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REPORT

OF

THE AUDITOR-GENERAL

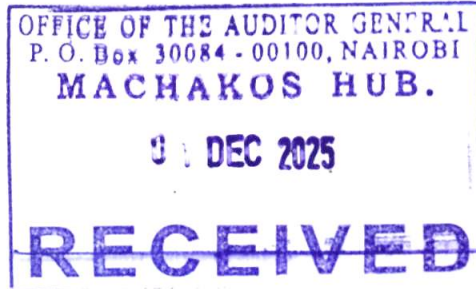
ON

COUNTY ASSEMBLY OF KAJIADO

FOR THE YEAR ENDED
30 JUNE, 2025

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OP



KAJIADO COUNTY ASSEMBLY

KAJIADO COUNTY GOVERNMENT

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2025.

Transitional Financial Statements Under International Public Sector Accounting Standards (IPSAS)

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

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

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

B. Definition of Key Terms

Example

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

Kajiado County Assembly

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2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 25 Members of County Assembly (MCAs) elected and 16 Nominated MCAs to represent members of the public from their respective wards and special categories. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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



No.	Designation	Name
1.	Speaker of the County Assembly	i) Hon. Justus Kilesi Ngossor
2.	Clerk of the County Assembly	ii) Josiah Leboo Saisa
3.	Deputy Clerk	iii) James Kipambi Ntele;
4.	Director Finance and Administration	iv) Jemimah Mateu Kilesi;
5.	Director Legislation, Committees and Procedural Services	v) Joshua Richard Saiyanka;
6.	Director Office of the Speaker	vi) Faith Kilakoi Sialala;



(c) Fiduciary Management

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

Kajiado County Assembly

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Name	Details of qualifications and experience
 <p data-bbox="260 801 443 835">1. Leboo Saisa</p>	<p data-bbox="651 347 1061 380">Kajiado County Assembly Clerk</p> <p data-bbox="651 403 1114 436">Signatory to the Assembly Accounts.</p> <p data-bbox="651 459 1295 492">Ongoing Master in Public Policy and Management.</p> <p data-bbox="651 515 1024 548">Postgraduate Diploma in Law</p> <p data-bbox="651 571 960 604">Bachelor of Laws (LLB)</p> <p data-bbox="651 627 1257 660">2002-2014 – Military Officer (Kenya Air Force)</p> <p data-bbox="651 683 1423 716">2011-2014 – Law Practice – Mwaniki Gitau & Co Advocates</p> <p data-bbox="651 739 1439 817">Apr 2014 - April 2015 – Legal Counsel, Kajiado County Assembly.</p> <p data-bbox="651 840 1439 918">May 2015 – August 2016 – Principal Legal Counsel, Kajiado County Assembly.</p> <p data-bbox="651 940 1439 1019">Sept 2016 – March 2018 – Deputy Clerk, Legislation and Legal Affairs, Kajiado County Assembly.</p> <p data-bbox="651 1041 1439 1120">March 2018 – March 2019 – Acting Clerk, Kajiado County Assembly.</p> <p data-bbox="651 1142 1343 1176">March 2019 – to date Clerk, Kajiado County Assembly.</p>
 <p data-bbox="252 1608 582 1641">2. CPA Koitumet William</p>	<p data-bbox="651 1209 1439 1288">Senior Accountant, Kajiado County Assembly from July 2014 to 1st April 2022.</p> <p data-bbox="651 1310 1439 1388">Deputy Director Finance, Kajiado County Assembly from 1st April 2022 to date.</p> <p data-bbox="651 1411 1109 1444">Signatory to the Assembly Accounts.</p> <p data-bbox="651 1467 938 1500">ICPAK Member 23489</p> <p data-bbox="651 1523 1264 1556">Bachelor of Business Management – Accounting.</p> <p data-bbox="651 1579 1184 1612">Master of Business Management – Finance</p>

 <p>3. CHRP Jemimah Mateu Kilesi</p>	<p>April 2018 – Date Kajiado County Assembly Director Finance & Administration Sept.2015-Mar 2018 Kajiado County Assembly Deputy Clerk Administration, Liaison and Support Services July 2014 – Aug.2018 Kajiado County Assembly Director Administration, Liaison and Support Services April - June30th2014: Kajiado County Assembly Principal Clerk Assistant Oct.2008– 30thMar 2014: Kenya Commercial Bank Ltd (KCB) Customer Care Consultant/Teller June 2003 – Jan 2006 Pillar of Development (NGO): Accountant February 2002-March 2003: Ogiek Rural Integral Projects (ORIP) NGO: Accountant Jan 2000- Dec 2001: Narok District Coop. Union - ILO/PPEP: Accountant Certified Human Resource Professional Studies (CHRP)-K Diploma in Human Resource Management (DHRM) Masters in Project Planning and Management (PPM). Membership (IHRM). CPA Part I Signatory of Assembly Accounts Bachelor of Commerce – Accounting Option Masters of Commerce – Business Economics</p>
 <p>4. Edward Saruni Metekai</p>	<p>August 2022- Date-Kajiado County Assembly Assistant Director Supply Chain Management. 2nd May 2017 – August 2022 -Kajiado County Assembly Procurement Officer III 16th May 2016- 16th November 2016 – Kenya Revenue Authority (KRA) Domestic Tax Officer 02nd November 2015 – 30th January 2016 Family Bank Limited (FBL) Operations Officer Ongoing masters in Strategic Management-University of Nairobi. Post Graduate Diploma (CIPS Level 4) Bachelor of Business Management (Purchasing and Supplies Option) KISM Member (Membership No. 74203) Supply Chain Practioners License No. K3919/2024</p>

a) Fiduciary Oversight Arrangements

Audit Committee activities

The Committee is a requirement by the PFM regulations 2015 as an oversight body to oversee the usage of public funds and strengthen internal control systems.

Finance Committee activities

The Committee is a sectorial Committee of the County Assembly that oversees the fiscal roles and responsibilities of the County Executive and Assembly.

Public Accounts and Investment Committee

This is a watchdog Committee that scrutinises audit reports, County investments and other books of accounts to ensure proper use of public funds and resources.

Budget and Appropriation Committee

The budget Committee plays the role of approving, allocating, monitor and evaluate the County's budget implementation process.

The Assembly was able to achieve the value-for money for the FY2024/2025 through the following ways;

- a) Assembly's core business functions (legislation, oversight and representation) were effectively achieved during the year,
- b) Public Participation was effective in that they were inclusive and a sense of ownership of the said projects felt by locals,
- c) Administration function: The Assembly managed to facilitate adequate staffs' development function as a way to improve productivity.

(d) Entity Headquarters

Kajiado County Assembly
P.O. Box 94-01100
County Assembly Premises
Kajiado, Kenya.

(e) Entity Contacts

Telephone: (254)769 102 977
E-mail: info@kajiadoAssembly.or.ke
Website: www.kajiadoAssembly.or.ke.

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(f) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA

2. **Other Commercial Banks**
Kenya Commercial Bank
A/C 1153874830
Kajiado Branch

(g) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 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/County Assembly Legal Advisor.

Kajiado County Government,
Headquarter,
P.O. Box 94-01100,
Kajiado, Kenya.

3. Governance Statement

a. Background and roles

The County Assembly is constituted by the MCAs of Kajiado County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the Secretary.

Section 10 (4) of the County Governments Act 2012 provides that a County Assembly shall observe the following order of precedence.

- a) The Speaker of the County Assembly.
- b) The Leader of the Majority party; and
- c) The Leader of the Minority party.

The Roles of the County Assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to County public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the County Government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the County Government in accordance with Article 212 of the Constitution.
- e) Approve County development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through Committees which are broadly classified into two.

a) Select Committees

Select Committees are generally responsible for overseeing the work of Government departments and agencies.

The County Assembly has the following Select Committees;

- a) Powers and Privileges Committee
- b) Audit Committee
- c) Public Accounts/Investment Committee

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- d) Budget and Appropriations Committee
- e) Justice, Legal Affairs and Delegated on County Legislation Committee
- f) Rules and Procedures Committee
- g) County Assembly Business Committee
- h) Committee on Selection
- i) Liaison Committee
- j) Committee on Appointment
- k) Implementation Committee
- l) Disability Mainstreaming Committee

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Sectoral Committees:

- m) Medical services and Public Health Committee
- n) Agriculture, Livestock, veterinary services, fisheries and Irrigation Committee
- o) Trade, Investments, and Enterprise Development Committee
- p) Finance, Economic, Planning and ICT Committee
- q) Water, Environment and Natural Resources Committee
- r) Lands, Physical Planning, Urban Development and Housing Committee
- s) Education, Vocational Training, Youth and Sports Committee
- t) Public Service, Administration, Social Services, Citizen Participation and Inspectorate Services Committee
- u) Roads, Transport, Public Works and Energy Committee
- v) Gender, Wildlife, Cooperatives, Wildlife and Tourism Committee

a) Committee of Powers and Privileges

There is established a Committee to be known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the County Assembly as may be provided in the Standing Orders of the County Assembly. The functions of the

Kajiado County Assembly

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Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the County Assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The Committee didn't hold a meeting in FY 2024/25. The Committee members during FY 2024/25 were:

Member	Designation	Ward
Hon. David Nkanini	Chairperson	Matapato South Ward
Hon. Joseph Torris	Vice – Chairperson	Ewuaso Oonkidong'i Ward
Hon. Hussein Ali Adan	Member	Special Elect
Hon. James Maina Mutiga	Member	Nkaimurunya Ward
Hon. Betty Taany	Member	Special Elect
Hon. Carolyn Karuki Ndeti	Member	Special Elect
Hon. Benard SupetMoloma	Member	Kenyewa-Poka Ward
Hon. Daniel Kokan Memusi	Member	Imaroro Ward
Hon. Hamida Yare Haji	Member	Special Elect

b) Audit Committee

The Audit Committee was constituted on 1st February, 2024. Its mandate is to advise the County Assembly Service Board on institutional risk management and compliance. The Committee held Three meetings in FY 2024/25. The Committee Members during FY 2024/25 were:

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Member	Designation
Fidel Okilla	Chairman
Alfred Sankale	Member
Virginia Rarin	Member
Joseph Rakua	Secretary

c) Public Accounts/Investment Committee

The Committee was formed to provide oversight on the County's finances. The Committee held quarterly mandatory meetings during the year. Additionally, it also held eleven extra sittings to deal with arising matters. The members who served in the Committee during the year were: The Committee met on **(48)** Occasions

Member	Designation	Ward
Hon. Paul Metui Muterian	Chairperson	Lenkism Ward
Hon. Ann Ntaatai	Vice – Chairperson	Special Elect
Hon. Timothy Saigilu Kanka	Member	Imbirikani Ward
Hon. Amos Solitei Semeyian	Member	Keekonyokie Ward
Hon. Bernard Supeet Moloma	Member	Kenyewapoka Ward
Hon. Eli Ochieng Gor	Member	Oloolua Ward
Hon. Mildred Milanoi Risancho	Member	Special Elect
Hon. Judy Komite Nkaabata	Member	Special Elect
Hon. Stephen Marush Kisemei	Member	Oloosirkon/Sholinke

d) Budget and Appropriations Committee

The budget and appropriations Committee provide guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The Committee has met on (40) Occasions. The members who served in the Committee during the period were:

Member	Designation	Ward
Hon. James Kuya Nina	Chairperson	Kimana Ward
Hon. Paul Kipamet Matuyia	Vice – Chairperson	Kitengela Ward
Hon. Titus Matheka	Member	OngataRongai
Hon. John Lemayian Loisa	Member	Dalaletuk
Hon. Jonathan Koileken Koroine	Member	Mosiro
Hon. Rebecca Naisiae Karia	Member	Special Elect
Hon. Joseph Karatina Torris	Member	Ewuaso-Oonkidong’iWard
Hon. Joseph Mutunkei	Member	Ildamat
Hon. Jecinta Mamalai Lepaiton	Member	Special Elect

e) Medical Services and Public Health Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) Investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all County legislations referred to it

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- iv) Study assess and analyse the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- vi) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

The Committee has met on **(25)** Occasions

Member	Designation	Ward
Hon. Timothy Saigilu Kanka	Chairperson	Imbirikani Ward
Hon. Jean Louis Musonera	Vice- Chairperson	Special Elect
Hon. Daniel Kokan Memusi	Member	Imaroro Ward
Hon. Paul Matuyia	Member	Kitengela Ward
Hon. David Nkanini Mutunkei	Member	Matapato South
Hon. Abraham Osoi	Member	Matapato North
Hon. Hussein Aden	Member	Special Elect
Hon. Naisiae Karia	Member	Special Elect
Hon. Mildred Milanoi	Member	Special Elect

f) Agriculture, Livestock, veterinary services, fisheries and Irrigation Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation Study and review all County legislations referred to it

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iii) Study access and analyse the relative success of the departments as measured by the result obtained as compared with their stated objectives;

iv) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;

Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation. The Committee met on **(20)** Occasions

Member	Designation	Ward
Hon. Joseph Mutunkei	Chairperson	Ildamat Ward
Hon. Evelyne Milia	Vice – Chairperson	Special Elect
Hon. James Mbiriri	Member	Ngong Ward
Hon. Jonathan Koroine	Member	Mosiro Ward
Hon. Joshua Saigilu	Member	Loodokilani Ward
Hon. David Louis Musonera	Member	Special Elect
Hon. Edwin Lemomo	Member	Kuku Ward
Hon. Phoebe Makungu	Member	Special Elect
Hon. Joyce Sunte	Member	Special Elect

g) Trade, Investments, and Enterprise Development Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;

ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation

iii) Study and review all County legislations referred to it

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- iv) Study access and analyse the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- vi) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

The Committee met on **(18)** Occasions

Member	Designation	Ward
Hon. Titus Matheka Masila	Chairperson	Ongata Rongai Ward
Hon. Mildred Risancho	Vice – Chairperson	Special Elect
Hon. Betty Mula Taany	Member	Special Elect
Hon. James Mwaura Mbiriri	Member	Ngong Ward
Hon. Hussein Ali Adan	Member	Special Elect
Hon. Abraham Osoi	Member	Matapato North Ward
Hon. Tabitha Karanja	Member	Special Elect
Hon. Isaac Keser	Member	Magadi Ward
Hon. Simon Mumeita	Member	Purko Ward

h) Finance, Economic, Planning and ICT Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all County legislations referred to it

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- iv) Study access and analyse the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- vi) Make Reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

The Committee met on **(40)** Occasions.

Ember	Designation	Ward
Hon. Jackson Angaine	Chairperson	Rombo Ward
Hon. Edwin Lemomo	Vice - Chairperson	Kuku Ward
Hon. Daniel Memusi Kokan	Member	Imaroro Ward
Hon. Timothy Saigilu	Member	Imbirikani
Hon. Joshua Olowuasa	Member	Kaputei North
Hon. Amos Solitei	Member	Keekonyokie
Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Tabitha Karanja	Member	Special Elect
Hon. Carolyne Ndeti	Member	Special Elect

i) Water, Environment and Natural Resources Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation

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- iii) Study and review all County Legislations referred to it
- iv) Study access and analyse the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- vi) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation. The Committee Meet on **(33)** Occasions.

Member	Designation	Ward
Hon. Amos Solitei	Chairperson	Keekonyoike Ward
Hon. Tabitha Karanja	Vice – Chairperson	Special Elect
Hon. Benard SupeetMoloma	Member	Kenyawa-Poka Ward
Hon. Ann Ntatai Lemaron	Member	Special Elect
Hon. Jonathan Koroine	Member	Mosiro
Hon. John Loisa	Member	Dalaletuk
Hon. Joshua Olowuasa	Member	Kaputei North
Hon. Phoebe Makungu	Member	Special Elect
Hon. Stephen Marush	Member	Sholinke Ward

j) Lands, Physical Planning, Urban Development and Housing Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation

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- iii) Study and review all County legislations referred to it
- iv) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- vi) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation. The Committee met on **(36)** occasions

Members	Designation	Ward
Hon. Jonathan Koroine	Chairperson	Mosiro Ward
Hon. Peninnah Nchari	Vice – Chairperson	Special Elect
Hon. John Loisa	Member	Dalalekutuk Ward
Hon. Jackson Angaine	Member	Rombo Ward
Hon. James Kuya	Member	Kimana Ward
Hon. Joseph Torris	Member	EwuasoOonkidongi Ward
Hon. Paul Matuyia	Member	Kitengela Ward
Hon. Eli Gor Ochieng	Member	Oloolua Ward
Hon. Judy Komite	Member	Special Elect

k) Education, Vocational Training, Youth and Sports Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) Investigate, inquire into and report on all matters relating to the mandate, management activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation

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- iii) Study and review all County legislations referred to it
- iv) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- vi) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation. The Committee met on **(32)** Occasions.

Member	Designation	Ward
Hon. Joshua Saitoti	Chairperson	Loodokilani Ward
Hon. Joyce Sunte	Vice – Chairperson	Special Elect
Hon. Paul Metui	Member	Lenkism Ward
Hon. James Mutiga	Member	Nkaimurunya Ward
Hon. Titus Matheka	Member	Ongata Rongai Ward
Hon. Joseph Mutunkei	Member	Ildamat Ward
Hon. Grace Parantai	Member	Special Elect
Hon. Edwin Lemomo	Member	Kuku Ward
Hon. Bernard Moloma	Member	Kenyewa -Poka Ward

1) Public Service, Administration, Social Services, Citizen Participation and Inspectorate Services Committee.

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;

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- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all County legislations referred to it
- iv) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- vi) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

The Committee has meet on (8) Occasions

Member	Designation	Ward
Hon. Stephen Ngatho	Chairperson	Olkeri Ward
Hon. Judy Komite	Vice – Chairperson	Special Elect
Hon. Peninnah Nchari	Member	Special Elect
Hon. Jackson Angaine	Member	Rombo Ward
Hon. Joshua Saitoti	Member	Loodokilani Ward
Hon. Joshua Olowuasa	Member	Kaputei North
Hon. Hamida Haji	Member	Special Elect
Hon. Paul Metui	Member	Lenkism Ward
Hon. Amos Solitei	Member	Keekonyokie Ward

m) Roads, Transport, Public Works and Energy Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

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- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all County legislations referred to it
- iv) Study access and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- iv) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation. The Committee met on (30) Occasions.

Member	Designation	Ward
Hon. James Mbiriri Mwaura	Chairperson	Ngong Ward
Hon. Grace Parantai	Vice- Chairperson	Special Elect
Hon. Evalyne Milia	Member	Special Elect
Hon. Joseph Torris	Member	EwuasoOonkidongiWard
Hon. Ann Ntatai	Member	Special Elect
Hon. Simon Saitoti	Member	Purko Ward
Hon. Betty Taany	Member	Special Elect
Hon. Eli Gor	Member	Oloolua Ward
Hon. Jacinta Mamali	Member	Special Elect

n) Justice, Legal Affairs and Delegated on County Legislation Committee

The Mandate of the Committee as per Standing Order no. 190 (1) there shall be a select Committee to be known as the Committee on Justice, Legal Affairs and Delegated County Legislation. The Committee shall comprise of the Chairperson and not more than (6) other Members. (3) Constitutional

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Affairs, the administration of law and Justice, including the elections, ethics, integrity and anti - corruption and human rights. The Committee met on **(16)** Occasions.

Member	Designation	Ward
Hon. Hussein Ali	Chairperson	Special Elect
Hon. Hamida Haji	Vice – Chairperson	Special Elect
Hon. Paul Metui	Member	Lenkism Ward
Hon. Daniel Memusi Kokan	Member	Imaroro Ward
Hon. Phoebe Makungu	Member	Special Elect
Hon. Isaack Kiresian	Member	Magadi Ward
Hon. James Mutiga Maina	Member	Nkaimurunya Ward
Hon. David Nkanini	Member	Special Elect
Hon. Tabitha Karanja	Member	Special Elect

o) Implementation Committee

The Mandate of the Committee as per Standing Order no. 182 Within sixty days of a resolution of the County Assembly or Adoption of a Report of a Select Committee, the relevant County Executive Committee Member under whose Portfolio the Implementation of the Resolution falls shall provide a Report to the Relevant Committee of a County Assembly in accordance with Article 183 (3) of the Constitution of Kenya 2010. The Committee met on **(14)** Occasions.

Member	Designation	Ward
Hon. John Maina Mutiga	Chairperson	Nkaimurunya Ward
Hon. Phoebe Makungu	Vice – Chairperson	Special Elect

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Hon. James Kuya	Member	Kimana Ward
Hon. Joshua Saitoti	Member	Loodokilani Ward
Hon. Peninnah Nchari	Member	Special Elect
Hon. Mildred Risancho	Member	Special Elect
Hon. Joseph Mutunkei	Member	Ildamat Ward
Hon. Abraham Osoi	Member	Matapato North Ward
Hon. Stephen Marush	Member	Sholinke Ward

p) Disability Mainstreaming Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) Investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all County legislations referred to it
- iv) Study assess and analyze the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- v) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

The Committee met on (28) Occasion's.

Member	Designation	Ward
Hon. Betty Taany	Chairperson	Special Elect
Hon. Jacinta Mamalai	Vice – Chairperson	Special Elect

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Hon. Grace Parantai	Member	Special Elect
Hon. David Nkanini	Member	Matapato South Ward
Hon. Peninnah Nchari	Member	Special Elect
Hon. Louis Musonera	Member	Special Elect
Hon. Hussein Ali	Member	Special Elect
Hon. Naisiae Karia	Member	Special Elect
Hon. Joyce Sunte	Member	Special Elect

q) Rules and Procedures Committee

The Mandate of the Committee as per Standing Order no.177 (1) Expect as and to the extent to which the Chairperson may otherwise direct for the purpose of facilitating full consideration and discussion of a matter referred to a Committee, the procedure in a Select Committee shall be as nearly as possible, the same as that Committee of the Whole County Assembly.(2) Any question arising in a Select Committee shall be decided by vote and the Resolution on any such vote shall constitute the decision of the Select Committee on that question. The Committee met on (9) occasions.

Member	Designation	Ward
Hon. Justus Ngossor	Chairperson	Speaker
Hon. Everlyne Payiaton Milia	Member	Special Elect
Hon. James Mbiri	Member	Ngong Ward
Hon. Ann Ntaatai	Member	Special Elect
Hon. Stephen Marush	Member	Sholinke Ward

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Hon. Grace Parantai	Member	Special Elect
Hon. Benard Moloma	Member	Kenyewapoka Ward
Hon. Simon Mumeita	Member	Purko Ward
Hon. Carolyne Ndeti	Member	Special Elect
Hon. Hussein Ali	Member	Special Elect

r) County Assembly Business Committee

The Mandate of the Committee as per Standing Order no. 152 (1) There shall be a Select Committee to be designated the County Assembly Business Committee, consisting of –

a) The Speaker who shall be the Chairperson;

b) The Leader of the Majority Party;

c) The Leader of the Minority Party; and

d) Not less than Five (5) and not more than (7) Members, who shall be nominated by the County Assembly parties and approved by the County Assembly at the commencement of every session, reflecting the relative majorities of the seats held by each of the County Assembly parties in the County Assembly and taking into consideration the interests of independents. (2) The County Assembly Business Committee shall be appointed within seven days on Assembly of a new County Assembly. (3) In nominating the Members to a County Assembly Business Committee, each County Assembly Party shall include its Whip into the Membership. The Committee met on (40) Occasions.

Member	Designation	Ward
Hon. Justus Ngossor	Chairperson	Speaker
Hon. John Loisa	Member	Dalalekutuk Ward
Hon. Isaac Keses	Member	Magadi Ward

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Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Simon Saitoti	Member	Purko Ward
Hon. Joshua Saitoti	Member	Loodokilani Ward
Hon. Timothy Saigilu	Member	Imbirikani Ward
Hon. Joyce Sunte	Member	Special Elect
Hon. David - Louis Musonera	Member	Special Elect

s) Committee on Selection

The Mandate of the Committee as per Standing Order no. 153 (1) there shall be a select Committee, to be designated selection Committee consisting of the Majority Leader Party who shall be the Chairperson, the Leader of the Minority Party and not less than five (5) and not more than (7) Members who shall be nominated by the County Assembly parties and approved by the County Assembly. (2) The Committee on selection shall nominate Members to serve in the Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments. (3) The Committee on Selection shall be appointed within ten days on Assembly of new County Assembly.

Member	Designation	Ward
Hon. John Loisa	Chairperson	Dalalekutuk Ward
Hon. Isaac Kiresian	Vice – Chairperson	Magadi Ward
Hon. Jonathan Koroine	Member	Mosiro Ward
Hon. Titus Matheka	Member	Ongata Rongai Ward
Hon. Peninnah Nchari	Member	Special Elect
Hon. Rebecca Karia	Member	Special Elect

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Hon. Paul Matuya	Member	Kitengela Ward
Hon. Joseph Torris	Member	Ewuaso-onkiidoongi Ward
Hon. Midred Risancho	Member	Special Elect

t) Liaison Committee

The Mandate of the Committee as per Standing Order no.192 (1) there shall be a Select Committee to be known as Liaison Committee which shall consist of the Chairperson of Committees as the Chairperson, Chairpersons of Committees as the Chairperson, Chairpersons of all Committees of the County Assembly and the Speaker as an Ex Officio Member (2) The Liaison Committee shall a) Guide and co- ordinate the operations, policies and Mandates of all Committees;

b) Deliberate on and apportion the annual operating budget among the Committees;

c) Consider the Programmes of all Committees, including their need to travel and sit away from the Precincts of County Assembly.

d) Ensure that Committees submit Reports as required by the Standing Orders;

e) Determine, whenever necessary, the Committee submits reports as required by these Standing Orders;

f) Give such advice relating to the work and Mandate of Select Committee as it may consider necessary;

The Liaison Committees shall consider Reports of Committee that have not been deliberated by the County Assembly and shall Report to the County Assembly on the consideration of such Reports. The Committee met on (1) Occasions.

Member	Designation	Ward
Hon. Justus Ngossor	EX- Officio Member	Speaker
Hon. Daniel Kokan	Chairperson	Imaroro Ward

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Hon. John Loisa	Member	Dalalekutuk Ward
Hon. James Kuya	Member	Kimana Ward
Hon. Jackson Angaine	Member	Rombo Ward
Hon. Joshua Saigilu	Member	Loodokilani Ward
Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Joseph Mutunkei	Member	Ildaamat Ward
Hon. Jonathan Koroine	Member	Mosiro Ward
Hon. Naisiae Karia	Member	Special Elect
Hon. Betty Mula	Member	Special Elect
Hon. James Mbiriri	Member	Ngong Ward
Hon. Titus Matheka	Member	Ongota Rongai Ward
Hon. Hussein Adan	Member	Special Elect
Hon. David Nkanini	Member	Matapato South Ward
Hon. Amos Solitei	Member	Keekonyokie Ward

u) Committee on Appointment

The Mandate of the Committee as per Standing Order no.185 (1) There shall be a select Committee to be designated the Committee on Appointments to be appointed by the County Assembly, consisting the Speaker as the Chairperson, the Leader of the Majority Party, Leader of the Minority Party and not more than three (3) other Members nominated by the County Assembly Business Committee. The Committee on Appointments shall be appointed within seven (7) days on Assembly of a new County Assembly and shall serve for a period of three years and that appointed thereafter shall serve for the remainder of the term of the County Assembly. The Committee met on (8) Occasions.

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Member	Designation	Ward
Hon. Justus Ngossor	Chairperson	Speaker
Hon. John Loisa	Member	Dalalekutuk Ward
Hon. Isaac Kiresian	Member	Magadi Ward
Hon. James Kuya	Member	Kimana Ward
Hon. Stephen Ngatho	Member	Olkeri Ward
Hon. Ann Ntaatai	Member	Special Elect
Hon. Jackson Angaine Ningori	Member	Rombo Ward
Hon. Judy Komite	Member	Special Elect
Hon. Eli Gor	Member	Ooloolua Ward

v) Gender Culture Cooperatives Wildlife and Tourism Committee

The Mandate of the Committee as per Standing Order no. 191 (6) is:

- i) To investigate, inquire into and report on all matters relating to the mandate, management, activities, administration, operation and estimates of the assigned departments;
- ii) Study the programme and policy objectives of the departments and the effectiveness of the implementation
- iii) Study and review all County legislations referred to it
- iv) Study access and analyse the relative success of the departments as measured by the result obtained as compared with their stated objectives;
- v) Investigate and inquire into all matters relating to the assigned departments as they may deem necessary and as may be referred to them by the County Assembly;
- iv) Make reports and recommendations to the County Assembly as often as possible, including recommendation of proposed legislation.

The Committee met on **(21)** Occasions

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Member	Designation	Ward
Hon. Naisiae Karia	Chairperson	Special Elect
Hon. Peninnah Nchari	Vice – Chairperson	Special Elect
Hon. Isaack Kiresian Keses	Member	Magadi Ward
Hon. Betty Mula	Member	Special Elect
Hon. Titus Matheka	Member	Ongata Rongai Ward
Hon. Evalyne Payiaton	Member	Special Elect
Hon. Carolyne Nteti	Member	Special Elect
Hon. Jacinta Lepaiton	Member	Special Elect
Hon. Hamida Yare	Member	Special Elect

In addition to the above Committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted on 3rd November 2020 to comply with the PFM (County Government) regulations (2015) on the formation of audit Committees for all Counties.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County Assembly held an Annual consultative meeting in Kajiado County Assembly where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County’s service delivery charter.

The County Assembly also subjected 10 bills through public participation as shown below:

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No.	Title of the Bill	Bill No	Committee Responsible	Status
1	The Kajiado County Supplementary Appropriation Bill, 2025	/2025	Budget & Appropriation	PASSED
2	The Kajiado County Child Care Bill, 2024	6/2024	Medical Services and Public Health	PASSED
3	The Kajiado County Agriculture Sector Co-ordination Bill	8/2024	Agriculture, Livestock, Veterinary Services, Fisheries and Irrigation	PASSED
4	The Kajiado County Corporate Social Responsibility Bill, 2024	1/2024	Public service Administration, Social services, citizen participation & Inspectorate services	PASSED
5	The Kajiado County Sand conservation & Quarrying Management Bill, 2024	4/2024	Water, Environment & Natural Resources	Committee Stage
6	The Kajiado County Public Health and Sanitation Bill, 2025	4/2025	Medical services and Public Health	PASSED
7	The Kajiado County Trade and Markets Bill, 2025	5/2025	Trade, Investment and Enterprise Development	PASSED
8	The Kajiado County Water and Sanitation Services Bill, 2025	6/2025	Water, Environment and Natural Resources	Committee Stage
9	The Kajiado County Appropriation Bill, 2025	/2025	Budget & Appropriations	PASSED

b. Risk management

- Are there effective arrangements for risk management and internal control? Yes, The Assembly has Risk Champions for each department.
- Are there formal processes to identify and assess risks? Yes, The Assembly has a Risk Management policy which guides in identifying any risks.
- Are there formal processes to analyse risks as a basis for how they should be managed? Yes, the Risk Management policy acts as such
- Are there formal processes to assess changes in the internal and external environments which could give rise to risks? Yes. The risk policy

Risks identified and analysed in the period and how they were managed.

- 1) Bureaucracy printing of the bills.
- 2) Delay of funds from the exchequer.
- 3) Misplaced expectations by the public on the Assembly's mandate.
- 4) Delay in production of Hansard reports.

How they were managed.

- 1) Regular engagement/follow up with executive and Government printers
- 2) Regular engagements with the stakeholders i.e., National treasury and the Controller of Budget.
- 3) Continuous communication on the Assembly's mandate through Service charter for the Assembly.
- 4) Capacity building of Hansard staff.

Compliance

The Assembly operations are governed by the relevant laws and regulations among many PFM Act and County Government Act 2015, of which its compliance to these laws. The Assembly's reports emanating from such compliance are prepared and discussed at the relevant levels or other Government offices.

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4. Foreword by Clerk of the County Assembly

(i) Budget performance

The Assembly had an original budget of Kshs. **1,153,771,770**. Following supplementary budgets, the final budget stood at Kshs. **1,038,439,476.00**. A total of Kshs. **848,681,236.00** was received from the CRF and other receipts of Kshs. **10,819,000.00** was received from Assembly sales of Motor Vehicles and borrowings from Car loan and Mortgage Fund, totalling Kshs. **859,500,236.00** receipts during the Financial Year. Of this amount, Kshs. **859,464,821.90** was absorbed forming absorption rate **83%**. The funds not absorbed were due to non-disbursement of the May 2025 partly and June 2025 tranche of equitable share from the County Treasury by 30th June 2025.

(ii) Operational Performance

The Assembly has Passed 14 Bills/Acts, 10 relevant policies approved, 3 relevant regulations approved, 49 Committee Reports including public participation tabled. On representation role, 50 statements and 87 motions were tabled. The Assembly has passed its Annual original Budget for FY2024/2025 on 27th June 2024 and Supplementary budget 1 for the year on 17th April 2025. The Assembly has participated in 12 stakeholders' engagements, has vetted 8 CECM and COs and 85% of staff has been trained. The below is the Assembly's Committees, Mandates and Success for the Period FY2024/2025;

No	Name of Committee	Mandate	Achievements
1.	Budget and Appropriations	<p>I. Investigate, inquire into, coordinate, control and monitor on all matters;</p> <p>a) The County Budget</p> <p>b) Own Source Revenue Performance</p> <p>c) County Budget Review and Outlook Paper (CBROP)</p> <p>d) County Fiscal Strategy Paper (CFSP)</p> <p>II. Discuss and review the estimates and make recommendations to the County Assembly</p> <p>III. Examine Bills related to the County Budget, including Appropriations Bills.</p>	<p>✓ Consideration of CBROP</p> <p>✓ Consideration of Annual Performance Report (APR)</p> <p>✓ Consideration of the Framework Agreement for payroll financial services and other short-term operational expenses advances between the County Government of Kajiado County and Kenya Commercial Bank (KCB)</p> <p>✓ Consideration of The Kajiado County Fiscal Strategy Paper (CFSP) 2025 and Debt</p>

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			<p>Management Strategy Paper (DMS),2025</p> <ul style="list-style-type: none"> ✓ Consideration of Supplementary County Budget Estimates FY 2024/2025 ✓ Consideration of County Budget Estimates FY 2025/2026
2.	Education and Vocational Training, Youth & Sports	<p>I. Investigate, inquire into, coordinate, control and monitor on all matters related to the County Department on Education;</p> <ul style="list-style-type: none"> a) Early Childhood Education b) Village polytechnics c) Homecraft centres d) Childcare facilities 	<ul style="list-style-type: none"> ✓ Oversight on ECDE development projects ✓ Report on response to statement on disbursement of youth fund ✓ Report on response to statement on transition of learners to County vocational training ✓ Report on the status of stadia within the County
3.	PIC/PAC	<p>I. Examine accounts showing appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly.</p> <p>II. Examine reports, accounts and workings of the County public investments.</p> <p>III. Establish whether affairs of County Public Investments are being managed in accordance with sound financial or business principles and prudent commercial practices.</p>	<ul style="list-style-type: none"> ✓ OAG Reports on water companies ✓ OAG report on Olkejuado water company ✓ Scrutiny of OAG reports
4.	Medical Service Public Health and Sanitation	<p>I) Investigate, inquire into, coordinate, control and monitor on all matters;</p> <ul style="list-style-type: none"> a) County health facilities and pharmacies; b) Ambulance services; c) Promotion of primary health care; 	<ul style="list-style-type: none"> ✓ Public participation on Kajiado County childcare facilities Bill,2024 ✓ Report writing on the Bill and Policy ✓ Public participation report on the consideration of the

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		<ul style="list-style-type: none"> d) Licensing and control of undertakings that sell food for the public; e) Cemeteries, funeral parlours and crematoria. 	<p>Kajiado County Public Health and Sanitation Bill</p> <ul style="list-style-type: none"> ✓ Report writing on the consideration of the Kajiado County Public Health and Sanitation Bill ✓ Report on consideration of response on the nurses' strike in Kajiado Coun
5.	Finance Economic Planning and ICT	<ul style="list-style-type: none"> 1) Investigate, inquire into, coordinate, control and monitor on all matters; <ul style="list-style-type: none"> a) Finance Bill b) Revenue Performance c) Emergency Fund Expenditures d) County Integrated Development Plan (CIDP) e) Tax regimes and general review on waivers 	<ul style="list-style-type: none"> ✓ Consideration of Four emergency reports for the period; July-August, 2023, September-October, 2023, November-December, 2023, February-March, 2024 & April- May, 2024 ✓ Public Participation on Annual Development Plan (ADP) 2025-2026 ✓ Consideration of the Framework Agreement for payroll financial services and other short-term operational expenses advances between the County Government of Kajiado County and Kenya Commercial Bank (KCB) ✓
6.	Public Service Administration and Citizen Participation	<ul style="list-style-type: none"> 1) Investigate, inquire into, coordinate, control and monitor on all matters; <ul style="list-style-type: none"> a) Staffing and personnel Establishment in the County b) Wage bill 	<ul style="list-style-type: none"> ✓ Field visit to companies on CSR activities ✓ Report writing on CSR Bill ✓ CPSB annual report consideration, 2023 ✓ Report on liquor licensing management sampled from three sub-counties in Kajiado County

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7.	Trade, Investment & Enterprise Development	<p>1) Investigate, inquire into, coordinate, control and monitor on all matters trade development and regulation, including; Markets;</p> <ul style="list-style-type: none"> a) Trade licenses (excluding regulation of professions) b) Fair trading practices c) Local tourism d) Cooperatives societies 	<ul style="list-style-type: none"> ✓ Oversight on Markets Management Committees across the County ✓ Report on the consideration of the Kajiado County Trade and Market Bill, 2025
8.	Lands Physical Planning and Urban Development	<p>1) Investigate, inquire into, coordinate, control and monitor on all matters including;</p> <ul style="list-style-type: none"> a) County spatial plan b) Urban cities planning c) Oversight on Municipalities d) Land survey and mapping 	<ul style="list-style-type: none"> ✓ three reports on the municipalities Integrated development plans (IDPs) ✓ two reports on Ngong & Kajiado municipality policy ✓ Consideration of statement on Kajiado Demo farm ✓ Report on staff establishment in the municipalities ✓ Consideration of Kitengela Municipality waste management policy ✓ Consideration of statement on status of Spatial Plan implementation ✓ Report on consideration of Konza Technopolis buffer zone inter County Physical and land use Development Plan (2023-2033) ✓ Report on performance of municipalities
9.	Water, Irrigation, Environment and Natural Resource	<ul style="list-style-type: none"> ✓ Investigate, inquire into, coordinate, control and monitor on all matters including; ✓ Soil and water conservation <ul style="list-style-type: none"> a) Forestry 	<ul style="list-style-type: none"> ✓ Field visit to empuyiankat incinerator and other companies assess to environmental compliance

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		b) Natural resources and environment conservation	<ul style="list-style-type: none"> ✓ Consideration of Kajiado water policy ✓ Report on response to statement on charcoal burning in the County. ✓ Report on response to statement on implementation status of rainwater harvesting Act
\10.	Roads, Transport, Public Works, Housing and Energy	1) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> a) Storm water management systems in built-up areas; b) Housing c) Electricity and gas reticulation and energy regulation 	<ul style="list-style-type: none"> ✓ Oversight to establish actual status of Helena Road ✓ Oversight of County roads and street lighting
11.	Agriculture Livestock, Veterinary Services Fisheries and Cooperative Development	1) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> a) Crop and animal husbandry b) Livestock sale yards c) County abattoirs d) Plant and animal disease control e) fisheries 	<ul style="list-style-type: none"> ✓ Public participation on Kajiado County Agriculture Sector Coordination (CASCOM) Bill ✓ Report writing on CASCOM Bill ✓ Consideration of a petition by Elerai Lolkera Agroecology on HHPs and Tomato packaging
12.	Gender, Culture, Cooperatives, wildlife & Tourism	1) Investigate, inquire into, coordinate, control and monitor on all matters including; <ul style="list-style-type: none"> a) Betting, casinos and other forms of gambling b) Racing c) Liquor licensing d) Cinemas e) Video shows and hiring f) Libraries g) Sports and cultural activities and facilities h) County parks, beaches and recreational facilities 	<ul style="list-style-type: none"> ✓ Oversight activity on management of cooperatives & Amboseli technical Committee ✓ Benchmarking report to maasai mara game reserve

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13.	Justices, Legal Affairs and Delegated County Legislation	I. The Committee shall consider all Statutory instruments to ensure they are in accordance with the law and doesn't infringe any fundamental right. II. Review passed laws within the County and identifies gaps.	✓ Consideration of the Kajiado County Veterinary Development Fund Regulation
14.	Implementation	The Committee shall scrutinize the resolutions of the County Assembly (including adopted Committee reports), petitions and undertakings given by the County Executive Committee.	✓ Consideration of Assembly Resolutions
15.	House Business	I. Coordination and generation of House Businesses II. Plan the affairs of the County Assembly through Order Papers and Calendar	✓ Review of Performance for Third Session ✓ County Assembly Calendar for the Fourth Session ✓ Exposition of Public policy contained in the Governors Speech
16.	Disability Mainstreaming	I. Investigate, inquire into, coordinate, control and monitor on all matters including; II. Mainstreaming of the disability policy in the Offices, Hospitals and Markets	✓ Oversight of EARCs in Kajiado
17.	Committee on Appointments	Investigate and test suitability of nominees	✓ Report Writing for Vetting of selection panel for County Secretary (CS)
18.	Committee on Rules & Procedures	Review of standing orders	✓ Report writing on the Kajiado County Assembly standing orders amendments
19.	Committee on Powers & Privileges	Take care of members welfare	Nil
20.	Liaison Committee	Overseeing Committee operations	✓ Consideration of Committees annual reports and Budget Ceilings FY 2024-2025

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No	Name of the Committee	Document tabled	Status
1.	Public Accounts and Public Investment Committee	Report of Auditor General on Kitengela Sub-County level 4 Hospital for the Year ended 30 th June,2023 and 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Ongata Rongai Sub-County level 4 Hospital for the Year ended 30 th June,2022, 2023 and 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Oloitoktok Sub-County level 4 Hospital for the Year ended 30 th June,2022, 2023 and 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Kajiado County referral level 4 Hospital for the Year ended 30 th June,2022, 2023 and 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Mashuuru Sub-County level 4 Hospital for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Imbirikani level 4 Hospital for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Ngong Sub-County level 4 Hospital for the Year ended 30 th June,2022, 2023 and 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Kajiado County Disability Mainstreaming Fund for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Executive Annual Reports on Financial Statements for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Kajiado County Revenue Fund for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Receiver of Revenue Statements for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Kajiado County Emergency Fund for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee
		Report of Auditor General on Kajiado County Education Bursary Grants & Scholarship Fund for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee
Report of Auditor General on Kajiado County Youth & Women Enterprise Fund for the Year ended 30 th June, 2024	Committed to PIC/PAC Committee		
2	Agriculture, Livestock, Veterinary Services,	Petition by Elerai Lolkera Agroecology Farmer group, on Highly Hazardous Pesticides (HHPs),	Committed to Agriculture Committee

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Fisheries and Irrigation Committee	Tomato packaging and Kimana Market drainage infrastructure	
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(iii) Performance of key development projects

In the financial year 2024-25, the County Assembly had planned to implement the following projects;

- a) Completion of the ultra-modern chamber and workspaces project
- b) Construction of ten ward offices
- c) Completion of the Speaker’s residence
- d) Facelifting of the Assembly precinct.
- e) General refurbishments

Infrastructural Development: List of Projects, Outcome, Outputs, Performance Indicators and Progress for FY 2024/25.

Programme	Delivery Unit	Key Outputs (KO)	Key Performance Indicators (KPIs)	Progress in FY 2024/25.
Name of Programme: Infrastructural development Outcome: Conducive working environment				
SP.1 ultra-modern chamber and workspaces	Office of the clerk and service board	Completed workspaces	No. of offices and chamber constructed.	The project is still ongoing since it was a rolling over project
SP.2 Construction of ten ward offices	Office of the clerk and service board	Ten Ward Offices Completed	No. of Ward Offices Constructed	The eight ward offices are complete though payments for the works still pending

Kajiado County Assembly as an equal opportunity giver to all the suppliers for both goods, services and works. It has managed to achieve this by ensuring that;

1. Floating of tenders is done on a rotational basis from the Suppliers Register for the RFQ bidders and advertisement is done in at least two dailies of nationwide circulation for the Open Tenders categories to ensure that information reaches out all potential suppliers/Contractors for them to have an opportunity to bid or participate without any limitation.
2. It follows all the procedures required by procurement laws to come up with the Most Economically Evaluated Bidders (MEAT) and not the Lowest Bidders. This has been achieved by including three categories of requirements in the tender documents ranging from Mandatory, technical and Financial, so as to ensure fairness and also to come up with the best Bidders and who are fully compliant.

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

3. Gives timely communication by giving feedbacks to both successful and unsuccessful bidders by sending them Notification of Awards for the successful bidders and Debriefing/Regret letters to the unsuccessful bidders and this ensures that every bidder's effort is respected.
4. It regulates the cost of procuring items, works and services by adhering with the PPRA Price Index matrix and market survey reports and this has assisted in preventing exorbitant prices that constraints the budget. It has also ensured that it honours supplier's payments within the agreed period and as per the timelines stipulated by procurement Laws and in the signed Contract.

(iv) Comment on value-for-money achievements

The Assembly was able to achieve value-for money for the FY2024/2025 through the following ways;

1. Assembly's core business functions (Legislation, Oversight and Representation) were effectively achieved during the year,
The Assembly exercised its oversight role by holding the executive to account in its various areas of operations to ensure that the public funds are put into good use. This was enhanced further from the PIC/PAC reports tabled in the House for adoption.
2. Public participation was effective in that the same were inclusive and there was a sense of ownership of the said projects by locals,
3. Administration function: The Assembly managed to facilitate adequate staffs' development function through Capacity Building and Continuous Professional Development.
4. The completion of Speaker's residence has reduced the burden of incurring monthly rental payments and helped the Assembly in establishing a permanent residence for the current speaker and for the future speaker office holders
5. The new chambers under construction will create enough space for staff offices and offices for the Hon. Members for efficient service delivery for all.
6. The completion of 8 Ward offices has reduced the burden of incurring monthly rental payments and assisted the Assembly in establishing a permanent Ward office and waterborne toilets for the current and future Members of the County Assembly.
7. Borehole drilling and equipping; which has been able to provide consistent and reliable source of water which has led to cost cutting of water bills, improved health and sanitation among others.
8. Construction of waterborne toilet within the Assembly Precincts; this has improved hygiene and sanitation, convenience and comfort and also environmental protection.

(v) Challenges and recommended way forward

The Assembly faced major challenges during the year under review with the budget cuts of Kshs.86,432,294 and delay in disbursement of funds which affected implementation of projects. Limited budget resources vis-à-vis demand for the resources because of Commission on Revenue Allocation (CRA) budget ceilings thus affecting funding of Committees and provision of working tools.

Way Forward and Future out look

We recommend the following measures to address the challenges;

- 1) Timely disbursement of funds by the National treasury;
- 2) The Assembly to lobby for more resources through CRA and SENATE and
- 3) Take measures to prioritise activities that will utilise the limited budgeted resources.



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Name: Leboo Saisa

Clerk of the County Assembly

Kajiado County Assembly

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

5. Statement of Performance against Predetermined Objectives

Strategic development objectives

The key mandate of the County Assembly of Kajiado is Legislation, Oversight, and Representation. To achieve this, the Assembly’s program was documented in terms of Objectives, Key performance indicators, and output. Below is the performance of the Assembly in FY 2024/2025.

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	In FY 24/25, MCAs were able to pass 14 Bills/Acts, 49 Committee Reports including public participation tabled
	Enhanced professional development of MCAs – Review standing orders	Review standing orders/approved policies and regulations.	% increase in efficient Assembly operation	In FY 24/25 MCAs were able to 10 relevant policies approved, 3 relevant regulations approved, to enhance efficient Assembly operation.
<u>Program 2</u> General Administration, Planning and Support Services	Capacity Building	County Assembly staff and Hon Members performance enhanced through capacity building	% of Hon members and Staff capacity build.	The Assembly has participated 12 community engagements and 85% of staffs trained.
	Infrastructure Development	Construction of County Assembly ultra-modern chamber, Speaker’s residence and renovation of	% of work done in the Ultra-modern chamber, speaker’s residence and No of Offices renovated.	In FY 24/25, the Assembly did not continue with the construction of new Assembly chambers complex has a major project for the year which is

Kajiado County Assembly

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		the Assembly's offices.	.	estimated to be complete by year 2022 which its contracted team ended march 2022 at 40% complete to date, construction of the Speaker's Official Residence which completion is at 100% and construction 8 ward offices done during the year.
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6. Environmental and Sustainability Reporting

Kajiado County Assembly exists to transform lives. It is a constant promise to operate with great regard to the quality of life of our Hon. Members and employees, local communities where we operate and society at large. We are committed to do business in an ethical manner which yields long-term, sustainable benefits for all our stakeholders. It's what guides us to deliver our strategy, which is founded on Kajiado County Assembly pillars: putting the Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar;

a) Sustainability strategy and profile –

The County Assembly has endeavoured to undertake activities, some considered voluntary, and demonstrate the inclusion of social and environmental concerns in labour operations and interactions with stakeholders. In order to further its sustainability, the top management is geared towards ensuring that Corporate Social Responsibility strategy is developed. This will go a long way in enabling the County Assembly exert impact on its surroundings among the constituent's environment and social terms.

b) Environmental performance

Kajiado County Assembly has approved Environment Protection Act 2020 and Climate Change Act 2020 in place. The waste management and the sanitation fall under the department of Water, Environment and Natural resources. Line employees encourage the following:

1. Reduce, reuse and recycle where staff are sensitized to cut down on what they throw away
2. Volunteer for clean ups in our community the less run off and waste water
3. Use long lasting light bulbs: energy efficient light bulbs reduce greenhouse gas emissions.
Also flip the light switch when leaving the office.
4. Conserve water: the less water we utilize.

c) Employee welfare

Kajiado County Assembly has approved the Security Regulations in line with Safety and Compliance with Occupational Safety and Health Act, 2007 and the OSHA Act, 2007. Kajiado County Assembly Service Board has provided a conducive work environment as well as various employee benefits: the Car Loan and Mortgage scheme that seeks to improve the living standards

of Members of County Assembly and employees, Comprehensive medical Insurance cover for all Members of County Assembly and staff which ensures a healthy workforce, Group Personal Life Cover that offers to pay compensation to the MCAs and employees in the event of death and Group Personal Accident Cover that offers to pay compensation to the MCAs and employees who suffer bodily injuries due to accidents, facilitating sporting events that build a cohesive team. The County Assembly has also adopted a reward and recognition system that seeks to motivate Members of County Assembly as well as staff who have shown exemplary performance.

At internal level measures and programs targeting employees on health and safety are continuously factored, this impact on productivity and performance. Hiring of employees is undertaken competitively as outlined in the Kajiado County Assembly Human Resource Manual. Labour relations are at the apex. Workers are not only motivated but also involved in team building. On capacity building the County Assembly, keep offering professional trainings to its workers across the departments. The Assembly is already implementing a welfare policy where all the County Assembly employees contribute for supporting themselves in case of any unforeseen eventualities and many members of staff have already benefited from the welfare fund. In the FY2024/2025, the County Assembly Staff saw it important to start and manage its own SACCO hereby referred to as **Kajiado County Bunge SACCO** that will promote savings and provide affordable credit to its Members (Staff) and also will encourage a savings culture amongst the employees, accessibility of affordable loans, reduce financial stress and good financial management among others. All employees have mutually agreed to contribute in form of shares any amount they deem comfortable to them.

d) Market place practices-

The organisation outlines its efforts to:

- a) Responsible competition practice. -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- the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

- c) Responsible marketing and advertisement- the Assembly ensures services in ways that are honest, fair and socially responsible through transparency, fair competition, continuous monitoring and feedback.
- d) Product stewardship- outline efforts to safeguard consumer rights and interests

Kajiado County Assembly is in the forefront fighting corruption at all levels, by making sure that the code of conduct for both MCAs and staff are in place and signed by all, it has also instilled the Corruption prevention methods such as constituting Committees like Corruption Prevention Committee(CPC), Assurance Integrity Officers(AIOs), some policies are in place like Corruption prevention policy, procedures for bribery prevention, conflict of interest register is in place among others. All staff and Honourable Members are encouraged to adhere to Chapter six of the constitution – Leadership and integrity. On political matters unlike many other County Assemblies that have engaged in wrangles, Kajiado County Assembly remain one of the Assemblies that consider reconciliations and mature engagements on politics. The Assembly has a functional procurement department with excellent Supply Chain and best Supplier Relations. All procurement transactions are undertaken through e-procurement that ensures fairness, transparency, accountability and competitiveness. Suppliers’ payments are made within the given timeline of 90 days. To ensure ethical marketing practices and effective public participation processes, the Assembly informs the public on its activities, events, tenders among others seven days before the said date as required by law. Advertisements are done in Newspapers or broadcasts, with larger circulation, nationally or within the County.

e) Community Engagements

Kajiado County Assembly has conducted civic education to ensure capacity of the public to effectively participate in governance; this has resulted to an informed and engaged public that is able to hold their leaders accountable.

The County Assembly has undertaken several public forums that aim to provide sustainable decisions due to acceptance of decisions and community commitment to outcomes as local knowledge and diverse groups shape and create inclusive, effective solutions through stakeholder engagements such as the Speakers Roundtable and school outreach programs. These events brought together professionals from different fields such as media, churches, non-governmental organizations as well as the general public. These forums provided an avenue for the professionals

Kajiado County Assembly

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

to provide their input on areas such as techniques for conducting effective public participation. Schools drawn from the County visited the Assembly chambers to learn more on the devolution governance and how the County Government works.

Corporate Social Responsibility (CSR) or Community Involvement (CI) are the initiatives undertaken by the County Assembly in an effort to give back to society. The Assembly is fully cognizant of the fact that the resources available to the Government and its organs are limited and that there is need to complement them through Community Involvement programmes by the various stakeholder. In the FY 2024/2025 the Assembly did not undertake any CSR activity with only proposals tabled to be considered in the FY2025/2026.

7. Management Discussion and Analysis

PROGRAMMES:

Partnerships and linkages

Kajiado County Assembly through its strategic plan 2022 -2026 has been able to undertake partnership and linkage programmes to support some of its legislative progresses some of the organisations include:

- (a) Consumer Grassroots Associations supported five Agricultural Bills
- (b) Forum For Women in Development Democracy and Justice (FODDAJ) In Collaboration with the Centre for Rights Education and Awareness - Kenya supported capacity building on gender-based violence to the Gender Committee. FODDAJ also supported the County Assembly public participation bill as well as amendment of the women economic empowerment bill.
- (c) The Christ Blind Mission Kenya – partnered with the County Assembly on awareness and sensitisation program on issues of People Living with Disabilities.

PROJECTS

a) CONSTRUCTION OF WARD OFFICES

In the financial year 2024/2025 Kajiado County Assembly has been in the forefront to take services to the people at the grassroots level by constructing 10 ward offices and waterborne toilets. All the 25 Ward offices will be constructed.

These offices will enable the Honourable Members meet their constituents within the proximity of their wards. The offices will also help the County Assembly cut on cost of rent payment and conducting public participation since the public offices will have sufficient space for these activities as opposed to payment for the venues.

b) CONSTRUCTION OF ULTRAMODERN COUNTY ASSEMBLY CHAMBERS

The construction of County Assembly chambers is still ongoing since it was a rolling over project.

c) REFURBISHMENT OF COUNTY ASSEMBLY OFFICES

In order to reinforce security within the County Assembly and a conducive working environment, a perimeter wall was erected around the offices and the chambers. Landscaping was done and several offices were refurbished to provide suitable working environment to the human resource.

d) EQUIPPING OF BOREHOLE

In order to cut on cost of purchasing water The County Assembly Equipped its borehole hence available water for use in general cleaning, sanitation and irrigation of the ornamental flowers. Piping was done to various offices and sanitation facilities.

ENTITY'S COMPLIANCE WITH STATUTORY REQUIREMENTS

Except for delay on release of funds by the exchequer the County Assembly processes the statutory deductions on time.

MAJOR RISKS FACING THE KAJIADO COUNTY ASSEMBLY

Political Risks: Interference by the Executive arm of the County Government. For example, Sand harvesting Bill could not sail through as a result of being nabbed in the bud due to political interest.

Leadership wrangles can incessantly cause instability

Corruption related investigations

Technology Risks lack- Need to have a standard and latest technology to boost legislative processes like public participation, stakeholders' engagements and also Possible Cybersecurity risks.

MATERIAL ARREARS IN STATUTORY AND OTHER FINANCIAL OBLIGATIONS

This is mainly as a result in releasing of funds by the treasury. Otherwise Kajiado County Assembly ensures timely payments.

REVIEW OF THE ECONOMY AND SECTOR

Kenya's devolution has significant strides in promoting local governance and economic development since the inception of the decentralised governance following the promulgation of Constitution of Kenya 2010. Some of the devolution success stories in County Governments Include:

- Improved Service Delivery
- Stimulated economic growth
- Creation of job opportunities
- Physical infrastructures at the grassroots
- Some of the notable challenges include:
 - Disparities in resource allocations
 - Sectoral inefficiencies

- Governance issues and corruption

FUTURE DEVELOPMENTS

Kajiado County Assembly is set to improve its constitutional mandate through efficiency, performance and effective service delivery.

The County Assembly is set to improve its physical infrastructure, leverage its open governance through accessible information to the public and effective stakeholders' engagements, all this will enhance service delivery and inclusivity.

Kajiado County Assembly also seeks to widen its partnership programs to reach out to as many partners to ensure that its governance is more inclusive for the benefit of the electorates.

8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the Assembly financial statements, which give a true and fair view of the state of affairs of the Assembly for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Assembly; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the Assembly; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the Assembly's financial statements, which are transitional financial statements, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the Assembly financial statements give a true and fair view of the state of the Assembly's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The Clerk further confirms the completeness of the accounting records maintained for the Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

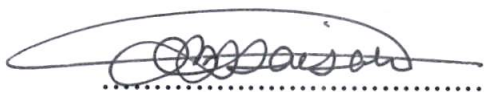
The Clerk confirms that the Assembly has complied fully with applicable Government Regulations and that the Assembly funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

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

Further the Clerk confirms that the Assembly'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 Kajiado County Assembly's financial statements were approved and signed by the Clerk for finance on 22nd. October, 2025.



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Clerk of County Assembly

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
Monrovia Street
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NAIROBI

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

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that 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 aim to address the Auditor-General's statutory roles and responsibilities 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

Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) financial statements of County Assembly of Kajiado set out on pages 1 to 58, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash

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

In my opinion, the transitional International Public Sector Accounting Standards financial statements present fairly, in all material respects, the financial position of County Assembly of Kajiado 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 (including the transitional provisions permitted under IPSAS 33) and comply with County Government Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects total receipts budget and actual on comparable basis of Kshs.1,038,439,476 and Kshs.849,788,236 respectively resulting to underfunding of Kshs.188,651,240 or approximately 18% of the approved budget.

The underfunding affected the implementation of planned activities and programmes and may have negatively impacted on effective service delivery to the public.

2. Long - Outstanding Trade Payables

The statement of financial position and as disclosed in Note 31 to the financial statements reflect trade and other payables balance of Kshs.246,913,494. However, trade payables totalling Kshs.15,820,370 have remained unsettled for more than twelve months.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects budgetary provisions for the subsequent years as they form a first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Information

Management is responsible for the Other Information set out on pages iii to liii which comprise of Key Entity Information and Management, Governance Statements, Forward by Clerk of the County Assembly, Statement of performance against predetermined objectives, Environment and sustainability reporting, Management Discussion and Analysis, Statement of management responsibility. The Other Information does not include the financial statements and my audit report thereon.

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

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

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 Payment to the County Assembly Forums and Society of Clerks at the Table (SOCATT)

The statement of financial performance and as disclosed in Note 9 to the financial statements reflect use of goods and services totaling Kshs.460,203,282. Included in the amount is Kshs.30,145,891 incurred on other operating expenses out of which Kshs.2,000,000 was paid to the Society of Clerks at the Table (SOCATT) and the County Assemblies Forum as annual subscription fees. However, the basis of payment was not stated and supported by the enabling legislation as required by Section 149(1)(a) of the Public Finance Management Act, 2012.

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

2. Failure to Comply with One-Third Rule on Basic Pay

Review of payroll records for the year and supporting ledger revealed that thirty (30) employees had over committed their salaries beyond two thirds. This is contrary to Section 19(3) of the Employment Act, 2012 which provides that the total amount of all deductions that may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds (2/3) of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

3. Non-Compliance with the Law on Ethnicity

As previously reported, review of human resource records revealed that the Assembly had two hundred and sixty-two (262) employees out of which one hundred and four (104) or approximately 40% were from the dominant ethnic community in the County. This is contrary of Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one third (1/3) of its employees from the same ethnic community.

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

4. People Living with Disability

As previously reported, review of human resource records revealed that out of a staff population of 262, the County Assembly has six (6) employees living with disabilities which represent approximately 2% of the workforce. This is contrary to Section 13 of Persons living with Disabilities Act, 2003 which states that the Council shall endeavor to secure the reservation of five percent of all casual, emergency and contractual positions in employment in the public and private sectors for persons living with disabilities.

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

5. Stalled Works on Kajiado County Assembly Chambers

The Management of County Assembly of Kajiado entered into a contract with a local firm for construction of the County Assembly Chambers at a contract sum of Kshs.577,973,400. The contract was signed on 27 March, 2017 with a contract period of five years commencing on 27 March, 2017 to 26 March, 2022. Review of the project file and physical verification in September, 2025 revealed that the project stalled nine (9) months to the completion date, in July, 2021 at approximately 34% completion level. The contractor had been paid a total of Kshs.191,643,286 as per interim certificate No.6 of 16 May, 2020.

Further, Management wrote a demand letter dated 11 March, 2022, to the Guarantor of the performance bond to pay the Assembly twenty million shilling (Kshs.20 million) since

the Contractor had defaulted on the contract. However, the Guarantor had not paid the Assembly despite the performance bond having expired on 13 March, 2022. Management did not provide evidence to confirm the measures put in place to recover the Kshs.20 million performance bonds from the Guarantor.

In the circumstances, value for money from the amount expended on the project totalling Kshs.191,643,286 had not been obtained.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Salaries Paid Outside the Integrated Personnel and Payroll Database (IPPD)

As previously reported, the statement of financial performance reflects Kshs.332,642,995 being employee costs as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.277,110,427 being basic salaries, wages, personal allowances paid as part of salary. Review of the master payroll for the twelve (12) months revealed that a total of Kshs.268,340,052 was paid through the payroll resulting to a variance of Kshs.8,770,375 which was paid outside the Integrated Payroll and Personnel Database (IPPD).

In the circumstances, the effectiveness of internal controls on processing of wages through manual payroll could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Assembly'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 Gathunga, CBS
AUDITOR-GENERAL

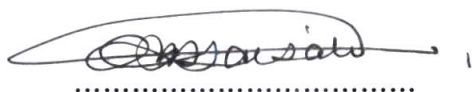
Nairobi

15 December, 2025

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

Description	Notes	FY2024/2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	5	901,578,932.00
Miscellaneous Revenue	6	-
Revenue from exchange transactions		
Other income	7	1,107,000.00
Total revenue		902,685,932.00
Expenses		
Employee costs	8	332,642,995.05
Use of goods and services	9	460,203,281.80
Transfers to other Government Entities	10	-
Depreciation and amortization expense	11	-
Other Grants and Subsidies	12	-
Finance costs	13	-
Social Benefits	14	-
Total expenses		792,846,276.85
Gain/(loss) on sale of assets	15	-
Gain/Loss on Foreign Exchange	16	-
Gain/Loss on fair value of investments	17	-
Impairment loss	18	-
Surplus/Deficit for the year		109,839,655.15
Taxation	19	-
Net Surplus/Deficit		109,839,655.15

The Financial Statements set out on pages 1 were signed by:



Name: Leboo Saisa.
Clerk of The County Assembly



Name: William Koitumet
Deputy Director Finance.
ICPAK M/No.:23489

11. Statement of Financial Position as at 30 June 2025.

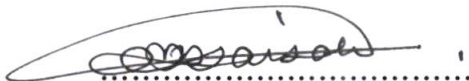
Description	Notes	FY2024/2025	Opening Statement
			1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	20	28,175,089.95	26,029,864.50
Receivables from Exchange Transactions	21(a)	-	-
Receivables from Non-Exchange Transactions	22	157,136,505.00	104,238,809.00
Inventories	23	-	-
Current portion of investments	24	-	-
Prepayments		16,055,748.50	12,411,430.10
Total Current Assets		201,367,343.45	142,680,103.60
Non-Current Assets			
Receivables from Exchange Transactions	21(b)	-	-
Non- Current portion of investments	24	-	-
Property, Plant and Equipment	25	753,353,512.20	626,665,340.70
Right of Use Assets	26	-	-
Intangible Assets and Goodwill	27	-	-
Investment Property	28	-	-
Biological Assets	29	-	-
Tangible Natural Resources	30	-	-
Total Non- Current Assets		753,353,512.20	626,665,340.70
Total Assets (A)		954,720,855.65	769,345,444.30
Liabilities			
Current Liabilities			
Trade and Other Payables	31	246,913,494.20	173,487,549.40
Refundable deposits and prepayments	32	28,137,944.30	23,515,156.00
Current Provision	33	-	-
Lease Liabilities	34	-	-
Deferred Income	35	-	-
Employee Benefit Obligation	36	-	-
Current Portion of Borrowings	37	-	-
Total Current Liabilities		275,051,438.50	197,002,705.40
Non-Current Liabilities			
Non-Current Provisions	33	-	-
Lease Liabilities	34	-	-

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Deferred Income	35	-	-
Non-Current Employee Benefit Obligation	36	-	-
Borrowings – Non-Current Portion	37	-	-
Service Concession Liability	38	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		275,051,438.50	197,002,705.40
Net Assets (A-B)		679,669,417.15	572,342,738.90
Represented by:			
Reserves			-
Accumulated Surplus		679,669,417.15	572,342,738.90
Capital Fund		-	-
Net Assets		679,669,417.15	572,342,738.90

The financial statements set out on pages 2 to 3 were signed by:



Name: Leboo Saisa.
Clerk of The County
Assembly



Name: William Koitumet
Deputy Director Finance.
ICPAK M/No.:23489

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

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	2,514,707.90			2,514,707.90
Adjustments: (to recognize assets and liabilities)				-
Trade Receivable	104,238,809.00			104,238,809.00
Prepayments	12,411,430.00			12,411,430.00
Property, Plant and Equipment	626,665,340.70			626,665,340.70
Trade Payable-Recurrent	(111,777,332.00)			(111,777,332.00)
Trade Payable-Development -Working In Progress	(61,710,216.70)			(61,710,216.70)
Totals	569,828,031.00	-	-	569,828,031.00
As at July 1, 2024	572,342,738.90	-	-	572,342,738.90
Surplus/ deficit for the period	109,839,655.15			109,839,655.15
Returns to CRF	(2,512,976.90)			(2,512,976.90)
As at 30th June, 2025	679,669,417.15	-	-	679,669,417.15

Kajiado County Assembly

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

Description	Notes	FY2024/2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		848,681,236.00
Miscellaneous Revenue		-
Other income		1,107,000.00
Total receipts		849,788,236.00
Payments		
Employee costs		273,999,527.90
Use of goods and services		471,037,686.90
Transfers to other Government Entities		-
Other Grants and Subsidies		-
Finance costs		-
Social Benefits		-
Total payments		745,037,214.80
Net cash flows from/(used in) operating activities	39	104,751,021.20
Cash flows from investing activities		
Purchase of PPE		(103,384,346.35)
Purchase Intangible assets		-
Proceeds from sale of PPE		-
Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Payment of Retentions		(6,420,472.50)
Net cash flows from/(used in) investing activities		(109,804,818.85)
Cash flows from financing activities		
Returns to CRF		(2,512,976.90)
Proceeds from borrowings		9,712,000.00
Repayment of borrowings		-
Net cash flows from financing Activities		7,199,023.10
Net increase/(decrease) in cash & Cash equivalents		2,145,225.45
Cash and cash equivalents as at Period Start	20	26,029,864.50
Cash and cash equivalents as at Period End	20	28,175,089.95

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

Recurrent and Development Budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Revenues						
Opening balance (Non-refundable special purpose accounts)			-	-	-	-
Transfers from CRF	1,153,771,770.00	(115,332,294.00)	1,038,439,476.00	848,681,236.00	189,758,240.00	0.82
Miscellaneous Revenue	-		-	-	-	-
Other income	-		-	1,107,000.00	(1,107,000.00)	-
Total revenues	1,153,771,770.00	(115,332,294.00)	1,038,439,476.00	849,788,236.00	188,651,240.00	0.82
Expenses						
Employee costs	341,250,000.00	(9,000,000.00)	332,250,000.00	273,999,527.90	58,250,472.10	0.82
Use of goods and services	512,981,770.00	(9,832,294.00)	503,149,476.00	471,037,686.90	32,111,789.10	0.94
Transfers to other Government Entities	56,000,000.00	(37,000,000.00)	19,000,000.00	-	19,000,000.00	-
Other Grants and Subsidies	-		-	-	-	-
Finance costs	-		-	-	-	-
Social Benefits	-		-	-	-	-
Total	910,231,770.00	(55,832,294.00)	854,399,476.00	745,037,214.80	109,362,261.20	0.87
Capital items						
Acquisition of PPE	243,540,000.00	(59,500,000.00)	184,040,000.00	114,427,607.10	69,612,392.90	0.62
Acquisition of Intangible assets	-		-	-	-	-

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Proceeds from Borrowing				(9,712,000.00)		
Purchase of investments	-		-	-	-	-
Repayment of borrowings	-		-	-	-	-
Total expenses Development	243,540,000.00	(59,500,000.00)	184,040,000.00	104,715,607.10	69,612,392.90	0.57
Total Expenses	1,153,771,770.00	(115,332,294.00)	1,038,439,476.00	849,752,821.90	178,974,654.10	0.82
Surplus/ deficit	-	-	-	35,414.10		

Reconciliation table

	Operating	Financing	Investing	total
<i>Actual amounts on comparable basis presented in the budget and actual comparative statement</i>			-	35,414.10
<i>Basis difference</i>	-	(2,512,976.90)	-	(2,512,976.90)
<i>Timing differences</i>	-	(6,420,472.50)	-	(6,420,472.50)
<i>Entity differences</i>	-	-	-	-
<i>Classification differences</i>		11,043,260.75	-	11,043,260.75
<i>Totals</i>				2,145,225.45
<i>Actual in the statement of cashflows</i>	114,463,021.20	(2,512,976.90)	(109,804,818.85)	2,145,225.45

15. Notes to the Financial Statements

1. General Information

Kajiado County Assembly is established by and derives its authority and accountability from The Constitution of Kenya 2010. The County Assembly is domiciled in Kenya and its principal activities are Legislation, Representation and Oversight.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

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

- Inventory Recognition-the County Assembly has not recognised the inventory held at the close of FY2024/2025.Kajiado County Assembly will undertake stock taking to recognise inventory in the 2nd year of transition.
- Non-Current Assets recognition-Kajiado County Assembly has recognised the assets acquired in the FY2024/2025 in the books. Assets relating to previous period will be ascertained and revalued for recognition by third year of transition.

These financial statements were authorised for issue by the accounting officer on 22nd. October, 2025.

Basis of Preparation

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

Reporting period

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

Critical accounting judgements

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

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

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

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

Purpose and nature of financial instruments

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

Climate change obligations

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

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

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

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>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.</p> <p><i>The standard was not applicable to the Assembly this financial year.</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>The standard was not applicable to the Assembly this financial year.</i></p>

Standard	Effective date and impact:
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><i>The standard was not applicable to the Assembly this financial year.</i></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> <ul 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><i>The standard was not applicable to the Assembly this financial year.</i></p>

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

Standard	Effective date and impact:
IPSAS 47- Revenue	<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</p>

Standard	Effective date and impact:
	<p>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><i>The standard was not applicable to the Assembly this financial year.</i></p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>The standard was not applicable to the Assembly this financial year.</i></p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>The standard was not applicable to the Assembly this financial year.</i></p>

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity’s financial statements.)*

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other Government entities

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

ii) Revenue from exchange transactions

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on 27th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the County Assembly recorded additional appropriations of 86 million on the 2024/25 budget following the governing body's approval. The Assembly'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. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

c) Investment property

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

d) Property, plant and equipment

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

e) Right of use asset

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

use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

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

Leases

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

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized

development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

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

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

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

i) Financial instruments

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

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held

within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset 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.

Amortized cost

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

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

The 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.

ii. Financial liabilities

Classification

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

j) 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:

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

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

k) Provisions

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

l) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

m) Contingent assets

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

o) 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.

p) 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.

q) Foreign currency transactions

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

r) Borrowing costs

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

s) Related parties

The *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 of Speaker of the County Assembly and, Clerk of the County Assembly, Directors and senior managers.

t) Service concession arrangements.

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

u) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Notes to the Financial Statements (Continued)

v) Comparative figures

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

w) Subsequent events

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

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:

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 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.

Useful lives and residual value

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

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.

- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

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

Notes to the Financial Statements (Continued)

5. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for
			Period ended June 2025.
	Kshs	Kshs	Kshs
Recurrent	789,595,324		789,595,324.00
Development	111,983,608		111,983,608.00
Special purpose transfers			-
Total	901,578,932	-	901,578,932.00

6. Miscellaneous Revenue

Nature of Revenue	FY2024/2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else	-
Total	-

7. Other Incomes

Description	FY2024/2025
	Kshs
Sale of Motor vehicles and Assembly's borrowing	1,107,000.00
Sale of tender documents	
Services concession income	
	-
Total other income	1,107,000.00

Notes to the Financial Statements (Continued)

8. Employee Costs

Description	FY2024/2025
	Kshs
Basic salaries of permanent employees	89,588,358.55
Basic wages of temporary employees	84,665,160.50
Personal allowances – part of salary	87,678,686.00
Pension and other social security contributions	15,178,221.65
Employer contributions to compulsory national social security schemes	3,266,100.00
Employer contributions to compulsory national health insurance schemes	6,871,545.80
Other social benefit schemes	45,214,122.55
Other personnel costs	180,800.00
Employee costs	332,642,995.05

9. Use of Goods and Services

Description	FY2024/2025
	Kshs
Utilities, supplies and services	14,050,909.00
Communication, supplies and services	2,426,450.00
Domestic travel and subsistence	244,559,286.70
Foreign travel and subsistence	22,747,542.00
Printing, advertising, and information supplies & services	11,362,571.00
Training expenses	14,832,555.35
Hospitality supplies and services	35,430,110.10
Insurance costs	36,650,268.95
Other operating expenses <i>including bank Charges</i>	63,744,707.30
Office and general supplies and services	1,252,846.00
Fuel Oil and Lubricants	5,679,400.00
Routine maintenance – vehicles and other equipment	7,465,570.40
Routine maintenance – other assets	
Total	460,202,216.80

10. Transfers to Other Government Entities

Description	FY2024/2025
	Kshs
Transfers to other County Government entities	-
Transfers to self-reporting projects	-
Transfers to car loan and mortgage schemes	-
Others (specify)	-
Total	-

11. Depreciation and Amortization Expense

Description	FY2024/2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Investment property carried at cost	-
Total	-

12. Other Grants and Subsidies

Description	FY2024/2025
	Kshs
Membership dues and subscriptions to international organizations	-
Scholarships and other educational benefits	-
Emergency relief and refugee assistance	-
Grants to small businesses, cooperatives, and self employed	-
Subsidies to Public entities	-
Subsidies to Private entities	-
Total Grants and Subsidies	-

13. Finance Costs

Description	FY2024/2025
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	-

Kajiado County Assembly

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

Notes to the Financial Statements (Continued)

14. Social Benefits

Description	FY2024/2025
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
Add any other category	-
Total social benefit expenses	-

15. Gain/Loss on Sale of Assets

Description	FY2024/2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain on sale of assets	-

16. Gain/Loss on Foreign Exchange

Description	FY2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

17. Gain/Loss on Fair Value Investments

Description	FY2024/2025
	Kshs
Investments at Fair Value	-
Total Gain	-

18. Impairment Loss

Description	FY2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

Notes to the Financial Statements (Continued)

19. Taxation

Description	FY2024/2025
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

20. Cash and Cash Equivalents

Description	FY2024/2025	Opening Statement
		1st July 2024.
	Kshs	Kshs
Recurrent Account	34,558.65	1,839,404.90
Development Account	0.90	673,572.60
Deposits Account	28,137,944.30	23,515,156.00
Special Purpose Accounts	-	
Other operating commercial accounts (KCB-Imprest account)	2,586.10	1,731.00
Total	28,175,089.95	26,029,864.50

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

		FY2024/2025	Opening Statement
			1st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Accounts			
CBK00001	1000199016	34,558.65	1,839,404.90
Development Accounts			
CBK00002	1000199024	0.90	673,572.00
Deposits Accounts			
CBK00003	1000199032	28,137,944.30	23,515,156.00
Special Purpose Accounts			
CBK00004	10000xxx		
Kenya Commercial Bank	1153874830	2,586.10	1,731.00
Cash on Hand	-	-	-
Total		28,175,089.95	26,029,863.90

Notes to the Financial Statements (Continued)

21. Receivables from Exchange Transactions

Description	FY2024/2025	Opening Statement
	Kshs	1 st July 2024. Kshs
Total receivables		
Other exchange debtors (<i>Specify</i>)	-	-
Less: impairment allowance	-	-
Total receivables	-	-
a) Current receivables	-	-
b) Non-current receivables	-	-
Total Receivables (a+b)	-	-

i) Ageing analysis for Receivables

Description	FY2024/2025		Opening Statement	
	Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	-	%	-	%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	-	%	-	%

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	FY2024/2025
	Kshs
At the beginning of the year	-
Additional allowance during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

Notes to the Financial Statements (Continued)

22. Receivables from Non-Exchange Transactions

Description	Period ended		Opening Statement	
	Jun-25		1st July 2024.	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	157,136,505.00		104,238,809.00	
Less: impairment allowance	-		-	
Total receivables from non- exchange transactions	157,136,505.00		104,238,809.00	
Ageing Analysis- Receivables from non-exchange transactions	Insert Current FY	% of the total	Opening Balance	% of the total
Less than 1 year	157,136,505.00	100%	104,238,809.00	100%
Between 1-2 years	-	%	-	%
Over 3 years	-	%	-	%
Total	157,136,505.00	100%	104,238,809.00	100%

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

Description	FY2024/2025
At the beginning of the period	104,238,809.00
Additional provisions during the period	157,136,505.00
Less: Recovered during the period	(104,238,809.00)
Less: Written off during the period	-
At the end of the period	157,136,505.00

Kajiado County Assembly

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

Notes to the Financial Statements (Continued)

23. Inventories

Description	FY2024/2025	Opening Statement 1 st July 2024.
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
Total	-	-

24. Investments

Description	FY2024/2025	Opening Statement 1 st July 2024.
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks		
Bank x	-	-
Bank y	-	-
Sub- total	-	-
c) Equity investments (specify)		
Equity/ shares in Entity xxx	-	-
Sub- total	-	-
Grand total	-	-
Analysed as:		
Current portion of Investment	-	-
Non-current portion of investment	-	-

d) Movement of Equity Investments

	FY2024/2025
	Kshs
At the beginning of the year	-
Purchase of investments in the year	-
Sale of investments during the year	-
Increase /(decrease) in fair value of investments	-
At the end of the year	-

Kajiado County Assembly

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

Notes to the Financial Statements (Continued)

e) Shareholding in other entities

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

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Kshs
Entity A	-	-	-	-	-	-
Entity B	-	-	-	-	-	-
Entity C	-	-	-	-	-	-
	-	-	-	-	-	-

Kajiado County Assembly

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

Notes to the Financial Statements (Continued)

25. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastr ucture assets	Furniture and fittings	Computers & ICT Equipment	Herita ge assets	Work in progress	Servi ce con cessio n asset s	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.5%	33.3%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July 2024.		94,774,936.00	40,903,653.00		31,780,605.00	34,398,063.00		424,808,083.70		626,665,340.70
Additions					4,393,000.40	2,444,000.00		119,851,171.10		126,688,171.50
Disposals										-
Transfer/Adjustments	0	-	-	0	-	-	0	-	-	-
As At 30/Jun /2025.	0	94,774,936.00	40,903,653.00	0	36,173,605.40	36,842,063.00	0	544,659,254.80	-	753,353,512.20
Depreciation And Impairment										
Depreciation for the year										-
Disposals	-	-	-	-	-	-	0	-	-	-
Impairment	-	-	-	0	-	-	0	-	-	-
Transfer/Adjustment	-	-	-	0	-	-	0	-	-	-
As At 30/Jun/ 2025.	0	-	-	0	-	-	0	-	-	-
Net Book Values										
Opening Bal as at 1st July 2024.										-

Kajiado County Assembly

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

	Land	Buildings	Motor vehicles	Infrastr ucture assets	Furniture and fittings	Computers & ICT Equipment	Herita ge assets	Work in progress	Servi ce conc essio n asset s	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.5%	33.3%	x%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As At 30/June, 2025.	0	94,774,936.00	40,903,653.00	0	36,173,605.40	36,842,063.00	0	544,659,254.80	-	753,353,512.20

25 (b) Property, Plant and Equipment at Cost

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	0	-	-
Buildings	94,774,936.00	-	94,774,936.00
Plant And Machinery	0	-	-
Motor Vehicles, Including Motorcycles	40,903,653.00	-	40,903,653.00
Computers And Related Equipment	36,842,063.00	-	36,842,063.00
Office Equipment, Furniture, And Fittings	36,173,605.40	-	36,173,605.40
Total	208,694,257.40	-	208,694,257.40

NOTE: Work In Progress are Construction Work Going on For the New Chamber and Wards Offices.

Notes to the Financial Statements (Continued)

26. Intangible Assets

Description	<i>FY2024/2025</i>
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal	-
At end of the year	-
Additions–internal development	-
Disposal	-
At end of the year	-
Amortization and impairment	
At beginning of the year	-
Amortization	-
At end of the year	-
Impairment loss	-
At end of the year	-
NBV	-

27. Investment Property

Description	<i>FY2024/2025</i>
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	-
Disposal during the year	-
Depreciation	-
Impairment	-
At end of the year	-

Kajiado County Assembly

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

Notes to the Financial Statements (Continued)

28. Right-of-use assets

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

29. Biological Assets

Description	<i>FY2024/2025</i>	<i>Opening Statement</i> <i>1st July 2024.</i>
	Kshs	Kshs
Specify	-	-
Specify	-	-
Total	-	-

30. Tangible Natural Resources

	<i>Sub- soil assets</i>	<i>Water</i>	<i>Wildlife</i>	<i>Total</i>
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024.	-	-	-	-
Additions	-	-	-	-
As at June 2025.	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024.	-	-	-	-
Charge for the year	-	-	-	-
As at June 2025	-	-	-	-
Carrying Amount				
As at June 2025.	=	=	=	=

Notes to the Financial Statements (Continued)

31. Trade and Other Payables

Description	FY2024/2025.		Opening Statement 1st July 2024.	
	Kshs		Kshs	
Trade Payable-Recurrent	172,942,713.08		111,777,332.70	
Trade Payable- Office Equipments	4,393,000.42		-	
Trade Payable- Work in Progress	69,577,780.70		61,710,216.70	
Total trade and other payables	246,913,494.20		173,487,549.40	
Ageing analysis: (Trade and other payables)	Current FY	%	Opening balance	% of the Total
Under one year	221,084,010.50	89.5%	157,666,989.40	92%
1-2 years	25,829,483.70	10.5%	15,820,370	8%
2-3 years	-	%	-	%
Over 3 years	-	-	-	-
Total (tie to above total)	246,913,494.20		173,487,549.40	

Reconciliation for Trade Payable

Description	FY2024/2025
At the beginning of the period	173,487,549.40
Additional provisions during the period	221,435,023.20
Less: Recovered during the period	(148,009,078.40)
Less: Written off during the period	-
At the end of the period	246,913,494.20

32. Refundable Deposits and Prepayments

Description	FY2024/2025		Opening Statement 1st July 2024.	
	Kshs		Kshs	
Customer deposits				
Retentions	28,137,944.30		23,515,156.00	
Total deposits	28,137,944.30		23,515,156.00	
Ageing analysis: (Refundable deposits)	FY2024/2025	% of the Total	Opening Balance	% of the Total
Under one year	11,043,260.75	100%	5,539,439.00	100%
1-2 years	1,838,114.55	%	1,719,148.00	%
2-3 years	-	%	2,560,456.00	%
Over 3 years	15,256,569.00	%	13,696,113.00	%
Total	28,137,944.30		23,515,156.00	

33. Provisions

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

34. Lease Liabilities

Description	FY2024/2025	Opening Statement 1 st July 2024.
	Kshs	Kshs
Balance at the beginning of the year	-	-
Discount interest on lease liability	-	-
Paid during the year	-	-
At end of the year	-	-

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3	-
Year 4	-
Year 5 and onwards	-
Less: unearned Interest	-
	-

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

35. Deferred Income

Description	<i>FY2024/2025</i>	<i>Opening Statement 1st July 2024.</i>
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

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

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

Notes to the Financial Statements (Continued)

36. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	FY2024/2025	Opening Statement 1 st July 2024.
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

Retirement benefit Asset/ Liability (Applicable to Pensions)

The Entity operates a defined benefit scheme for all full-time employees from July 1, 20XX. The scheme is administered by xxx while xxx are the custodians of the scheme. The scheme is based on xxx percentage of salary of an employee at the time of retirement.

An actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out as at xxx June xxx by xxx actuarial valuers on this basis the present value of the defined benefit obligation and the related current service cost and past service cost were measured using the Projected Unit Credit Method. The principal assumptions used for the purposes of valuation are as follows:

	FY2024/2025	Opening Statement 1 st July 2024.
Discount Rates	-	-
Future Salary Increases	-	-
Future Pension Increases	-	-
Mortality (Pre- Retirement)	-	-
Mortality (post-retirement)	-	-
Withdrawals	-	-
Ill Health	-	-
Retirement	-	-

Notes to the Financial Statements (Continued)

Recognition of Retirement Benefit Asset/ Liability

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

	<i>FY2024/2025</i>	<i>Opening Statement 1st July 2024.</i>
Description	Kshs	Kshs
The return on defined plan assets	-	-
Actuarial gains/ losses arising from changes in demographic assumptions	-	-
Actuarial gains/ losses arising from changes in financial assumptions	-	-
Actuarial gains and losses arising from experience adjustments	-	-
Others (specify)	-	-
Adjustments for restrictions on the defined benefit asset	-	-
Remeasurement of the net defined benefit liability (asset)	-	-

b) Amounts recognized in the Statement of Financial Position

	<i>FY2024/2025</i>	<i>Opening Statement 1st July 2024.</i>
Description	Kshs	Kshs
Present value of defined benefit obligations(a)	-	-
Fair value of plan assets(b)	-	-
Funded status(=a-b)	-	-
Restrictions on asset recognised	-	-
Others	-	-
Net asset or liability arising from defined benefit obligation	-	-

The Entity also contributes to the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act. The Entity’s obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs. XXX per employee per month. Other than NSSF the Entity also has a defined contribution scheme operated by XXX Pension Fund. Employees contribute xx% while employers contribute xx% of basic salary. Employer contributions are recognised as expenses in the statement of financial performance within the period they are incurred.

Notes to the Financial Statements (Continued)

37. Borrowings

Description	FY2024/2025
	Kshs
a) External borrowings	
Balance at beginning of the year	-
External borrowings during the year	-
Repayments of during the year	-
Balance at end of the year	-
b) Domestic borrowings	
Balance at end of the period- domestic and External borrowings c = (a+b)	-

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

	FY2024/2025	Opening Statement 1 st July 2024.
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan From 'X Organization'	-	-
Sterling Pound Denominated Loan From 'Y Organization'	-	-
Euro Denominated Loan from Z organization'	-	-
Domestic Borrowings		
Total /Balance at end of The Year	-	-

Notes to the Financial Statements (Continued)

Description	FY2024/2025	Opening Statement
	Kshs	1 st July 2024. Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

38. Service Concession Arrangements Liability

Description	FY2024/2025	Opening Statement
	Kshs	1 st July 20xx Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	-	-
Service concession liability at beginning of the year	-	-
Service concession revenue recognized	-	-
Service concession liability at end of the year	-	-

39. Cash Generated from Operations

	Period ended June 2025
Surplus for the year before tax	109,839,655.15
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	(53,036,107.75)
Decrease in Prepayments	
Increase in payables	47,947,473.80
Increase in payments received in advance	-
Net cash flow from operating activities	104,751,021.20

Notes to the Financial Statements (Continued)

40. Financial Risk Management

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

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

i) Credit risk

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

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

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

Notes to the Financial Statements (Continued)

Financial Risk Management

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

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows. The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025.				
Trade payables	104,774,780.75	-	142,138,713.45	246,913,494.20
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	104,774,780.75	0	142,138,713.45	246,913,494.20

Notes to the Financial Statements (Continued)

Financial Risk Management

iii) Market risk

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

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

a) Foreign currency risk

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

Notes to the Financial Statements (Continued)

Financial Risk Management

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

FY2024/2025

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 2025.			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities	-	-	-
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-
Net Foreign Currency Asset/(Liability)	-	-	-

Financial Risk Management

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

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
20xx			
Euro	10%	-	-
USD	10%	-	-
20xx-1			
Euro	10%	-	-
USD	10%	-	-

Notes to the Financial Statements (Continued)

b) Interest rate risk

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

Management of interest rate risk

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

Financial Risk Management

Sensitivity analysis

The Assembly analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs. 35,414.10 (2025: KShs 354.14). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs 35,414.10 (2025 – KShs. 1,770.70).

Notes to the Financial Statements (Continued)

Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

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

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

Financial Risk Management

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

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 20xx				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets	-	-	-	-
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

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

iv) Capital Risk Management

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

	<i>Insert FY</i>	<i>Current</i>	<i>Opening Statement 1st July 2024.</i>
	Kshs		Kshs
Revaluation Reserve		-	-
Retained Earnings		-	-
Capital Reserve		-	-
Total Funds		-	-
Total Borrowings		-	-
Less: Cash And Bank Balances		-	-
Net Debt/(Excess Cash And Cash Equivalents)		-	-
Gearing		-	-

Notes to the Financial Statements (Continued)

41. Related Party Disclosures

Nature of related party relationships

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

Government of Kenya

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

Other related parties include:

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

	<i>FY2024/2025</i>
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	1,180
Total	1,180
B) purchases from related parties	
Purchases of electricity from KPLC	436,972
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Total	436,972
b) Grants /transfers from the Government	
Grants from national govt	-
Grants from County Government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for xxx employees	-
Payments for goods and services for xxx	-
Total	-
d) Key management compensation	
Compensation to key management	106,118,237.40
Total	106,118,237.40

42. Segment Information

43. Contingent Assets and Contingent Liabilities

Contingent Assets

	<i>FY2024/2025</i>
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

Contingent Liabilities

	<i>FY2024/2025</i>
	Kshs
Contingent Liabilities	
Court Cases against the County Assembly	40,158,908
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	40,158,908

44. Capital Commitments

Capital Commitments	<i>FY2024/2025</i>
	Kshs
Authorised for	-
Authorised and contracted for	-
Total	-

45. Events after the Reporting Period

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

46. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

47. Currency

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

Kajiado County Assembly
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16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
BASIS FOR QUALIFIED OPINION				
1	Unsupported Expenditure on Domestic Travel and Subsistence	We agree with the Auditor's observations. The Assembly has a framework agreement with Kenya Airways on purchase of air tickets. The agreement stipulates that the County Assembly shall be issued with tickets on pre- paid terms. The Assembly redeems its usage of air tickets as and when it is necessary. Attached herewith is the Assembly's statement on the redemption of Kenya airways services for the amounts in question	Resolved.	
EMPHASIS OF MATTER				
1	Budgetary Control and Performance	We concur with the findings; the underfunding was occasioned by delay in exchequer releases from the National Treasury including spilling over of disbursement for the month of June, 2024. The amount of Kshs. 2,514,708 was with regards to the	Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		payment of Nation Media which bounced back. However, the same could not be paid as the system was closed for the end of the financial year procedures.		
2	Pending Accounts Payable	We concur with the findings. However, pending accounts payables amount of Kshs.98, 824,284 was due to underfunding of the Assembly budget by The National Treasury which had not released the June 2024 disbursement by end of June 2024 (close of Financial Year). The closing bank balance of Kshs.26,029,864 includes Kshs.23,515,156 for retentions from contractors and underutilization of Kshs. 2,514,708. We endeavour to settle the outstanding suppliers as a first charge payments in the FY 20242025 budget as per the attached pending bills progress status report for your consideration. (Attached pending bill progress status payments)	Resolved.	

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Kajiado County Assembly

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Reference No. on the external audit Report	Issue / Observations from Management comments Auditor	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)	
1	Incomplete and Stalled Projects	<p>We concur with the Audit finding. However, the contractor for the perimeter wall deserted the site and default notices were issued with no positive feedback. The client has since initiated the process of terminating the contract as per the attached letter.</p> <p>Completion of the other two Contracts (Electric fence and water heating and Installation, Testing of IP Video Surveillance System) are dependent on the perimeter wall completion since most of the installations are done on the fence and the gate.</p> <p>The Electrical Works at Speaker's Residence are completely done and tested, it's only the final payment that is still pending.</p>	Not Resolved.	F/Y 2025/2026
2	Receipt of Exchequer Payments after the Cut-off Period.	<p>We agree with the Auditor's findings, however, up to 30th June 2024 we were reporting under the cash basis of accounting. Additionally, exchequer delays in funds released to the County Government in any financial year are recognized as receipts and expenditure for FY 2023/2024 under the cash basis of accounting. The</p>	Resolved.	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		assembly however has committed all budgetary allocations through requisition of funds which was awaiting approval by the Controller of Budget for the month of June, 2024		
3	Potential Expenditure Nugatory	We concur with the finding; The County Assembly has endeavour to disclose the expenditure as a contingent liability in the financial statements and honour the court ruling. Although it was listed as a pending bill for FY 2023/2024	Resolved	
4	Failure to Provide Implementation Status Report	Noting that Standing Order No. 182 provides that within sixty days of a resolution of the County Assembly or adoption of a report of a select committee, the relevant County Executive Committee Member under whose portfolio the implementation of the resolution falls shall provide a report to the relevant committee of the County Assembly in accordance with article 183 93) of the Constitution of Kenya, 2010.	Resolved.	

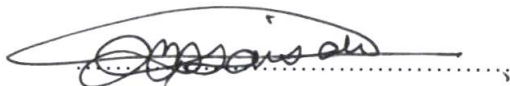
Kajiado County Assembly

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		The Committee on Implementation tabled before the Assembly two reports which contained progress of Resolutions for the whole year since the committee considers their reports semi-annually.		
5	Non-Compliance with National Cohesion and Integration Act, 2008	We are in agreement with the Auditors findings that the County Assembly has not yet attained the prescribed threshold for ethnic diversity in employment, as there were some officers who had resigned and since then the recruitment has not yet taken place. We endeavour to give priority in ethnic diversity progressively, as enshrined in the Kenya Constitution and Public service requirements and Regulations	Not Resolved.	ONGOING
6	People Living with Disability	We are in agreement the Audit findings that the County Assembly has not attained the 5% of reservation for people living with disability as stipulated in the Act. The Assembly endeavours to progressively ensure that there is compliance with the	Not Resolved.	ONGOING

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		Persons with Disabilities Act No. 14 of 2003		
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
1	Un-Updated Assets Register	We agree with the auditor's observation. However, we are planning to conduct valuation for the two parcels of land in the FY 2025/2026 and include them in the asset register.	Not Resolved.	F/Y 2025/2026
2	Failure to Develop a Hansard Operational Policy	We agree with the findings of the Auditor. The department is currently guided by the National Parliament Hansard guidelines in running its day-to-day operations. However, the department endeavours to develop a Hansard operational policy within the current Financial Year.	Not Resolved.	F/Y 2025/2026



Accounting Officer: Leboo Saisa

Date: 22nd, October, 2025.

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Appendix II: Projects implemented by (The Entity)

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting	Consolidated in these financial statements

Status of Projects completion

Project	Total project	Total expended to date	Completion % to date	Budget	Actual	Sources of funds

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Appendix IV: Transfers from Other Government Entities

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

Appendix VI: Reporting of Climate Relevant Expenditures

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

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Appendix VII: Disaster Expenditure Reporting Template

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