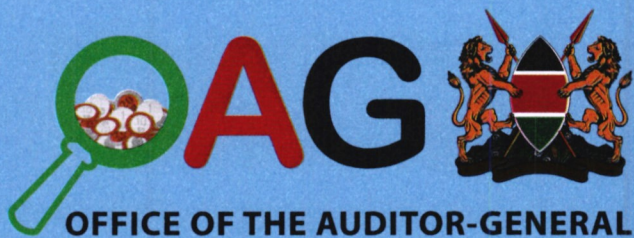
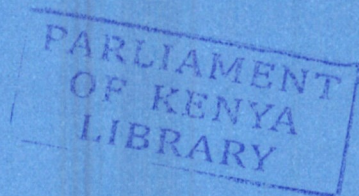


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY REVENUE FUND

FOR THE YEAR ENDED
30 JUNE, 2023

COUNTY GOVERNMENT OF KAJIADO

PAPERS LAID	
DATE	21/2/2024
TABLED BY	Majority Whip.
COMMITTEE	
CLERK AT THE TABLE	Abdirahman

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
09 JAN 2024
RECEIVED



COUNTY REVENUE FUND

County Government of Kajiado

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2023

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

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1. Acronyms and glossary of terms

a) Acronyms

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

b) glossary of terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility

(Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2. Key Entity Information and Management

a) Background information

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

b) Key Management Team

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

No.	Designation	Name
1.	CECM – Finance, Economic planning & ICT	Alais Kisota
2.	C.O – Finance, Economic planning	Lekina Tutui
3.	Director Finance	Joshua Majakusi

c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Alais Kisota
2.	Accounting Officer in charge of Finance	Lekina Tutui
3.	Director Finance	Joshua Majakusi

d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering;

- *Audit and finance committee activities*
- *Parliamentary committee activities*
- *County Assembly*
- *Development partner oversight activities*
- *Controller of Budget*
- *Office of the Auditor General*

(Provide a brief explanation on fiduciary activities undertaken during the financial year)

e) County Headquarters

P.O. Box 11-01100

Kajiado County Offices

Along Namanga Road

f) County Contacts

Telephone: (254) 0202043075

E-mail: ctreasury@kajiado.go.ke

Website: www.kajiado.go.ke

g) County Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

j) County Attorney

(List details of other County Attorneys if any.)

3. Statement by the CECM Finance

It is my pleasure to present the County Government of Kajiado County Revenue Fund Financial Statements for the Financial Year ended 30 June, 2023, The Financial Statements present the financial performance of the County Government over the financial year 2022/23.

Pursuant to Section 164 of the Public Finance Management Act, an Accounting Officer for a County Government shall prepare Financial Statements in respect of the County in formats prescribed by the Public Sector Accounting Standards Board. The law requires that these Statements are submitted to the Auditor General (OAG), the National Treasury, the Controller of Budget (COB) and Commission on Revenue Allocation (CRA) within three months after the end of each Financial Year. The Financial Statements have been prepared in line with the requirements of the Public Finance Management Act (PFMA), 2012, and present a true and fair view of the state of affairs of the County Government of Kajiado for the year ending 30 June, 2023.

County Governments' Financing

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

National Transfers

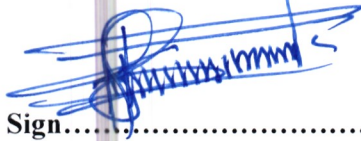
Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments, Each County Government equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA).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

Own Source Revenue

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

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

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



Sign.....

CECM Finance and Economic Planning

County Government of Kajiado

4. Overview of the County Revenue Fund Operations

Background

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

Receipts into the County Revenue Fund

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

Transfers from the County Revenue Fund

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

Financial Reporting requirements

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

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2023.



.....
CEC Member – Finance, Economic Planning & ICT
County Government of Kajiado

5. Statement of Management Responsibility

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

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on *June 30, 2023*. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30, 2023*, and of its financial position as at that date.

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

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on _____ 2023.

Signature  _____

Name **LEKISA TOTUI**

**Chief Officer Finance /Accounting Officer
County Government of Kajiado**

1. Report of the Independent Auditor on the County Revenue Fund of County Government of Kajiado for the Year ended 30th June 2023

6. Management Discussion and Analysis

Operational Performance

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

Financial performance

a) Revenue

In the year ending 30 June, 2023 the County Government of Kajiado had projected revenue of Kshs.10,633,748,128 comprising of Kshs 1,743,946,728 from own sources Kshs. 8,591,149,690 from exchequer and balances carried forward from previous year while Kshs. 298,651,710 from development partners.

Out of the budgeted revenue the county is able to realize a total Kshs. 9,646,178,780.03 representing 90% performance. The difference was a result of shortfall in revenue collection and donor fund not realized as well as the delay of the final tranche of equitable share. The analysis of revenue performance is represented in the table below;

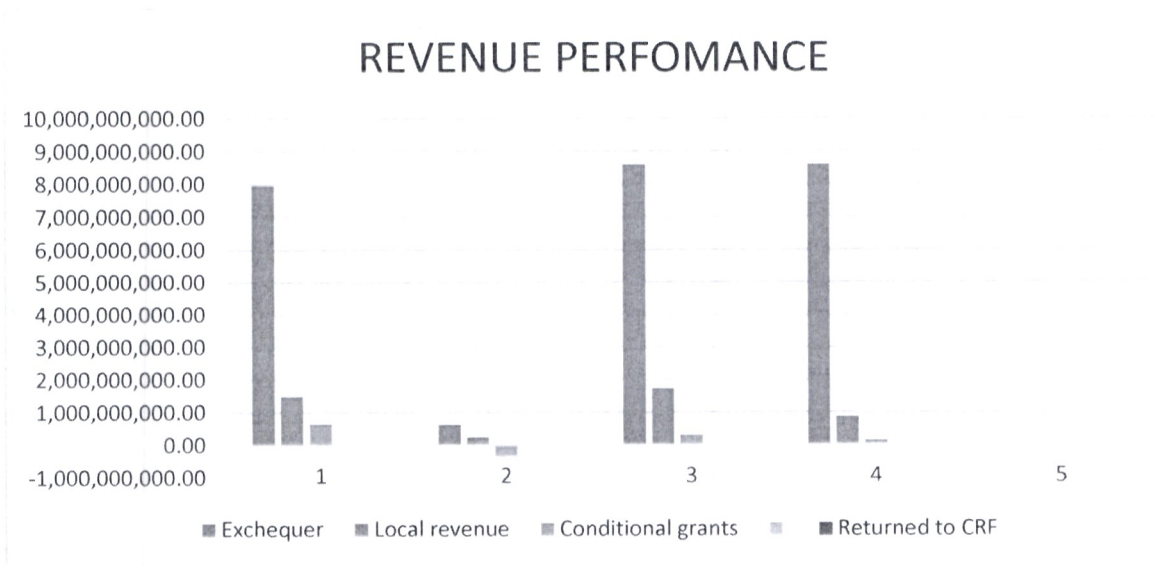
Items	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
Exchequer	7,954,768,229.00	636,381,461.00	8,591,149,690	8,591,149,690	100%
Local revenue	1,503,946,728.00	240,000,000	1,743,946,728	905,429,461.03	50%
Conditional grants	644,983,211.00	-346,331,501.00	298,651,710	140,671,860	47%
Returned to CRF	0		0	8,927,769	100%
TOTAL	10,740,079,629.00	530,049,960.00	10,633,748,128	9,646,178,780.03	90%

I take this opportunity to thank H.E the Governor and the Deputy Governor for their leadership and guidance in achieving the mission and vision of this great County of Kajiado. I also wish to thank my

colleagues, the County Executive Committee Members in charge of other departments and the County Chief Officers who we work hand in hand to ensure that services reached to the people of Kajiado County.

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

Graphical representation of budgeted revenue is shown below



b) Payments

The total payments for the financial year amounting to Kshs. **9,340,858,619.00** out of which Kshs. **8,474,140,643.00** was transfers to county executive and Kshs. **866,717,976**. Was transfers for county assembly.

Operational Performance

The County is structured in terms of departments headed by County Executive Committee Members. For seamless service delivery, all departments work together toward achieving efficiency. We also acknowledge that our journey is not without challenges. Economic uncertainties, changing market dynamics, and the ongoing impact of global events have posed challenges to revenue collection. Nevertheless, we remain committed to finding innovative solutions and exploring new revenue streams to mitigate these challenges and introduce initiatives aimed at broadening our tax base, promoting private sector growth, and improving our overall fiscal resilience.

CHALLENGES

The County’s optimum performance was constrained by the following factors:

Inadequate Funding: Inadequate funding is a major constraint in implementing defence programmes and activities. Inadequate funding has in particular delayed implementation of Programmes in the Development Budget occasioning Pending Bills in the both the Recurrent and Development Vote.

Ageing and Inadequate Infrastructure: The deterioration of County’s infrastructure over the years due to inadequate funding continues to demand for more resources for the rehabilitation of most of the physical infrastructure and the rehabilitation of ageing equipment.

Technological Changes: The rapid changes being experienced in technology has continued to impact on the County’s ability to retain military systems over extended periods. Consequently, this effect has resulted in frequent changes in communications and information systems.

STRATEGIES

- a. Kajiado County Executive facilitated the training of personnel in various sustainability fields to enable better geospatial planning for environmental sustainability.
- b. Through the Environmental Sustainability Programme at the County Government of Kajiado continue to be engaged in clean-up programmes including the clean-up of Ngong dumpsite and Kitengela dumpsite.
- c. Kajiado County Executive has also instituted incorporation of its environmental experts in all projects’ design, implementation and operation, to minimize its environmental footprint. Kajiado County Executive has implemented energy efficiency projects utilizing renewable energy
 - (1) Solar power project at borehole in Kajiado County.
 - (2) Implementation of energy saving lighting across various towns
 - (3) Installation of LED street lighting across major town.

Below we present the progress made in attaining the objectives of the CIDP (2018-2023) for Kajiado County.

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since the start of CIDP planning period up to date</i>	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
------------	------------------------------	--	--

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2023

		2018/19	2019/20	2020/21	2021/22	2022/23	
	Increase to 20% the proportion of external resources to the total county budget	-	-	-	-		
	Increase to 100% the local revenue against the target	71.26%	39.24%	51.14%	33.1%	50%	<ul style="list-style-type: none"> • In the FY 2018/19 the revenue collection was quite well due to automation of revenue streams, revenue mapping and enforcement drives. • The second half of FY 2019/20 and better part of FY 2020/21 was affected by the outbreak of the covid-19 pandemic. • Severe drought in the county affected collections from agricultural and livestock cess as

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2023

							<p>well as barter market.</p> <ul style="list-style-type: none"> • The political risks experienced across the country led to a drop in business activities. Retail and wholesale outlets ceased operations and sand harvesting dipped. • The 50% of own revenue collection during 2022-2023 is due to political effects experienced across the country during electioneering period which led to a drop in business activities. Retail and wholesale outlets ceased operations and sand harvesting dipped.
Automate to 100% all revenue streams	100%	100%	100%	100%	100%	100%	

Conclusion

I take this opportunity to thank H.E the Governor and the Deputy Governor for their leadership and guidance in achieving the mission and vision of this great County of Kajiado. I also wish to thank my

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2023 - COUNTY GOVERNMENT OF KAJIADO

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for intended purpose; and,
- C. Report on the 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.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Revenue Fund - County Government of Kajiado set out on pages 6 to 19, which comprise of the statement of receipts and payments and the statement of comparison of budget and actual amounts for the year ended 30 June, 2023, 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

Report of the Auditor-General on County Revenue Fund for the year ended 30 June, 2023-County Government of Kajiado

the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Variances in Financial Statements

Review of the financial statements presented for audit revealed the following variances;

- i. The statement of receipts and payments reflects transfers to County Executive amount of Kshs.8,474,140,643 while the County Executive financial statements reflects receipts from County Revenue Fund amount of Kshs.8,614,812,503 resulting to an unexplained and unreconciled variance of Kshs.140,671,860;
- ii. The statement of receipts and payments reflects transfers to County Assembly amount of Kshs.866,717,976 while the County Assembly financial statements reflects receipts from County Revenue Fund amount of Kshs.933,125,076 resulting to an unexplained and unreconciled variance of Kshs.66,407,100;
- iii. The statement of receipts and payments reflects comparative closing Fund balance amount of Kshs.632,566,286 while Note 11 reflects Kshs.638,217,489 resulting to an unexplained and unreconciled variance of Kshs.5,651,203;
- iv. The statement of receipts and payments reflects own source revenue amount of Kshs.905,429,461 while the Receiver of Revenue - County Government of Kajiado statement reflects Kshs.630,873,637 resulting to an unexplained and unreconciled variance of Kshs.274,555,824.

In the circumstances, the accuracy and completeness of the above amounts included in these financial statements could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Revenue 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget of Kshs.10,642,675,897 and actual on comparable basis amount of Kshs.9,646,178,780 resulting to under collection of Kshs.996,497,117 (or 9.3%) of the budget.

The under collection may have affected the implementation of planned activities and programs and impacted negatively on service delivery to the residents of Kajiado.

My opinion is not modified in respect to this matter.

Key Audit Matters

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

Other Matter

1. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for the failure to adhere to the provisions of the Public Sector Accounting Standards Board reporting template.

2. Variance in the Report on Management Discussion and Analysis

The report on management discussion and analysis on revenue performance section reflects total original budget amount of Kshs.10,740,079,629 while casting revealed an amount of Kshs.10,103,698,168 resulting to an explained variance of Kshs.636,381,461.

In the circumstances, the accuracy of total original budget amount of Kshs.10,740,079,629 in the report on management discussion and analysis could not be confirmed.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of the Financial Statements

The Fund's financial statements for the year ended 30 June, 2023 were submitted to the Office of the Auditor- General on 07 November, 2023 which was more than one month and seven (7) days after the stipulated deadlines of 30 September, 2023. This was contrary to provisions of Section 47(1) of the Public Audit Act, 2015 which states that, the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor- General within three months after the end of the fiscal year to which the accounts relate.

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

2. Non-Compliance with the Public Sector Accounting Standards Board Reporting Framework

Review of the County Revenue Fund - County Government of Kajiado revealed that the template guiding notes have not been updated to reflect the entity specific information. In addition, numbering in the table of contents was inconsistent and no information was disclosed under progress on follow up on prior year auditor's recommendations.

In the circumstances, the financial statements as prepared and presented do not comply with IPSAS cash basis reporting framework.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the 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 overall governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

31 January, 2024


County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2023

colleagues, the County Executive Committee Members in charge of other departments and the County Chief Officers who we work hand in hand to ensure that services reached to the people of Kajiado County.

2. Statement of Receipts and Payments for the Year Ended 30th June 2023.

		FY 2022-2023	FY 2021 - 2022
	Notes	Kshs.	Kshs.
Receipts			
Exchequer releases	1	8,591,149,690	7,318,386,768.00
Transfers from other government agencies	2	140,671,860.20	215,451,940.40
Other grants	3	0	199,029,165.00
Proceeds from Domestic Borrowing	4	0	-
Proceeds from Foreign Borrowing	5	0	-
Own Source Revenue	6	905,429,461.03	527,003,117.00
Return to CRF issues	7	8,927,768.82	8,927,768.82
Total Receipts		9,646,178,780.05	8,268,798,759.02
Payments			
Transfers to County Executive	8	8,474,140,643.00	7,489,641,581.20
Transfers to County Assembly	9	866,717,976.00	784,808,381.00
Other Transfers	10	-	-
Total Payments		9,340,858,619.00	-8,274,449,962.20
Net increase/ (decrease) in cash for the year		305,320,161.05	-5,651,203.18
Add Opening fund balance b/f	11	632,566,285.67	638,217,488.85
Closing Fund balance for the year	11	937,886,446.72	632,566,285.67

.....
 Name ERIKIX TUTU
 Chief Officer - Finance
 ICPAK Member No.....
 Date 29/12/2023

.....

 Name..... JOSINA MAJAKUS
 Director Accounting Services
 ICPAK Member No..... 12128
 Date.....:.....

County Government of Kajiado
County Revenue Fund
For the financial year ended 30th June 2023

3. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2023.

Receipts/Payments	Original Budget		Adjustments		Final Budget		Actual on Comparable Basis		Budget Realization Difference		% of Realization	
	a	b	c=a+b	d	e=c-d	f=d/c %						
Receipts	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs						
Exchequer releases	7,954,768,229.00	636,381,461.00	8,591,149,690	8,591,149,690	-	100%						
Transfers from other government agencies	644,983,211.00	-346,331,501.00	298,651,710	140,671,860	157,979,850.00	47%						
Other conditional grants	0	0	0	0	-							
Proceeds from Domestic Borrowing	0	0	0	0	-							
Proceeds from Foreign Borrowing	0	0	0	0	-							
Own Source Revenue	1,503,946,728.00	240,000,000	1,743,946,728	905,429,461.03	838,517,266.97	52%						
Return to CRF issues	0	0	8,927,769	8,927,769	-	100%						
Total Receipts	10,103,698,168.00	530,049,960.00	10,642,675,897.00	9,646,178,780.05	996,497,116.97							

*County Government of Kajiado
County Revenue Fund
For the financial year ended 30th June 2023*

Payments							
Transfers to County Executive	0	0	0	0	0	-	
Transfers to County Assembly	0	0	0	0	0	-	
Others	0	0	0	0	0	-	
Total Payments	0	0	0	0	0	-	

[Provide below a commentary on significant under realisation (below 90% of realisation) and any over realisation]

- (a) Xxxx*
- (b) Xxxx*
- (c) Xxxx*
- (d) Xxxx*

(Explain whether the changes between the original and final are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23. The total of actual on comparable basis should tie with the totals under receipts and payments where this is not the case, a reconciliation between the two statements should be prepared and disclosed.)

*County Government of Kajiado
County Revenue Fund
For the financial year ended 30th June 2023*

4. Significant Accounting Policies

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

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

c) Receipts

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

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

Transfers from the exchequer and own source revenue are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

d) Payments

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

Significant Accounting Policies (Continued)

e) Fund Balances

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

f) Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation or *there were no restrictions on cash during the year. (Entity to indicate the amount of funds restricted for use or relating to conditional allocations.)*

5. Notes to the Financial Statements

1. Exchequer releases

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

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Equitable Share (a)	8,591,149,690	7,318,386,768.00
Level 5 hospitals (b)	0	-
Others (Specify) (c)	0	-
Total (d=a+b+c)	8,591,149,690	7,318,386,768.00

2. Transfers from other government agencies**

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Road Maintenance Levy	-	-
Covid-19	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-
User Fees Foregone -Ministry of Health	-	-
World Bank -Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health -		32,961,097.10
World Bank-NARIGP-State Department of Crop Development	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	75,231,220.00	155,518,168.30
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	20,135,063.00	7,117,688.00
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation, and Irrigation		-
Kenya Devolution Support Programme Level 1		-
Kenya Devolution Support Programme Level 2		-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	9,772,303.00	14,855,587.00
World Bank-Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2023

Description	FY 2022-2023	FY 2021-2022
Kenya Urban Support Programme - UIG	1,145,356.00	
Kenya Urban Support Programme - UDG	2,389,118.20	
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	-	-
UNFPA-9th County Programme Implementation -Ministry of Health	-	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	-
KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation, and Irrigation	-	-
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	-	-
Department of Health - Nutrition Fund	9,998,800.00	4,999,400.00
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA) CCIS Grant State Department of	22,000,000.00	-
Total	140,671,860.20	215,451,940.40

3. Other grants

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Donor 1 (KDSP)	-	199,029,165.00
Donor 2 (Specify)	-	-
Donor 3 (Specify)	-	-
Others (Specify)	-	-
TOTAL		199,029,165.00

4. Proceeds from Domestic borrowing.

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2023

Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

Notes to the Financial Statements (Continued)

5. Proceeds from Foreign Borrowing

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

6. Own Source Revenue

Revenue Stream	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Agricultural Produce	36,104,764.00	0
Ballast Cess	29,720,286.00	0
Barter Market	21,635,928.00	0
Bed Occupancy Fee	1,968,840.00	0
Building Plan Approval	43,279,752.00	53,130,112.80
Bus park fee	33,686,733.00	6,990,150.00
County Cess	25,098,723.00	146,501,757.00
Food Hygiene Licence	14,692,781.00	0
General Hospital fee	127,535,780.00	4,604,880.00
General HR Returns	13,500.00	0
Health Clearance	643,373.00	0

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2023

Impounding Fee	0.00	0
Lands	13,653,278.08	5,387,614.00
Liquor Licenses	12,428,504.98	16,426,360.00
Livestock cess	15,191,465.00	0
Market Stall	2,627,525.00	21,815,600.00
Parking fee	5,885,373.00	521,500.00
Plot rent	31,941,521.00	35,677,444.00
Public Health	10,032,221.95	23,114,260.00
S.B.P	147,382,826.00	129,346,680.00
Sand Fees	97,353,250.00	61,935,500.00
Sanitary Inspection Fee	4,474,425.00	0
Sewarage & water	1,726,600.00	0
Sign Post Fee & Advert fee	72,019,488.02	20,955,459.00
Slaughter Fee	5,520,685.00	0
Social Services	3,625,100.00	595,800.00
Transit fee	37,603,480.00	0
Weight and measures	0.00	0
TOTAL	795,846,203.03	
NHIF Refund	107,112,058.00	
Housing	2,471,200.00	
Total	905,429,461	527,003,117

(The total of own source revenue should tally with disbursements from county receivers of revenue)

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Recurrent Account (<i>County Executive</i>)	0	39,575.60
Development Account (<i>County Executive</i>)	0	124,970.15
Recurrent Account (<i>County Assembly</i>)	0	8,763,223.05
Development Account (<i>County Assembly</i>)	0	0.02
Others (<i>Specify</i>)	0	-
Total	8,927,768.82	8,927,768.82

These are funds which were not spent by close of the financial year. These amounts could either been locked out by the closure of the system or delay of funds release

8. Transfers to County Executive

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Recurrent Account	6,555,941,929.00	5,198,033,290.95
Development Account	1,918,198,714.00	2,291,608,290.25
Special Purpose Accounts	0	-
Others (<i>Specify</i>)	0	-
Total	8,474,140,643.00	7,489,641,581.20

These are the amounts released to the Recurrent and developments operational accounts for the County Executive as per the County Appropriation Act for the period. These are done by the requisitions through the Controller of Budget

Notes to the Financial Statements (Continued)

9. Transfers to County Assembly

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Recurrent Account	866,717,976.00	765,401,102.00
Development Account	0	19,407,279.00
Special purpose accounts	0	-
Others (<i>Specify</i>)	0	-
Total	866,717,976.00	784,808,381.00

These are the amounts released to the Recurrent and developments operational accounts for the Assembly as per the County Appropriation Act for the period. These are done by the requisitions through the Controller of Budget.

10. Other Transfers

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Agency Notices	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

(*Explain as per County Appropriation Act*)

11. Fund balance

Description	FY 2022-2023	FY 2021-2022
	Kshs.	Kshs.
Kajiado County Revenue Fund CBK- 1000171642	937,886,446.72	638,217,488.85
Total	937,886,446.72	638,217,488.85

Notes to the Financial Statements (Continued)

12. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	FY 2022-2023	FY 2021-2022
			Kshs	Kshs
Kajiado County Revenue Fund CBK- 1000171642	KES	-	937,886,446.72	638,217,488.85
<i>Name Of Bank, Account No. & Currency</i>	KES	-	0	0
Total	00		937,886,446.72	638,217,488.85

(These balances should be reconciled by those reported by CRORs as balances due for disbursement to the CRF at the end of the reporting period.)

6. Annexes

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

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) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National/ County Treasury.

LEKINDA TUTUI
 Name Lekeinda Tutui
 Chief Officer Finance
 ICPAK Member No
 Date 29/12/2023

County Government of Kajiado
County Revenue Fund
For the financial year ended 30th June 2023

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

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Equitable Share	1,312,536,760.00	1,948,918,217.00	1,312,536,758.00	4,017,157,955.00	8,591,149,690.20
Level 5 Hospitals	0	0	0	0	0
DANIDA - Universal Healthcare in Devolved Units Programme	0	0	0	20,135,063.00	20,135,063.00
World Bank – NUTRITION	0	7499400	0	2,499,400.00	2,499,400.00
National Agricultural & Rural Inclusive Growth Project (NARIGP)	0	0	0	0	0.00
Kenya Devolution Support Programme	0	0	0	0	0.00
Youth Polytechnic support grant	0	0	0	0	0.00
Abolishment of user fees in health centres and dispensaries	0	0	0	0	0.00
Kenya Urban Support Programme	0	0	0	3,534,474.20	3,534,474.20
Agriculture Sector Development Support Project (ASDSP)	0	0	9772303	9,772,303.00	9,772,303.00

County Government of Kajiado
 County Revenue Fund
 For the financial year ended 30th June 2023

Period 20xx	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Kenya Climate Smart Agriculture Project (KCSAP)	0	0	75231220	75,231,220.00	75,231,220.00
Water and Sanitation Development Project	0	0	0	0	0.00
flocca	0	0	11000000	11,000,000	11,000,000.00
	0	0	0	0	630,873,636.80
Total	1,312,536,760.00	1,956,417,617.00	1,408,540,281.00	4,139,330,415.20	9,344,195,787.20

(Amend appropriately as per the current year CARA)

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

FY 2022-2023	Quarter				TOTAL Kshs.
	Quarter 1 Kshs.	Quarter 2 Kshs.	Quarter 3 Kshs.	Quarter 4 Kshs.	
Agricultural Produce	5,664,430.00	12,233,680.00	12,750,820.00	5,455,834.00	36,104,764.00
Ballast Cess	3,335,180.00	8,557,200.00	11,792,346.00	6,035,560.00	29,720,286.00
Barter Market	6,264,600.00	5,494,730.00	6,535,090.00	3,341,508.00	21,635,928.00
Bed Occupancy Fee	192,360.00	-	1,753,480.00	23,000.00	1,968,840.00
Building Plan Approval	11,388,280.00	14,453,900.00	13,632,233.00	3,805,339.00	43,279,752.00
Bus park fee	8,297,200.00	7,751,950.00	11,081,471.00	6,556,112.00	33,686,733.00
County Cess	3,664,500.00	9,999,250.00	7,072,673.00	4,362,300.00	25,098,723.00
Food Hygiene Licence	-	895,000.00	8,204,100.00	5,593,681.00	14,692,781.00
General Hospital fee	36,364,428.96	29,171,851.33	31,495,837.45	30,503,662.26	127,535,780.00
General HR Returns	-	-	13,500.00	-	13,500.00
Health Clearance	13,000.00	30,000.00	211,500.00	388,873.00	643,373.00
Impounding Fee	-	-	-	-	-
Lands	2,081,215.00	2,083,650.00	1,328,500.00	8,159,913.08	13,653,278.08
Liquor Licenses	10,973,291.98	1,455,213.00	-	-	12,428,504.98
Livestock cess	2,014,750.00	6,462,800.00	4,109,700.00	2,604,215.00	15,191,465.00
Market Stall	211,200.00	751,000.00	603,800.00	1,061,525.00	2,627,525.00
Parking fee	1,849,450.00	1,582,450.00	1,752,500.00	700,973.00	5,885,373.00
Plot rent	2,358,283.00	4,390,557.00	18,378,598.00	6,814,083.00	31,941,521.00
Public Health	1,471,696.00	1,063,124.95	2,263,100.00	5,234,301.00	10,032,221.95
S.B.P	5,272,875.00	5,606,250.00	120,728,097.00	15,775,604.00	147,382,826.00
Sand Fees	22,693,750.00	30,489,500.00	26,100,000.00	18,070,000.00	97,353,250.00
Sanitary Inspection Fee	364,625.00	266,000.00	3,719,800.00	124,000.00	4,474,425.00
Sewerage & water	450,000.00	550,000.00	510,000.00	216,600.00	1,726,600.00
Sign Post Fee & Advert fee	2,150,700.00	5,746,800.00	62,089,988.02	2,032,000.00	72,019,488.02
slaughter Fee	1,641,460.00	1,530,605.00	893,720.00	1,454,900.00	5,520,685.00
Social Services	19,500.00	18,500.00	3,587,100.00	-	3,625,100.00

County Government of Kajiado
County Revenue Fund

For the financial year ended 30th June 2023

Transit fee	7,456,700.00	14,292,200.00	9,994,505.00	5,860,075.00	37,603,480.00
weight and measures	-	-	-	-	-
Total	136,193,474.94	164,876,211.28	360,602,458.47	130,027,800.34	795,846,203.03
NHIF Refund					107,112,058.00
Housing					2,471,200.00
Total					905,429,461.03

County Government of Kajiado
County Revenue Fund

For the financial year ended 30th June 2023

Annex 4: Analysis of Transfers from the County Revenue Fund

FY 2022-2023	Quarter 1 Kshs.	Quarter 2 Kshs.	Quarter 3 Kshs.	Quarter 4 Kshs.
County Executive - Recurrent Account	1,563,874,378.55	1,563,874,378.55	1,563,874,378.55	1,563,874,378.55
County Executive - Development Account	589,828,747.25	589,828,747.25	589,828,747.25	589,828,747.25
County Assembly - Recurrent Account	220,217,293.00	220,217,293.00	220,217,293.00	220,217,293.00
County Assembly - Development Account	13,063,976.00	13,063,976.00	13,063,976.00	13,063,976.00
Others (Specify)	-	-	-	-
Total	2,386,984,394.80	2,386,984,394.80	2,386,984,394.80	2,386,984,394.80