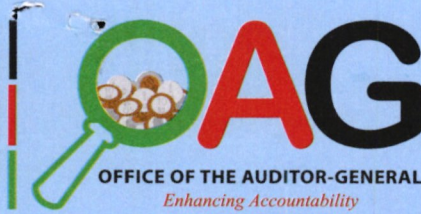
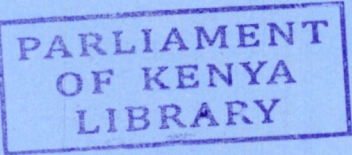


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

**KAJIADO COUNTY DISABILITY
MAINSTREAMING FUND**

**FOR THE YEAR ENDED
30 JUNE, 2025**

PAPERS LAID	
DATE	19/11/2025
TABLED BY	Sen. Mutiso On behalf of S.M.L
COMMITTEE	→
CLERK AT THE TABLE	Belinda.

Revised 30th June 2025



OFFICE OF THE AUDITOR GENERAL
P. O. Box 39084 - 00100, NAIROBI
MACHAKOS HUB.
24 OCT 2025
RECEIVED

KAJIADO COUNTY DISABILITY MAINSTREAMING FUND.

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2025**

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

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**Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025**

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Kajiado County Disability Mainstreaming Fund.
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1. Acronyms and Definition of Key Terms

A. Acronyms

BOM	Board of Management
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
Kshs	Kenya Shillings

B. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organization.

Comparative Year- Means the prior period.

<i>PWD</i>	<i>Person with Disability</i>
<i>DMSFB</i>	<i>Disability Mainstreaming Fund Board</i>
<i>DMSR</i>	<i>Disability Mainstreaming Regulation</i>
<i>CECM</i>	<i>County Executive Committee Member</i>

**Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025**

2. Key Entity Information and Management

a) Background information

Kajiado County Disability Mainstreaming Fund is established by and derives its authority and accountability from section 116 of the Public Finance Management Act, 2012, the Kajiado County Disability Mainstreaming Fund 2023. The Fund is wholly owned by the County Government of Kajiado and is domiciled in Kenya.

Principal Activities

The principal activity/mission/ mandate of the Fund is to ...

- Entrepreneur loans to persons with disabilities either in groups or as individuals
- Bursary and/or scholarship support students with disabilities from secondary level and above
- Assorted assistive devices such as Braille machines, white canes, crutches, polio boots, hearing aids, among others
- Assistive to organization supporting persons with disabilities
- Capacity building and training of person with disability groups and the community in order to fight stigma and discrimination
- Routine baseline surveys and accessibility audits on matters to do with disabilities
- Assistance to the yearly celebration of the disability day
- Assistance to special needs units and hospitals overcome challenges on matters to do with disability

**Kajiado County Disability Mainstreaming Fund.
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c) Board of Trustees/Fund Administration Committee

Ref	Name	Position
1	Chairperson	Samson Newuata
2	Deputy Chairperson	Dorothy Mwenchi
3	Board Member	Nancy W. Kamwere
4	Board Member	Immanuel Kidali
5	Board Member	Alex Sankan Nkele
6	Board Member	Anne Nankunyinyi
7	Board Member	Dr. Lydia Munteyian
8	Board Member	Hellen Nduta
9	Fund administrator	Evanson Lupembe

d) Key Management team

Ref	Name	Position
1	Fund Administrator	Evanson Lupembe
2	Accountant	Timothy Lompo
3	Chief officer	Wilson Tayiai
4	County Executive Committee Member	Judy Pere

(Include all positions regarded as top management for the Fund).

Key Entity and Management

e) Fiduciary Oversight Arrangements

SN	Position	Name
1	Directorate Internal Audit	Richard Parsitau
2	Kajiado County Assembly Committee on Disability Mainstreaming – chair person	Betty Taany

b) Registered Offices

P.O. Box 11-01100
Kajiado County headquarters
Kajiado, Kenya.

c) Fund Contacts

Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025

Telephone: (254) 0202043075
E-mail: kajiadocounty.go.ke
Website: www.kajiado

d) Fund Bankers

1. Equity Bank Kenya
P.O.Box 456-01100
Kajiado, Kenya

Key Entity and Management

f) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

g) Principal Legal Adviser







The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

h) County Attorney





Office of County Attorney
Kajiado County Government
P.O Box 11
Kajiado

**Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025**





3. Board of Trustees/ Fund Administration Committee

Name	Details of qualifications and experience
<p>1. Samson Newuata</p> 	<p>D.o.b.....1975.....</p> <p>Qualification....Bachelor of commerce</p> <p>Work experience...10 years.....</p> <p>Independent/director...Board Chairman.....</p>
<p>2. Hellen Nduta</p> 	<p>D.o.b.....1983.....</p> <p>Qualification....Bachelor of Commerce</p> <p>Work experience...4 years.....</p> <p>Independent/director....Independent.....</p>
<p>3. Nancy W. Kamweru</p> 	<p>D.o.b.....1977.....</p> <p>Qualification....Bachelor of Arts in Education</p> <p>Work experience...15 years.....</p> <p>Independent/director....Independent.....</p>
<p>4. Zipporah Ntinine</p> 	<p>D.o.b.....1985.....</p> <p>Qualification....Bachelor of Commerce finance option CPA</p> <p>Work experience...15 years.....</p> <p>Independent/director....Independent.....</p>
<p>5. Dorothy Mwenchi</p> 	<p>D.o.b.....1987.....</p> <p>Qualification....Diploma in SNE</p> <p>Work experience...5 years.....</p> <p>Independent/director....Independent.....</p>
<p>6. Immanuel Kidali</p> 	<p>D.o.b.....1975.....</p> <p>Qualification....Bachelor's degree in Education</p> <p>Work experience...15 years.....</p> <p>Independent/director....Independent.....</p>
<p>7. Alex Sankan Nkele</p>	<p>D.o.b.....1990.....</p> <p>Qualification.....Diploma in Business Management</p> <p>Work experience...3 years.....</p> <p>Independent/director....Independent.....</p>

**Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025**

	
<p>8. Anne Nankunyinyi</p> 	<p>D.o.b.....1978.....</p> <p>Qualification.....Bachelor of Commerce in HRM</p> <p>Work experience...15 years.....</p> <p>Independent/director.....Independent.....</p>
<p>9. Dr. Lydia Munteyian</p> 	<p>D.o.b.....1986.....</p> <p>Qualification.....Bachelor in Medicine</p> <p>Work experience...years.....</p> <p>Independent/director.....Independent.....</p>
<p>10. Evanson Lupembe</p> 	<p>D.o.b.....25/07/1991</p> <p>Qualification: Bachelor of commerce Accounting option</p> <p>Work experience: 6 years</p> <p>Independent/director: Fund Administrator</p>

4. Management Team

Name	Details of qualifications and experience
<p>1. Joseph Ole Lenku Jama</p> 	<p>Governor. D.o.b. 20th October 1970 Qualification: Bachelor of commerce in marketing Masters of Business Administration in strategic Management. Governor Work experience: 20 years Independent/director: director</p>
<p>2. DR. Leina Mpoke</p> 	<p>County Secretary D Date of Birth: 25th October 1970 Key Qualifications: PHD Strategic Management Work Experience: 26 years of experience in both private and public institution</p>
<p>3. Wilson Tayiai</p> 	<p>D.o.b.....1985 Chief Officer Public Service and Administration Qualification....Bachelor of Business Management</p>
<p>4. Evanson Lupembe</p> 	<p>Fund Administrator. D.o.b.....25/07/1991 Qualification: Bachelor of commerce Accounting option Diploma in Accounting Work experience: 6 years Independent/director: Fund Administrator</p>

5. Board/Fund Chairperson’s Report

The operational performance of the fund is guided by the cash plan defining the activities which the management of the fund has to implement. Funding of the entity is based on the plan approved by the board as the requirement of the people with disability. Once the county treasury disburses the fund to the entity, the management ensures proper application following proper internal controls in place. The controls put in place include; requisition, Approval and authorisation, payment and recording of the transaction in the books of account. Compliance to the controls put in place are audited by the Office of Auditor General and have not been found questionable hence properly working.

The funds operations are guided by the constitution, various parliamentary acts and regulations like Public Procurement and Asset Disposal Act, 2015, Public Financial Management Act, 2012, Public Financial Management-County Government Regulations, 2015, County Government Act, 2023 and Kajiado County Public Finance Management (Disability Mainstreaming Fund) Regulations, 2016. The Fund complies to the statutory requirement of all the laws, regulations and circulars in force from time to time guiding its operations.

The CEC member for Finance accepts responsibility for the Disability fund financial statements, which have been prepared on the Accrual 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 Disability fund financial statements give a true and fair view of the state of the fund transactions during the period ended June 30th, 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 Government which have been relied upon in the preparation of the disability fund financial statements.

The CEC member for Finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable). Further the CEC member for Finance confirms that the County Government’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.

The major risk facing the fund is the non-disbursement of loans to the persons with disability due to the poor response on repayment of the loan disbursed seven years ago which has posed challenge on the recovery. Poor investment decision by the beneficiaries is also a threat to the funds existence since the investment chosen doesn’t generate income to service the loans issued to the persons with disability. The management has put more resources to sensitise and create awareness on the need to invest wisely and maintain independent life through resources obtained from the fund.

Name Samson Mwaruta Signature [Handwritten Signature] Date 23/10/2025

Chairperson of the Board/Fund

6. Report of The Fund Administrator

Section 168 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the Administrator of a County Public Fund established by Kajiado County Public Finance Management (Disability Mainstreaming Fund) Act 2023 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board. The Administrator shall, not later than fifteen days after the end of each quarter, submit to the same report to County Treasury and a copy to Controller of Budget in respect of the Disability Mainstreaming Fund for that period.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund's financial statements, which give a true and fair view of the state of affairs of the Fund for and as at the end of the financial year ended on June 30th 2025.

The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Kajiado County Disability Mainstreaming Act of 2023. The Administrator of the Fund is of the opinion that the Fund's financial statements give a true and fair view of the state of Funds transactions during the year ended June 30th, 2025, and of the Fund's financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund's financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund's ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

7. Statement of Performance Against the County Fund’s Predetermined Objectives

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government Entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

The key development objectives of the Fund as per the strategic plan for the financial year ending 30th June 2025 are to:

- a) *Provide bursaries to persons with disabilities*
- b) *Provide Registration cards to people with disabilities across all sub counties.*
- c) *Purchase assistive devices for people with disabilities in Kajiado county.*

Progress on attainment of Strategic development objectives

Below we provide the progress on attaining the stated objectives:

Program	Objective	Outcome	Indicator	Performance
Provision of bursaries to people with disability	To ensure all people with disabilities get same recognition as others	262 students benefited	Higher percentage ever provided	During the financial year 2024/2025 262 students across the counties benefited from the bursary.
Mass PWDs assessment and registration of PWDs	To assess and register over 1000 PWDs across the county	5 wards in Kajiado west were visited by the registration team	Over 500 PWDs were assessed and registered and registration cards provided to a good number	During the Financial year 2024/2025 registration cards were provided to over 500 PWDs

8. Corporate Governance Statement

Provide the corporate governance statement as guided below:

The Board consists of the following members nominated by the County Executive Committee Member for Public Service Administration and Social services and approved by his Excellency the Governor.

The process of appointment is three persons nominated by organizations representing persons with various categories of disabilities within the County, one of whom shall be a parent of a person with intellectual disabilities.

Two members appointed from a panel of names submitted to the County Executive Committee Member by organizations for persons with disabilities;

Representatives of the Departments responsible for the following-

- (i) disability mainstreaming;
- (ii) education;
- (iii) health;
- (iv) public service; and
- (v) finance.

Fund Administrator, who is the secretary to the Board and will be an *ex-officio* member;

such other members as may be co-opted by the Board with the approval of the County Executive Committee Member for Finance; and

the members of the Board elected Samson Newuata and Dorothy Mwenchi as chairperson and vice-chairperson.

The membership of the Board has at least a third of the members being persons with disabilities.

Appointment of persons as members of the Board, the County Executive Committee Member ensured the process is carried out in an open and transparent manner and that-

- (a) the membership of the Board has equitably represented the types of disabilities in the County;
- (b) not more than two-thirds of the members are of the same gender;
- (c) the composition of the Board has reflected all the Sub-Counties in the County and regional and ethnic diversity.

The Members of the Board appointed shall hold office for a period of three years and shall be eligible for reappointment for one further term of three years.

The Chief Officer responsible for Disability Mainstreaming shall provide such public officers as may be necessary for secretariat services to the Board.

The quorum at any meeting of the Board shall be half of the members and the Board shall meet at least four times in a financial year.

After a lengthy discussion members adopted and approved the sitting allowances as following;

- Board sitting allowance 15,000 per member

Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025

- Fund Management committee 10,000 per member
- Members with aide, aide to be paid 5,000
- Field allowances 5,000 for both levels per day.

Quarterly meetings as per the act 2023 as a minimum of 4 meetings in a financial year, official of communication a week before the meeting

The roles and functions of the board are

- (a) provide overall management, design and oversight of the Kajiado County Disability Mainstreaming Fund;
- (b) advise the County Executive Committee Member on disability mainstreaming affairs in the County
- (c) develop and implement strategic plans for implementation of the Act;
- (d) consider, verify and approve funding to the uses of the Fund;
- (e) approve disbursement of the Fund;
- (f) receive reports on the performance of the Fund from the Fund Management Committee established under this Act;
- (g) develop relevant guidelines and review them as the need arises, to guide the operations and implementation of the Fund;
- (h) develop and facilitate sectoral linkage on the Fund;
- (i) monitor and evaluate of the programs and activities under the Fund;
- (j) prepare an annual report on the operations and performance of the Fund to the County Executive Committee Member;
- (k) oversee the management and administration of the Fund;

9. Management Discussion and Analysis

The Kajiado County Disability Mainstreaming Fund has been established by the Kajiado County Acts 2023 The Fund shall consist of-

- (a) monies appropriated by the County Assembly;
- (b) grants and donations to the Fund; and
- (c) income generated from the proceeds of the Fund.

There shall be paid out of the Fund payments in respect of any expenses incurred in pursuance of the objects and purposes for which the Fund is established.

The Board may use the monies of the Fund to-

- support education programs including the grant of bursary and scholarships to persons with disabilities;
- facilitate training, capacity building, mentorship and the provision of business development services to persons living with disabilities and enterprises owned by persons living with disabilities in the County;
- buy assistive devices for persons with disabilities;
- support and facilitate the provision of medical services to persons with disabilities including nutritional services;
- cater for the administration expenses of the Fund; and

In the Financial Year 2024/2025 The Kajiado County Disability Mainstreaming Fund had two major programs to People living with Disability. one was a key initiative in aimed at promoting the right to access quality education and the overall well-being of persons with disabilities at all levels of society. The Board recognized the unique challenges faced by learners with disabilities across all levels of education and received bursaries totaling to 4.76 Million for over 261 students across the county. With the help of pictures below.



**Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025**



Kajiado County Disability Mainstreaming Fund.

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

The Disability Mainstreaming Fund then went on to carry out a mass registration on People living with Disability across Kajiado West Sub County

Kajiado County Government through the Disability Mainstreaming Fund rolled out mass registration of people with disabilities at Kajiado West Sub-County, the team registered 232 PWDs, a significant achievement. The event that brought together County and National Government sections saw hundreds of locals seek services. Kajiado West is rural based and vast with majority of the population being pastoralist. The drive targeted all PWDs; children and adults as well as caregivers.

This is an implementation of the Kajiado County Disability Mainstreaming Act, 2023.

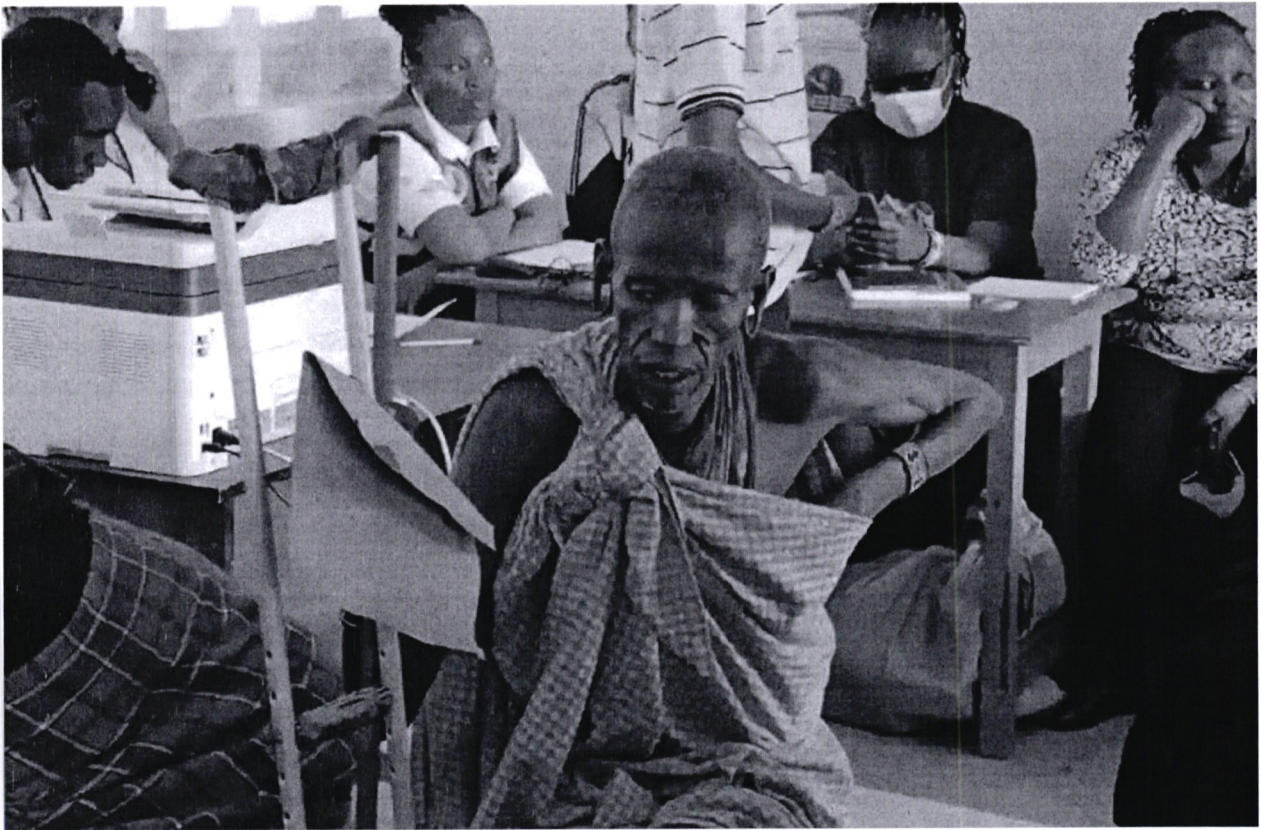
The Kajiado County Assembly's Chairperson Disability Mainstreaming Committee Hon. Betty Taany said that culture has led people consider disability a curse termed the belief a myth that leads to stigma and therefore exclusion of PWD's in many aspects of life.

Chief Officer Wilson Taiyai said the government is determined to ensure that PWDs enjoy government services, medical and other important support including bursaries and assistive devices.

The Mass registration approved the following aspects during period.

- ❖ Approved Awareness & sensitization in rural areas to reduce stigma & discrimination and enhance positive attitude towards disability
- ❖ Approved Mass registration in e-citizen to enhance access to services
- ❖ Approved Formation of technical work group to build partnerships, linkages, networking & greater impacts.
- ❖ Approved County data base to inform planning & budgeting, with availability of resources.
- ❖ Approved a technical service provide for assistive devices to enhance mobility for persons with disabilities.
- ❖ .Approved for stakeholder analysis is important to strengthen collaboration.

Pictures for the above exercise are shown below.



10. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile

A sustainable strategy translates into long term success. Those benefits are not simply economic but benefit environment, local community and overall society. In addition to driving social and environmental change, sustainability initiatives can contribute to an institution's overall success. Sustainability strategy basically has implications on human, social, economic and environmental dimensions.

The overall strategies of the fund is to improve enhance social and economic support for the people living with disability and efficiency must include complete environmental obligations and energy consumption guidelines.

The Sustainable Development Goals (SDGs), also known as the Global Goals, were adopted by the United Nations in 2015 as a universal call to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity. The 17 SDGs are integrated in such a way that action in one area will affect outcomes in others, and that development must balance social, economic and environmental sustainability. Quite a number SDGs touches on environmental sustainability. These include SDG 3 (good health and wellbeing), SDG 6 (clean water and sanitation), SDG 7 (affordable and clean energy), SDG 11 (sustainable cities and communities), SDG 12 (responsible consumption and production), SDG 13 (climate change) and SDG 17 (partnerships for goals). These goals are anchored or reflected in Kenya's vision 2030 (The Social Strategy) and the current governments Big-Four Agenda.

Ministry of Environment and National Environmental Management Authority have put in place mechanisms towards actualizing and monitoring the environmental sustainability goals and programs.

in Kenya. Kenya's Green Economy Strategy and Implementation Plan 2016 – 2030, points as the main environmental thematic areas for focus as Promote sustainable infrastructure, building resilience, Sustainable Natural Resource Management, Promoting resource efficiency, Social Inclusion and sustainable livelihoods.

2. Environmental performance

Increasing environmental concerns, stringent rules and regulations combined with public awareness, have changed the outlook of business around the world today. By planning and implementing appropriate strategies and functions like green processes and energy conservations, institutions and businesses can play an important role in achieving sustainability. Ministry of Environment and National Environmental Management Authority have put in place mechanisms towards actualizing and monitoring the environmental sustainability goals and programmes in Kenya. Kenya's Green Economy Strategy and Implementation Plan 2016 – 2030, points as the main environmental thematic areas for focus as Promote sustainable infrastructure, building resilience, Sustainable Natural Resource Management, Promoting resource efficiency, Social Inclusion and sustainable livelihoods. The funds mandate is also anchored on that.

3. Employee welfare

The management committee members of the fund are competitively recruited by County Public Service Board through appropriate recruitment process. The institution has put in place training mechanism for training its management committee members. The composition of the committee members is gender sensitive and balanced. The operations of the members are guided by the code of regulation and human resource manuals for the county.

4. Market place practices

The organisation should outline its efforts to:

a) Responsible competition practice.

Procurement department often rely upon a competitive bidding process to achieve better value for money in its procurement activities. To enhance competing on the same platform the bidders are issues with the same tender document which on submission is evaluated based on the evaluation criteria provided in the tender document.

b.) Low prices and/or better products.

They are desirable because they result in resources either being saved or freed up for use on other goods and services. Procurement methods such as open tender require that the lowest

evaluated bidder be awarded the tender. However, to avoid price under cutting, the lowest bid has to be within prevailing market rate. After evaluation and award of tender the winning bidder is issued with award notification letter and at the same time the other bidders are debriefed on reasons they were not awarded the tender.

c.) Responsible Supply chain and supplier relations

Contracts are honoured as per the contractual terms agreed between the suppliers and the University, Payments are also done as per the agreed timelines. Youth, Women and PWD's are paid within 30 days and as per the Government Circular. We are fair with our suppliers and advise them accordingly on documentation required in order to process the payments in good time.

d.) Responsible marketing and advertisement

The management of the fund advertises through notices, capacity building and training forums for bursary issuance, meetings with PWD in open media that have large coverage to reach many participants.

e.) Product stewardship

Information concerning the bursary application particulars are kept safely and confidential. Discussions with PWD private affairs are kept secret

5. Community Engagements

The management of the fund has been involving in the community activities geared towards improving the social and economic welfare of the PWD through, issuance of bursary to needy disable families, organising sports for the disable people, ensuring that buildings have facilities that can improve movement of PWD within the county. The fund management also assist PWD with assistive devices for their comfort

11. Report of The Trustees

The Trustees submit their report together with the audited financial statements for the year ended June 30, 2025 which show the state of the Fund affairs.

Principal activities

The principal activities of the Fund are

- i. Provide bursaries to persons with disabilities
- ii. Provide Registration cards to people with disabilities across all sub counties.
- iii. Purchase assistive devices for people with disabilities in Kajiado county.

Results

The results of the Fund for the year ended June 30, 2025 are set out on pages 1 to 43.

Trustees

The members of the Board of Trustees who served during the year are shown on pages (vi to viii).

Auditors

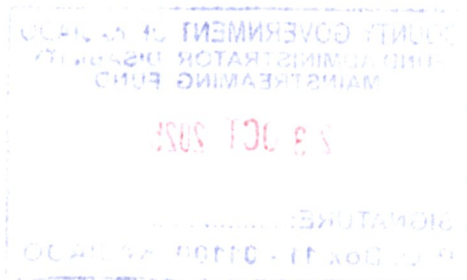
The Auditor General is responsible for the statutory audit of the Fund in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

By Order of the Board

.....
WILSON TAYIAI

Chair of the Board Administration Committee

Date: 28/10/2025



12. Statement of Management’s Responsibilities

Section 167 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Administrator of a County Public Fund established by Kajiado County Disability Mainstreaming Act of 2023 shall prepare financial statements for the Fund in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Administrator of the County Public Fund is responsible for the preparation and presentation of the Fund’s financial statements, which give a true and fair view of the state of affairs of the Fund 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 Fund; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Fund; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Administrator of the County Public Fund accepts responsibility for the Fund’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and by. The Administrator of the Fund is of the opinion that the Fund’s financial statements give a true and fair view of the state of Fund’s transactions during the financial year ended June 30, 2025, and of the Fund’s financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund’s financial statements as well as the adequacy of the systems of internal financial control.

In preparing the financial statements, the Administrator of the County Public Fund has assessed the Fund’s ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements. OR

Nothing has come to the attention of the Administrator to indicate that the Fund will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Fund’s financial statements were approved by the Board on 23/10/2025 2025 and signed on its behalf by:

EVANSSON LUPEMBE.....

Administrator of the County Public Fund



REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KAJIADO COUNTY DISABILITY MAINSTREAMING FUND 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 financial statements of Kajiado County Disability Mainstreaming Fund set out on pages 1 to 43, which comprise of the statement of financial position as at 30 June, 2025, the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget

Report of the Auditor-General on Kajiado County Disability Mainstreaming Fund for the year ended 30 June, 2025

and actual amounts for the year then ended 30 June, 2025 and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kajiado County Disability Mainstreaming Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Kajiado County Disability Mainstreaming Act, 2023 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Long Outstanding Receivables

The statement of financial position and as disclosed in Note 18 to the financial statements reflect a balance of Kshs.8,592,500 in respect to current portion of long-term receivables from exchange transactions. However, there were no repayments made during the year under review. Further, the receivables include a total of Kshs.2,900,000 dating back to December, 2016 which Management did not demonstrate the effort put in place to recover the amount. In addition, the Fund Management did not levy penalties on the unpaid loans since 2016 contrary to Regulation 11 (1) of Kajiado County Public Finance Management (Disability Mainstreaming Fund) Regulations, 2016 which states that "Any group or individual person with disability who fail to repay their loan instalments on time shall be liable to a penalty.

In the circumstances, the completeness, accuracy and recoverability of the current portion of long-term receivables from exchange transactions balance of Kshs.8,592,500 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kajiado County Disability Mainstreaming Fund 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.

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. There were no key audit matters to report in the year under review.

Other Information

The Management is responsible for the Other Information set out on pages iii to xxii which comprise of Key Information and Management, Board of Trustees/Fund Administration Committee, Management Team, Board/Fund Chairperson's Report, Report of the Fund Administrator, Statement of Performance Against Pre-Determined Objectives, Corporate Governance Statement, Management Discussion and analysis, Environmental and Sustainability Reporting, Report of Trustees and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund'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 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 conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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. Under Appropriation of Monies to the Fund

The statement of comparison of budget and actual amounts reflects approved budget of Kshs.10,000,000. Review of documents revealed that the County Assembly appropriated Kshs.20,000,000 to the Fund contrary to section 5(3) of the Kajiado County Disability Mainstreaming Fund Act, 2023 which provides that the County Assembly shall appropriate monies to the Fund but not less than Kenya Shillings fifty million in any financial year.

In the circumstances, Management was in breach of law.

2. Failure to Submit Quarterly Report

During the year under review, Fund Management did not submit quarterly reports to the County Treasury and a copy to the Controller of Budget. This is contrary to Section 168(2 and 3) of the Public Finance Management Act, 2012 which requires the Fund

Administrator to submit quarterly report on the financial and non-financial performance of the Fund to the County Treasury and a copy to the Controller of Budget not later than fifteen days after the end of each quarter.

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

3. Failure to Prepare and Submit Bank Reconciliation Statements

Review of records revealed that Management did not submit bank reconciliation statements for the bank account operated by the Fund to the County Treasury and a copy to the Auditor-General by 10th of the subsequent month. This is contrary to Regulation 90 (1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that Accounting Officers shall ensure bank accounts reconciliations are completed for each bank account held by that Accounting Officer, every month and submit a bank reconciliation statement not later than the 10th of the subsequent month to the County Treasury with a copy to the Auditor-General.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Responsibilities

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

07 November, 2025

**Kajiado County Disability Mainstreaming Fund
Annual Report and Financial Statements for the year ended June 30, 2025**

14. Statement of Financial Performance for the Year Ended 30th June 2025

Description	Note	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	6	-	-
Transfers From the County Government	7	20,000,000	10,000,000
Fines, Penalties and Other Levies	8	-	-
		-	-
Revenue From Exchange Transactions			
Interest Income	9	-	-
Other Income	10	-	-
		-	-
Total Revenue		20,000,000	10,000,000
Expenses			
Employee Costs	11	-	-
Use of goods and services	12	(11,536,181)	(10,091,017.50)
Depreciation and Amortization Expense	13	-	-
Finance Costs	14	-	-
Total Expenses		11,536,181.00	(10,091,017.50)
Other Gains/Losses			
Gain/Loss on Disposal of Assets	15	-	-
Gain /Loss on fair value of investments	16	-	-
Surplus/(Deficit) for the Period		8,463,819.00	(91,017.50)

The notes set out on pages 6 to 39 form an integral part of these Financial Statements

.....
Name: EVANSON LUPEMBE
Administrator of the Fund

.....
Name: TIMOTHY LONPO
Fund Accountant
ICPAK Member Number: 28015

Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025

15. Statement of Financial Position as at 30 June 2025

Description	Note	Period ended	Insert
		30 th June, 2025.	Comparative FY
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	17	25,122	1,303
Current Portion of Long- Term Receivables from Exchange Transactions	18	8,592,500	8,592,500
Prepayments	19	-	-
Inventories	20	-	-
Investments in financial assets	21	-	-
Total current assets		8,617,622	8,593,803
Non-Current Assets			
Property, Plant and Equipment	22	-	-
Intangible Assets	23	-	-
Long Term Receivables from Non- Exchange Transactions	18	10,000,000	-
Investment Property	24	-	-
Total non- current assets		10,000,000	-
Total Assets (A)		18,617,622	8,593,803
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions	25	-	-
Current Provisions	26	-	-
Current Portion of Borrowings	27	-	-
Social benefit liabilities	28	1,560,000	-
Total current liabilities		-	-
Non-Current Liabilities			
Non-Current Provisions	26	-	-
Long Term Portion of Borrowings	27	-	-
Social benefit liabilities	28		-

Kajiado County Disability Mainstreaming Fund.

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

Description	Note	Period ended	Insert
		30 th June, 2025.	Comparative FY
		Kshs	Kshs
Total Liabilities (B)		1,560,000	-
Net Assets (A-B)		17,057,622	8,593,803
Represented By:			
Revolving Fund		8,823,000	8,823,000.00
Reserves		-	-
Accumulated Surplus		8,234,622	(229,197)
Net Assets		17,057,622	8,593,803

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/10 2025 and signed by:



.....
Name: EVANSON LUPSYPE

Administrator of the Fund



.....
Name: TIMOTHY LOMPO

Fund Accountant

ICPAK Member Number: 28015

Kajiado County Disability Mainstreaming Fund
Annual Report and Financial Statements for the year ended June 30, 2025

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

Description	Revolving Fund	Revaluation Reserve	Accumulated surplus	Total
		Kshs	Kshs	Kshs
Balance As At 1ST July 2023	8,823,000.00	-	(138,180.00)	8,684,820.00
Surplus/(Deficit) For the Period	-	-	(91,017.00)	(91,017.00)
Funds Received During the Year	-	-	-	-
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30TH June 2024	8,823,000.00	-	(229,197.00)	8,593,803.00
		-	-	
Balance As At 1ST July 2024	8,823,000.00	-	(229,197.00)	8,593,803.00
Surplus/(Deficit) For the Period	-	-	8,463,819.00	8,463,819.00
Funds Received During the Year	-	-	-	-
Transfers	-	-	-	-
Revaluation Gain	-	-	-	-
Balance As At 30TH June 2026	8,823,000.00	-	8,234,622.00	17,057,622.00

Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025


17. Statement of Cash Flows for The Year Ended 30 June 2025


Description	Note	Period ended	Current FY
		30 th June, 2025.	
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Public contributions and donations		-	-
Transfers from the county government		10,000,000	10,000,000
Interest received		-	-
Receipts from other operating activities		-	-
Total receipts		10,000,000	10,000,000
Payments			
Fund administration expenses		-	-
General expenses		(9,976,181.00)	(10,091,017.50)
Finance cost		-	-
Other payments		-	-
Net cash flows from operating activities	30	23,819.00	(91,017.50)
Cash flows from investing activities			
Purchase of property, plant, equipment and Intangible assets		(-)	(-)
Proceeds from sale of property, plant & equipment		-	-
Proceeds from loan principal repayments		-	-
Loan disbursements paid out		(-)	(-)
Net cash flows used in investing activities		(-)	(-)
Cash flows from financing activities			
Proceeds from revolving fund receipts		-	-
Additional borrowings		-	-
Repayment of borrowings		(-)	(-)
Net cash flows used in financing activities		(-)	(-)
Net increase/(decrease) in cash & cash Equivalents		23,819.00	(91,017.50)
Cash and cash equivalents at 1 July	17	1,303.75	92,321.25
Cash and cash equivalents at 30 June	17	25,122.00	1,303.75

Kajiado County Disability Mainstreaming Fund.

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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 23/10 2025 and signed by:


.....
Name: EVANSON LUPEMBE
Administrator of the Fund


.....
Name: TIMOTHY LANYO
Fund Accountant
ICPAK Member Number: 28015

Kajiado County Disability Mainstreaming Fund
Annual Report and Financial Statements for the year ended June 30, 2025

18. Statement of Comparison of Budget and Actual Amounts for The Period 2025

Description	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	B	C=(a+b)	D	e=(c-d)	f=d/c*100
Budget carryovers from the previous year*	-	-	-	-	-	-
Receipts	-	-	-	-	-	
Public Contributions and Donations	-	-	-	-	-	-%
Transfers From County Govt.	20,000,000	-	20,000,000	10,000,000	10,000,000	50%
Interest Income	-	-	-	-	(-)	-%
Other Income	-	-	-	-	-	-%
Total Income	20,000,000	-	20,000,000	10,000,000	10,000,000	50%
Expenses						
Fund Administration Expenses	-	-	-	-	0	0%
General Expenses	20,000,000	-	20,000,000	(11,536,181)	8,463,819	57.7%
Finance Cost		-				
Total Expenditure	20,000,000	-	20,000,000	(11,536,181)	8,463,819	57.7%
Capital expenditure	-	-	-	-	-	
Surplus For the Period		-	0	8,465,122	8,463,819	0

Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30th, 2025

Budget notes

- The whole budget amount of 20,000,000 was not provided during the period 2024-2025 hence underutilization.
- The difference between the original and actual budget was due to the disbursement was treated as receivables in the financial statements as it was disbursed after the closure of the financial year.

Budget Reconciliation

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	8,465,122
1	The whole budget amount of 20,000,000 was not provided during the period 2024-2025 hence underutilization.	(10,000,000)
2	Bursary allocation amounted to 6,320,000 with 1,560,000 provided as accrued bursary allocation	1,560,000
3	Reason for differences- (Receivable of Kshs. 10,000,000 from Non-Exchange Transaction at the close of the period (2024-25))	-
4	Reason for differences- (Accrued Bursary payable for the period Kshs. 1,560,0000)	-
5	Reason for differences	-
	Closing Cash and Cash Equivalent as per the statement of Cash flows	25,122

19. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

Kajiado County Disability Mainstreaming Fund is established by and derives its authority and accountability from section 116 of the Public Finance Management Act, 2012, the Kajiado County Disability Mainstreaming Fund 2023. The Fund is wholly owned by the County Government of Kajiado and is domiciled in Kenya. The principal activity/mission/ mandate of the Fund is to ...

- Entrepreneur loans to persons with disabilities either in groups or as individuals
- Bursary and/or scholarship support students with disabilities from secondary level and above
- Assorted assistive devices such as Braille machines, white canes, crutches, polio boots, hearing aids, among others
- Assistive to organization supporting persons with disabilities
- Capacity building and training of person with disability groups and the community in order to fight stigma and discrimination
- Routine baseline surveys and accessibility audits on matters to do with disabilities
- Assistance to the yearly celebration of the disability day
- Assistance to special needs units and hospitals overcome challenges on matters to do with disability.

2. Statement of compliance and basis of preparation

The Fund's financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Fund. The accounting policies have been consistently applied to all the years presented. The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The cash flow statement is prepared using the direct method. The financial statements are prepared on accrual basis.

3. Adoption of new and revised standards

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

There were no new and amended standards issued in the financial year.

**Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30, 2025**

(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 43: Leases	<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 cash flows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities. <i>Irrelevant to the Entity if relevant</i>
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. <i>Irrelevant to the Entity if relevant</i>
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. <i>Irrelevant to the Entity if relevant</i>
IPSAS 46: Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

**Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30, 2025**

	<ul style="list-style-type: none"> 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. <p>The standard also introduces a public sector specific measurement bases called the current operational value. <i>Irrelevant to the Entity if relevant</i></p>
IPSAS 47: Revenue	<p><i>Applicable 1st January 2026</i></p> <p>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. <i>Irrelevant to the Entity if relevant</i></p>
IPSAS 48: Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>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. <i>Irrelevant to the Entity if relevant</i></p>
IPSAS 49: Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>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. <i>Irrelevant to the Entity if relevant</i></p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements

Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30, 2025

	understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized. <i>Irrelevant to the Entity if relevant</i>
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(i) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

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 entity and can be measured reliably.

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 must be 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 2024/2025 was approved by the County Assembly on 27 June 2025. 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 Fund recorded additional appropriations of 0 on the FY 2025 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. 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.

Summary of Significant Accounting Policies (Continued)

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.

c) 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.

a) 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.

b) 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 a property expected period. Investment property is measured at fair value with gains and losses recognised through surplus or deficit. 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.

Summary of Significant Accounting Policies (Continued)

c) 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 Kajiado county disability Mainstreaming fund 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.

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 cash flows 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 shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity 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.

Summary of Significant Accounting Policies (Continued)

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.

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.

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.

Impairment

The entity 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 *Notes*.

Summary of Significant Accounting Policies (Continued)

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

d) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), 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:

- Raw materials: purchase cost using the weighted average cost method
- Finished goods and work in progress: cost of direct materials and labor 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 Entity.

e) 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.

f) Social Benefits

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The entity recognizes a social benefit as an expense for the social benefit scheme at the same time that it recognizes a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the entity will incur in fulfilling the present obligations represented by the liability.

Summary of Significant Accounting Policies (Continued)

g) 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.

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.

h) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. Changes in accounting policies and estimates

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

i) Employee benefits – Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a 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.

Summary of Significant Accounting Policies (Continued)

j) 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.

k) 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.

l) Related parties

The Entity 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 Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

m) 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. For the purposes of these financial statements, cash and cash equivalents also include short term cash impress and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

n) Comparative figures

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

Summary of Significant Accounting Policies (Continued)

5. Significant judgments and sources of estimation uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS 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.

State all judgements, estimates and assumptions made e.g.

a) 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 Entity based its assumptions and estimates on parameters available when the consolidated 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 Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Useful lives and residual values

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

- The condition of the asset based on the assessment of experts employed by the Entity
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset
- Changes in the market in relation to the asset

c) Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Notesx.

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.

(Include provisions applicable for your organization e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions)

Kajiado County Disability Mainstreaming Fund.
Annual Report and Financial Statements for the year ended June 30, 2025

Notes to the Financial Statements Continued

6. Public contributions and donations

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Donation From Development Partners	-	-
Contributions From the Public	-	-
Total	-	-

(Provide brief explanation for this revenue)

7. Transfers from County Government

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Transfers From County Govt. –Operations	20,000,000	10,000,000
Payments By County On Behalf Of The Entity	-	-
Unconditional Development grants	-	-
Total	20,000,000	10,000,000

8. Fines, penalties and other levies

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Late Payment Penalties	-	-
Fines	-	-
Total	-	-

9. Interest income

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Interest Income from Disability Mainstreaming loans	-	-
Interest Income From Disability Mainstreaming loans	-	-
Interest Income From Investments in financial assets	-	-

Kajiado County Disability Mainstreaming Fund.
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Interest Income On Bank Deposits	-	-
Total Interest Income	-	-

(Provide brief explanation for this revenue)

Kajiado County Disability Mainstreaming Fund.
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10. Other income

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Insurance Recoveries	-	-
Income from Sale of Tender Documents	-	-
Bad debts recovered	-	-
Miscellaneous Income	-	-
Total Other Income	-	-

11. Employee Costs

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Salaries And Wages	-	-
Staff Gratuity	-	-
Staff Training Expenses	-	-
Social Security Contribution	-	-
Other (<i>Specify</i>)	-	-
Total	-	-

12. Use of Goods and Services

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs.	Kshs.
General Office Expenses	-	-
Loan Processing Costs	-	-
Professional Services Costs	-	-
Administration Fees	-	-
Committee Allowances	5,204,000.00	298,080
Bank Charges	12,181.00	10,937.50
Audit Fees	-	-
Provision For Doubtful Debts	-	-
Social benefit expenses* bursary	6,320,000.00	9,782,000
Total	11,536,181.00	10,091,017.50

Kajiado County Disability Mainstreaming Fund.
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13. Depreciation and Amortization Expenses

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs.	Kshs.
Property Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

14. Finance costs

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Interest On Bank Overdrafts	-	-
Interest On Loans From Banks	-	-
Total	-	-

Kajiado County Disability Mainstreaming Fund.
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15. Gain/(loss) on disposal of assets

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Property, Plant and Equipment	-	-
Intangible Assets	-	-
Total	-	-

16. Gain/ (loss) on Fair Value Investments

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Investments at Fair Value- Equity investments	-	-
Fair value – Investment property	-	-
Fair value- other financial assets (specify)	-	-
Total Gain	-	-

17. Cash and cash equivalents

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
County Current Account	-	-
Fixed Deposits Account	-	-
On – Call Deposits	-	-
Current Account	25,122	92,321.25
Others (<i>Specify</i>)	-	-
Total Cash and Cash Equivalents	25,122	92,321.25

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Detailed analysis of the cash and cash equivalents are as follows:

Financial Institution	Account number	Period ended	Period ended
		30 th June, 2025.	30 th June, 2024.
		Kshs	Kshs
a) Fixed Deposits Account			
Kenya Commercial Bank		-	-
Equity Bank, Etc.		-	-
Sub- Total		-	-
b) On - Call Deposits			
Kenya Commercial Bank		-	-
Equity Bank - Etc.		-	-
Sub- Total		-	-
c) Current Account			
Kenya Commercial Bank		-	-
Bank B		25,122.65	92,321.25
Sub- Total		25,122.65	92,321.25
d) Others(Specify)			
Cash In Transit		-	-
Cash In Hand		-	-
Sub- Total		-	-
Grand Total		25,122.65	92,321.25

18. Receivables from exchange transactions

Description	Period ended	Period ended
	30 th June, 2025.	30 th June, 2024.
	Kshs	Kshs
Current Receivables		
Interest Receivable	-	-
Current Receivable from Non-Exchange Transactions	10,000,000	-
Other Exchange Debtors	-	-
Less: Impairment Allowance	(-)	(-)
Total Current Receivables	10,000,000	
Non-Current Receivables		
Long Term Loan Repayments Due	8,592,500	-
Total Non- Current Receivables	8,592,500	-
Total Receivables From Exchange Transactions	18,592,500	-

**Kajiado County Disability Mainstreaming Fund.
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Additional disclosure on interest receivable

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Interest Receivable		
Interest receivable from current portion of long-term loans of previous years	-	-
Accrued interest receivable from of long-term loans of previous years	-	-
Interest receivable from current portion of long-term loans issued in the current year	-	-
Current loan repayments due	-	-
Current portion of long-term loans from previous years	-	-
Accrued principal from long-terms loans from previous periods	-	-
Current portion of long-term loans issued in the current year	-	-

19. Prepayments

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Prepaid Rent	-	-
Prepaid Insurance	-	-
Prepaid Electricity Costs	-	-
Other Prepayments (<i>Specify</i>)	-	-
Total	-	-

20. Inventories

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Consumable Stores	-	-
Spare Parts And Meters	-	-
Catering	-	-
Other Inventories (<i>Specify</i>)	-	-
Total Inventories	-	-

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Detailed disclosure on inventories

	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
Opening balance	-	-
Additional Inventory in the year	-	-
Inventory expensed in the year	-	-
Write-downs in the year	-	-
Others specify	-	-
Closing balance	-	-

21. Investments in financial assets

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 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	-	-
c. Equity investments (specify)		
Equity/ shares in Entity 2025	-	-
Sub- total	-	-
Grand total	-	-

(Entity should disclose whether the fixed investment financial assets are measured at amortised cost or at fair value through changes in net assets/ equity) Investments in equity should be measured at fair value through surplus or deficit. Other information to be disclosed includes: the interest rates, maturity dates, valuation methodology, and impairment of these investments.

Movement of Equity Investments

Impairment allowance/ provision	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
At the beginning of the year	-	-
Purchase of investments in the year	-	-
Sale of investments during the year	(-)	(-)
Gain/(loss) in fair value of investments through surplus or deficit	-	-

**Kajiado County Disability Mainstreaming Fund.
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At the end of the year	-	-
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e) Shareholding in other entities

For investments in equity share listed 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	Prior year
	%	%	%	Kshs	Kshs	Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

Kajiado County Disability Mainstreaming Fund.
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22. Property, plant, and equipment

	Land	Buildings	Motor vehicles	Furniture and fittings	Computers and office equipment	Total
Rate	X%	X%	X%	X%	X%	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
At 1st July (Previous FY)	-	-	-	-	-	-
Additions	-	-	-	-	-	-
Disposals	(-)	(-)	(-)	(-)	(-)	(-)
Transfers/Adjustments	-	-	-	-	(-)	(-)
Revaluation Adjustments	-	-	-	-	-	-
At 30th June 2024	-	-	-	-	-	-
At 1st July 2025						
Additions	-	-	-	-	-	-
Disposals	(-)	(-)	-	-	-	(-)
Transfer/Adjustments	(-)	(-)	-	-	(-)	(-)
Revaluation Adjustments	-	-	-	-	-	-
At 30th June 2024	-	-	-	-	-	-
Depreciation And Impairment						
At 1 st July 2024	(-)	(-)	(-)	(-)	(-)	(-)
Depreciation	(-)	(-)	(-)	(-)	(-)	(-)
Impairment	(-)	(-)	-	-	-	(-)
At 30th June 2024	-	-	-	-	-	-
At 1st July 2025						
Depreciation	(-)	(-)	(-)	(-)	-	(-)
Disposals	-	-	-	-	-	-
Impairment	(-)	(-)	(-)	-	-	(-)
Transfer/Adjustment	-	-	(-)	(-)	-	-
At 30th June 2025	-	-	-	-	-	-
Net Book Values						
At 30th June 2024	-	-	-	-	-	-
At 30th June 2025	-	-	-	-	-	-

**Kajiado County Disability Mainstreaming Fund
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23. Intangible assets

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Cost		
At Beginning of The Year	-	-
Additions	-	-
At End of The Year	-	-
Amortization And Impairment		
At Beginning of The Year	-	-
Amortization	-	-
At End of The Year	-	-
Impairment Loss	-	-
At End of The Year	-	-
NBV	-	-

24. Investment Property

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
At beginning of the year	-	-
Additions	-	-
Disposal during the year	(-)	(-)
Depreciation	(-)	(-)
Impairment	(-)	(-)
Gain/(loss) in fair value (if fair value is elected)	-	-
At end of the year	-	-

(For investment property held at fair value, changes in fair value should go through the statement of financial performance. Where cost model is elected, depreciation and impairment should not be charged. Investment measured at fair value should be evaluated at the end of the reporting period for changes in fair value.). Entity should disclose the independent valuers, rental income from the investment property if any and the direct costs attributed to the investment property. Any charges on the investment property as well as any difficulty in classifying this asset as an investment property.

**Kajiado County Disability Mainstreaming Fund
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25. Trade and other payables from exchange transactions

Description	Period ended 30 th June, 2025.		Period ended 30 th June, 2024.	
	Kshs		Kshs	
Trade Payables	-		-	
Refundable Deposits	-		-	
Accrued Expenses	-		-	
Other Payables	-		-	
Total Trade and Other Payables	-		-	
Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)	-		-	

26. 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 year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

**Kajiado County Disability Mainstreaming Fund
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27. Borrowings

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Balance At Beginning of The Period	-	-
External Borrowings During the Year	-	-
Domestic Borrowings During the Year	-	-
Repayments of External Borrowings During the Period	(-)	(-)
Repayments of Domestic Borrowings During the Period	(-)	(-)
Balance At End of The Period	-	-

The table below shows the classification of borrowings into external and domestic borrowings:

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	-	-
Sterling Pound Denominated Loan From 'Y Organization'	-	-
Euro Denominated Loan from Z Organization'	-	-
Domestic Borrowings		
Kenya Shilling Loan From KCB	-	-
Kenya Shilling Loan from Barclays Bank	-	-
Kenya Shilling Loan from Consolidated Bank	-	-
Borrowings From Other Government Institutions	-	-
Total Balance at End of The Year	-	-

The table below shows the classification of borrowings long-term and current borrowings:

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings		
Total		

**Kajiado County Disability Mainstreaming Fund
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Employee benefit obligations

Description	Defined benefit plan	Post employment medical benefits	Other Provisions	Insert Current FY	Insert Comparative FY
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total	-	-	-	-	-

28. Social Benefit Liabilities

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Health social benefit scheme	-	-
Unemployment social benefit scheme	-	-
Orphaned and vulnerable benefit scheme	-	-
Elderly social benefit scheme	-	-
Bursary social benefits	-	-
Total	-	-
Current social benefits-Bursary	1,560,000	-
Non- current social benefits	-	-
Total (tie to totals above)	1,560,000	-

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29. Cash generated from operations.

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	8,463,819.00	(91,017.50)-
Adjusted For:		
Depreciation	-	-
Amortization	-	-
Gains/ Losses On Disposal Of Assets	(-)	(-)
Interest Income	(-)	(-)
Finance Cost		
Working Capital Adjustments		
Increase In Inventory	(-)	(-)
Increase In Receivables	(10,000,000)	(-)
Increase In Payables	1,560,000	-
Net Cash Flow From Operating Activities	23,819.00	(91,017.50)-

30. Related party balances

a) Nature of related party relationships

Entities and other parties related to the Fund 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. The fund/scheme is related to the following entities:

- a) The County Government of Kajiado;
- b) The Parent County Government (Kajiado County Treasury);
- c) Key management;
- d) Board of Trustees; etc.

b) Related party transactions

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Transfers From Related Parties'	20,000,000	10,000,000
Transfers To Related Parties	-	-

c) Key management remuneration

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Board Of Trustees		-
Key Management Compensation		-
Total		-

d) Due from related parties

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Due From Parent Ministry	-	-
Due From County Government	-	-
Total	-	-

Other Disclosures Continued

e) Due to related parties

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Due To Parent Ministry	-	-
Due To County Government	-	-
Due To Key Management Personnel	-	-
Total	-	-

31. Contingent assets and contingent liabilities

Contingent Liabilities	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Court Case Against the Fund	-	-
Bank Guarantees	-	-
Total	-	-

(Give details)

32. Financial risk management

The Fund's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Fund's overall risk management program focuses on unpredictability of changes in the business environment and seeks to minimize the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Fund 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 Fund's financial risk management objectives and policies are detailed below:

a) Credit risk

The Fund 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:

Description	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
At 30 June 2025				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-
At 30 June 2024				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-

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 recognized 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

The board of trustees sets the Fund's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

b) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Fund Administrator, who has 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 Fund 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.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
At 30 June 2025				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-
At 30 June 2024				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-

c) Market risk

The board 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 optimizing the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee.

The Fund'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.

i. 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 carrying amount of the entity's foreign currency-denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

Description		Other currencies	Total
	Kshs	Kshs	Kshs
At 30 June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	25,122	-	25,122
Debtors/ Receivables	8,592,500.00	-	8,592,500.00
Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Foreign currency sensitivity analysis

The following table demonstrates the effect on the Fund's statement of financial performance 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.

Description	Change in currency rate	Effect on surplus/ deficit	Effect on Equity
	Kshs	Kshs	Kshs
2025			
Euro	10%	-	-
USD	10%	-	-
2024			
Euro	10%	-	-
USD	10%	-	-

ii. 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 Fund to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Fund's deposits.

Management of interest rate risk

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

Sensitivity analysis

The Fund 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. There was no sensitivity analysis carried out using the end of the year figures.

d) Capital risk management.

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

Description	Period ended 30 th June, 2025.	Period ended 30 th June, 2024.
	Kshs	Kshs
Revaluation reserve	-	-
Revolving fund	8,823,000.00	8,823,000.00
Accumulated surplus	(205,378)	(229,197)
Total funds	8,617,622.00	8,593,803.75
Total borrowings	-	-
Less: cash and bank balances	(-)	(-)
Net debt/(excess cash and cash equivalents)	-	-
Gearing	-%	-%

33. Events after the reporting period

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

34. Ultimate and Holding Entity

The Kajiado County Disability Mainstreaming Fund is established by and derives its authority and accountability from section 116 of the Public Finance Management Act, 2012, the Kajiado County Disability Mainstreaming Fund 2023 under the Ministry of Public Service Administration and Social Services. Its ultimate parent is the County Government of Kajiado. The Fund is wholly owned by the County Government of Kajiado and is domiciled in Kenya.

35. Currency

The financial statements are presented in Kenya Shillings (Kshs)

20. Annexes

Annex I: Progress on Follow Up of Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Long Term Outstanding Loans Kshs. 8,592,500	The Management is pursuing the defaulters to recover the loan. In case of inability to recover the management will seek approval for write-off	Not Resolved	1 July 2026
2.	Negative Surplus	This has been amended in the previous year’s Financial statements	Resolved	
	Non- Issuance of Loans	The Management is yet to recover the already disbursed loans and hence issue other loans to new members and non-defaulters.	Not resolved	30 th June 2026

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 Fund responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.

Fund Manager/Accounting Officer (FUND ADMINISTRATOR)

Date.....23/10/2025.....

COUNTY GOVERNMENT OF KAJIADO
 FUND ADMINISTRATOR DISABILITY
 MAINSTREAMING FUND
23 OCT 2025
 SIGNATURE:.....
 P. O. Box 11 - 01100, KAJIADO

**Kajiado County Disability Mainstreaming Fund Fund
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Annex II: Inter-Fund Confirmation Letter




The Kajiado County Mainstreaming Fund wishes to confirm the amounts disbursed to you as at 30th June 2025 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by Disability Mainstreaming Fund as at 30 th June 2025							
Reference Number	Date Disbursed	Amounts Disbursed by [CC/SAGA/Fund] (Kshs) as at 30 th June 2025				Amount Received by [beneficiary Fund] (KShs) as at 30 th June 2025 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
KAJIADO RTGS	01.04.2025	10,000,000			10,000,000	0	10,000,000
Total							

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Fund:

Name JOHN KORES Sign Date 23/10/2025

COUNTY GOVERNMENT OF KAJIADO
 SENIOR ACCOUNTANT
 COUNTY TREASURY
23 OCT 2025
 44 
 SIGNATURE:
 P.O. Box 11 - 01100 KAJIADO

Kajiado County Disability Mainstreaming Fund Fund
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Annex III: Reporting of Climate Relevant Expenditures

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

Kajiado County Disability Mainstreaming Fund Fund
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Annex IV: Reporting on Disaster Management Expenditure

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