,287,878 and Kshs.2,854,609,720 Negative respectively. However, supporting documents for the adjustments were not provided for audit review.

In the circumstances, the accuracy of the statement of changes in net assets could not be confirmed.

3. Inaccuracies in the Statement of Cash Flows

The statement of cash flows reflects cash outflows of Kshs.107,526,229 in respect to use of goods and services. The amount is reflected as negative which implies that there was an overpayment for goods and services which had not been justified. Further, the statement reflects net cash flows from operating activities of Kshs.1,388,581,400 as disclosed in Note 40 to the financial statements which includes an adjustment of Kshs.340,983,877 attributed to increase in inventories. However, no disclosure note was made in the financial statements to explain the adjustment.

In the circumstances, the accuracy of the statement of cash flows could not be confirmed.

4. Unconfirmed Trade and Other Payables

The statement of financial position reflects Kshs.4,174,866,983 in respect to trade and other payables as disclosed in Note 32 to the financial statements. However, the payables schedule provided for audit review did not provide a movement schedule for the pending payables during the year indicating the balance brought forward from previous years, additions during the year, bills paid during the year and outstanding payables as at 30 June, 2025.

In addition, payables totalling Kshs.812,164,056 or approximately 19% of the total payables had been outstanding for over three (3) years, an indication that the payables were not treated as a first charge on the County Revenue Fund in the succeeding years contrary to Section 41(2) of the Public Finance Management (County Governments) Regulations, 2015. No explanation was provided for not settling the debts nor the measures put in place to settle the bills.

In the circumstances, the accuracy and authenticity of trade and other payables balance of Kshs.4,174,866,983 could not be confirmed.

5. Unconfirmed Property, Plant and Equipment

The statement of financial position and as disclosed in Note 26 to the financial statements reflect property, plant and equipment balance of Kshs.1,357,867,605. However, the property, plant and equipment balance was not supported by a fixed assets register. This is contrary to Paragraph 2.3.5(1) of The National Treasury circular No.03/2025 of 14 April, 2025 on guidelines on transition from cash to accrual accounting which requires an entity wishing to disclose the non-current assets earlier than year 2026/2027 to ensure that assets are supported by an updated fixed assets register. In addition, the depreciation charge for the year of Kshs.218,499,332 had not been supported by an Accounting Policy to guide on the depreciation of various classes of assets.

In the circumstances, the accuracy and completeness of property, plant and equipment balance of Kshs.1,357,867,605 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis of Kshs.13,018,989,469 and Kshs.7,345,726,037 respectively resulting in underfunding of Kshs.5,673,263,431 or approximately 44% of the budget.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. Review of the status during audit of County Government of financial year 2024/2025 revealed that the following matters remained unresolved.

	Financial Year	Audit Issue
1	2023/2024	Incomplete Projects
2	2023/2024	Non-Operationalization of Municipalities of Kajiado, Ngong and Kitengela
3	2023/2024	Legal Expenses
4	2023/2024	Staff Ethnic, Gender and Persons Living with Disability Composition
5	2023/2024	Lack of an Approved Staff Establishment
6	2023/2024	Non-Compliance with the One-Third Basic Salary Rule

Other Information

Management is responsible for the Other Information set out on pages iii to lxxxiii which comprise Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, statement of performance against Pre-Determined Objectives, Environmental and Sustainability Reporting and statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section 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 the Development Expenditure Threshold

The statement of comparison of budget and actual amounts reflects total expenditure of Kshs.7,320,703,769 comprising of Kshs.5,744,336,832 and Kshs.1,576,366,937 for recurrent expenditure and development expenditure respectively. The development expenditure of Kshs.1,576,366,936 was approximately 22% of the total expenditure contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015 that stipulates that pursuant to Section 107(5) of the Act, the County Executive actual expenditure on development shall be at least thirty percent (30%) in conformity with the requirement under Section 107(2)(a) of the Act.

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

2. Irregular Engagement of Casual Workers

The statement of financial performance reflects Kshs.4,650,645,574 for employee costs which, as disclosed in Note 9 to the financial statements includes Kshs.9,650,000 paid to casual workers across different departments. However, review of the Human Resource records revealed that payment vouchers provided were not supported by daily attendance registers or job cards approved by the responsible supervisors. Further, there was no evidence provided to confirm that the County Public Service Board was involved in the process of recruitment of casuals or approved their engagement. This is contrary to Section 74 of the County Governments Act, 2012 that require the County Public Service Board to regulate the engagement of persons on contract, volunteer and casual workers in its public bodies and offices.

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

3. Irregularities in Implementation and Payment for Projects

Management, through various departments entered into contracts for implementation of projects across the County. However, review of sampled projects files and inspection of nine (9) projects valued at Kshs.116,797,538 and as detailed in **Appendix I** revealed that, some projects were implemented and paid for or invoiced on the strength of payment certificates and inspection reports from the Sub-County Works Officers certifying the projects as “practically complete” and recommending full payments (less retention fee). Further, physical inspections confirmed that some works as per the Bill of Quantities and

signed contracts were either not done or there were significant defects pointing to deficiencies in the workmanship.

In addition, inspection and acceptance committees' reports were not provided for audit review to support payments made or amounts invoiced for projects implemented valued at Kshs.116,797,538.

Similarly, some projects were complete but had not been used, while others had delayed for long or were abandoned putting to doubt the value for money spent.

In the circumstances, the regularity and value for money invested in the projects could not be confirmed.

4. Abandoned Project for Proposed Construction of County Aggregation and Industrial Parks

The County Government through the Ministry of Trade, initiated construction of County Aggregation Industrial Parks in the financial year 2023/2024, to be funded at a cost of Kshs.500 million which was a joint contribution of Kshs.250 million each by the County Government and the National Government. However, the County Executive budgeted for Kshs.250 million which was revised downwards to Kshs.30 million in the supplementary budget.

Documents reviewed revealed that, the contract was awarded to a firm at contract sum of Kshs.487,548,670 as per contract agreement signed on 19 September, 2023 to be implemented within a period of ten (10) months. Further, invoice No.2024-001 dated 14 February, 2024 revealed that the contractor requested payment of Kshs.25,702,571 for Certificate No.1, being payment of 16% of work completed. However, payment records reviewed did not indicate any payment made to the contractor.

Further, site meeting/Inspection Committee report held on 20 February, 2024 and progress report indicated that there was slow execution of the project which involved the scope of works.

In addition, physical inspection conducted by the audit team in October, 2025 revealed that the contractor had abandoned the project. The graded, graveled roadworks, office control room and generator room were overgrown with grass and various materials like block of stones meant for foundation works were still at the site, exposed to risk of theft as the larger part of the land remained unfenced or uncontrolled.

Although Management had explained that the delay was occasioned by failure by the National Government to release its part of the contribution towards the project which made it difficult to implement the project as required, there were no measures put in place to ensure completion of the project.

In the circumstances, the effectiveness of Management in financing and implementing the project as per initial work plan may not be achieved.

5. Failure to Prepare and Submit Quarterly Reports and Financial Statements

Review of the County records for the period ending 31 March, 2025 revealed that quarterly reports and financial statements were not prepared and submitted to the County

Treasury. This was contrary to Sections 64(1) and (4) of the Public Finance Management (County Governments) Regulations, 2015 which require Management to prepare and submit the quarterly reports to the County Treasury not later than the fifteenth day after the end of each quarter.

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

6. Irregular Payment to Council of Governors and MAA Regional Economic Bloc

Review of payment details and other supporting documents revealed that the County Government of Kajiado paid Kshs.1,000,000 and Kshs.500,000 to Council of Governors and MAA Regional Economic Blocs respectively. This was contrary to Section 37(b) of the Intergovernmental Relations Act, 2012 which requires that the operational expenses in respect of the structures and institutions established in this Act shall be provided for in the annual estimates of the revenue and expenditure of the national government to cater for (b) the Council of County Governors.

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

7. Gaps in Procurement Planning and Reporting

Review of documents in respect to the procurement process revealed that, there was no evidence of preparation of quarterly reports on the implementation of the Annual Procurement Plan and submission to the County Committee Member for Finance. This was contrary to Regulation 40(6) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an Accounting Officer of a procuring entity to prepare quarterly reports on the implementation of the Annual Procurement Plan and submit it to the Cabinet Secretary or County Executive Committee Member for Finance or person responsible for the procuring entity or the governing body, as the case may be.

Further, there was no evidence to confirm that preparation of the Annual Procurement Plan was preceded by undertaking a market survey. This was contrary to Regulation 71(3) of the Public Procurement and Asset Disposal Regulations, 2020 which requires that when estimating the value of the goods, works or services, the Accounting Officer should ensure that the estimate is realistic and based on up-to-date information on economic and market conditions.

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

8. Irregular Funding of a Project Under the National Government Functions

The County Management through the Department of Education, Vocational Training, Youth and Sports entered into a contract for the fencing of Ilikushin and Oloilalei Primary Schools in Imaroro at a contract sum of Kshs.5,909,736 and construction of Oloolaiser High School gate at a sum of Kshs.1,911,573. However, the projects are explicitly a function of the National Government. This was contrary to the fourth schedule of the Constitution of Kenya, 2010 which places Primary and Secondary Schools under the functions of the National Government.

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

9. Supply of Medical Equipment to a Non-operational Dispensary

During the year under review, the County through Kitengela Municipality procured a medical equipment at a cost of Kshs.2,936,600 for Sholinke dispensary vide contract agreement dated 28 February, 2025 which was paid in May, 2025. Physical verification done on 28 May, 2025 revealed that the structure was incomplete. Although Management explained that the medical equipment is held in safe custody in another facility awaiting operationalization of the Hospital, no explanation was provided as to why medical equipment was procured for a facility that was not complete. This was contrary to Section 153(1) of the Public Finance Management Act, 2012 that requires Accounting Officer to manage assets in such a way as to ensure that the County Government entity achieves value for money in acquiring, using or disposing of those assets.

In the circumstances, value for money for Kshs.2,936,600 incurred on acquisition of the medical equipment may not be achieved.

10. Delayed Construction of County Government Headquarters Complex

The County Executive awarded a contract for the construction of the County Government of Kajiado Headquarters complex at a contract sum of Kshs.492,646,852. The contract agreement was signed on 20 June, 2024 and the contract was to be implemented within one hundred and four (104) weeks commencing 15 November, 2024 to 15 November, 2026. Documents reviewed revealed that the contractor was paid Kshs.98,529,370 being an advance amount paid at the rate of twenty percent (20%) of the contract sum.

Procurement documents reviewed revealed that the project consultant vide letter Ref: SDS: CGK/06/25 of 17 March, 2025 had raised concerns in relation to delayed works. The letter noted that as of 13 February, 2025 with 4 months (16 weeks) of the contract period lapsed, only two percent (2%) of the total works had been accomplished signalling delayed works and the need for revision of the workplan.

Management explained that the delay in execution of the works by the contractor was occasioned by site challenges which were raised by the contractor and that the consultant issued instructions to the contractor to proceed with works as the challenges had been resolved. However, project inspection by the audit team in May, 2025 revealed that there were no works going on as the contractor had abandoned the project. In addition, the foundation works were not completed and heaps of metallic materials for blinding works and erection of pillars were left lying all over the site.

In the circumstances, contract management was not effective and could lead to substantial losses.

11. Unsatisfactory Measurement, Mitigation and Reporting of Sectoral Greenhouse Gas Emissions

Documents provided by the Kajiado Executive Climate Change Unit indicated that Management is yet to establish measurement reporting and verification (MRV+) system that will be able to gather data and reports on sectoral greenhouse gas emissions for the National inventory. This implies that the Climate Change unit has not been able to file the required reports on mitigation, adaptation actions and benefits with the National Council.

Similarly, no annual reports had been submitted to the National Council on status and progress of performance and implementation of assigned Climate Change duties.

In the circumstances, the efficiency and effectiveness of the Climate Change unit in measurement and providing timely reports on sectoral greenhouse gas emissions for the National inventory may not be achieved.

12. Failure to Retain Facilities Improvement Funds (FIF) at the Hospitals

Review of revenue records obtained from Level 4 and Level 5 health facilities in Kajiado County revealed that seven (7) health facilities collected a total Kshs.253,680,164 towards the Health Facilities Improvement. Out of this amount, a total of Kshs.190,325,503 was transferred to County Revenue Fund. However, the County Treasury reimbursed a total of Kshs.177,163,167 to the health facilities resulting in a deficit of Kshs.13,162,336. This was contrary to Section 5(1) of the Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all Public Health Facilities be retained in the Hospital Facilities Improvement Financing Account. In addition, failure to reimburse the total amount transferred by the facilities negatively impacted on service delivery by the health facilities.

In the circumstances, Management of the County Executive 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, based on the audit procedures performed, except for the effect of the matters 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 governance were not effective.

Basis for Conclusion

1. Lack of Audit Committee and Ineffective Internal Audit Function

Review of the internal audit work plan revealed that, although the internal audit function had planned to carry out thirteen (13) audits during the financial year under review, the unit managed to accomplish only five (5) of the planned audits. In addition, there was no audit committee in place contrary to Section 155(5) of the Public Finance Management Act, 2012 which states that a County Government entity shall establish an internal

auditing committee whose composition and functions are to be prescribed by the regulations.

In the circumstances, the effectiveness of internal audit function could not be confirmed.

2. Lack of Risk Management Policy and Disaster Recovery plan

Review of records and information provided by Management in relation to internal controls revealed that the County Executive lacks an approved Risk Management Policy. Although Management explained that the Policy was at draft stage and was yet to be finalized for approval and operationalization, it was not possible to confirm when the process will be completed.

Further, the County Government did not have a Disaster Recovery and Business Continuity Plan contrary to the provisions of Section 158(b)(1) of the Public Finance Management (County Governments) Regulations, 2015. In addition, there was no evidence that a formal risk assessment was conducted during the year under review.

In the circumstances, effectiveness of Management in addressing emerging risks and assure continuity of business operations in case of disaster could not be confirmed.

3. Irregularities in Information Technology Control Environment

Review of the County Information Communication Technology (ICT) environment revealed that the County lacks a formal approved ICT Policy. Management explained that the Policy had already been formulated but was yet to be approved by the Cabinet. This may have affected the County's efforts towards responsible and effective use of technology. Further, the County was operating without an IT Steering Committee and an up-to-date approved IT Strategic Plan.

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

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

Responsibilities of the 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 (Accrual 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 County Executive's ability to continue as a going concern, disclosing, as applicable,

matters related to going concern and using the going concern basis of accounting unless 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, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of 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

15 December, 2025

Appendix I: Irregular Implementation of Projects

Contract No.	Projects	Contract Sum (Kshs.)	Amount Paid (Kshs.)	Anomalies Observed Upon Physical Inspection of Project
CGK/ONT/ EYS/DEV/ 16/2024-2025 Lot 15E	Construction of two (2) ECDE Classrooms at Enkaji Naibor Primary and Five Bedsitter Staff Houses at Lenkati Primary	6,981,797	5,951,693	Lenkati Primary Projects Valued at Kshs.3,499,820 - Anomalies Observed: Works valued at Kshs.140,350 comprising of Installation of Gutters (Kshs.32,900), Installation of Non-slip floor and ceramic wall tiles were not installed (Estimated Kshs.107,800), installation of ceiling (Estimated cost Kshs.120,450)) as per BOQ not implemented but were paid for, implying irregular payments for the works. Further, only four (4) out of five (5) staff houses had been completed and were in use, though no official handover had been conducted, project branding and signage were not done and visible cracks were observed on the floor surface indicating deficiencies in workmanship. Enkaji Naibor Primary School Project-Construction of ECDE Classroom at Contract Sum of Kshs.3,481,977 - Anomalies Observed; Project was for construction of two (2) classrooms, but only 1 (one) was constructed, but BoQ was not clear on cost of one classroom. - Further works valued at Kshs.299,960 comprising of: installation of electrical works (Kshs.99,960), supply and delivery of desks (Kshs.200,000), as per BoQ was not implemented but were paid for, implying irregular payments for the works.

Contract No.	Projects	Contract Sum (Kshs.)	Amount Paid (Kshs.)	Anomalies Observed Upon Physical Inspection of Project
				- In addition, there visible cracks were noted on the classroom floor, and project branding, publicity, and signage were not done.
CGK/RFQ/TCED/DEV/04/2024-2025	Proposed construction of Public Toilets/Market repairs at Ololua Ward and boda boda shade at Olkeri	2,498,803	0	Project Not Implemented to Scope The contractor raised certificate No.1 for Kshs.2,458,192.55 implying that works were complete but physical inspection revealed that market shed repairs at Ololua had not been undertaken, and contractor had abandoned the site. It was not clear as to why the contractor billed for works not done.
CGK/RFQ/TCED/DEV/10/2024-2025	Proposed landscaping of Ewauso Market in Keekonyokie Ward	1,499,000	0	Completed Project not Put to Use - The project was completed before 30 June, 2025 (about 5 months ago) but the project was yet to be put to use. - Engineer explained that vetting of occupants is ongoing.
CGK/ONT/HS/01/2024-2025	Proposed upgrading of Ewauso Kendong Health Centre in Ewuaso Kedong Ward	18,399,954	0	Delayed/Abandoned Project - Contract reviewed indicated that it was signed on 23 December, 2024, but no other documents like; project site handover of payment certificates were provided for review. - At the time of audit inspection the contractor was not on site and no works were on-going, but it was noted that excavations for the foundations, and delivery of some materials (ballast, building stones, sand) had been done. This was an indication that the project had stalled.

Contract No.	Projects	Contract Sum (Kshs.)	Amount Paid (Kshs.)	Anomalies Observed Upon Physical Inspection of Project
Contract No. CGK/DEV/EYS/68/2023-2024	Proposed construction of three classrooms at Rombo Girls Secondary School	4,989,850	3,778,891	Project not Implemented to Scope, & Deficiencies in Implementation - Documents reviewed indicated Contract signed on 8 June, 2024, and it was to last for a period of 60 days plus 3 months defect liability, but physical verification revealed that works were not complete almost four months past the project completion date, a significant delay in project implementation. - Further civil works totalling Kshs.800,435 comprising of electrical installations (Kshs.275,435), installation of non-slip ceramic floor tiles (Kshs.453,600), and application of two coats of plastic emulsion paint (approximately Kshs.71,400) had not been undertaken despite having been provided for in the Bill of Quantities (BoQ). - In addition, visible cracks were observed on the floor surface an indication of poor workmanship.
CGK/ONT/RPWTE/DEV/23/2024-2025	Proposed Grading and Murraming, Culvert and other works of Tikoishi Road and Olosuyian-Esukuta Road in Ildamat Ward	10,987,674	0	Tikoishi Road-Ildamat Ward-Contract not done to Scope - The scope involved grading, gravelling, culvert and other works (opening a section of the road) on a 7Km stretch of road but only approximately 4 Km had been done, and only a small section had been graded and graveled, rest of the road was only graded and last section that involved opening of the road had not been satisfactorily done. - Further, in one section there was a noticeable deep gully due to an existing water way, yet no bridge or drift had been

Contract No.	Projects	Contract Sum (Kshs.)	Amount Paid (Kshs.)	Anomalies Observed Upon Physical Inspection of Project
				considered for installation which could make the road impassable in case of heavy rains.
CGK/RPWTE/ONT/40/2024-2025	Proposed Construction of Greenview Bridge in Oloosirkon/ Sholinke Ward	62,941,355	0	Delayed implementation of Green View Bridge Project Contract agreement signed on 20 February, 2025, and project was to last for 24 months and additional three (3) months for defect liability period. - Physical inspection in October, 2025 found only the contractor signage and demarcation poles at the site, and no meaningful work for the bridge construction had been done at the site and contractor had abandoned the site. - Locals noted that lack of the bridge exposes residents to risk of loss of lives as there were usually flush floods during heavy rains rendering the section impassable.
	Proposed construction of two (2) ECDE classrooms at Nkaimurunya Primary School	3,999,970	2,728,807	- Contract agreement signed on 30 March, 2023 for a contract period of sixty (60) days, but it's only 80% complete with contractor having received Kshs.2,728,807 by 30 June, 2023 on basis of certificate No.1 of 3 May, 2023 of Kshs.3,199,976. - Physical inspection conducted in October, 2025 revealed an incomplete project (at slab/substructure level) and there was no evidence of ongoing works. - No explanation on delayed project implementation and abandonment of project.

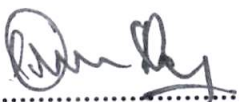
Contract No.	Projects	Contract Sum (Kshs.)	Amount Paid (Kshs.)	Anomalies Observed Upon Physical Inspection of Project
Tender No. CGK/DEV/EYS/38/2023-2024	Stalled project for proposed construction of a perimeter fence at Nkaimurunya Primary School	4,499,135	3,619,200	- Contract agreement was signed on 17 May, 2024 and the contract period being sixty (60) days plus three (3) months defect liability period. - Documents reviewed indicate contractor was paid Kshs.3,619,200 on 30 June, 2024 as per certificate No.1 of 19 June, 2024 for Kshs.3,619,200, which also indicated project completion at 81%. - Physical inspection carried out in October, 2025 revealed project was incomplete, no ongoing works and the contractor was not on site. - No explanation was provided for delayed implementation and abandonment of the project.
Total		116,797,538		

County Executive of Kajiado
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10. Statement of Financial Performance for the year ended 30 June 2025

Description	Notes	2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	8,957,897,887
Miscellaneous Revenue	7	-
Revenue from exchange transactions		
Other income	8	-
Total revenue		8,957,897,887
Expenses		
Employee costs	9	4,650,645,574
Use of goods and services	10	1,225,163,794
Transfers to other Government Entities	11	485,397,700
Depreciation and amortization expense	12	218,499,332
Other Grants and Subsidies	13	325,000,000
Finance costs	14	-
Social Benefits	15	390,819,787
Total expenses		7,295,526,187
Gain/(loss) on sale of assets	16	-
Gain/Loss on Foreign Exchange	17	-
Gain/Loss on fair value of investments	18	-
Impairment loss	19	-
Surplus/Deficit for the year		1,662,371,701
Taxation	20	-
Net Surplus/Deficit		1,662,371,701

The Financial Statements set out on pages 1 to 8 were signed by



Name: Sankaire Tima
Chief Officer Finance



Name: CPA Joshua Majakusi
Director Accounting Services /CFO
ICPAK M/No.12128

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

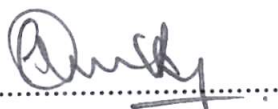
11. Statement of Financial Position as at 30 June 2025

Description	Notes	Period ended June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	29,556,737	212,807,805
Receivables from Exchange Transactions	22 (a)	-	-
Receivables from Non-Exchange Transactions	23	1,824,979,655	2,501,193,082
Inventories	24	-	-
Current portion of investments	25	-	-
Total Current Assets		1,854,536,392	2,714,000,887
Non-Current Assets			
Receivables from Exchange Transactions	22(b)	-	-
Non- Current portion of investments	23	-	-
Property, Plant and Equipment	26	1,357,867,605	-
Right of Use Assets	29	-	-
Intangible Assets and Goodwill	27	-	-
Investment Property	28	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		1,357,867,605	-
Total Assets (A)		3,212,403,997	2,714,000,887
Liabilities			
Current Liabilities			
Trade and Other Payables	32	4,174,866,983	2,501,193,083
Refundable deposits and prepayments	33	12,432,761	614,821
Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		4,187,299,744	2,501,193,083

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

Non-Current Liabilities			
Non-Current Provisions	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Non-Current Employee Benefit Obligation	37	-	-
Borrowings – Non-Current Portion	38	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		4,187,299,744	2,501,193,083
Net Assets (A-B)		(974,895,747)	212,807,804
Represented by:			
Reserves			-
Accumulated Surplus/Deficit		1,879,713,973	212,807,804
Capital Fund		(2,854,609,720)	-
Net Assets		(974,895,747)	212,807,804

The financial statements set out on pages 1 to 8 were signed by:



Name: Sankaire Tima
Chief Officer Finance



Name: CPA Joshua Majakusi
Director Accounting Services /CFO
ICPAK M/No.12128

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

12. Statement of Changes in Net Assets for the year ended 30 June 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30 th June 2024 (cash basis)	79,519,926	-	-	79,519,926
Adjustments: (to recognize assets and liabilities)	133,287,878	-	-	133,287,878
As at July 1, 2024	212,807,804	-	-	212,807,804
Surplus/ deficit for the period	1,662,371,701			1,662,371,701
Returns to CRF	4,534,468			4,534,468
Additions during the period	-	-	(2,854,609,720)	(2,854,609,720)
Other changes (specify)		-	-	-
As at 30 June, 2025	1,879,713,973	-	(2,854,609,720)	(974,895,747)

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

13. Statement of Cash Flows for the year ended 30 June 2025

Description	Notes	Period ended Jun 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		7,132,918,232
Miscellaneous Revenue		-
Other income		-
Total receipts		7,132,918,232
Payments		
Employee costs		4,650,645,574
Use of goods and services		(107,526,229)
Transfers to other Government Entities		485,397,700
Other Grants and Subsidies		325,000,000
Finance costs		-
Social Benefits		390,819,787
Total payments		5,744,336,832
Net cash flows from/(used in) operating activities	40	1,388,581,400
Cash flows from investing activities		
Purchase of PPE		(1,576,366,937)
Purchase Intangible assets		-
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Net cash flows from/(used in) investing activities		(1,576,366,937)
Cash flows from financing activities		
Returns to CRF		4,534,468
Proceeds from borrowings		-

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

Repayment of borrowings		-
Net cash flows from financing Activities		4,534,468
Net increase/(decrease) in cash & Cash equivalents		(183,251,069)
Cash and cash equivalents as at Period Start	21	212,807,805
Cash and cash equivalents as at Period End	21	29,556,736

County Executive of Kajiado
Annual Report and Financial Statements for the year ended June 30, 2025.

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Revenues						
Opening balance (Non-refundable special purpose accounts)	212,807,805	-	212,807,805	212,807,805	-	100%
Transfers from CRF	12,786,474,346	-	12,786,474,346	7,132,918,232	5,653,556,114	56%
Miscellaneous Revenue	-	-	-	-	-	0%
Other income	19,707,318	-	19,707,318	-	19,707,318	0%
Total revenues	13,018,989,469	-	13,018,989,469	7,345,726,037	5,673,263,431	56%
Expenses						
Employee costs	4,660,489,948	-	4,660,489,948	4,650,645,574	9,844,374	100%
Use of goods and services	2,369,290,154	-	2,369,290,154	(107,526,229)	2,476,816,383	-5%
Transfers to other Government Entities	1,089,930,800	-	1,089,930,800	485,397,700	604,533,100	45%
Other Grants and Subsidies	656,428,250	-	656,428,250	325,000,000	331,428,250	50%
Finance costs	-	-	-	-	-	0%
Social Benefits	400,000,000	-	400,000,000	390,819,787	9,180,213	98%
Total	9,176,139,152	-	9,176,139,152	5,744,336,832	3,431,802,319	63%

County Executive of Kajiado
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Capital items						
Acquisition of PPE	2,746,895,718	-	2,746,895,718	1,576,366,937	1,170,528,781	57%
Acquisition of Intangible assets	-	-	-	-	-	0%
Purchase of investments	-	-	-	-	-	0%
Repayment of borrowings	-	-	-	-	-	0%
Total expenses						
Development	2,746,895,718	-	2,746,895,718	1,576,366,937	1,170,528,781	57%
Total Expenses	11,923,034,870	-	11,923,034,870	7,320,703,769	4,602,331,101	61%
Surplus/ deficit	1,095,954,599	-	1,095,954,599	25,022,268		

Reconciliation table

	Operating	Financing	Investing	total
<i>Actual amounts on comparable basis presented in the budget and actual comparative statement</i>	25,022,268	-	-	25,022,268
<i>Basis difference</i>	-	-	-	-
<i>Timing differences</i>	-	-	-	-
<i>Entity differences</i>	-	-	-	-
<i>Classification differences</i>	4,534,468	-	-	4,534,468
<i>Actual in the statement of cashflows</i>	29,556,736	-	-	29,556,736

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

15. Notes to the Financial Statements

1. General Information

Kajiado County Executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are outlined in the devolved functions, including; Delivery of Health and Medical Services, Veterinary and Agricultural Services among others.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

Kajiado County Executive has taken advantage of the transitional provisions under IPSAS 33 and therefore this 1st year's Financial Statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

- Inventory recognition- The County has not recognised the inventory held at the close of the financial year 2024/2025. Kajiado County Executive will undertake stock take to recognise inventory in the second year of transition.
- Non-Current Assets recognition- The Executive has recognised the assets acquired in the financial year 2024/2025 in the books. Assets relating to previous periods will be ascertained and revalued for recognition by third year of transition.

The transition financial statements were authorised for issue by the accounting officer on 07th November, 2025

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis except for the Statement of Cash Flows and the Statement of comparison of Budget and Actual amounts. Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the County Executive of Kajiado. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June 2025.

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria are met. Judgment is applied to determine when these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The County Executive of Kajiado pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation on the cost the County Executive intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the County Executive policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

County Executive of Kajiado
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Physical assets

Assets are resources presently controlled by the County Executive as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings among others are specialized in nature.

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

County Executive of Kajiado

Annual Reports and Financial Statements for the year ended June 30, 2025.

Standard	Effective date and impact:
	ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value.

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

iii) Early adoption of standards

The County Executive of Kajiado did not early – adopt any new or amended standards in the financial year.

Notes to the Financial Statements (Continued)

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the County Executive and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions are recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of Ksh.- 405,988,335 on the 2024/25 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.
Notes to the Financial Statements (Continued)

Budget information (continued)

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 14 of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

Notes to the Financial Statements (Continued)

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset is measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/equity unless the County Executive has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The County Executive of Kajiado assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note.44.

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions, the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the County Executive.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

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.

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Annual Reports and Financial Statements for the year ended June 30, 2025.
Notes to the Financial Statements (Continued)

m) 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.

n) Nature and purpose of reserves

The County Executive creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The Executive recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The County Executive provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which the Executive pays fixed contributions into a separate fund, and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The County Executive regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the Executive, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Directors and senior managers.

t) Service concession arrangements.

The County Executive analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Executive recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Executive also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

v) Comparative figures

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the County Executive's financial statements is in conformity with IPSAS which requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The County Executive based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the County Executive. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the County Executive.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers Current FY
	Kshs	Kshs	Kshs
Recurrent	7,081,833,103		7,081,833,103
Development	1,567,474,084		1,567,474,084
Special purpose transfers	308,590,700		308,590,700
Total	8,957,897,887	-	8,957,897,887

7. Miscellaneous Revenue

Nature of Revenue	2024/2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else	-
Total	-

8. Other Incomes

Description	2024/2025
	Kshs
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

9. Employee Costs

Description	2024/2025
	Kshs
Basic salaries of permanent employees	2,821,989,390
Basic wages of temporary employees	20,180,038
Personal allowances – part of salary	1,786,392,146
Pension and other social security contributions	2,334,000
Employer contributions to compulsory national social security schemes	19,750,000
Employer contributions to compulsory national health insurance schemes	-
Other social benefit schemes	-
Other personnel costs	-
Employee costs	4,650,645,574

* There were NO other personnel costs

10. Use of Goods and Services

Description	2024/2025
	Kshs
Utilities, supplies and services	37,671,016
Communication, supplies and services	16,686,713
Domestic travel and subsistence	210,060,797
Foreign travel and subsistence	14,307,037
Printing, advertising, and information supplies & services	26,149,322
Rentals of produced assets	7,630,875
Training expenses	32,071,123

County Executive of Kajiado
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Hospitality supplies and services	71,668,169
Insurance costs	295,056,047
Specialized materials and services	256,500,598
Other operating expenses <i>including bank Charges</i>	138,993,833
Office and general supplies and services	17,015,221
Fuel Oil and Lubricants	64,011,499
Routine maintenance – vehicles and other transport equipment	26,170,368
Routine maintenance – other assets	11,171,178
Others (specify)	-
Total	1,225,163,794

11. Transfers to Other Government Entities

Description	2024/2025
	Kshs
Transfers to other County Government entities	367,397,700
Transfers to self-reporting projects	88,000,000
Transfers to car loan and mortgage schemes	30,000,000
Others (specify)	-
Total	485,397,700

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

12. Depreciation and Amortization Expense

Description	2024/2025
	Kshs
Property, plant and equipment	218,499,332
Intangible assets	-
Investment property carried at cost	-
Total	218,499,332

13. Other Grants and Subsidies

Description	2024/2025
	Kshs
Membership dues and subscriptions to international organizations	-
Scholarships and other educational benefits	180,000,000
Emergency relief and refugee assistance	125,000,000
Grants to small businesses, cooperatives, and self employed	20,000,000
Subsidies to Public entities	-
Subsidies to Private entities	-
Total Grants and Subsidies	325,000,000

14. Finance Costs

Description	2024/2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	-

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.
Notes to the Financial Statements (Continued)

15. Social Benefits

Description	2024/2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
Government Pension and Retirement Benefits	390,819,787
Total social benefit expenses	390,819,787

16. Gain/Loss on Sale of Assets

Description	2024/2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain on sale of assets	-

17. Gain/Loss on Foreign Exchange

Description	2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

18. Gain/Loss on Fair Value Investments

Description	2024/2025
	Kshs
Investments at Fair Value	-
Total Gain	-

19. Impairment Loss

Description	2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

20. Taxation

Description	2024/2025
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.
Notes to the Financial Statements (Continued)

21. Cash and Cash Equivalents

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent Account	1,310,572	1,960,050
Development Account	5,953,652	61,441
Deposits Account	12,432,761	614,821
Special Purpose Accounts	1,003,389	210,171,493
Other operating commercial accounts (Specify)	8,856,362	-
Total	29,556,737	212,807,805

21 (a) Detailed Analysis of the Cash and Cash Equivalents

		2024/2025	Opening Statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Accounts			
CBK00001	1000171251	1,310,572	1,960,050
Development Accounts			
CBK00002	1000171219	5,953,652	61,441
Deposits Accounts			
CBK00003	10000199008	12,432,761	614,821
Special Purpose Accounts			
KAJIADO COUNTY ROADS LEVY FUND A/C	1000282193	330,774	330,774
KAJIADO COUNTY DEPT OF H/GRANTS A/C	1000282207	-	-
KAJIA DO COUNTY VILLAGE POLYTECHNIC	1000368608	250,227	250,227
KAJIADO COUNTY KE DEVOL SUP PROG	1000452536	-	5,004,128
KAJIADO COUNTY NUTRITION FUNDS ACCO	1000524154	422,308	5,191,514

County Executive of Kajiado

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KAJIADO COUNTY CLIMATE CHANGE FUNDS	1000541768	-	16,772,000
KAJIADO COUNTY PRIMARY HEALTH CARE	1000560622	80	89,825
KAJIADO COUNTY EQUALIZATION FUND	1000737921	-	-
KAJIADO COUNTY AGGREG INDUST PARKS	1000737937	-	-
KAJIADO COUNTY NAVCDP ACCOUNT	1000738127	-	-
KAJIADO COUNTY INFORMAL SETTLEMENT IMP PROJ	1000740175	-	30,000,000
KAJIADO COUNTY URBAN SUPPORT PROGRAMME	1000365258	-	1
KAJIADO COUNTY KE DEVOL SUP PROG	1000761865	-	-
KAJIADO COUNTY EQUALIZATION FUND DEPOSIT ACC	1000762314	-	-
KAJIADO COUNTY COMMUNITY HEALTH PROMOTERS	1000743298	-	-
KAJIADO COUNTY URBAN DEV GRANT	1000743301	-	-
KAJIADO COUNTY URBAN DEVELOPMENT GRANT	1000743287	-	-
Other operating commercial accounts (<i>Specify</i>)			
NATIONAL AGRI. VALUE CHAIN	1318661838	8,267,589	152,432,464
KAJIADO COUNTY WOMEN & YOUTH FUND	1171696043	-	-
KENYA CLIMATE SMART	1224001621	-	-
AGRI SECTOR DEVPT SUPP PRO II	1234616955	-	-
KAJIADO URBAN SUPPORT PROGRAMME	1259000788	-	-
KAJIADO URBAN SUPPORT PROGRAMME	125900591	-	-
COUNTY HEALTH MANAGEMENT TEAM	1240612621	-	650
KAJIADO COUNTY URBAN SUPPORT PROGRA (UIG)	1259000591	-	-
KAJIADO DEBT COLLECTION ACCOUNT	860278585591	-	99,900
KAJIADO COUNTY KENYA INFORMAL SIP - KISIP	1314151312	588,773	10
KAJIADO COUNTY DISABILITY MAINSTREAMING FUND		-	-
<i>Cash on Hand</i>		-	-
Total		29,556,737	212,807,805

County Executive of Kajiado
Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

22. Receivables from Exchange Transactions

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables	-	-
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a) Current receivables	-	-
b) Non-current receivables	-	-
Total Receivables (a+b)	-	-

i) Ageing analysis for Receivables

Description	2024/2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	0	%	0	%
Between 1- 2 years	0	%	0	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total (a+b)	0	%	0	%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	Period ended June 2025
	Kshs
At the beginning of the period.	-
Additional allowance during the period	-
Recovered during the period	-
Written off during the period.	-
At the end of the period.	-

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Notes to the Financial Statements (Continued)

23. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Other debtors (non-exchange transactions)	1,824,979,655	2,501,193,082
Less: impairment allowance	-	-
Total receivables from non-exchange transactions	1,824,979,655	2,501,193,082

Ageing Analysis- Receivables from non-exchange transactions	2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	1,824,979,655	100%	2,501,193,082	100%
Over 2 years	-	0%	-	0%
Total	1,824,979,655	100%	2,501,193,082	100%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	Period ended June 2025
	KShs
Additional provisions during the period	1,824,979,655
Less: Written off during the period	-
At the end of the period	1,824,979,655

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Notes to the Financial Statements (Continued)

24. Inventories

Description	Period ended Jun-25	Opening Statement 1st July 2024
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
Total	-	-

Detailed disclosure on inventories

	2024/2025
Opening balance	-
Additional Inventory in the year	-
Inventory expensed in the year	-
Write-downs in the year	-
Others specify	-
Closing balance	-

25. Investments

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-

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c) Equity investments (specify)		
Equity/ shares in Entity	-	-
Sub- total	-	-
Grand total	-	-
Analysed as:		
Current portion of Investment	-	-
Non-current portion of investment	-	-

d) Movement of Equity Investments

	<i>Period ended June 2025</i>
	Kshs
At the beginning of the period	-
Purchase of investments in the period	-
Sale of investments during the period	-
Increase /(decrease) in fair value of investments	-
At the end of the period	-

Notes to the Financial Statements (Continued)

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding		Current year	Opening Statement 1 st July 2025
	%	%	%	Kshs	Kshs	Kshs
Entity A	0	0	0	0	0	0
Entity B	0	0	0	0	0	0
Entity C	0	0	0	0	0	0
	0	0	0	0	0	0

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Notes to the Financial Statements (Continued)

26. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Heritage assets	Work in progress	Service concession assets	Total
Depreciation Rate		5%	10%	15%	12.50%	30%	0%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024	-	-	-	-	-	-	-	-	-	-
Additions	-	119,088,285	106,298,771	1,321,702,205	29,277,676	-	-	-	-	1,576,366,937
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
As At 30th Jun 2025	-	119,088,285	106,298,771	1,321,702,205	29,277,676	-	-	-	-	1,576,366,937
Depreciation And Impairment										
Depreciation	-	5,954,414.25	10,629,877.10	198,255,330.75	3,659,709.50	-	-	-	-	218,499,332
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
As At 30th Jun 2025	-	5,954,414	10,629,877	198,255,331	3,659,710	-	-	-	-	218,499,332
Net Book Values	-									
Opening Bal as at 1 st July 2024	-	-	-	-	-	-	-	-	-	-
As At 30th June, 2025	-	113,133,871	95,668,894	1,123,446,874	25,617,967	-	-	-	-	1,357,867,605

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26 (b) Property, Plant and Equipment at Cost			
	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	119,088,285	(5,954,414)	113,133,871
Infrastructure assets	1,321,702,205	(198,255,331)	1,123,446,874
Motor Vehicles, Including Motorcycles	106,298,771	(10,629,877)	95,668,894
Computers And Related Equipment	-	-	-
Office Equipment, Furniture, And Fittings	29,277,676	(3,659,710)	25,617,967
Work in progress	-	-	-
Total	1,576,366,937	(218,499,332)	1,357,867,605

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Notes to the Financial Statements (Continued)

27. Intangible Assets

Description	FY.2024/2025
	KShs
Cost/Opening balance at the beginning of the /Period	-
Additions	-
Disposal	-
At end of the Period	-
Additions—internal development	-
Less: Disposal	-
At end of the Period	-
Amortization and impairment	
At beginning of the Period	-
Amortization	-
At end of thePeriod	-
Impairment loss	-
At end of the Period	-
NBV	-

28. Investment Property

Description	FY.2024/2025
	Kshs
Cost/Opening balance at the beginning of the period	-
Additions	-
Disposal during the period	-
Depreciation	-
Impairment	-
At end of the period	-

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Notes to the Financial Statements (Continued)

29. Right- of-use assets

	<i>Buildings</i>	<i>Motor vehicles</i>	<i>Plant and equipment</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 June 2025	-	-	-	-
Carrying Amount				
As at 30 June 2025	-	-	-	-

30. Biological Assets

Description	FY.2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Specify	-	-
Specify	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

31. Tangible Natural Resources

	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 June 2025	-	-	-	-
Carrying Amount				
As at 30 June 2025	-	-	-	-

32. Trade and Other Payables

Description	2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Trade payables	2,649,517,375	2,500,578,262
Payments received in advance	-	-
Employee payables	-	-
Third-party payments	-	-
Other payables	1,525,349,608	614,821
Total trade and other payables	4,174,866,983	2,501,193,083
Ageing analysis:	2024/2025	%
		Opening balance
		% of the Total

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(Trade and other payables)				
Under one year	2,348,278,933	56%	824,147,104	33%
1-2 years	823,532,283	20%	190,891,712	8%
2-3 years	190,891,712	5%	812,164,056	32%
Over 3 years	812,164,056	19%	673,990,211	27%
Total (tie to above total)	4,174,866,984		2,501,193,083	

33. Refundable Deposits and Prepayments

Description	FY.2024/2025	Opening Statement 1 st July 2025
	Kshs	Kshs
Customer deposits	12,432,761	614,821
Prepayments	-	-
Other deposits - EQ Deposits	-	-
Total deposits	12,432,761	614,821

Note:

The opening balance of Kshs. 614,821 had not been disclosed in the previous audited financial statements but it is supported by note 13.A in the 2023/2024 financial statement with a closing deposit bank account balance of Kshs. 614,821.

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Notes to the Financial Statements (Continued)

34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions period end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

35. Lease Liabilities

Description	FY.2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Balance at the beginning of the period	-	-
Discount interest on lease liability	-	-
Paid during the period	-	-
At end of the period	-	-

Analysed as	FY.2024/2025	Opening Statement 1st July 2024
Current lease	-	-
Non-Current lease	-	-
Total Lease period end	-	-

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Notes to the Financial Statements (Continued)

36. Deferred Income

Description	FY.2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions for the Period	-	-	-	-
Transfers To Capital Fund	-	-	-	-
Transfers To Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

Analyzed as:

Description	Amount
Current	-
Non- Current	-
Total	-

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Notes to the Financial Statements (Continued)

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

Retirement benefit Asset/ Liability (Applicable to Pensions)

The Entity operates a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is administered by Central Pension Fund (CPF) while Standard Chartered Bank Ltd, KCB and Equity Bank are the custodians of the scheme. The scheme is based on 12% percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out as at 30th June 2025 by Actuarial Services (E.A) Ltd actuarial valuers. On this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

	FY.2024/2025	Opening Statement 1st July 2024
Discount Rates	0%	0%
Future Salary Increases	0%	0%
Future Pension Increases	0%	0%
Mortality (Pre- Retirement)	0%	0%
Mortality (Post- Retirement)	0%	0%
Withdrawals	0%	0%
Ill Health	0%	0%
Retirement	0%	0%

Recognition of Retirement Benefit Asset/ Liability

a) Amounts recognised under other gains/ Losses in the statement of Financial Performance:

	FY.2024/2025	Opening Statement 1st July 2024
Description	Kshs	Kshs
The return on defined plan assets	-	-
Actuarial gains/ losses arising from changes in demographic assumptions	-	-
Actuarial gains/ losses arising from changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	-	-
Others (specify)	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Remeasurement of the net defined benefit liability (asset)	-	-

b) Amounts recognised in the Statement of Financial Position

	FY.2024/2025	Opening Statement 1st July 2024
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	-	-
Fair value of plan assets(b)	-	-
Funded status(=a-b)	-	-
Restrictions on asset recognised	-	-
Others	-	-
Net asset or liability arising from defined benefit obligation	-	-

38. Borrowings

Description	FY.2024/2025
a) External borrowings	

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Balance at beginning of the period	-
External borrowings during the period	-
Repayments of during the period	-
Balance at end of the period	-
b) Domestic borrowings	
Balance at beginning of the period	-
Domestic borrowings during the period	-
Repayments during the period	-
Balance at end of the Period	-
Balance at end of the period- domestic and External borrowings c = (a+b)	-

The analyses of both external and domestic borrowings are as follows:

	FY.2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organisation'	-	-
Sterling Pound Denominated Loan From 'Y Organisation'	-	-
Euro Denominated Loan from Z Organisation'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Total /Balance at end of The Period	-	-

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Notes to the Financial Statements
(Continued)

Description	FY.2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

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Notes to the Financial Statements (Continued)

39. Service Concession Arrangements Liability

Description	FY.2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the period	-	-
Less: Service concession revenue recognized	-	-
Service concession liability at end of the period	-	-

40. Cash Generated from Operations

	Period ended June 2025
Surplus for the year before tax	1,662,371,701
Adjusted for:	
Depreciation	218,499,332
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	(340,983,877)
Increase in receivables	(1,824,979,655)
Increase in deferred income	-
Increase in payables	1,673,673,900
Increase in payments received in advance	-

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Net cash flow from operating activities	1,388,581,400
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Receivables from non-exchange transactions				1,824,979,655
Bank balances				29,556,737
Total	-	-	-	1,854,536,392

41. Segment Information

42. Contingent Assets and Contingent Liabilities

Contingent Assets

	FY.2024/2025
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

Contingent Liabilities

	FY.2024/2025
	Kshs
Contingent Liabilities	
Court Case xx against the Entity	-
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-

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Total	-
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(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)

Notes to the Financial Statements (Continued)

43. Capital Commitments

Capital Commitments	FY.2024/2025
	Kshs
Authorised for	-
Authorised and Contracted for	-
Total	-

44. Financial Risk Management

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

i) Credit risk

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

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	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	1,824,979,655	1,824,979,655	-	-
Bank balances	29,556,737	29,556,737	-	-
Total	1,854,536,392	1,854,536,392	-	-

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Notes to the Financial Statements (Continued)

Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from 2025. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Trade payables	0	0	0	0
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
Total	0	0	0	0

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

The Entity has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The Entity manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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Notes to the Financial Statements (Continued)

Financial Risk Management

The carrying amount of the *Entity's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Current FY

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 20xx			
Financial Assets	0	0	0
Investments	0	0	0
Cash	0	0	0
Debtors	0	0	0
Total Financial Assets	0	0	0
Financial Liabilities	0	0	0
Trade And Other Payables	0	0	0
Borrowings	0	0	0
Total Financial Liabilities	0	0	0
Net Foreign Currency Asset/(Liability)	0	0	0

Financial Risk Management

The following table demonstrates the effect on the *Entity's* statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2024			
Euro	10%	0	0
USD	10%	0	0
2025-1			
Euro	10%	0	0
USD	10%	0	0

Notes to the Financial Statements (Continued)

b) Interest rate risk

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Financial Risk Management

Sensitivity analysis

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs 00 (2025: KShs 00). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs 00 (2025 – KShs 00)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *County Executive* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *County Executive* considers relevant and observable market prices in its valuations where possible.

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Notes to the Financial Statements (Continued)

Financial Risk Management

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	0	0	0	0
Non- Financial Assets				
Investment Property	0	0	0	0
Land And Buildings	0	0	0	0
	0	0	0	0

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

iv) Capital Risk Management

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	<i>Insert Current FY</i>	<i>Opening Statement 1st July 20XX</i>
	Kshs	Kshs
Revaluation Reserve	0	0
Retained Earnings	0	0
Capital Reserve	0	0
Total Funds	0	0
Total Borrowings	0	0
Less: Cash And Bank Balances	0	0
Net Debt/(Excess Cash And Cash Equivalents)	0	0
Gearing	0%	0%

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Notes to the Financial Statements (Continued)

45. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to the *Entity* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	2024/2025
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	-
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	730,800
Training and conference fees paid to govt. Agencies	950,026
Others (specify)	-
Total	1,680,826
b) Grants /transfers from the government	-
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	-

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Payments of salaries and wages for employees	-
Payments for goods and services	-
Total	-
d) Key management compensation	-
Compensation to key management	-
Total	-

46. Segment Information

The County Executive of Kajiado is domiciled in Kajiado County and did not operate in different geographical regions.

47. Contingent Assets and Contingent Liabilities

Contingent Assets

	2024/2025
	Kshs
Contingent Assets	
Insurance Reimbursements	0
Assets Arising from Determination Of Court Cases	0
Reimbursable Indemnities and Guarantees	0
Receivables From Other Government Entities	0
Others (Specify)	0
Total	0

Contingent Liabilities

	2024/2025
	Kshs
Contingent Liabilities	0
Court Case xx against the Entity	0
Bank Guarantees in Favour of Subsidiary	0
Contingent Liabilities arising from Contracts Including PPPs	0
Others (Specify)	0
Total	0

48. Capital Commitments

	2024/2025
	Kshs
Capital Commitments	
Authorised for	0
Authorised and contracted for	0
Total	0

Notes to the Financial Statements (Continued)

49. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

50. Ultimate and Holding Entity

The Entity ultimate parent is the Government of Kenya.

51. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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16. Appendix

Appendix 1: Implementation Status of Auditor-General'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)
1. Variances Between the Financial Statements and Payroll	The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflect compensation of employees cost of Kshs.3,783,743,196 which includes Kshs.2,244,905,799 for basic salaries of permanent employees. However, re-computation of amounts in the payroll revealed an expenditure totalling Kshs.2,271,726,220 resulting in an unexplained variance of Kshs.26,820,421. Although Management indicated that a reconciliation had been done, no evidence was provided for audit review.	The variance of Kshs. 26,820,421 is the employer Gratuity contributions that was not captured in the IPPD System since it is processed manually in the payroll. However, the reconciliation of the payroll records has been done and this will be captured in the financial statements in the subsequent period. Attached herewith (as - Annex I) is a schedule of employer gratuity contributions amounting to Kshs. 26,820,421 for your ease of reference.	Resolved	1 year
2. Unsupported Prior Year Adjustment	Prior year adjustment of Kshs.23,726,610 with no disclosure note made in the financial statements.	The amount on prior year adjustment of Kshs. 23,726,610 was caused by the transactions cleared in the system at the end of the financial year. The management wish to state that by the time of preparing and submitting the financial statements for the FY .2023/2024, the amount mentioned above was not yet reconciled in the system and consequently there was no schedule to support it. The management is in the process of reconciling the amount and it will ensure that the final reconciled figure will be disclosed in the subsequent financial statements.	Partially resolved	1 year
3. Budgetary Control and Performance	The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget an	The underfunding of Kshs. 2,599,208,394 or 25% of the budget was occasioned by the delayed release of the Exchequer equitable share for the month of June 2024 amounting to Ksh.664million, under collection	Partially resolved	1 year

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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)
	actual on comparable basis of Kshs.10,514,620,550 and Kshs.7,915,412,157 respectively resulting in an underfunding of Kshs.2,599,208,393 or approximately 25% of the budget.	of Own Source Revenue by Ksh.573million and unreleased donors funds amounting to Ksh.1.28billion which were budgeted for and expected to fund the County's planned activities.		
4.Non-Disclosure of Pending Bills	Non-disclosure of pending accounts payables of Kshs..1,197,584,070 The status report of the County pending bills revealed that the County had pending bills totalling Kshs.2,290,313,208 which comprised of development and recurrent expenditure of Kshs.1,531,450,134 and Kshs.758,863,074 respectively. Management has not amended the financial statements to reflect the pending payables in the annexes.	The management wish to mention that, by the time of preparing the Financial Statements for the financial year 2023/2024 which were submitted to the Auditor by 30 th September, our pending bills report was still being analyzed and reviewed by the pending bills committee. The Pending Bills report has since been finalized and submitted by to relevant bodies including OCOB and OAG. (copy attached for your ease perusal) (Ref. Annex II) The management has taken note of this non-disclosure and the same will be rectified subsequently by disclosing the financial statements as recommended by the Auditor and guided by Annex 2 of the reporting template.	Resolved	1 year
5. Unresolved Prior Year Matters	The Management has not resolved the issues raised in the previous year audit report.	The management acknowledges recommendation by the Auditor on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. The management wish to state that it has implemented some of the recommendations by setting up guidelines to enhance existing policies and in the process of adapting the pending recommendations for the benefit of the County Government and the residents of Kajiado County.	Partially resolved	1 year

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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)
6.Unsupported Contractual Services - Public Service Board	The County Government of Kajiado through the Public Service Board contracted the services of the Institute of Human Resource Management to carry out an audit of the County employees at a cost of Kshs.5,754,700 which was paid for Phase 1 in March, 2024. However, the report from the audit exercise and the action taken by Management on the findings were not provided for audit review.	The County Government entered into a contract agreement with the Institute of Human Resource Management (IHRM) for Human Resource Audit of the Kajiado County Employees. The staff audit exercise was conducted successfully as planned and contracted for, by the County Government. The Audit report findings are available for review. The management continues to implement the recommendation of the report. (Ref. Annex attached	Resolved	1 year
7. Irregular Payment of Transaction Fee and Commission	During the year under review the County contracted a firm to collect revenue and was paid Kshs.7,683,308 as transaction fee for the months of September, October, November and December, 2023 in May, 2024. However, the payment was not supported by any contract agreement as the one in place only stipulates for the supply, delivery and installation of an integrated electronic revenue collection and management platform at a contract price of Kshs.29,930,320 and a recurring cost (commission) of 6% of the revenue collected. In	The County wish to confirm that it entered into an agreement with M/S Web Tribe limited on 22/12/2022 for supply, delivery and installation of an integrated electronic revenue collection and management platform at a contract price of Kshs.29,930,320 and a recurring cost (commission) of 6% of revenue collected. It is important to note that the same contract stated the elements of commission to be charged on revenue collection which is indicated to be 6% of the monthly collection. The contract and the actual revenue collected are the basis to determine the amount of	Resolved	1 year

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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)
	addition, it was not clear how the monthly transaction fee was determined. Further, the firm was paid a 6% commission on revenue collected for various months totalling Kshs.33,104,959. However, the payment vouchers were supported by copies of the invoices instead of the original invoices.	commission to be paid. The invoices paid were well computed (copies attached as (Ref. Annex IV) for your ease reference Concerning payment vouchers being supported by copies of the invoices instead of the original invoices, we would like to state that M/S Web Tribe limited is a digitally enabled company therefore submits its documents electronically.		
8. Unexplained Voided Transactions	Review of the financial records revealed that one thousand nine hundred and twenty-two (1,922) transactions in IFMIS amounting to Kshs.2,281,278,637 were voided. However, supporting documents such as voided payment vouchers, request to void payments, The National Treasury approval and Exchequer requisitions from the Controller of Budget were not provided for audit review. Further, the voided payments had not been disclosed as pending accounts payable and utilization of funds which were initially meant to pay the voided transactions was also not explained.	The management wish to mention that the voided transactions of Kshs 2,281 ,278,637 was occasioned by lack of sufficient funds to cater for all the expenses as anticipated and planned for. The shortfall in own source revenue collection and delays in the release of the exchequer equitable share were main reasons for the lack of funds. The voided transactions make part of the pending bills for considerations in the subsequent financial years. Samples of departmental voided transactions system has been attached for review and verification. In addition to this, the finance department wrote an internal memo to notify all accounting officers of this occasion with an intention to request to void payments in the ifmis system. (Ref. Annex V)	Resolved	1 year
9. Baraka Sixers Road	A contractor had been awarded a contract for grading and gravelling of Baraka Sixers Road during the year under review at a contract sum of Kshs.9,127,692. Physical verification revealed	The project was awarded a contractor for the grading and gravelling of Baraka Sixers Road during the year under review at a contract sum of Kshs.9,127,692.During the audit site visit the	Partially resolved	1 year

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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)
	that the contractor dug a huge pit splitting the road into two making it impossible to access from either side. The situation of the road poses a fatal risk to the road users. However, the contractor had been paid all his dues and was not on site.	contractor had already left the site after doing all that is required in the bill of quantities. And the insurance of interim completion certificate during the interim inspection from the department of roads engineers. The inspection approved the payment of the contractor. The pit was caused by the heavy track that pass through the road from the neighboring construction site but the department instructed the contractor to repair the damage sections of the road since the project is still within the contract period under the defect liability period (DLP). The contractor was instructed to go back to the site immediately and remedy the defects caused by the heavy trucks. The current position is that the road is in a good condition and serving the residents effectively. Attached pictorials. (Ref. Annex VI -(a)		
10. Construction of Olkatetema Footbridge	Contract in the prior year for the Construction of Olkatetema Footbridge awarded at a contract sum of Kshs.47,005,138 and as at 30 June, 2024, the contractor had been paid a total of Kshs.23,502,569. Physical verification of the project revealed that:- • The project was not complete. • The contractor was not on site. In addition, • Poor workmanship was noted on the ramping pillar on one side of the river.	The management wish to mention that; By the time of audit there was no activity on site as the contractor was doing out of site fabrication of steel decking which has since been fixed and in use. The bridge was to be constructed to meet the standards as per the bill of quantities. Gabion boxes have been installed along the river starting from ramping pillars on each side of the bridge. This will help to protect any erosion along the river. The bridge has since been complete, commissioned and opened for public use. Attached herein are pictorials for the complete bridge. Attached herein are pictorials for the complete bridge.	Partially resolved	1 year

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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)
11. Construction of Acacia Feeder Road	This Involves a contract for grading and murrming of Acacia – Feeder Road in Oloosirkon/Sholinke Ward in Kajiado East at a contract sum of Kshs.3,971,492. The first certificate, Certificate No.1 which was raised and presented to the department of roads on 5 June, 2024 indicated that the project was 100% complete and the contractor was paid a net amount of Kshs.3,386,724. The project was to be undertaken within a period of one hundred and eighty (180) days while certificate No.1 in support of the payment indicated that the contract period was sixty (60) days. In addition, the certificate of registration of the contractors with the National Construction Authority, certificate of practical completion and inspection & acceptance committee report were not provided for audit review. However several issues were noted.	There was a typing error on the days of project completion in the payment certificate and address of the contractor. The error was well noted and will not occur in the future. The NCA certificate for the contractor was available in the tender document as attached. During the site audit visit the contractor was still within the contract period since the defect liability period did not elapsed therefore the department of road instructed the contractor to go back to the site and re-do the instructed maintenance works which include drainage works. Attached herein are pictorials for the project, NCA certificate and license of the contractor.	Partially resolved	1 year
12. Construction of Green Valley-Parkview SDA Road	A construction company was awarded a contract for the proposed grading, gravelling & murrming of Green Valley Parkview SDA Road in Oloosirkon at a contract sum of Kshs.8,542,820. However, several anomalies were noted:	The NCA Certificate and the Contractor Annual Registration Certificate, were valid till 30th June, 2022. NCA Registration No. 55676/R/0220 has been attached for verification. The bill of quantity attached to the tender document was a guide of the cost estimation of the works and a summary of the itemized items and works to be undertaken, the supervising Engineer did and had a detailed report data of the Annual Road Inventory Condition Survey of the road which neither explicitly showed exact location of the works nor the actual	Partially resolved	1 year

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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)
		works to be done. But in implementation, the supervision Engineer issued clear site. Copy of site instruction attached. The Contractor was issued with a site instruction to install the first box culvert at Chainage and the culvert was done to the satisfaction of the engineer which worked perfectly well. At the time of the audit, which was carried out on 19th July 2024, 4 years after the project was completed, and there had no routine maintenance works on the road, the bush and thickets were present but this did not deter the structure from working. There wasn't a second culvert but rather the same culvert at Ch. 0+000, which was vandalized and broken. It was blocked and not safe to be used by road users. The Supervising Engineer ordered for its removal and installation of a new one. This culvert was installed at the dump site at Ch. 1+900. It had a dimension of 1m x 1m x 8m and this was deliberately designed as a box culvert to offer additional drainage structure done to supplement the existing twin diameter 900mm culvert to accommodate the high run off that goes through the stream that passes through the dumpsite. This was satisfactorily done and its effectiveness was 100%. The broken section visible were of the existing culverts which were done a while back.		

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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)
		Before the contractor completed his works, the site became unconducive for him to have any operations. The completed works and machinery were vandalized. After the box culvert at Ch. 0+000 was destroyed by the community. The contractor presented a claim under Interim Payment Certificate No. 1 after a joint evaluated works and estimated works to have costed Kshs. 3,833,500. The remainder of the funds were used to engage another contractor to re-do the vandalized box culvert. There were also some delays in the executions of the works on the part of the contractor due to hostility on the site. The Engineer requested for termination and the new contract was awarded to Hudgens Limited to complete the remaining works. The first contractor who failed to comply was issued with a termination and the remainder of the works were done by a new another contractor Hudgens Limited, under a separate contract. This was done when the project team was doing a joint inspection. The team valued the works done and satisfactorily completed at that time so that the contractor can be released and paid. The management wish to clarify that the contractor was registered with NCA at the time of evaluation. Attached a copy of NCA certificate.		
13. Stalled Project- Nkaimurunya Primary	The County Executive of Kajiado through the department of Education entered into a contract for the construction of a perimeter fence at Nkaimurunya Primary School at a contract sum	During the financial year 2023/24 a contract was awarded to construct a perimeter fence at Nkaimurunya ECDE.	Partially resolved	1 year

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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)
	of Kshs.4,499,135 during the year under review. The contract agreement was signed on 17 May, 2024 with a contract period of sixty (60) days plus three (3) months defects liability period. Available information indicates that the contractor was paid Kshs.3,619,200 on 30 June, 2024. Physical verification carried out in the month of September, 2024 revealed that the project had not commenced and the contractor was not on site. However, a payment certificate No.1 of 19 June, 2024 for Kshs.3,619,200 had been raised for payment indicating that the project was 81% complete. Management did not explain reasons for this anomaly.	The contractor commenced works but was stopped by the forest department as the school was within Oloolua block of Ngong forest. Attempts have been done to withdraw the stop order and have the project proceed as per attached correspondence. Before stop order the contractor had done excavation of foundation and part of concrete casting for bases and footing. All materials for the construction of wall had been supplied. Steel bars had been cut and fixed. The payment done was for works done and materials supplied as per attached site report and valuation of works done. Photographs taken on site during construction are also attached		
14. Non-Operationalization of Municipalities of Kajiado, Ngong and Kitengela	As previously reported, review of records indicated that the Governor granted special status to two (2) urban areas namely Kajiado and Ngong Municipalities on 6 December, 2018. However, to date financial statements, books and records of accounts for the financial years 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024 have not been submitted. Although Kitengela Municipality has a Board of Management and an Administrator, no information was provided for audit review on when it was granted special municipality status and financial statements have equally not been prepared. This is contrary to Section 46(1) of the Urban Areas and Cities Act, 2011 which requires	Kajiado County has three operating municipalities; Kajiado, Ngong and Kitengela Municipalities that forms part of urban centers within the county and has been granted special status by his excellency the Governor. Regarding the municipalities not preparing nor submitting financial statements, the reporting has been included as part of executive financial statement, since they are not receiving funds directly but rather operating as a department in the county. Additionally, Kitengela Municipality is also dully constituted as other existing municipalities with a board of management, administration and staffs. The Governor granted Kitengela Municipality a special status and a letter is herein attached to for review and verification.	Resolved	1 year

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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)
	that the Board shall keep proper books and records of its incomes, expenditure, assets and liabilities, and within a period of three months after the end of each financial year the Board shall submit them to the County Executive Committee for onward transmission to the Office of the Auditor-General together with the statements of assets and liabilities.			
15. Long Outstanding Revenue	Review of the debt aging analysis revenue in arrears of Kshs.11,984,425,260 owed by several debtors comprise of uncollected land rent, rates and royalties which Management did not explain measures put in place to collect this outstanding revenue. A service provider was contracted to collect revenue on its behalf. However, no evidence was provided for the progress made in recovery of the outstanding debts by the contracted service provider.	The County Government of Kajiado has implemented several measures to collect revenues in arrears which include:-Payment Plans, Legal Action, Collaboration with Financial Institutions, Strengthened Enforcement. Annexed to this report is Court documents on Tata Magadi Chemicals who owe the County Government of Kajiado Kshs.10,541 ,636,244.00. 87.5% of the Debtors book in the County Government of Kajiado is owed by Magadi Tata Company. Evidence on progress made by debt collector on recovery of debt. RBC (Regional Business Collections Ltd) was contracted to collect debt on 16th March 2023. During the contract period RBC collected Kshs. 101M from Magadi Tata Chemicals Ltd as shown by the correspondence letter from Tata Chemicals Ltd attached to this report.	Partially resolved	1 year

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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)
		Jamii Bora payment of 29th June 2023 Transaction code FT23180J2CQS was also paid courtesy of the debt collector. Other payments Kshs.2,000,000 made by Umma University on land rates on 24th June 2024. Bank receipt attached. Kshs.1 East African Portland cement payment for land rates on 13th March 2024. (Attached bank Slip) Kshs.1 Payment by African Nazarene University on outstanding land rates on 23rd Jan 2024.		
16. Legal Expenses	Review of legal expenses incurred during the year revealed that Kshs.79,130,505 was paid to various private law firms for legal service offered to the County Executive of Kajiado. However, several anomalies were noted:	(i)Section 22(2) of the County Attorneys Act 2020 provides that the County Attorney may procure the services of such other persons as may be reasonably necessary for the purposes of assisting the County Attorney in the performance of the functions of the County Attorney. This section buttresses the point that special exceptions are imperative in the public procurement of legal services because the legal profession is a self-regulating profession. (ii)it would be impractical for the Accounting officer to approve and award advocates for all legal matters that are filed under Certificates of urgency. That would be a technical area being exercised by the Office of the County Attorney under Section 22(2) of the County Attorneys Act 2020.The County Law Office when engaging the services of external Advocates issues instructions letters to the prequalified firms of Advocates (See attached list) who in turn acknowledge	Partially resolved	1 year

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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)
		receipt of such instructions and acceptance of the same. Upon issuance of instructions and after commencement of the services, the external Advocates raise and issue fee note for payment to the County Law Office guided by the Advocates Remuneration Order. (iii)The County Government of Kajiado has been plagued by over 1200 plot court cases arising as part of the liabilities of the Olkejuado County Council. This greatly affects management of other cases arising from the tenure of County Government The County negotiated to pay the decretal sum in two phases and paid the first half of the sum in the last FY. The second one will be paid within this financial FY 2024/25. Lack of payment is occasioned by budgetary constraints and delays of disbursements from the National Treasury.		
17. Non-Compliance with Law Fiscal Responsibility	Review of documents provided for audit revealed that the total budgeted Revenue for the County was Kshs.11,587,486,267 while the budget for the wages and benefits was set at Kshs.4,826,922,072. This represents approximately 40% of the budget which exceeded the set thresh hold of 35% as required by Regulation 25(1) (b) of the Public Finance Management (County Governments) Regulations, 2015.	County government of Kajiado's public wage bill has been on an increasing trend due to the increased demand for service delivery especially in areas of Health and Education and subsequent rise in the number of County Public Service employees and the quantum of compensation. The county government of kajiado in its commitment to improve Healthcare to her people and access to education as emphasized by the President.This have brought a significant rise in its wagebill. The Kajiado County executive have put in place plans geared to proper management of the Wagebill.	Partially resolved	1 year
18. Staff Ethnic, Gender and	Review of the payroll and employee recruitment revealed that the Kajiado County Executive had	a) Employment of the Village Administrators who were employed in the year 2022 and the Kajiado	Partially resolved	1 year

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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)
Persons Living with Disability Composition	four thousand four hundred and sixty-four (4,464) employees. Out of whom three thousand one hundred and eighty-nine (3,189) or approximately 71% were from the dominant community in the County. In addition, out of the four thousand four hundred and sixty-four (4,464) employees as at 30 June, 2024, two thousand five hundred and sixty-one (2,561) were male (57%) while one thousand nine hundred and three (1,903) (43%) were female. Further, the persons living with disabilities were only twenty-six (26) representing (0.6%) out of the four thousand four hundred and sixty-four (4,464) staff of the County.	County Assembly Village Administrators Alienation Act of 2020 was very categorical that the successful candidates must come from the specific Geographical region where they reside hence the downfall. b) Historical Legacy of Inherited Workforce The current workforce structure largely stems from the defunct local authorities and national government systems predating devolution. c) The board has observed a low turnout of qualified persons with disabilities (PWDs) during recruitment exercises. d) Efforts Made To Address Non-Compliance:- Conducting an internal audit to identify gaps and Incorporate affirmative action in the county's recruitment policies		
19. Lack of an Approved Staff Establishment	The County Executive does not have an approved staff establishment as prescribed by Section 55(b) and (c) of the County Governments Act, 2012 In the 2022/2023 audit, Management in their response to the query, had indicated that the County Government was in the completion stage of updating its Staff Establishment. However, the Establishment is yet to be completed and approved to date.	The County Public Service Board has received the staff establishment executive for approval, the management is waiting for the full board meeting where the document will be interrogated, approved and submitted to the executive for implementation. Herein attached is a draft of the staff establishment submitted to the public service board	Partially resolved	1 year
20. Non-Compliance with	Review of the payroll revealed that six hundred and fifty (650) employees received net salary below one third of their basic salary.	The IPPD System is programmed in a way that it does not violate the one third rule of Basic salary rule. However, In 2020 during COVID -19 there was a	Partially resolved	1 year

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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)
the One-Third Basic Salary Rule		KRA PAYE Reviewed which lowered taxes to cushion Kenyans between April and December of 2020. Some of the employees took loans on the extra ability occasioned by this cushioning. The PAYE rates were reviewed back upwards in January 2021 and the employees who had committed had their net salaries violated to accommodate the increased deductions on PAY E. Secondly, the government introduced a contributory pension for the devolved staff in the DA Paygroup called GOK-PSS in 2021. The rates were 2.5% in 2021, 5% in 2022 and 7.5% in 2023. The employees who had already committed their salaries up to the one third of their basic salaries were adversely affected and therefore their one third of Basic Salary rule had to be violated to accommodate the increased rate (7.5%) of the GOK - PSS Pension. Thirdly, due to officers who have fine surcharges, overpayments, HELB and Court attachments as deductions Attached herewith the Tax Law amendment act no. Of 2020		
21. Payment for Undelivered Motor Vehicle	Review of the payment voucher, cash book and bank statements revealed that the County Executive made a net payment of Kshs.5,621,276 on 30 June, 2024 in respect of purchase of a Toyota Fortuner. However, the amount was paid to the supplier prior to delivery of the motor vehicle. In addition, the procurement documents and the contract agreement were not provided for audit review.	The management wish to confirm it paid Kshs.5,621 ,276 to Toyota Kenya to purchase a motor vehicle - Toyota Fortuner. The Value of the vehicle was 11 million and therefore, the amount paid was a deposit due to availability of funds at that particular time. The dealer could not deliver the said vehicle with half price paid. The County Budgeted for the balance of the invoiced price in the following financial year and that it is in the process of settling the remaining amount.	Partially resolved	1 year

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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)
		The supplier will effect the motor vehicle delivery after the clearance of the invoiced price.		
22. Audit Committee and Staffing of the Internal Audit Department	Review of records revealed that the previous Audit Committee term lapsed in June, 2023 and the County Executive had not constituted another committee as at the time of audit in November, 2024.	The county is in the process of putting in place an audit committee. The management have already sent requisitions to the county public service board to initiate the process of advertisement.	Partially resolved	1 year
23. Lack of Information Communication Technology (ICT) and Data Recovery Policies	Review of the County Information Communication Technology (ICT) environment revealed that Management did not have an approved ICT Policy in place, which includes Data Security Policy and disaster recovery plans. Further, the County was operating without an up-to-date approved IT Strategic Plan.	The management has formulated a Draft County ICT Policy and forwarded it to the county executive for deliberations, further advice & approval. A copy of the draft is herein attached for perusal.	Partially resolved	1 year
24. Incomplete Summary of Non-Current Asset Register	Annex 6 to the financial statements on summary of non-current assets register reflects assets balance of Kshs.13,653,592,740. However, the County Government did not provide a fixed assets register for audit review. Further, as previously reported, the balance of Kshs.13,653,592,740 does not include the value of land valued at Kshs.3.160,286,800.	The management is in advanced stages of updating the assets register and has contracted a company to undertake the exercise and works have already commenced across the county with the aim of setting up a complete asset register to enable efficient tracking, management and accurate financial reporting of assets. Herein attached the copy of award letter, acceptance letter and contract agreement.	Partially resolved	1 year
25. Lack of Risk Management Policy and a Disaster Recovery Plan	As previously reported, review of internal control records and information provided by Management indicates that the County Executive lacks a Risk Management Policy, Further, the County Executive does not have in place a disaster recovery and business continuity plan.	The internal audit unit formulated a Draft County Risk Management Policy and forwarded it to the county executive for deliberations, further advice & approval. Herein attached is the forwarded draft for your perusal.	Partially resolved	1 year

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Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your Entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to County Treasury.



Accounting Officer

Date 7th November, 2025

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Appendix II: Projects implemented by County Government of Kajiado

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
Proposed Completion Of Kitengela Market	2024/2025	-	2025/2026	-	NO	YES
Construction Of Modern Opd At Kajiado Referral Phase 2	2023/2024	-	2024/2025	-	NO	YES
Proposed Completion Of Dairy House At Mile 46	2023/2024	-	2024/2025	-	NO	YES
Construction Of 100m Capacity Ground Level Tank At Oldorko	2021/2022	-	2022/2023	-	NO	YES
Grading And Murraming Acacia Feeder Road	2023/2024	-	2024/2025	-	NO	YES
Erection Of 20m Highmast At Memusi	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Lucy Base Via Karoyia Road	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Karanja Road	2023/2024	-	2024/2025	-	NO	YES
Chainlink Fence With Concrete Post At Elerai Primary School	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Loolakir Lenkism Road	2023/2024	-	2024/2025	-	NO	YES
Rehabilitation Drainage System Within Kajiado North And East	2023/2024	-	2024/2025	-	NO	YES
Proposed Ilngosuani Water Project	2023/2024	-	2024/2025	-	NO	YES
Construction Of 1 No Classroom At Lenkishon Primary School	2023/2024	-	2024/2025	-	NO	YES
Construction And Upgrading Ao Jua Kali Sheeds At Ngong	2023/2024	-	2024/2025	-	NO	YES

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Erection Of A Mini Petrol Station At Ams Kitengela	2019/2020	-	2020/2021	-	NO	YES
Proposed Construction Of Perimeter Fence At Suswa Sale Yard	2023/2024	-	2024/2025	-	NO	YES
Oldonyo-Onyokie Eimugur Water Catchment Rock Project	2023/2024	-	2024/2025	-	NO	YES
Construction Of Perimeter Fence At Mile Tisa Market	2023/2024	-	2024/2025	-	NO	YES
Solarization Of Oloolua B Borehole	2023/2024	-	2024/2025	-	NO	YES
Proposed Renovation Works At Kilonito Ecde	2023/2024	-	2024/2025	-	NO	YES
Installation Of Sound Proof System At Ccem Public Service Office	2018/2019	-	2019/2020	-	NO	YES
Construction Of Toilet Block At Kayior Ecde	2023/2024	-	2024/2025	-	NO	YES
20m Highmast At Oloitoktok Market	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Osarai Ulu Road	2021/2022	-	2022/2023	-	NO	YES
Installation Of 10no. Solar Streetlights Oldepe-Mosi	2023/2024	-	2024/2025	-	NO	YES
Installation Of Kibaoni Water Project	2022/2023	-	2024/2025	-	NO	YES
Erection Of 20m 1 No Floodlight At Ilmasin	2021/2022	-	2022/2023	-	NO	YES
Renovation Of Esarunoto Dispensary	2023/2024	-	2024/2025	-	NO	YES
Equipping Of Bulbul Borehole	2020/2021	-	2021/2022	-	NO	YES
Rehabilitation Of Oltinga Borehole	2023/2024	-	2024/2025	-	NO	YES
Installation Of 10no. Solar Streetlight Matasia	2023/2024	-	2024/2025	-	NO	YES
Proposed Pipeline In Namelok Secondary School	2023/2024	-	2024/2025	-	NO	YES

County Executive of Kajiado

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Grading And Murraming Of Mesoongo Karaine Road	2023/2024	-	2024/2025	-	NO	YES
Construction Of 1 No Classroom At Iyerat Ecde Centre	2023/2024	-	2024/2025	-	NO	YES
Construction Of 2 No Classroom At Ketura Primary School	2021/2022	-	2022/2023	-	NO	YES
5 No Solar Streetlight At St Mary Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of 2 Toilet Blocks At Endorko O Nkishu	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Samuli Repair Poka Road	2023/2024	-	2024/2025	-	NO	YES
Construction Of Ongata Rongai Open Air Market Phase Ii	2020/2021	-	2021/2022	-	NO	YES
Proposed Construction Of Staff House At Torosei Dispensary	2020/2021	-	2021/2022	-	NO	YES
Proposed Erection Of A Chainlink Fence With Concrete Post At Empiris Ecde	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Ilasit Market Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading And Gravelling Of Blue Sky Road	2023/2024	-	2024/2025	-	NO	YES
Being Payment For Supply And Delivery Of Medical Equipment	2020/2021	-	2021/2022	-	NO	YES
Proposed Construction Of Oloilalei Health Center	2023/2024	-	2024/2025	-	NO	YES
Construction Of A Dormitory At Ildamat Boys Secondary	2022/2023	-	2023/2024	-	NO	YES
Construction Of 2 No Classroom At Naningoi Ecde Centre	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Bomas Drift	2023/2024	-	2024/2025	-	NO	YES
2 No Classroom At Iyarat Primary School	2016/2017	-	2018/2019	-	NO	YES
Grading Of Kariobangi Forest View Feeder Road	2023/2024	-	2024/2025	-	NO	YES

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Proposed Construction Of 2 No Classroom At Iltuleta Pri School	2021/2022	-	2022/2023	-	NO	YES
Proposed Solarization Of Isinya Borehole	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Pcea Gataka Road	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Mailwa Eluanata Road	2019/2020	-	2020/2021	-	NO	YES
Grading And Murraming Of Oloile Road	2023/2024	-	2024/2025	-	NO	YES
Grading And Gravelling Of Kiserian Primary Bridge Road	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Pipeline Via End Time Road	2023/2024	-	2024/2025	-	NO	YES
Construction Of County Government Of Kajiado Headquarter Complex	2023/2024	-	2024/2025	-	NO	YES
Construction Of Olkatetamai Bridge	2024/2025	-	2025/2026	-	NO	YES
Payment For Preparation Of Valuation Roll	2024/2025	-	2025/2026	-	NO	YES
Payment For Preparation Of Valuation Roll	2024/2025	-	2025/2026	-	NO	YES
Being Payment For 4% Deduction For Revenue Collection Services	2024/2025	-	2025/2026	-	NO	YES
Being Payment For Revenue Collection Account Charges	2024/2025	-	2025/2026	-	NO	YES
3% Counter Funding	2024/2025	-	2025/2026	-	NO	YES
Delivery And Installation Of Solar Panels	2023/2024	-	2024/2025	-	NO	YES
Flooding Mitigation Of Pakaase Bridge	2023/2024	-	2024/2025	-	NO	YES
Construction Of Modern Opd At Kajiado Referral Phase 2	2023/2024	-	2024/2025	-	NO	YES
Construction Of 2.No Ecde Classrooms At Loolepo Ecde Centre	2020/2021	-	2021/2022	-	NO	YES

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Being Payment For Hiring Of Heavy Machinery	2023/2024	-	2024/2025	-	NO	YES
Proposed Routine Maintainance Of Olturoto Road	2022/2023	-	2023/2024	-	NO	YES
Routine Maintainance Of Namelok Engumi Road	2023/2024	-	2024/2025	-	NO	YES
Routine Maintainance Of Ilpatimaro Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Ngong Town Cabro Works	2024/2025	-	2025/2026	-	NO	YES
Routine Mantainance Of Kasio Road	2024/2025	-	2025/2026	-	NO	YES
Routine Mantainance Of Noomayianat Oloile Road	2024/2025	-	2025/2026	-	NO	YES
Routine Maintainance Of Oloile Namelok Road	2022/2023	-	2023/2024	-	NO	YES
Routine Maintainance Of Loormeuti Road	2024/2025	-	2025/2026	-	NO	YES
Routine Maintainance Of Eremit Town Road	2017/2018	-	2018/2019	-	NO	YES
Proposed Solarization Of Matungu Borehole	2019/2020	-	2019/2022	-	NO	YES
Proposed Grading And Gravelling Of Olgos Kikuro Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Civil Works At Olekasasi Stadium	2023/2024	-	2024/2025	-	NO	YES
Grading And Murraming Of Ketito Lenaudo Road	2019/2020	-	2020/2021	-	NO	YES
Proposed Completion Of Kitengela Market	2024/2025	-	2025/2026	-	NO	YES
Grading & Murraming Of Benjamin Parsein Kamata	2024/2025	-	2025/2026	-	NO	YES
Provision Of Valuation And Tagging Service	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of Saina Despensary	2024/2025	-	2025/2026	-	NO	YES
Proposed Installation Of 20m Hig-Mast At Jerusalem	2024/2025	-	2025/2026	-	NO	YES

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Proposed Upgraading Of Oloilalei Health Centre	2023/2024	-	2024/2025	-	NO	YES
Drilling And Equipping Of Maisikiria Borehole	2022/2023	-	2023/2024	-	NO	YES
Being Payment For 4% Deduction For Revenue Collection Services	2023/2024	-	2024/2025	-	NO	YES
Proposed Installation Of Oloresheta Waterv Project	2023/2024	-	2024/2025	-	NO	YES
Proposed Solarization Of Olekilil Borehole	2023/2024	-	2024/2025	-	NO	YES
Proposed Installation Of 1 No. 20m High At Esonorua	2021/2022	-	2022/2023	-	NO	YES
Proposed Renovations Of Municipal Offices Phase Ii	2023/2024	-	2024/2025	-	NO	YES
1 No Classroom At Ongata Rongai Primary School	2023/2024	-	2024/2025	-	NO	YES
Fence And Other Works At Emurkeya Dispensary	2023/2024	-	2024/2025	-	NO	YES
Being Payment Of Commission Of Land Rates	2023/2024	-	2024/2025	-	NO	YES
Proposed New Office And External Works At County Health Headquarter	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Entarara Market	2023/2024	-	2024/2025	-	NO	YES
Proposed Completion Of Gataka Health Centre	2023/2024	-	2024/2025	-	NO	YES
20m Highmast At Kyangombe Kitengela	2023/2024	-	2024/2025	-	NO	YES
Olkejuado High School Road	2023/2024	-	2024/2025	-	NO	YES
8 No Solar Streetlights At Entumoto Drive	2023/2024	-	2024/2025	-	NO	YES
Grading And Gravelling Of Ilderkes Sajiloni Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Installation Of Cabros At Ardhi House	2023/2024	-	2024/2025	-	NO	YES

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Proposed Rehabilitation On Ilmarba Borehole	2023/2024	-	2024/2025	-	NO	YES
Construction Of Esilanke Nnyokie Earth Dam	2023/2024	-	2024/2025	-	NO	YES
Construction Of Oloontona Oloirien Earth Dam	2021/2022	-	2022/2023	-	NO	YES
1 No 2 Door Pit Latrine At Isinya Vocational Training Centre	2021/2022	-	2022/2023	-	NO	YES
Construction Of Staff Quarters And Fencing At Imurtot Health Centre	2022/2023	-	2023/2024	-	NO	YES
Equipping Of Kiwanja B Borehole	2023/2024	-	2024/2025	-	NO	YES
Proposed Murraming Mosque Ole Kasasi Road	2020/2021	-	2021/2022	-	NO	YES
Construction Of Chainlink Fence At Ilkilunyeti Dispensary	2023/2024	-	2024/2025	-	NO	YES
Field Works And Fencing At Kajiado Stadium	2023/2024	-	2024/2025	-	NO	YES
Kimelok Earth Dam In Ewuaso Oo Nkidongi	2020/2021	-	2021/2022	-	NO	YES
Construction Of Kitenden Earth Dam	2021/2022	-	2022/2023	-	NO	YES
Oldirkish Earth Dam In Kenyawa Poka	2021/2022	-	2023/2024	-	NO	YES
Murraming Of Bash Kathuku Kokoi Fountain Road	2021/2022	-	2022/2023	-	NO	YES
Supply Delivery And Commissioning Of Maternity Equipment To Ereteti Dispensary	2023/2024	-	2024/2025	-	NO	YES
Supply Delivery And Commissioning Of Maternity Equipment Mailwa Dispensary	2023/2024	-	2024/2025	-	NO	YES
Being Payment For 4% Deduction For Revenue Collection Services	2021/2022	-	2022/2023	-	NO	YES
Supply Delivery And Commissioning Of Maternity Equipment Emotoroki Dispensary	2022/2023	-	2023/2024	-	NO	YES
Grading And Gravelling Of Oloosuria Road	2023/2024	-	2024/2025	-	NO	YES

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Proposed Grading , Murraming , Culvert And Other Works	2023/2024	-	2024/2025	-	NO	YES
Proposed Installation Of One Flood Light	2020/2021	-	2021/2022	-	NO	YES
Proposed Grading , Murraming , Culvert And Other Works	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading And Murraming	2023/2024	-	2024/2025	-	NO	YES
Proposed Solarization Of Boreholes	2023/2024	-	2024/2025	-	NO	YES
Proposed Solarization Of Olkiramatian Dispensary	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading, Murraming , Culvert And Other Works	2024/2025	-	2024/2025	-	NO	YES
Proposed Grading , Murraming Of Treewa Drift Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Routine Maintenance Of Sangi Rukungu Road	2024/2025	-	205/2026	-	NO	YES
Proposed Grading , Murraming , Culvert And Other Works	2024/2025	-	2024/2025	-	NO	YES
Proposed Oloilalei - Lenkism Road	2024/2025	-	2024/2025	-	NO	YES
Proposed Construction Construction Of Cattle Vaccination Crush	2024/2025	-	205/2026	-	NO	YES
Proposed Construction Construction Of 1 No Classroom	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Kikelelwa Dispensary	2020/2021	-	2022/2023	-	NO	YES
Proposed Construction Of Modern Early Childhood Development Education Centre	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of Ecde Classrooms At Enkaji Naibor And Staff House At Leinkati Primary School	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of Kimana Box Culvert	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading , Murraming , Culvert And Other Works Od Forest Sompot And Masuyati Road	2024/2025	-	2025/2026	-	NO	YES

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Proposed Grading ,Murraming ,Culvert And Other Works Of Inkiito Kirkuria Road And Gp Kwa Moyo Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of Staff House & Outpatient Department At Kimelok And Maternity At Ilkilorit	2024/2025	-	2025/2026	-	NO	YES
Proposed Grading And Murraming Of Eluanata Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Completion Of Kitengela Market	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of 1 No Ecde Classroom Ar Eiti Primary	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of 1 No Ecde Classroom Ar Enkorika Primary School	2023/2024	-	2024/2025	-	NO	YES
Proposed Renovation Works At County Government Of Kajiado Finance Office	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of 2No Classrooms At Linti Primary School	2018/2019	-	2019/2020	-	NO	YES
Proposed Construction Of Fence And Other Works At Njukini Dispensary	2019/2020	-	2020/2021	-	NO	YES
Proposed Grading, Murraming , Culvert And Other Works Of Kitengela Boarding Uzima Road And Vekaria Airview Nonkopir Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Grading , Murraming Of Enkorika Kanamo Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Grading , And Murraming Of Pcea Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Isinet Borehole Pipeline	2023/2024	-	2024/2025	-	NO	YES
Proposed Renovation Of Toilets Block At Matasia Market	2022/2023	-	2023/2024	-	NO	YES
Proposed Solarization Of Esarunoto Dispensary	2024/2025	-	2024/2025	-	NO	YES
Proposed Grading And Murraming Of Matasia Town Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Installation Of 10 No Solar Street Lights At Oldorko Trading Centre	2023/2024	-	2024/2025	-	NO	YES

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Proposed Grading ,Gravellingof Muraya Road	2021/2022	-	2023/2024	-	NO	YES
Proposed Installation Of 8 No Solar Street Light At Entumoto Drive	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Staff House At Ilankeruani, Komiyo Primary School And Conversion Of 1No Classroom To A Jss Science Laboratory At Magadi Primary School	2024/2025	-	2024/2025	-	NO	YES
Proposed Grading,Murraming,Culvert And Other Works Of Majengo Kisaju Town ,Nasuka Road	2024/2025	-	2024/2025	-	NO	YES
Proposed Extension Of Enkaroni And Kiwanja A Water Pipelines And Solarization Of Nasore	2024/2025	-	2025/2026	-	NO	YES
Proposed ,Entonet Misigiyo Road ,Murraming Culvert And Other Works Of Olchorro	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of Saina Dispensary	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading , Murraming , Culvert And Other Works Of Kisoronye Forest Road , Ruguru Baraka Road, Kwa Njenga Lemelepo Ole Kisio St Lawrence And Bufalo Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Laying Of Paving Blocks At Catholic Road And Pcea,Kimani Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Solarization Of Ilbisil Borehole	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of 1No Ecde Classroom And 3 Door Pit Latrine At Esoit , 2No Ecde Classroom At Kuku, 1No Ecde Classroom And 3 Door Pit Latrine At Neiti Primary School	2024/2025	-	2025/2026	-	NO	YES
Proposed Grading, Murraming Culvert And Other Works Of Nendorko Oloika Road And Naoro Drift	2024/2025	-	2025/2026	-	NO	YES
Proposed Renovation Of County Secretary Offices	2023/2024	-	2024/2025	-	NO	YES
Proposed Solarization Of Oololera Osupuko Borehole	2024/2025	-	2025/2026	-	NO	YES

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Proposed Grading ,Murraming ,Culvert And Other Works Of Isinet Namelok Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Gravelling , Culvert And Other Works Of Sultan Hamud Masaini, Samuli Lesoit Sambu And Isara Esarunoto Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Renovation Works At Enkolili Ecde Centre	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading, Murraming ,Culvert Of Other Works Of Eluanata Emaoi Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Completion Of Modern Library At Kajiado Town	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading, Murraming ,Culvert And Foot Bridge At Oluturoto River	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Staircase At Ngong Market	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Toilet Block At Arap Moi Primary School ,Toilet Block And Kitchen Block At Enoomatasiani ,Gate At Ololaiser High School,Early Childhood Development Education Centre At Prof Saitoti Primary School	2024/2025	-	2024/2025	-	NO	YES
Proposed Grading, Murraming ,Culvert And Other Works Of Ngatataek Ositateti Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of Ecde Classrooms At Indonyio ,Osarai And Oloserian Primary School	2024/2025	-	2025/2026	-	NO	YES
Proposed Ilgosuani Water Project	2023/2024	-	2024/2025	-	NO	YES
Proposed Equipping Of Sompert Borehole	2023/2024	-	2024/2025	-	NO	YES
Proposed Unblocking Of Drainage In Kajiado North Sub County	2024/2025	-	2025/2026	-	NO	YES
Proposed Grading, Murraming Culvert And Other Works Of Igoswani Oiti Oloongonguen And Inkaroni And Inkaroni Ilkanunu Roads	2024/2025	-	2025/2026	-	NO	YES

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Proposed Installation Of 20m High Mast Flood Lights At Mashuru Town Isinet Town	2024/2025	-	2025/2026	-	NO	YES
Proposed Fencing Of Shilishili Dispensary Completion Of Isonkoro Dispensary And Construction Of Ilmukutani Dispensary	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of 1no Ecde Classroom At 7th Day Olgumi	2022/2023	-	2023/2024	-	NO	YES
Proposed Construction Of Emarti Milk Cooling Plant House	2023/2024	-	2024/2025	-	NO	YES
Proposed Solarization Of Loolakir Borehole	2024/2025	-	2025/2026	-	NO	YES
Proposed Solarization Works At County Government Of Kajiado HQ	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading , Gravelling , Murraming Of Birika Town	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of 2No Ecde Classrooms At Eluaii Primary School	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of Fence Works,Landscaping ,Electrication Works At Kalesirua Dispensary	2017/2018	-	2018/2019	-	NO	YES
Proposed Completion Of Megumi Dispensary And Fencing Of Inkiito Dispensary	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Olkatetamai Foot Bridge	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Ilmariansi Water Project	2018/2019	-	2019/2020	-	NO	YES
Proposed Drilling And Equipping Of A.I.C Girls Sec Sch Borehole	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of 2no Standard Classroom At Olooltepes Secondary School	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of 3no Standard Classrooms At Rombo Girls Sec Sch	2023/2024	-	2024/2025	-	NO	YES
Proposed Construction Of Cattle Vaccination Pof Crushes At Sabato Oloikarra Noongabolo	2024/2025	-	2025/2026	-	NO	YES

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Proposed Completion Works At Entasopia Market	2023/2024	-	2024/2025	-	NO	YES
Proposed Grading And Gravelling Of Sifa Farm Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Routine Maintance Of Grading And Gravelling Of Musenke Road	2024/2025	-	2025/2026	-	NO	YES
Proposed Ict Department Solar System Upgrade At Kajiado County HQ	2024/2025	-	2024/2025	-	NO	YES
Proposed Grading , Murraming Of Resort U Turn Road In Olkeri Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Drilling And Equipping Of Parsinti Borehole	2023/2024	-	2024/2025	-	NO	YES
Proposed Purchase Of Lands Along Happyland - Majimasuri Road	2023/2024	-	2024/2025	-	NO	YES
Proposed Olosho Oibor Springs Protection & Improvement Works	2024/2025	-	2025/2026	-	NO	YES
Proposed Construction Of Cattle Vaccination Pof Crushes At Bulati	2024/2025	-	2025/2026	-	NO	YES
Proposed Installation Of 20m High Mast Flood Lights At Ewuaso Market, Kibiko Trading Centre , Mile 46 Trading Centre And Ololooitikoishi Trading Centre Town	2024/2025	-	2025/2026	-	NO	YES
Proposed Completion Of Dairy House At Olgulului	2023/2024	-	2024/2025	-	NO	YES
Proposed Kajiado Water Supply Project	2023/2024	-	2024/2025	-	NO	YES
Proposed Upgrading Of Deb Loitoktok Primary School	2023/2024	-	2024/2025	-	NO	YES
Proposed Supply And Delivery Of Pickups (Diesel & Petrol)	2024/2025	-	2025/2026	-	NO	YES
Proposed Supply And Delivery Of Installation And Commisioning Of Medical Equipments At Sholinke Dispensary	2024/2025	-	2025/2026	-	NO	YES

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Status of Projects completion

(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
Proposed Completion Of Kitengela Market	58,835,838.00	13,267,890.00	23%	58,835,838.00	13,267,890.00	County Government of Kajiado
Construction Of Modern Opd At Kajiado Referral Phase 2	98,306,485.20	20,000,000.00	20%	98,306,485.20	20,000,000.00	County Government of Kajiado
Proposed Completion Of Dairy House At Mile 46	2,985,492.00	2,985,492.00	100%	2,985,492.00	2,985,492.00	County Government of Kajiado
Construction Of 100m Capacity Ground Level Tank At Oldorko	2,979,993.60	2,979,993.00	100%	2,979,993.60	2,979,993.00	County Government of Kajiado
Grading And Murraming Acacia Feeder Road	3,971,492.00	3,971,492.00	100%	3,971,492.00	3,971,492.00	County Government of Kajiado
Erection Of 20m Highmast At Memusi	1,999,497.80	1,999,497.00	100%	1,999,497.80	1,999,497.00	County Government of Kajiado
Grading And Murraming Of Lucy Base Via Karoyia Road	1,997,984.00	1,997,983.90	100%	1,997,984.00	1,997,983.90	County Government of Kajiado
Grading And Murraming Karanja Road	1,498,604.00	1,498,603.95	100%	1,498,604.00	1,498,603.95	County Government of Kajiado
Chainlink Fence With Concrete Post At Elerai Primary School	1,306,000.00	1,306,000.00	100%	1,306,000.00	1,306,000.00	County Government of Kajiado
Grading And Murraming Of Loolakir Lenkism Road	14,199,908.00	14,199,908.00	100%	14,199,908.00	14,199,908.00	County Government of Kajiado
Rehabilitation Drainage System Within Kajiado North And East	3,953,048.00	2,497,700.00	63%	3,953,048.00	2,497,700.00	County Government of Kajiado

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Proposed Ilngosuani Water Project	6,297,350.00	2,071,753.00	33%	6,297,350.00	2,071,753.00	County Government of Kajiado
Construction Of 1 No Classroom At Lenkishon Primary School	1,493,268.00	1,493,268.00	100%	1,493,268.00	1,493,268.00	County Government of Kajiado
Construction And Upgrading Ao Jua Kali Sheeds At Ngong	2,999,783.20	2,999,783.00	100%	2,999,783.20	2,999,783.00	County Government of Kajiado
Erection Of A Mini Petrol Station At Ams Kitengela	32,027,078.00	15,962,537.00	50%	32,027,078.00	15,962,537.00	County Government of Kajiado
Proposed Construction Of Perimeter Fence At Suswa Sale Yard	3,999,297.20	3,199,440.00	80%	3,999,297.20	3,199,440.00	County Government of Kajiado
Oldonyo-Onyokie Eimugur Water Catchment Rock Project	2,149,300.00	2,149,300.00	100%	2,149,300.00	2,149,300.00	County Government of Kajiado
Construction Of Perimeter Fence At Mile Tisa Market	1,997,301.80	1,997,301.44	500%	1,997,301.80	399,460.00	County Government of Kajiado
Solarization Of Ololua B Borehole	3,999,355.20	3,999,355.20	100%	3,999,355.20	3,999,355.20	County Government of Kajiado
Proposed Renovation Works At Kilonito Ecde	1,986,581.20	1,986,581.14	100%	1,986,581.20	1,986,581.14	County Government of Kajiado
Installation Of Sound Proof System At Cecn Public Service Office	1,984,700.00	1,984,700.00	100%	1,984,700.00	1,984,700.00	County Government of Kajiado
Construction Of Toilet Block At Kayior Ecde	1,998,233.00	2,006,501.89	100%	1,998,233.00	2,006,501.89	County Government of Kajiado
20m Highmast At Oloitoktok Market	1,999,998.92	1,999,999.00	100%	1,999,998.92	1,999,999.00	County Government of Kajiado
Grading And Murraming Of Osarai Ulu Road	3,991,258.40	3,991,258.00	100%	3,991,258.40	3,991,258.00	County Government of Kajiado
Installation Of 10no. Solar Streetlights Oldepe-Mosi	1,995,200.00	1,995,200.00	100%	1,995,200.00	1,995,200.00	County Government of Kajiado
Installation Of Kibaoni Water Project	1,990,560.00	1,990,560.00	100%	1,990,560.00	1,990,560.00	County Government of Kajiado

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Erection Of 20m 1 No Floodlight At Ilmasin	1,990,850.00	1,990,850.00	100%	1,990,850.00	1,990,850.00	County Government of Kajiado
Renovation Of Esarunoto Dispensary	995,890.00	995,890.16	100%	995,890.00	995,890.16	County Government of Kajiado
Equipping Of Bulbul Borehole	2,621,537.00	2,621,537.00	100%	2,621,537.00	2,621,537.00	County Government of Kajiado
Rehabilitation Of Oltinga Borehole	1,999,956.00	1,999,956.00	100%	1,999,956.00	1,999,956.00	County Government of Kajiado
Installation Of 10no. Solar Streetlight Matasia	1,995,200.00	1,995,200.00	100%	1,995,200.00	1,995,200.00	County Government of Kajiado
Proposed Pipeline In Namelok Secondary School	2,499,800.00	2,499,800.00	100%	2,499,800.00	2,499,800.00	County Government of Kajiado
Grading And Murrming Of Mesoongo Karaine Road	7,201,164.00	7,201,164.00	100%	7,201,164.00	7,201,164.00	County Government of Kajiado
Construction Of 1 No Classroom At Iyerat Ecde Centre	1,470,586.52	1,470,587.00	100%	1,470,586.52	1,470,587.00	County Government of Kajiado
Construction Of 2 No Classroom At Ketura Primary School	2,997,812.00	2,997,812.00	100%	2,997,812.00	2,997,812.00	County Government of Kajiado
5 No Solar Streetlight At St Mary Road	999,920.00	999,920.00	100%	999,920.00	999,920.00	County Government of Kajiado
Proposed Construction Of 2 Toilet Blocks At Endorko O Nkishu	1,499,695.00	1,499,695.00	341%	1,499,695.00	439,695.00	County Government of Kajiado
Grading And Murrming Of Samuli Repair Poka Road	2,971,108.00	2,971,108.00	100%	2,971,108.00	2,971,108.00	County Government of Kajiado
Construction Of Ongata Rongai Open Air Market Phase li	5,265,216.80	5,265,216.80	337%	5,265,216.80	1,564,294.80	County Government of Kajiado
Proposed Construction Of Staff House At Torosei Dispensary	1,975,967.20	830,560.00	42%	1,975,967.20	830,560.00	County Government of Kajiado
Proposed Erection Of A Chainlink Fence With Concrete Post At Empiris Ecde	1,357,200.00	1,357,200.00	100%	1,357,200.00	1,357,200.00	County Government of Kajiado

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Grading And Murraming Of Ilasit Market Road	1,999,000.00	1,998,999.97	100%	1,999,000.00	1,998,999.97	County Government of Kajiado
Proposed Grading And Gravelling Of Blue Sky Road	6,199,156.00	6,207,171.60	200%	6,199,156.00	3,107,593.60	County Government of Kajiado
Being Payment For Supply And Delivery Of Medical Equipment	2,444,200.00	2,444,200.00	100%	2,444,200.00	2,444,200.00	County Government of Kajiado
Proposed Construction Of Oloilalei Health Center	155,708,060.00	41,772,758.85	33%	155,708,060.00	11,670,097.65	County Government of Kajiado
Construction Of A Dormitory At Ildamat Boys Secondary	6,850,800.00	4,756,350.00	69%	6,850,800.00	4,756,350.00	County Government of Kajiado
Construction Of 2 No Classroom At Naningoi Ecde Centre	2,972,906.00	2,400,000.00	81%	2,972,906.00	2,400,000.00	County Government of Kajiado
Grading And Murraming Of Bomas Drift	1,882,448.00	1,882,448.00	100%	1,882,448.00	1,882,448.00	County Government of Kajiado
2 No Classroom At Iyarat Primary School	2,999,377.20	2,999,377.20	431%	2,999,377.20	696,000.00	County Government of Kajiado
Grading Of Kariobangi Forest View Feeder Road	2,984,042.00	2,978,184.00	100%	2,984,042.00	2,978,184.00	County Government of Kajiado
Proposed Construction Of 2 No Classroom At Ituleta Pri School	2,999,975.00	1,200,605.00	40%	2,999,975.00	1,200,605.00	County Government of Kajiado
Proposed Solarization Of Isinya Borehole	4,498,335.00	4,498,335.00	100%	4,498,335.00	4,498,335.00	County Government of Kajiado
Grading And Murraming Of Pcea Gataka Road	2,999,621.00	2,999,621.00	100%	2,999,621.00	2,999,621.00	County Government of Kajiado
Grading And Murraming Of Mailwa Eluanata Road	6,711,600.00	6,771,600.00	373%	6,711,600.00	1,877,560.15	County Government of Kajiado
Grading And Murraming Of Oloile Road	3,999,500.00	3,999,500.01	100%	3,999,500.00	3,999,500.01	County Government of Kajiado
Grading And Gravelling Of Kiserian Primary Bridge Road	2,999,714.00	2,999,714.00	100%	2,999,714.00	2,999,714.00	County Government of Kajiado

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Grading And Murrming Of Pipeline Via End Time Road	3,997,360.00	3,997,360.00	100%	3,997,360.00	3,997,360.00	County Government of Kajiado
Construction Of County Government Of Kajiado Headquarter Complex	492,646,852.12	98,529,370.25	22%	492,646,852.12	47,999,999.75	County Government of Kajiado
Construction Of Olkatetamai Bridge	47,005,138.36	35,408,169.19	151%	47,005,138.36	11,905,600.01	County Government of Kajiado
Payment For Preparation Of Valuation Roll	20,000,000.00	20,000,000.00	100%	20,000,000.00	20,000,000.00	County Government of Kajiado
Payment For Preparation Of Valuation Roll	20,000,000.00	20,000,000.00	100%	20,000,000.00	20,000,000.00	County Government of Kajiado
Being Payment For 4% Deduction For Revenue Collection Services	22,407,672.00	22,407,672.00	100%	22,407,672.00	22,407,672.00	County Government of Kajiado
Being Payment For Revenue Collection Account Charges	10,175,504.40	10,175,504.40	100%	10,175,504.40	10,175,504.40	County Government of Kajiado
3% Counter Funding	5,000,000.00	5,000,000.00	100%	5,000,000.00	5,000,000.00	County Government of Kajiado
Delivery And Installation Of Solar Panels	19,499,999.19	19,499,999.19	100%	19,499,999.19	19,499,999.19	County Government of Kajiado
Flooding Mitigation Of Pakaase Bridge	147,201,633.60	71,600,295.65	63%	147,201,633.60	38,094,400.00	County Government of Kajiado
Construction Of Modern Opd At Kajiado Referral Phase 2	98,306,485.20	20,000,000.00	26%	98,306,485.20	20,000,000.00	County Government of Kajiado
Construction Of 2.No Ecde Classrooms At Loolepo Ecde Centre	2,988,171.00	2,618,698.00	88%	2,988,171.00	2,618,698.00	County Government of Kajiado
Being Payment For Hiring Of Heavy Machinery	40,000,000.00	40,000,000.00	100%	40,000,000.00	40,000,000.00	County Government of Kajiado
Proposed Routine Maintainance Of Olturoto Road	4,999,989.76	4,999,989.75	100%	4,999,989.76	4,999,989.75	County Government of Kajiado
Routine Maintainance Of Namelok Engumi Road	3,986,400.00	3,986,400.00	100%	3,986,400.00	3,986,400.00	County Government of Kajiado

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Routine Maintainance Of Ilpatimaro Road	4,999,716.00	4,999,716.00	100%	4,999,716.00	4,999,716.00	County Government of Kajiado
Proposed Construction Of Ngong Town Cabro Works	2,994,540.00	2,994,540.00	100%	2,994,540.00	2,994,540.00	County Government of Kajiado
Routine Mantainance Of Kasio Road	4,772,008.00	4,772,008.00	100%	4,772,008.00	4,772,008.00	County Government of Kajiado
Routine Mantainance Of Noomayianat Oloile Road	3,999,912.00	3,999,912.00	100%	3,999,912.00	3,999,912.00	County Government of Kajiado
Routine Maintainance Of Oloile Namelok Road	3,499,998.40	3,499,998.40	100%	3,499,998.40	3,499,998.40	County Government of Kajiado
Routine Maintainance Of Loormeuti Road	4,964,800.00	4,964,800.00	100%	4,964,800.00	4,964,800.00	County Government of Kajiado
Routine Maintainance Of Eremit Town Road	2,999,296.00	2,999,540.00	100%	2,999,296.00	2,999,540.00	County Government of Kajiado
Proposed Solarization Of Matungu Borehole	4,499,640.00	4,499,640.00	100%	4,499,640.00	4,499,640.00	County Government of Kajiado
Proposed Grading And Gravelling Of Olgos Kikuro Road	5,445,040.00	4,900,536.00	90%	5,445,040.00	4,900,536.00	County Government of Kajiado
Proposed Civil Works At Olekasasi Stadium	995,976.00	995,976.00	100%	995,976.00	995,976.00	County Government of Kajiado
Grading And Murraming Of Ketito Lenaudo Road	3,997,300.00	3,997,300.00	100%	3,997,300.00	3,997,300.00	County Government of Kajiado
Proposed Completion Of Kitengela Market	58,835,838.00	43,245,411.85	95%	58,835,838.00	29,977,521.85	County Government of Kajiado
Grading & Murraming Of Benjamin Parsein Kamata	2,495,624.00	2,495,624.00	100%	2,495,624.00	2,495,624.00	County Government of Kajiado
Provision Of Valuation And Tagging Service	18,380,000.00	18,271,000.00	218%	18,380,000.00	8,271,000.00	County Government of Kajiado
Proposed Construction Of Saina Dispensary	9,351,510.00	7,108,130.00	122%	9,351,510.00	3,585,000.00	County Government of Kajiado

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Proposed Installation Of 20m Hig-Mast At Jerusalem	1,998,796.00	1,998,796.00	100%	1,998,796.00	1,998,796.00	County Government of Kajiado
Proposed Upgraading Of Oloilalei Health Centre	155,708,064.00	62,778,854.24	55%	155,708,064.00	21,006,095.40	County Government of Kajiado
Drilling And Equipping Of Maisikiria Borehole	7,990,733.08	6,893,607.58	86%	7,990,733.08	6,893,607.58	County Government of Kajiado
Being Payment For 4% Deduction For Revenue Collection Services	9,584,459.20	9,584,459.20	100%	9,584,459.20	9,584,459.20	County Government of Kajiado
Proposed Installation Of Oloresheta Waterv Project	3,999,158.00	3,999,157.99	100%	3,999,158.00	3,999,157.99	County Government of Kajiado
Proposed Solarization Of Olekilil Borehole	1,999,985.00	1,999,985.00	100%	1,999,985.00	1,999,985.00	County Government of Kajiado
Proposed Installation Of 1 No. 20m High At Esonorua	1,999,497.80	1,996,592.00	100%	1,999,497.80	1,996,592.00	County Government of Kajiado
Proposed Renovations Of Municipal Offices Phase li	3,976,816.40	3,976,816.35	100%	3,976,816.40	3,976,816.35	County Government of Kajiado
1 No Classroom At Ongata Rongai Primary School	1,469,274.56	1,469,274.50	100%	1,469,274.56	1,469,274.50	County Government of Kajiado
Fence And Other Works At Emurkeya Dispensary	11,994,645.00	11,994,644.40	100%	11,994,645.00	11,994,645.00	County Government of Kajiado
Being Payment Of Commission Of Land Rates	4,000,000.00	4,000,000.00	100%	4,000,000.00	4,000,000.00	County Government of Kajiado
Proposed New Office And External Works At County Health Headquarter	4,999,588.40	4,999,588.00	100%	4,999,588.40	4,999,588.00	County Government of Kajiado
Proposed Construction Of Entarara Market	17,501,012.80	15,675,451.20	100%	17,501,012.80	15,675,451.20	County Government of Kajiado
Proposed Completion Of Gataka Health Centre	3,999,460.00	2,399,676.00	100%	3,999,460.00	2,399,676.00	County Government of Kajiado
20m Highmast At Kyangombe Kitengela	1,999,405.00	1,999,405.00	100%	1,999,405.00	1,999,405.00	County Government of Kajiado

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Olkejuado High School Road	4,011,901.76	4,011,901.75	100%	4,011,901.76	4,011,901.75	County Government of Kajiado
8 No Solar Streetlights At Entumoto Drive	1,498,720.00	1,498,720.00	100%	1,498,720.00	1,498,720.00	County Government of Kajiado
Grading And Gravelling Of Ilderkes Sajiloni Road	3,959,950.00	3,959,950.00	100%	3,959,950.00	3,959,950.00	County Government of Kajiado
Proposed Installation Of Cabros At Ardhi House	4,999,600.00	4,999,600.00	100%	4,999,600.00	4,999,600.00	County Government of Kajiado
Proposed Rehabilitation On Ilmarba Borehole	1,200,919.00	1,200,919.00	100%	1,200,919.00	1,200,919.00	County Government of Kajiado
Construction Of Esilanke Nnyokie Earth Dam	1,799,996.00	1,799,995.00	100%	1,799,996.00	1,799,995.00	County Government of Kajiado
Construction Of Oloontona Oloirien Earth Dam	2,270,006.90	1,790,085.00	100%	2,270,006.90	1,790,085.00	County Government of Kajiado
1 No 2 Door Pit Latrine At Isinya Vocational Training Centre	3,995,660.60	3,995,660.12	100%	3,995,660.60	3,995,660.12	County Government of Kajiado
Construction Of Staff Quarters And Fencing At Imurtot Health Centre	4,995,000.00	4,995,000.00	100%	4,995,000.00	4,995,000.00	County Government of Kajiado
Equipping Of Kiwanja B Borehole	4,598,076.00	4,598,076.00	100%	4,598,076.00	4,598,076.00	County Government of Kajiado
Proposed Murraming Mosque Ole Kasasi Road	1,967,360.00	1,967,360.00	100%	1,967,360.00	1,967,360.00	County Government of Kajiado
Construction Of Chainlink Fence At Ilkilunyeti Dispensary	2,985,838.84	2,985,838.85	100%	2,985,838.84	2,985,838.85	County Government of Kajiado
Field Works And Fencing At Kajiado Stadium	10,969,540.00	10,969,540.00	100%	10,969,540.00	10,969,540.00	County Government of Kajiado
Kimelok Earth Dam In Ewuaso Oo Nkidongi	1,819,518.00	1,819,518.00	100%	1,819,518.00	1,819,518.00	County Government of Kajiado
Construction Of Kitenden Earth Dam	1,858,262.00	1,858,262.00	100%	1,858,262.00	1,858,262.00	County Government of Kajiado

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Oldirkish Earth Dam In Kenyawa Poka	1,838,078.00	1,838,078.00	100%	1,838,078.00	1,838,078.00	County Government of Kajiado
Murraming Of Bash Kathuku Kokoi Fountain Road	2,498,756.00	2,497,755.80	100%	2,498,756.00	2,497,755.80	County Government of Kajiado
Supply Delivery And Commissioning Of Maternity Equipmnet To Ereteti Dispensary	999,500.00	999,500.00	100%	999,500.00	999,500.00	County Government of Kajiado
Supply Delivery And Commissioning Of Maternity Equipmnet Mailwa Dispensary	999,000.00	999,000.00	100%	999,000.00	999,000.00	County Government of Kajiado
Being Payment For 4% Deduction For Revenue Collection Services	8,578,010.00	8,578,010.05	100%	8,578,010.00	8,578,010.05	County Government of Kajiado
Supply Delivery And Commissioning Of Maternity Equipmnet Emotoroki Dispensary	4,000,000.00	4,000,000.00	100%	4,000,000.00	4,000,000.00	County Government of Kajiado
Grading And Gravelling Of Oloosuria Road	2,037,080.10	2,037,080.15	100%	2,037,080.10	2,037,080.15	County Government of Kajiado
Proposed Grading , Murraming , Culvert And Other Works	5,425,320.00	2,780,235.25	100%	5,425,320.00	2,780,235.25	County Government of Kajiado
Proposed Installation Of One Flood Light	1,752,670.00	752,670.00	100%	1,752,670.00	752,670.00	County Government of Kajiado
Proposed Grading , Murraming , Culvert And Other Works	5,300,237.20	2,657,003.00	100%	5,300,237.20	2,657,003.00	County Government of Kajiado
Proposed Grading And Murraming	1,493,384.00	1,493,384.00	100%	1,493,384.00	1,493,384.00	County Government of Kajiado
Proposed Solarization Of Boreholes	7,100,012.00	7,100,012.00	100%	7,100,012.00	7,100,012.00	County Government of Kajiado
Proposed Solarization Of Olkiramatian Dispensary	1,999,956.00	1,999,956.00	100%	1,999,956.00	1,999,956.00	County Government of Kajiado
Proposed Grading, Murraming , Culvert And Other Works	7,275,920.00	7,208,926.00	99%	7,275,920.00	7,208,926.00	County Government of Kajiado

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Proposed Grading , Murraming Of Treewa Drift Road	1,999,594.08	1,999,594.00	100%	1,999,594.08	1,999,594.00	County Government of Kajiado
Proposed Routine Maintenance Of Sangi Rukungu Road	2,999,934.00	2,999,034.00	100%	2,999,934.00	2,999,034.00	County Government of Kajiado
Proposed Grading , Murraming , Culvert And Other Works	7,382,240.00	7,380,025.35	100%	7,382,240.00	7,380,025.35	County Government of Kajiado
Proposed Oloilalei - Lenkism Road	13,547,297.00	13,543,296.90	100%	13,547,297.00	13,543,296.90	County Government of Kajiado
Proposed Construction Construction Of Cattle Vaccination Crush	1,999,979.20	1,999,979.20	100%	1,999,979.20	1,999,979.20	County Government of Kajiado
Proposed Construction Construction Of 1 No Classroom	1,999,483.90	1,999,483.00	100%	1,999,483.90	1,999,483.00	County Government of Kajiado
Proposed Construction Of Kikelelwa Dispensary	4,997,848.00	4,997,848.00	100%	4,997,848.00	4,997,848.00	County Government of Kajiado
Proposed Construction Of Modern Early Childhood Development Education Centre	8,414,947.00	5,890,462.80	70%	8,414,947.00	5,890,462.80	County Government of Kajiado
Proposed Construction Of Ecde Classrooms At Enkaji Naibor And Staff House At Leinkati Primary School	6,981,797.80	6,981,797.80	100%	6,981,797.80	6,981,797.80	County Government of Kajiado
Proposed Construction Of Kimana Box Culvert	30,500,042.40	15,250,021.00	100%	30,500,042.40	15,250,021.00	County Government of Kajiado
Proposed Grading ,Murraming ,Culvert And Other Works Od Forest Sompel And Masuyati Road	8,597,920.00	8,597,920.00	100%	8,597,920.00	8,597,920.00	County Government of Kajiado
Proposed Grading ,Murraming ,Culvert And Other Works Of Inkiito Kirkuria Road And Gp Kwa Mpoyo Road	5,494,137.00	5,494,137.00	100%	5,494,137.00	5,494,137.00	County Government of Kajiado
Proposed Construction Of Staff House & Outpatient Department At Kimelok And Maternity At Ilkilorit	7,983,347.94	3,592,506.10	45%	7,983,347.94	3,592,506.10	County Government of Kajiado

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Proposed Grading And Murraming Of Eluanata Road	2,398,259.63	2,398,259.65	100%	2,398,259.63	2,398,259.65	County Government of Kajiado
Proposed Completion Of Kitengela Market	58,835,838.00	10,414,364.00	100%	58,835,838.00	10,414,364.00	County Government of Kajiado
Proposed Construction Of 1 No Ecde Classroom Ar Eiti Primary	1,471,239.60	474,456.13	81%	1,471,239.60	474,456.13	County Government of Kajiado
Proposed Construction Of 1 No Ecde Classroom Ar Enkorika Primary School	1,486,632.80	404,596.60	68%	1,486,632.80	404,596.60	County Government of Kajiado
Proposed Renovation Works At County Government Of Kajiado Finance Office	4,999,855.20	4,999,950.00	100%	4,999,855.20	4,999,950.00	County Government of Kajiado
Proposed Construction Of 2No Classrooms At Linti Primary School	2,995,816.00	1,258,135.55	100%	2,995,816.00	1,258,135.55	County Government of Kajiado
Proposed Construction Of Fence And Other Works At Njukini Dispensary	6,894,924.00	2,787,079.85	100%	6,894,924.00	2,787,079.85	County Government of Kajiado
Proposed Grading, Murraming , Culvert And Other Works Of Kitengela Boarding Uzima Road And Vekaria Airview Nonkopir Road	6,603,184.00	6,603,184.00	100%	6,603,184.00	6,603,184.00	County Government of Kajiado
Proposed Grading , Murraming Of Enkorika Kanamo Road	4,999,368.00	4,999,368.00	100%	4,999,368.00	4,999,368.00	County Government of Kajiado
Proposed Grading , And Murraming Of Pcea Road	999,992.00	999,992.00	100%	999,992.00	999,992.00	County Government of Kajiado
Proposed Construction Of Isinet Borehole Pipeline	999,630.00	999,628.21	100%	999,630.00	999,628.21	County Government of Kajiado
Proposed Renovation Of Toilets Block At Matasia Market	995,686.00	995,686.00	100%	995,686.00	995,686.00	County Government of Kajiado
Proposed Solarization Of Esarunoto Dispensary	1,499,416.00	1,694,339.48	113%	1,499,416.00	1,694,339.48	County Government of Kajiado
Proposed Grading And Murraming Of Matasia Town Road	3,499,720.00	3,499,720.00	100%	3,499,720.00	3,499,720.00	County Government of Kajiado

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Proposed Installation Of 10 No Solar Street Lights At Oldorko Trading Centre	1,995,200.00	1,995,200.00	100%	1,995,200.00	1,995,200.00	County Government of Kajiado
Proposed Grading ,Gravellingof Muraya Road	3,998,450.00	3,995,866.08	100%	3,998,450.00	3,995,866.08	County Government of Kajiado
Proposed Installation Of 8 No Solar Street Light At Entumoto Drive	1,498,720.00	1,498,720.00	100%	1,498,720.00	1,498,720.00	County Government of Kajiado
Proposed Construction Of Staff House At Ilankeruani, Komiyo Primary School And Conversion Of 1No Classroom To A Jss Science Laboratory At Magadi Primary School	6,630,684.15	4,641,478.90	70%	6,630,684.15	4,641,478.90	County Government of Kajiado
Proposed Grading,Murraming,Culvert And Other Works Of Majengo Kisaju Town ,Nasuka Road	5,691,203.60	5,691,203.60	100%	5,691,203.60	5,691,203.60	County Government of Kajiado
Proposed Extension Of Enkaroni And Kiwanja A Water Pipelines And Solarization Of Nasore	2,980,000.00	2,980,000.01	100%	2,980,000.00	2,980,000.01	County Government of Kajiado
Proposed ,Entonet Misigiyo Road ,Murraming Culvert And Other Works Of Olchorro	41,753,156.00	20,876,578.00	50%	41,753,156.00	20,876,578.00	County Government of Kajiado
Proposed Construction Of Saina Dispensary	9,351,510.00	2,243,050.00	100%	9,351,510.00	2,243,050.00	County Government of Kajiado
Proposed Grading , Murraming , Culvert And Other Works Of Kisoronye Forest Road , Ruguru Baraka Road, Kwa Njenga Lemelepo Ole Kisio St Lawrence And Bufalo Road	7,876,980.00	7,876,980.00	100%	7,876,980.00	7,876,980.00	County Government of Kajiado
Proposed Laying Of Paving Blocks At Catholic Road And Pcea,Kimani Road	9,823,808.00	9,801,130.00	100%	9,823,808.00	9,801,130.00	County Government of Kajiado
Proposed Solarization Of Ilbisil Borehole	3,447,752.00	3,447,752.01	100%	3,447,752.00	3,447,752.01	County Government of Kajiado

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Proposed Construction Of 1No Ecde Classroom And 3 Door Pit Latrine At Esoit , 2No Ecde Classroom At Kuku, 1No Ecde Classroom And 3 Door Pit Latrine At Neiti Primary School	6,801,938.40	6,801,938.40	100%	6,801,938.40	6,801,938.40	County Government of Kajiado
Proposed Grading, Murraming Culvert And Other Works Of Nendorko Oloika Road And Naoro Drift	6,973,643.00	6,973,320.30	100%	6,973,643.00	6,973,320.30	County Government of Kajiado
Proposed Renovation Of County Secretary Offices	2,643,176.00	2,643,176.00	100%	2,643,176.00	2,643,176.00	County Government of Kajiado
Proposed Solarization Of Oloolera Osupuko Borehole	3,470,747.00	3,470,745.90	100%	3,470,747.00	3,470,745.90	County Government of Kajiado
Proposed Grading ,Murraming ,Culvert And Other Works Of Isinet Namelok Road	9,520,015.00	9,520,015.15	100%	9,520,015.00	9,520,015.15	County Government of Kajiado
Proposed Grayelling , Culvert And Other Works Of Sultan Hamud Masaini, Samuli Lesoit Sambu And Isara Esarunoto Road	13,285,828.00	13,285,828.00	100%	13,285,828.00	13,285,828.00	County Government of Kajiado
Proposed Renovation Works At Enkolili Ecde Centre	999,224.00	999,223.60	100%	999,224.00	999,223.60	County Government of Kajiado
Proposed Grading, Murraming ,Culvert Of Other Works Of Eluanata Emaoi Road	4,979,068.00	2,531,468.00	100%	4,979,068.00	2,531,468.00	County Government of Kajiado
Proposed Completion Of Modern Library At Kajiado Town	51,997,858.40	23,374,533.60	45%	51,997,858.40	23,374,533.60	County Government of Kajiado
Proposed Grading, Murraming ,Culvert And Foot Bridge At Oluturoto River	6,700,322.40	3,218,542.40	100%	6,700,322.40	3,218,542.40	County Government of Kajiado
Proposed Construction Of Staircase At Ngong Market	998,470.00	998,470.00	100%	998,470.00	998,470.00	County Government of Kajiado

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Proposed Construction Of Toilet Block At Arap Moi Primary School ,Toilet Block And Kitchen Block At Enoomatasiani ,Gate At Ololaiser High School,Early Childhood Development Education Centre At Prof Saitoti Primary School	9,481,936.00	6,351,382.91	67%	9,481,936.00	6,351,382.91	County Government of Kajiado
Proposed Grading, Murraming ,Culvert And Other Works Of Ngatataek Ositateti Road	8,972,252.00	8,972,252.01	100%	8,972,252.00	8,972,252.01	County Government of Kajiado
Proposed Construction Of Ecde Classrooms At Indonyio ,Osarai And Oloserian Primary School	8,901,697.38	4,450,848.70	50%	8,901,697.38	4,450,848.70	County Government of Kajiado
Proposed Ilgosuani Water Project	6,297,350.00	4,225,597.00	100%	6,297,350.00	4,225,597.00	County Government of Kajiado
Proposed Equipping Of Sompert Borehole	3,991,861.60	3,991,860.75	100%	3,991,861.60	3,991,860.75	County Government of Kajiado
Proposed Unblocking Of Drainage In Kajiado North Sub County	2,480,000.00	2,480,000.00	100%	2,480,000.00	2,480,000.00	County Government of Kajiado
Proposed Grading, Murraming Culvert And Other Works Of Igoswani Oiti Oloongonguen And Inkaroni And Inkaroni Ilkanunu Roads	12,618,944.00	12,618,944.00	100%	12,618,944.00	12,618,944.00	County Government of Kajiado
Proposed Installation Of 20m High Mast Flood Lights At Mashuru Town Isinet Town	7,966,880.00	7,966,879.99	100%	7,966,880.00	7,966,879.99	County Government of Kajiado
Proposed Fencing Of Shilishili Dispensary Completion Of Isonkoro Dispensary And Construction Of Ilmukutani Dispensary	9,698,638.20	2,831,026.35	29%	9,698,638.20	2,831,026.35	County Government of Kajiado
Proposed Construction Of 1no Ecde Classroom At 7th Day Olgumi	1,499,990.00	1,499,990.00	100%	1,499,990.00	1,499,990.00	County Government of Kajiado
Proposed Construction Of Emarti Milk Cooling Plant House	5,753,950.00	2,450,000.00	43%	5,753,950.00	2,450,000.00	County Government of Kajiado
Proposed Solarization Of Loolakir Borehole	3,499,360.40	3,499,360.39	100%	3,499,360.40	3,499,360.39	County Government of Kajiado

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Proposed Solarization Works At County Government Of Kajiado HQ	31,023,392.00	10,023,392.00	87%	31,023,392.00	10,023,392.00	County Government of Kajiado
Proposed Grading , Gravelling , Murraming Of Birika Town	3,999,100.00	3,999,100.00	100%	3,999,100.00	3,999,100.00	County Government of Kajiado
Proposed Construction Of 2No Ecde Classrooms At Eluaii Primary School	2,999,934.00	2,999,934.00	100%	2,999,934.00	2,999,934.00	County Government of Kajiado
Proposed Construction Of Fence Works,Landscaping ,Electrication Works At Kalesirua Dispensary	8,995,296.56	5,037,260.00	100%	8,995,296.56	5,037,260.00	County Government of Kajiado
Proposed Completion Of Megumi Dispensary And Fencing Of Inkiito Dispensary	5,865,100.00	5,865,100.00	100%	5,865,100.00	5,865,100.00	County Government of Kajiado
Proposed Construction Olkatetamai Foot Bridge	47,005,138.36	11,600,448.29	100%	47,005,138.36	11,600,448.29	County Government of Kajiado
Proposed Construction Of Ilmariani Water Project	8,355,844.24	4,344,703.02	90%	8,355,844.24	4,344,703.02	County Government of Kajiado
Proposed Drilling And Equipping Of A.I.C Girls Sec Sch Borehole	9,753,860.00	9,753,860.00	100%	9,753,860.00	9,753,860.00	County Government of Kajiado
Proposed Construction Of 2no Standard Classroom At Olooltepes Secondary School	2,989,088.00	597,817.60	100%	2,989,088.00	597,817.60	County Government of Kajiado
Proposed Construction Of 3no Standard Classrooms At Rombo Girls Sec Sch	4,989,850.20	4,432,950.20	89%	4,989,850.20	4,432,950.20	County Government of Kajiado
Proposed Construction Of Cattle Vaccination Pof Crushes At Sabato Oloikarra Noongabolo	3,999,940.00	4,001,139.95	100%	3,999,940.00	4,001,139.95	County Government of Kajiado
Proposed Completion Works At Entasopia Market	1,998,726.40	1,998,726.00	100%	1,998,726.40	1,998,726.00	County Government of Kajiado
Proposed Grading And Gravelling Of Sifa Farm Road	2,497,628.48	2,489,507.50	100%	2,497,628.48	2,489,507.50	County Government of Kajiado
Proposed Routine Maintance Of Grading And Gravelling Of Musenke Road	3,996,780.00	3,996,780.00	100%	3,996,780.00	3,996,780.00	County Government of Kajiado

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Proposed Ict Department Solar System Upgrade At Kajiado County HQ	3,497,200.00	3,496,150.85	100%	3,497,200.00	3,496,150.85	County Government of Kajiado
Proposed Grading , Murraming Of Resort U Turn Road In Olkeri Road	1,998,007.20	1,997,407.60	100%	1,998,007.20	1,997,407.60	County Government of Kajiado
Proposed Drilling And Equipping Of Parsinti Borehole	5,719,188.60	5,717,472.21	100%	5,719,188.60	5,717,472.21	County Government of Kajiado
Proposed Purchase Of Lands Along Happyland - Majimasuri Road	4,000,000.00	-	0%	4,000,000.00	-	County Government of Kajiado
Proposed Olosho Oibor Springs Protection & Improvement Works	4,993,650.36	4,992,152.25	100%	4,993,650.36	4,992,152.25	County Government of Kajiado
Proposed Construction Of Cattle Vaccination Pof Crushes At Bulati	1,999,852.00	1,999,851.91	100%	1,999,852.00	1,999,851.91	County Government of Kajiado
Proposed Installation Of 20m High Mast Flood Lights At Ewuaso Market, Kibiko Trading Centre , Mile 46 Trading Centre And Ololooitikoishi Trading Centre Town	7,523,200.00	7,520,943.05	100%	7,523,200.00	7,520,943.05	County Government of Kajiado
Proposed Completion Of Dairy House At Olgulului	2,999,296.00	2,998,394.20	100%	2,999,296.00	2,998,394.20	County Government of Kajiado
Proposed Kajiado Water Supply Project	17,849,732.00	10,724,113.15	100%	17,849,732.00	10,724,113.15	County Government of Kajiado
Proposed Upgrading Of Deb Loitoktok Primary School	9,996,792.80	8,002,349.55	80%	9,996,792.80	8,002,349.55	County Government of Kajiado
Proposed Supply And Delivery Of Pickups (Diesel & Petrol)	98,630,182.04	98,600,592.95	100%	98,630,182.04	98,600,592.95	County Government of Kajiado
Proposed Supply And Delivery Of Installation And Commisioning Of Medical Equipments At Sholinke Dispensary	2,936,600.00	2,935,719.00	100%	2,936,600.00	2,935,719.00	County Government of Kajiado

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds						Where Recorded/recognized				Total Transfers during the Year
	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES		Statement of Financial Performance		Deferred Income	Receivables	Others - must be specific	

NOTE:

During the period under review the County Executive of Kajiado did not have any transfers from other Government entities

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Appendix VI: Reporting of Climate Relevant Expenditures

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

NOTE:

During the period under review Reporting of Climate Relevant Expenditures was done separately on the Climate Change Account (FLOCCA) annual reports and financial statements which is a self-reporting entity.

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Appendix VII: Disaster Expenditure Reporting Template

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

NOTE:

During the period under review Disaster Expenditure Reporting was done separately on the Emergency Fund Account annual reports and financial statements which is a self-reporting entity.