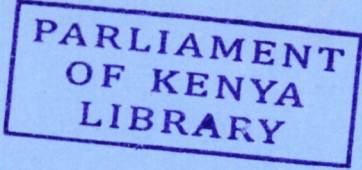
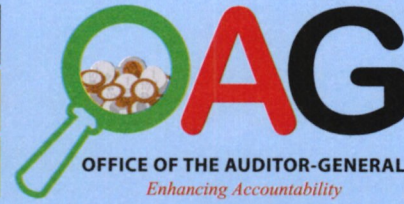


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**KAJIADO COUNTY
ALCOHOLIC DRINKS CONTROL FUND**

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

PAPERS LAID	
DATE	13.11.25.
TABLED BY	S.M.L
COMMITTEE	-
CLERK AT THE TABLE	Abigail.



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

13 OCT 2025

RECEIVED



KAJIADO COUNTY ALCOHOLIC DRINKS CONTROL FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED JUNE 30TH 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 Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

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1. Acronyms and Glossary of 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) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
----------------------	---

2. Key Entity Information and Management

a) Background information

The County Government Kajiado County Alcoholic Drinks Control Fund is established by and derives its authority and accountability from Kajiado Alcoholic Drinks Control Act 2014 and Alcoholic Drinks Control regulation 2020. The Fund is wholly owned by the County Government of Kajiado and is domiciled in Kajiado.

The fund's objective is to facilitate and enhance sustainable process geared towards a sober and responsible Society.

The Fund's principal activity is to enhance Controls, enforcement, management, inspection and licensing of Alcoholic Drinks Control businesses for compliance and revenue collection. The fund also facilitates prevention and Rehabilitation services through awareness, sensitization sessions and Youth friendly programs that leads to reduced levels of early Socialization of Alcohol, Drugs & Substance and promotes responsible behaviours)

b) Principal Activities

- Carrying out the functions of the County Board stipulated under section 4;
- assisting in the operations of the Sub- County Committees;
- Administration;
- any other matter incidental to the matters stated in paragraphs (a) and (b)

VISION: 'A sober and Responsible Society'

MISSION: To facilitate and enhance promotion of healthy family relationships, emotional wellness, prevention of alcohol, drugs and Substance Abuse, compliance and enforcement through parent education, dynamic Youth programs, and engagement with key community stakeholders.

MANDATE: The Fund mandate is to;

- | | |
|--|-----|
| • carrying out the functions of the County Board stipulated under section 4 | 40% |
| • assisting in the operations of the Sub- County Committees | 30% |
| • Administration. | 5% |
| • County Kitty | 10% |
| • any other matter incidental to the matters stated in paragraphs (a) and (b). | 15% |

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

c) Board of Trustees/Fund Administration Committee

SN	Name	Position
1	Judy Pere	Chairperson
2	Sankaire Tima	Chief Officer Finance
3	Philip Murre	Fund Administrator
4	Wilson Tayiai	Chief Officer Public Service
5	Antony Tariton	Fund Accountant

d) Key Management team

SN	Name	Position
1	Philip Murre	Fund Administrator
2	Antony Tariton	Fund Accountant
3	Sankaire Tima	Chief Officer Finance
4	Wilson Tayiai	Chief Officer Public Service

e) Fiduciary Oversight Arrangements

SN	Position	Name
1	Director Internal Audit	Richard Parsitau
2	Director Expenditure	CPA. Joshua Majakusi

a) Registered Offices

P.O. Box 11,01100
 Kajiado County Headquarter
 Kajiado, KENYA

b) Fund Contacts

Telephone: (254) 0202043075
 E-mail: treasury.cgk@gmail.com
 Website: www.kajiadocounty.go.ke

c) Fund Bankers

Family Bank

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

Kajiado Branch
P.O BOX 74145-00200
Nairobi Kenya.

d) Independent Auditors

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

e) Principal Legal Adviser

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

f) Fund Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Equity Bank (Kenya) Ltd
Kajiado Branch
P.O. Box 75104-00100
Nairobi Kenya

Key Entity and Management (Continued)

g) Independent Auditors

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

h) Principal Legal Adviser

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

i) County Attorney

The county Attorney






Kajiado County Government

P.O.Box 11-01100

Kajiado




**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025**

3. Board of Trustees

Name	Details of qualifications and experience
<p>1. Judy Pere</p> 	<ul style="list-style-type: none"> ▪ County Executive Committee Member/Chairperson ▪ D.O.B: 18/03/1990 ▪ Holds a Bachelors of Business Administration - Finance. ▪ 5 Years Experience in administration/accounting in both private & public sector.
<p>2. Wilson Tayiai</p> 	<ul style="list-style-type: none"> ▪ Chief Officer-Public Service ▪ D.O.B: 14-04-1985 ▪ Holds a Bachelors of Arts in Community Development ▪ Over 15 Years experience in Public Service
<p>3. Sankaire Tima</p> 	<ul style="list-style-type: none"> ▪ Chief Officer-Finance ▪ D.O.B: 01-01-1985 ▪ Holds a Bachelors of Commerce ▪ Over 10 Years experience in Public Service
<p>4. Antony Tariton</p> 	<ul style="list-style-type: none"> ▪ Fund Accountant ▪ D.O.B: 01-01-1990 ▪ Holds a Bachelors of Business & Management and CPA (ongoing) ▪ 8 Years experience in accounting in both private & public sector
<p>5. Philip Murre</p> 	<ul style="list-style-type: none"> ▪ Fund Administrator ▪ D.O.B: 11/11/1990 ▪ Holds a Bachelors of Arts Political Science, Public Administration and Sociology ▪ 9 Years experience in Corporate & Public Administration

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025**

4. Management Team

Name	Details of qualifications and experience
<p>1. Judy N. Pere</p> 	<p>CEC Member: Public Service, Administration, Social Services, Citizen Participation & Inspectorate</p>
<p>6. Wilson Tayiai</p> 	<ul style="list-style-type: none"> ▪ Chief Officer-Public Service ▪ D.O.B: 14-04-1985 ▪ Holds a Bachelors of Arts in Community Development ▪ Over 15 Years experience in Public Service
<p>7. Philip Murre</p> 	<ul style="list-style-type: none"> ▪ Fund Administrator ▪ D.O.B: 11/11/1990 ▪ Holds a Bachelors of Arts Political Science, Public Administration and Sociology ▪ 9 Years experience in Corporate & Public Administration

5. Board/Fund Chairperson's Report

INTRODUCTION.

I am pleased to present the annual report for the County Alcoholic Drinks Fund for the Period ended 30th June 2025. This report highlights our financial performance and progress towards promoting responsible alcohol consumption and supporting community initiatives.

The Kajiado Alcoholic Drinks Control fund was established under the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020.

The purpose of the fund is to facilitate and enhance Revenue collection, Management, Controls, Enforcement, and compliance of Alcoholic Drinks licensing process, further, the fund also facilitates the aspects of Prevention of Alcohol, Drugs & Substance Abuse, Treatment and Rehabilitation of those affected by the vice through strengthening of Community re-integration to reduce relapse, Stigma, Discrimination, guiding and counselling, awareness, sensitization and Youth friendly sessions/programs.

During the financial Year, the board carried out Rapid Results Initiative of liquor premises to enhance compliance and control. We also support youth sports activities, SOKA MASHINANI in our five sub-counties. This aims at reducing alcohol abuse but promoting responsible drinking.

Financial Highlights

The ADCF 2024-2025 had minimal activities since the collection and control of the fund was transferred to the Department of Finance through gazette notice no. 6303, County government of Kajiado Office of the governor Executive order No. 1 of 2023 which transferred duties and responsibilities of revenue collection to the department of finance.

Future plans

We plan to continue to support community projects and initiatives that promote responsible alcohol consumption. We will also explore new ways to increase revenue and enhance the impact of the fund.

Appreciation

I would like to thank our stakeholders, community organisation and county officials for their continued support.

Name... James Ole Seita Signature  Date 06-10-2025

Chairperson of the Board

6. Report of The Fund Administrator

INTRODUCTION.

The Kajiado Alcoholic Drinks Control fund was established under the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020.

The purpose of the fund is to facilitate and enhance Revenue collection, Management, Controls, Enforcement, and compliance of Alcoholic Drinks licensing process, further, the fund also facilitates the aspects of Prevention of Alcohol, Drugs & Substance Abuse, Treatment and Rehabilitation of those affected by the vice through strengthening of Community re-integration to reduce relapse, Stigma, Discrimination, guiding and counselling, awareness, sensitization and Youth friendly sessions/programs.

During the financial Year, the board carried out crack downs to enhance compliance and control of mash-rooming of illegal and substandard outlets and illicit brews per sub county as highlighted below.

Financial Summary:

- *Revenue: [4,321,020] -The fund received no revenue from licenses as the collection function was transferred to finance.

- *Expenditures: [4,493,500] ,being youth sports activities and administration costs.

- *Fund Balance: [157]

CHALLENGES.

- Transfer of collection function to finance department
- High number of illicit brews from Tanzania, Kiambu, Nakuru, Machakos and Nairobi.
- High number of mash-rooming substandard outlets from the neighboring Counties
- Lack of approved list of all manufacturers and approved liquor products from NACADA/KEBS and EABL.
- Porous borders.
- Presence of Ethanol within Kenya -Tanzania boarder.

Revenue Growth:

Opportunities exist to increase revenue through more effective licensing and enforcement processes

Community Engagement:

Continued collaboration with community organizations and stakeholders is essential to maximizing the impact of the fund

Recommendations:

- ✓ Increase funding for community projects:
- ✓ Allocate additional resources to support evidence-based initiatives that promote responsible alcohol consumption
- ✓ Develop targeted public education campaigns to raise awareness about the risks of alcohol abuse and the resources available for support

Conclusion:

The County Alcoholic Drinks Fund continues to play a vital role in promoting responsible alcohol consumption and supporting community initiatives. With careful management and strategic planning, we can maximize the impact of the fund and improve the well-being of our community.

7. Statement of Performance against the County Fund's Predetermined Objectives

Introduction

Section 81 Subsection 2 (f) or 164 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement a statement of the National/County government Entity's performance against predetermined objectives

The Kajiado Alcoholic Drinks Control fund was established under the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020.

The purpose of the fund is to facilitate and enhance Revenue collection, Management, Controls, Enforcement, and compliance of Alcoholic Drinks licensing process, further, the fund also facilitates the aspects of Prevention of Alcohol, Drugs & Substance Abuse, Treatment and Rehabilitation of those affected by the vice through strengthening of Community re-integration to reduce relapse, Stigma, Discrimination, guiding and counselling, awareness, sensitization and Youth friendly sessions/programs.

The fund account had an opening balance of Kshs. 177,162.00 at as 1st July 2024, Receipts amount to kshs. **4,321,020.00** against total expenses of kshs **4,493,500.00** with bank charges amounting to 4,525.00 this resulted to a Deficit of Kshs. **177,005.**

The predetermined objectives of the fund include;

1. Support community projects

2. Enhance public awareness

3. Provide Funding for Alcohol Abuse, Prevention and Treatment

The fund was to allocate part of its budget to support the above objectives. However, the Fund failed to achieve these targets as the collection and control of the fund was transferred to the Department of Finance through gazette notice no. 6303, County government of Kajiado Office of the governor Executive order No. 1 of 2023 which transferred duties and responsibilities of revenue collection to the department of finance

8. Corporate Governance Statement

Since corporate governance also provides the framework for attaining funds objectives, it encompasses practically every sphere of management, from action plans and internal controls to performance measurement and corporate disclosure.

The fund governance is important since it shows the fund direction and business integrity. Good governance helps the fund build trust with stakeholders and the community. As a result, governance helps promote financial viability by creating a long-term investment opportunity for market participants.

It is based on the above that Kajiado Alcoholic Drinks Control Act of 2014 under section part ii Administration established the County board, Part iii Establishment of the Sub-County Committees as basic structures to govern the fund and implementation of activities to enhance and facilitate accountability, transparency, fairness, and responsibility.

The ADC board functions are:

- a). In collaboration with other relevant county and national government agencies establish treatment and rehabilitation facilities and programs for person's dependent on alcoholic drinks in each Sub – County;
 - (b). Ensure that the treatment and rehabilitation facilities have the necessary human resources for effective operation and service delivery;
 - (c). ensure that the treatment and rehabilitation services are designed in a manner that is accessible and affordable to person's dependent on alcoholic drinks;
 - (d). support and facilitate Sub-County Committees in carrying out their functions;
 - e). carry out public education on alcoholic drinks control in the county directly and in collaboration with other public or private bodies and institutions;
 - (f). facilitate citizen participation in matters related to alcoholic drinks control in accordance to framework for citizen participation established under the County Governments Act, the Urban Areas and Cities Act or any other relevant written law;
 - (g). facilitate and promote in collaboration with other county and national government institutions the establishment of treatment and rehabilitation facilities and programs;
 - (h). develop in collaboration with other County and National government departments strategies and plans for implementing this Act and control of alcohol abuse and any other relevant national legislation and coordinate and support their implementation, while the Sub Counties Committees functions are;
 - (a) recommend to the County Board the issuance of licenses in accordance with this Act; and
 - (b) perform such other functions as may, from time to time be assigned to it by the County Board.
- (2) The Sub- County Committee may, in the discharge of its functions under this Act, make inspection or other visits to premises at such times as it may deem appropriate.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

(3) In carrying out its functions, the Sub- County Committee shall—

(a) ensure that there is effective public participation in accordance with the framework for citizen participation established under the County Governments Act, the Urban Areas and Cities Act or any other relevant written law;

(b) collaborate with ward administrators and village administrators and councils appointed under the County Governments Act, 2012 and the officers in charge of coordination of national government functions in the wards and villages;

(c) collaborate with similar committees in other counties for effective implementation of the Act.

The Kajiado Alcoholic Drinks Control Board has met more than 10 times so that it can establish and stabilize the running and management of the fund as well as Sub County Committees to enhance smooth implementation process. Attendance and participation at both levels has been 99 to 100%, this facilitated appropriate oversight, public relation, enhanced team work and strengthened leadership, Communication, strong customer satisfaction and work environment as well as ensuring transparency.

9. Management Discussion and Analysis

The Alcoholic Drinks Control fund is established under section 6 of the Alcoholic Drinks Control Act 2014. The fund is administered through a secretariat lead by a fund administrator and other members drawn from relevant departments. The utilization of the fund is also guided by the Alcoholic Drinks Act 2014 and Alcoholic Drinks Control Regulation 2020 under section 9 of the regulation.

During the financial year under review there was no much activities that took place apart from two inspection that was carried county wide to make application of new liquor premises and sensitization of illicit brew that could have got into the market illegally.

There has been increased levels of abuse of hard Substances and other Psychosocial issues that have led to high number of persons requiring Psycho socio support and alternative livelihoods. In Kitengela, Kajiado East Sub County the revenue collection projection is high due to its cosmopolitan nature and proximity to the capital city Nairobi where business is booming.

The fund has a potential for growth in revenue base and other aspect of business when proper controls are in place to enhance coordination in both control and collection of revenue.

10. Environmental and Sustainability Reporting

1. Sustainability strategy and profile -

The top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.)

4. Market place practices-

The organisation should outline its efforts to:

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

5. Corporate Social Responsibility / Community Engagements

We had one corporate social responsibility of 'Soka Mashinani' which helps youth to abstain from drugs.

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025**

11. Report of The Trustees

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

Principal activities

The principal activities of the Fund are:

- (a) Carrying out the functions of the County Board stipulated under section 4;
- (b) assisting in the operations of the Sub- County Committees;
- (c) Administration;

- d) any other matter incidental to the matters stated in paragraphs (a) and (b)

Results

The results of the Fund for the year ended JUNE 30TH 2025 are set out on page

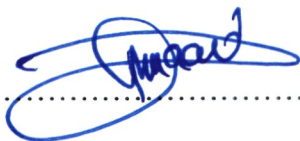
Trustees

The members of the Board of Trustees who served during the year are shown on page (v-vi). No changes in the Board during the financial year.

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. The Auditor General to carry out the audit of the Kajiado county Alcoholic drinks control fund for the year/period ended June 30, 2023 in accordance to section 23 of the Public Audit Act.

By Order of the Board



.....
Chair of the Board/Fund Administration Committee

Date: 06-10-2025
.....

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 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 Alcoholic drinks control fund act 2014 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 30TH 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.

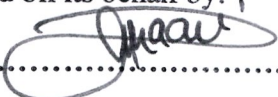
The Administrator of the County Public Fund accepts responsibility for the Fund's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Kajiado county Alcoholic drinks control fund act 2014. 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 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. 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 06-10 2025 and signed on its behalf by:


.....

Administrator of the County Public Fund

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KAJIADO COUNTY ALCOHOLIC DRINKS CONTROL 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 Alcoholic Drinks Control Fund set out on pages 1 to 28, 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 and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kajiado County Alcoholic Drinks Control 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 Alcoholic Drinks Control Act, 2014 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Inaccuracies in the Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts reflects receipts and expenditure final budgets of Kshs.4,321,020 which differ with the approved budget amount of Kshs.10,000,0000 resulting to unexplained variance of Kshs.5,678,980.

In the circumstances, the accuracy and completeness of the statement of comparison of budget and actual amounts 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 Alcoholic Drinks Control 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. Except for the effects of the matter described in the Basis for Qualified Opinion, I have determined that there are no other key audit matters to communicate in my report.

Other Information

The Management is responsible for the Other Information set out on pages iii to xvii which comprise of Key Information and Management, Board of Trustees, Management Team, Fund Chairman'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 the Board 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. Irregular Operation of the Fund Beyond the Maximum Period

Review of records revealed that the Fund irregularly operated beyond ten (10) years without approval from the County Executive Committee and County Assembly. It was observed that the Fund was established on 14 November, 2014 as per Kajiado County Alcoholic Drinks Control Fund Act of 14 November, 2014. The initial approval for establishment of the Fund expired on 6 November, 2024 and no evidence was provided for audit review to confirm that the County Executive Committee and County Assembly approved its establishment beyond ten (10) years. This is contrary to Regulation 197(1i) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the initial approval for establishment of a County Public Fund shall be for a maximum period of ten (10) years, beyond which the County Executive Committee and County Assembly approval shall be sought.

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

2. Failure to Prepare Quarterly Report

Management of Kajiado County Alcoholic Drinks Control Fund did not submit quarterly reports for the year under review 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 (2) which requires the Fund Administrator to submit quarterly reports 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 held by the Fund Administrator to the County Treasury and a copy to the Auditor-General by 10th of the subsequent month 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, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

Responsibilities of 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

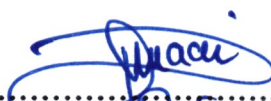
Nairobi

31 October, 2025

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025**

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

Description	Note	2024-2025	2023-2024
		Kshs	Kshs
Revenue From Non-Exchange Transactions			
Public Contributions and Donations	1	1020	383,027.00
Transfers From the County Government	2	4,320,000	-
Fines, Penalties and Other Levies		-	-
		-	383,027.00
Revenue From Exchange Transactions			
Interest Income		-	-
Other Income		-	-
Total Revenue		4,321,020	383,027.00
Expenses			
Employee Costs			-
Use of goods and services	3	4,498,025	690,040.00
Depreciation and Amortization Expense		-	-
Finance Costs		-	-
Total Expenses		4,498,025	690,040.00
Other Gains/Losses			
Gain/Loss on Disposal of Assets		-	-
Gain /Loss on fair value of investments		-	-
Surplus/(Deficit) for the Period		(177,005)	(307,013.00)


 Name: Philip Morre
 Administrator of the Fund

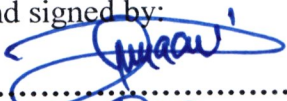
Name: _____
 Fund Accountant
 ICPAK Member Number: _____

Kajiado County Alcoholic Drinks Control 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	2024-2025	2023-2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash Equivalents	4	157.00	177,162.00
Total current assets		157.00	177,162.00
Non-Current Assets			
Property, Plant and Equipment		-	-
Intangible Assets		-	-
Total non- current assets		157	177,162
Total Assets (A)		157	177,162
Liabilities			
Current Liabilities			
Trade and Other Payables from Exchange Transactions		-	-
Total current liabilities		-	-
Non-Current Liabilities			
Non-Current Provisions		-	-
Long Term Portion of Borrowings		-	-
Total Liabilities (B)		-	-
Net Assets (A-B)		157	177,162
Represented By:			
Revolving Fund		-	-
Reserves		170,074	170,074.00
Accumulated Surplus		(169,917)	7,088.00
Net Assets		157.00	177,162.00

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 _____ 2025 and signed by:

.....

Name: **Philip Mure**
Administrator of the Fund

.....
Name:
Fund Accountant
ICPAK Member Number:

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 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 1 July 2023	-	170,074.00	314,101.00	484,175.00
Surplus/(Deficit) For the Period	-		(307,013.00)	(307,013.00)
Funds Received During the Year	-	-		-
Transfers	-		(-)	
Revaluation Gain	-	-	-	-
Balance As At 30 June 2024	-	170,074.00	7,088.00	177,162.00
Balance As At 1 July 2024	-	170,074.00	7,088.00	177,162.00
Opening Balance Adjustment			(-)	(-)
Balance As At 1 July 2024	-	170,074.00	7,088	177,162
Surplus/(Deficit) For the Period		-	(177,005)	(177,005)
Funds Received During the Year	-	-	-	-
Transfers	-		(-)	(-)
Revaluation Gain	-	-	-	-
Balance As At 30 June 2025	-	170,074.00	(169,917)	157

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

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

Description	Note	Current FY	Current FY
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Receipts from other operating activities		4,321,020.00	383,027.00
Total receipts		4,321,020.00	383,027.00
Payments			
Fund administration expenses		(4,493,500.00)	(689,000.00)
General expenses		-	-
Bank Charges		(4,525.00)	(1,040.00)
Other payments		-	-
Net cash flows from operating activities	5	(4,498,025.00)	(307,013.00)
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		(177,005.00)	(307,013.00)
Cash and cash equivalents at 1 July		177,162.00	485,175.00
Cash and cash equivalents at 30 June		157.00	177,162.00

(PSASB has prescribed the direct method of cash flow preparation/ presentation for all entities under the IPSAS accrual basis of accounting.)

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

19. Notes to the Financial Statements

Significant Accounting Policies

1. General Information

The Kajiado Alcoholic Drinks Control fund is established by and derives its authority and accountability from the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020. The entity is wholly owned by the Kajiado County Government and is domiciled in Kenya. The entity's principal activity is: Carrying out the functions of the County Board stipulated under section 4; assisting in the operations of the Sub- County Committees; Administration; any other matter incidental to the matters stated in paragraphs (a) and (b)

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. Irrelevant to the entity</p>
IPSAS 44: Non- Current Assets Held	<p><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</p>

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

for Sale and Discontinued Operations	<p>lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>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.</p> <p>Irrelevant to the entity</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>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.</p> <p>Irrelevant to the entity</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. 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.</p> <p>Irrelevant to the entity</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.</p> <p>Irrelevant to the entity</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</p>

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

	transfers. Irrelevant to the entity
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan. Irrelevant to the entity

(i) Early adoption of standards

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

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025**

1. 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

There was no original budget for FY 2024-2025 that was approved by the County Assembly on Kajiado County Liquor Control Fund. Only application fees of liquor selling premises were deposited to the account and formed part of the budget.

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.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

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 performance has been presented under section xxx of these financial statements.

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. 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. 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 amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset 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 *Note xx*.

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 labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs

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

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

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. *Entity to state the reserves maintained and appropriate policies adopted.*

i) 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.

j) 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.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

Summary of Significant Accounting Policies (Continued)

k) 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.

l) 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.

m) 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.

n) 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 imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

o) Comparative figures

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

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 Note xxx.

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.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

6. Notes To The Financial Statements Continued

1. Public contributions and donations

Description	2024-2025	2023-2024
	Kshs	Kshs
Donation From Development Partners	-	-
Contributions From The Public/Application fees	1,020.00	383,027.00
Total	1,020.00	383,027.00

2. Transfer from county Government

Description	2024-2025	2023-2024
	Kshs	Kshs
Transfers from County Government - operations	4,320,000	-
Payments By County On Behalf Of The Entity	-	-
Unconditional Development grants	-	-
Total	4,320,000	-

3. Use of Goods and Services

Description	2024-2025	2023-2024
	Kshs.	Kshs.
General Office Expenses	-	-
Loan Processing Costs	-	-
Professional Services Costs	-	-
Administration Fees	-	-
Committee Allowances	4,493,500.00	689,000.00
Bank Charges	4,525.00	1,040.00
Other (<i>Specify</i>)	-	-
Total	4,498,025.00	690,040.00

4. Cash and cash equivalents

Description	2024-2025	2023-2024
	Kshs	Kshs
On – Call Deposits	-	-
Current Account	157.00	177,162.00

Kajiado County Alcoholic Drinks Control Fund
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Others (<i>Specify</i>)	-	-
Total Cash And Cash Equivalentents	157.00	177,162.00

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

Notes to the Financial Statements Continued

5. Cash and Cash equivalents

Financial Institution	Account number	2024-2025	2023-2024
		Kshs	Kshs
a) Current Account			
Kenya Commercial Bank		-	-
Equity Bank-Kajiado	0860282581929	157.00	177,162.00
Sub- Total		157.00	177,162.00
b) Others (Specify)		-	-
Cash In Transit		-	-
Cash In Hand		-	-
Sub- Total		-	-
Grand Total		157.00	177,162.00

Kajiado County Alcoholic Drinks Control Fund
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Notes To The Financial Statements (Continued)

6. Cash generated from operations.

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	(177,005.00)	(307,013.00)
Adjusted For:		
Depreciation	-	-
Amortisation	-	-
Gains/ Losses On Disposal Of Assets	(-)	(-)
Interest Income	(-)	(-)
Finance Cost	-	-
Working Capital Adjustments		
Increase In Inventory	(-)	(-)
Increase In Receivables	(-)	(-)
Increase In Payables	-	-
Net Cash Flow From Operating Activities	(177,005.00)	(307,013.00)

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025**

Notes To The Financial Statements (Continued)

7. 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;
- b) The Parent County Government Ministry;
- c) Key management;
- d) Board of Trustees; etc.

b) Related party transactions

Description	2024-2025	2023-2024
	Kshs	Kshs
Transfers From Related Parties'	4,320,000	-
Transfers To Related Parties	-	-

c) Key management remuneration

Description	2024-2025	2023-2024
	Kshs	Kshs
Board Of Trustees	-	-
Key Management Compensation	-	-
Total	-	-

d) Due from related parties

Description	2024-2025	2023-2024
	Kshs	Kshs
Due From Parent Ministry	-	-
Due From County Government	-	-
Total	-	-

Kajiado County Alcoholic Drinks Control Fund
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Other Disclosures Continued

e) Due to related parties

Description	2024-2025	2023-2024
	Kshs	Kshs
Due To Parent Ministry	-	-
Due To County Government	-	-
Due To Key Management Personnel	-	-
Total	-	-

8. Contingent assets and contingent liabilities

Contingent Liabilities	2024-2025	2023-2024
	Kshs	Kshs
Court Case Against the Kajiado County Liquor Fund	-	-
Bank Guarantees	-	-
Total	-	-

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

Notes To The Financial Statements (Continued)

9. 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 programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The 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 2022				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-
At 30 June 2021				
Receivables From Exchange Transactions	-	-	-	-
Receivables From Non-Exchange Transactions	-	-	-	-
Bank Balances	-	-	-	-
Total	-	-	-	-

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025**

Notes To The Financial Statements (Continued)

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts.

The 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 (Current FY)				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-
At 30 June (Comparative FY)				
Trade Payables	-	-	-	-
Current Portion Of Borrowings	-	-	-	-
Provisions	-	-	-	-
Employee Benefit Obligation	-	-	-	-
Total	-	-	-	-

Kajiado County Alcoholic Drinks Control Fund
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Notes To The Financial Statements (Continued)

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 optimising 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 (Current FY)			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors/ Receivables			
Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Notes To The Financial Statements (Continued)

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
(Current FY)			
Euro	10%	-	-
USD	10%	-	-
(Comparative FY)			
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 endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

The Fund do not issued loans neither operate on leverage hence no interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease.

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

Notes To The Financial Statements (Continued)

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	Current FY	Comparative FY
	Kshs	Kshs
Revaluation reserve	170,074.00	170,074.00
Revolving fund	-	-
Accumulated surplus	(169,917.00)	7,088.00
Total funds	157.00	177,162.00
Total borrowings	-	-
Less: cash and bank balances	(157.00)	(177,162.00)
Net debt/(excess cash and cash equivalents)	0.00	0.00
Gearing	100%	100%

10. Events after the reporting period

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

11. Ultimate and Holding Entity

The Kajiado Alcoholic Drinks Control fund established under the Alcoholic Drinks Control Act 2014 and being implemented through Alcoholic Drinks Control Regulation 2020. Its ultimate parent is the County Government of Kajiado.

12. Currency

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

**Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025**

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	Unresolved prior year matters	The matters have been resolved.	Resolved	Immediately
2	Uncertainty on sustainability of services	Collection of revenue stream was transferred to finance via gazette notice number 6303, County government of Kajiado office of the governor executive order No 1 of 2023, citing expiry of the the Fund Regulation. However, the regulation amendment process has started as indicated by a letter to C.E.C.M Finance by the C.E.CM Public Service dated 12 th September 2025. The copy of the letter is available in the audit file for your review.	Resolved	Immediately
1	Late submission of the financial statements for the year ended June 30 th 2024.	This was acknowledged. This was attributed to administrative procedures that saw change in administration of the fund. However, FY 2024-2025 Financial Statements were submitted on time.	Resolved	Immediately
2	Failure to prepare a budget	As explained earlier, the fund operated on an Appropriation In Aid procedure where management request for operation expenditure based on available budget. However, the FY 2024-25 budget was prepared as attached in the audit file for your audit review.	Resolved	Immediately

Fund Manager: Philip Murre

Date... 06-10-2025

Kajiado County Alcoholic Drinks Control Fund
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Annex II: Inter-Fund Confirmation Letter



Kajiado County Alcoholic Drinks Control Fund
P.O. Box 11-01100

The *County Treasury* 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 [Insert name of beneficiary Fund] as at 30th June 2025							
Reference Number	Date Disbursed	Amounts Disbursed by County Treasury of Kajiado (Kshs) as at 30th June 2025				Amount Received by [beneficiary Fund] (KShs) as at 30th June 2025 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
RTGS KAJIADO COUNTY	23-8-2024	550,000	N/A	N/A	550,000	550,000	N/A
RTGS KAJIADO COUNTY	11-9-2024	620,000	N/A	N/A	620,000	620,000	N/A
RTGS KAJIADO COUNTY	27-9-2024	900,000			900,000	900,000	
RTGS KAJIADO COUNTY	18-10-2024	700,000			700,000	700,000	
RTGS KAJIADO COUNTY	7-11-2024	1,550,000			1,550,000	1,550,000	

**Kajiado County Alcoholic Drinks Control Fund
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Total					4,320,000	4,320,000	
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In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary Fund:

Name **Sign** **Date**

Kajiado County Alcoholic Drinks Control Fund
Annual Report and Financial Statements for the year ended JUNE 30TH 2025

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 Alcoholic Drinks Control Fund
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Annex IV: Reporting on Disaster Management Expenditure

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