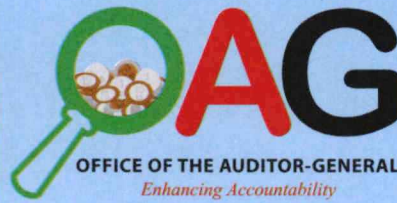
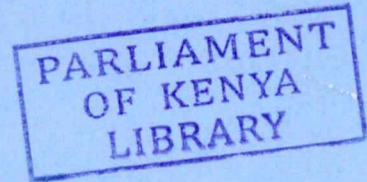


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

KAJIADO COUNTY EMERGENCY FUND

FOR THE YEAR ENDED

30 JUNE, 2025

	PAPERS LAID
DATE	02/12/2025
TABLED BY	S.M.L.
COMMITTEE	-
CLERK AT THE TABLE	Clero.



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
MACHAKOS HUB.
12 NOV 2025
RECEIVED



KAJIADO COUNTY EMERGENCY FUND

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

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

Kajiado County Emergency Fund
Annual Report and Financial Statements for the Year ended June 30, 2025

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Kajiado County Emergency Fund
Annual Report and Financial Statements for the Year ended June 30, 2025

1. Acronyms and Definition of Key Terms

a) Acronyms

CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
Kshs	Kenya Shillings
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board

b) Definition of Key Terms

Fiduciary Management: The key management personnel who had financial responsibility.

2. Key Entity Information and Management

a) Background information

Kajiado County Emergency Fund is established by and derives its authority and accountability from the Public Finance Management Act, 2012 and The Kajiado County Emergency Fund Act, 2015 which commenced on 6th March 2015. The Fund is wholly owned by the County Government of Kajiado and is domiciled in Kenya.

The Kajiado County Emergency Fund's objective is to make payments to be made in respect of the County when an urgent and unforeseen need for expenditure arises for which there is no specific legislative authority. This is as stipulated in the PFM Act 2012 Sections 111 to 115.

The Kajiado County Emergency Fund's principal activity is to make payments from the Kajiado County Emergency Fund only if the County Executive Committee Member for Finance is satisfied that there is an urgent and unforeseen need for expenditure for which there is no legislative authority.

b) Principal Activities

Mission

To promote equitable and sustainable socio-economic development through efficient resource utilization and inclusive public participation.

Vision

A prosperous, globally competitive county, offering quality life.

The principal activity/mission/ mandate of the Kajiado County Emergency Fund are to make;

- i. Payment not budgeted for cannot be delayed until a later financial year without harming the general public interest.
- ii. Payment is meant to alleviate the damage, loss, hardship or suffering which may cause directly by the event.
- iii. The damage caused by the event is on a small scale and limited to the Kajiado County.

Kajiado County Emergency Fund

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

iv. The unforeseen event threatens damage to human life or welfare or threatens damage to the environment.

c) Fund Administration Committee

Ref	Position	Name
1	Chairman	H.E Martin Moshisho
2	Member	Alex Kilokua
3	Member	Alais Kisota
4	Member	Sankaire Tima
5	Member	Michael Semera
6	Administrator	James Larmoi

d) Key Management Team

Ref	Name	Position
1	Sankaire Tima	Chief Officer – Finance, Economic Planning & ICT
2	James Larmoi	Kajiado Emergency Fund Administrator
3	Jeniffer Ranketi	Kajiado Emergency Fund Accountant

Key Entity and Management (Continued)

e) Fiduciary Oversight Arrangements

Kajiado County Emergency Fund reports to the County Assembly after every two months to seek approval of its expenditure. The fund also reports to the County Internal audit and the County Audit Committee periodically to ensure effective use of funds.

f) Registered Offices

Kajiado County Headquarters
Along Namanga Road
P.O. Box 11-01100
Kajiado, Kenya

g) Fund Contacts

E-mail: emergencyfund@gmail.com
Phone No. (020) 2043075
Website: www.kajiado.go.ke

h) Fund Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Family Bank (Kenya) Limited
Kajiado Branch
P.O Box 536
Kajiado, Nairobi

i) Independent Auditors

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

Kajiado County Emergency Fund
Annual Report and Financial Statements for the Year ended June 30, 2025

g, Principal Legal Adviser





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

j) County Attorney

Kajiado County Attorney
Office of the County Attorney
Kajiado County Headquarters
P. O. Box 11-01100
Kajiado

**Kajiado County Emergency Fund
Annual Report and Financial Statements for the Year ended June 30, 2025**

3. Fund Administration Committee

Name	Details of qualifications and experience
 <p>H.E Martin Moshisho – Deputy Governor</p>	<p>Date of Birth: 26th July 1987</p> <p>Key Qualifications: Master in business administration</p> <p>Work Experience: Been appointed as a coordinator of clubs & association of Mount Kenya University</p> <p>Area of Responsibility: Chairman – Emergency Fund Administration committee</p>
 <p>Michael Semera- CECM Water and irrigation.</p>	<p>Date of Birth: 2nd February 1974</p> <p>Key Qualifications: Master degree in strategic Management from the University of Nairobi</p> <p>Work Experience: 10-years work experience in the banking sector up to 2017.</p> <p>Area of Responsibility: Member – Emergency Fund Administration committee</p>
 <p>Alais Kisota – CECM Finance, Economic Planning & ICT</p>	<p>Date of Birth: 5th March 1982</p> <p>Key Qualifications: Master degree in business administration</p> <p>Work Experience: Worked at the Red Cross for 2 years as the coordinator.</p> <p>Area of Responsibility: Member – Emergency Fund Administration committee</p>
 <p>Alex Kilowua –CECM Health And Medical Services.</p>	<p>Date of Birth: 6th April 1984</p> <p>Key Qualifications: Master’s degree in business management</p> <p>Work Experience: worked in the county government of Kajiado since 2017 to date.</p> <p>Area of Responsibility: Member – Emergency Fund Administration committee</p>

Kajiado County Emergency Fund

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



Sankaire Tima – Chief Officer
Finance, Economic Planning & ICT

Date of Birth: 12th August 1982

Key Qualifications: Holds a Master degree in Strategic Management From The University

Work Experience: Worked at Kajiado County Government for 10 years to date.

Area of Responsibility: **Member** – Emergency Fund Administration committee



James Larmoi – Emergency Fund
Administrator

Date of Birth: 20th January 1988




Key Qualifications: Bachelor Degree in Business Administration (Accounts & Finance) from the University of Nairobi

Work Experience: been a environment officer in the county Government of Kajiado from 2014 to date.

Area of Responsibility: **Secretary** – Emergency Fund Administration committee

**Kajiado County Emergency Fund
Annual Report and Financial Statements for the Year ended June 30, 2025**

4. Key Management Team

Name	Details of qualifications and experience
 <p>Sankaire Tima – Chief Officer Finance, Economic Planning & ICT</p>	<p>Date of Birth: 12th August 1982</p> <p>Key Qualifications: Holds a Master degree in Strategic Management From The University</p> <p>Work Experience: Worked at Kajiado County Government for 10 years to date.</p> <p>Area of Responsibility: Member – Emergency Fund Administration committee</p>
 <p>James Larmoi – Fund Administrator</p>	<p>Date of Birth: 20th January 1988</p> <p>Key Qualifications: Bachelor Degree in Business Administration (Accounts & Finance) from the University of Nairobi</p> <p>Work Experience: been an environment officer in the county Government of Kajiado from 2014 to date.</p> <p>Area of Responsibility: Secretary – Emergency Fund Administration committee</p>
 <p>Jeniffer Ranketi - Fund Accountant</p>	<p>Date of Birth: 8th February 1990</p> <p>Key Qualifications: Bachelor degree in Commerce (Finance Option) from Kabarak University and Certified Public Accountant (CPA K)</p>

Kajiado County Emergency Fund

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

	<p>Work Experience: been an accountant in the county Government of Kajiado from 2015 to date.</p> <p>Area of Responsibility: Fund Accountant</p>
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5. Report of the Chairman of the Fund

Section 111 of the Public Finance Management Act, 2012 provides that The County Executive Committee may, with the approval of the assembly, establish an Emergency fund under the name Kajiado County Emergency Fund. The Kajiado County Emergency Fund shall consist of money from time to time appropriated by the County assembly to the Fund by an appropriation law. The purpose of the Kajiado Emergency Fund is to enable payments to be made in respect of the County when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.

During the financial year under review the fund's budget was reduced immensely. Budget allocation for the period ended 30th June 2025 was ksh.150,000,000 while the budget allocation for the period ended 30th June 2025 was Ksh.125,000,000. This has resulted to fund's inability to meet its obligations for the period under review. Further, this had reduced the capacity of the Fund to address emergency cases due to lack of funds.

Kajiado County Emergency Fund management has put in place strategies to ensure that there will be an increased in the budget allocation and the allocated funds are transferred to the fund in time to enable to respond to emergencies as they occur.

Its worth noting that in the financial year under review 2024-2025, there was no departmental reshuffle that affected the Kajiado County Emergency Fund.

In conclusion, the County Executive Committee for Finance established and maintains Kajiado County Emergency Fund account as per Section 111 of the Public Finance Management Act, 2012. The budget allocation for the financial year 2024/2025 was Kshs. **150,000,000.**

Chairman-Fund Administration Committee



.....

6. Report of The Fund Administrator

Section 112 Public Finance Management Act, 2012 States that; 1) the Emergency Fund can only fund expenditure if it is not budgeted and cannot be further delayed without harming the interest of the people; 2) Payment is to alleviate the damage, loss, hardship or suffering which may be caused directly by the event.

The financial year 2024/2025 was characterized by many requests forwarded by the communities and public institutions seeking for intervention from the Kajiado County Government. The Kajiado County Emergency Fund during the year under review responded to fire emergencies, renovation of public utilities destroyed by fire and strong winds, rehabilitation of broken down strategic and public boreholes and drought related issues. The cases were responded promptly hence alleviated the suffering of the affected households.

During the implementation of the said projects, the Fund faced several challenges mainly occasioned by delayed and reduced disbursement of funds from National Treasury, non-availability of machineries while rehabilitating boreholes, malfunctioning of fire extinguishers, while others were worn out. when supplying drought related relief food, there were many vulnerable people in the society who were in need compared with the available resources. Time constraints during supply of water trucking to various parts of the County. To make the office efficient and effective, funds needed to be availed on time from the National Treasury and to increase budget allocation to help in smooth running of the office. County Government of Kajiado need to purchase more fire extinguishers, repair and replace those that have been worn out.



.....
Fund Administrator

7. Statement of Performance Against the Emergency Fund's Predetermined Objectives

Section 164 (2) (f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of performance against predetermined objectives when preparing financial statements at the end of each financial year.

The key development objectives of the Fund as per the County Integrated Development Plan (CIDP) for 2023 to 2027 are to:

- a) To enable payments to be made in respect of a County when an urgent and unforeseen need for expenditure for which there is no specific legislative authority arises.
- b) To enable payment not budgeted for cannot be delayed until a later financial year without harming the general public interest.
- c) To enable payment is meant to alleviate the damage, loss, hardship or suffering which may cause directly by the event.

Progress on the attainment of Strategic development objectives

Program	Objective	Outcome	Indicator	Performance
Water Infrastructure Development	To improve water infrastructure in order to enhance water accessibility	Improved water infrastructure and enhanced water accessibility	No. of boreholes rehabilitated	Rehabilitated nine strategic boreholes across the county.
Firefighting services	To strengthen fire emergency response	Effective and efficient fire emergency response system	No. of fires responded to by the County	Responded to 67 No. fire incidence
Renovation of blown off classrooms	To protect learners from adverse conditions.	Reinstated classrooms after strong winds and storms	Number of classrooms reinstated after strong winds and storms	Renovated three classrooms & reconstructed three Toilet Blocks

8. Statement of Corporate Governance

The Kajiado County Emergency Fund Committee comprises of a six-member team headed by his Excellency the Deputy Governor, the committee has been established to review and approve cases which qualify as emergencies as per Section 112 of the Public Finance Management Act, 2012.

In the Financial year 2024/2025, Kajiado County Emergency Fund Administration Committee held four meetings. The meetings attendance was impressive as most members availed themselves while those who didn't make to attend made appropriate apologies. In the meetings the committee reviewed all the requests received from the community, public institutions and other institutions and advised on the most appropriate intervention towards the issues.

On succession planning, the committee members are succeeded by those who will be appointed as the Deputy Governor, County Secretary and County Executive Committee Members for the time being responsible for finance and public service, chief officers responsible for the time being responsible for Finance.

The functions of Emergency Fund outlined in the PFM, Act 2012 and the Emergency Fund Regulations, 2014 shall be summarised in a service charter in the coming financial years.

The Administration Committee Members are appointed by the County Governor. The removal of the members is also executed by the County Governor.

The Kajiado County Emergency Committee draws its mandates from the Public Management Act, 2012 and Kajiado County Emergency Fund Regulations, 2014. The Kajiado County Emergency Fund Regulations, 2014 outlines the functions of the committee as follows;

- a) To admit and analyse issues that are emergency in nature and coordinate response whether short term or long in event of disaster.
- b) Prepare public and publicize the County Contingency plan relating to all hazards that are prevalent in the county.
- c) Coordinate threats, risks or disaster preparedness, response and resilience while upholding disaster prevention, mitigation and reduction with the national government and all other stakeholders within the county.
- d) Develop and review Kajiado County Emergency Policy and Guidelines provided that the county assembly shall approve any such reviews.
- e) Address any other issue related to emergencies.

Kajiado County Emergency Fund
Annual Report and Financial Statements for the Year ended June 30, 2025

Administration committee members were inducted and trained on their roles and responsibilities. The member's performance under the review period was satisfactory.

There were no reported cases on conflict of interest during the 2024/2025 Financial Year. Members of the administration committee have a statutory duty to avoid situations in which they have or may have interests that conflict with those of the Fund.

Ethics and conduct as well as governance audit were also not conducted in the same period.

The Kajiado County Emergency Fund Committee members are not paid any sitting allowances nor per diem from the Fund account but are paid per diem from various departments when they visit sites as per the Salaries and Remuneration Commission approvals.

Kajiado County Emergency Fund

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

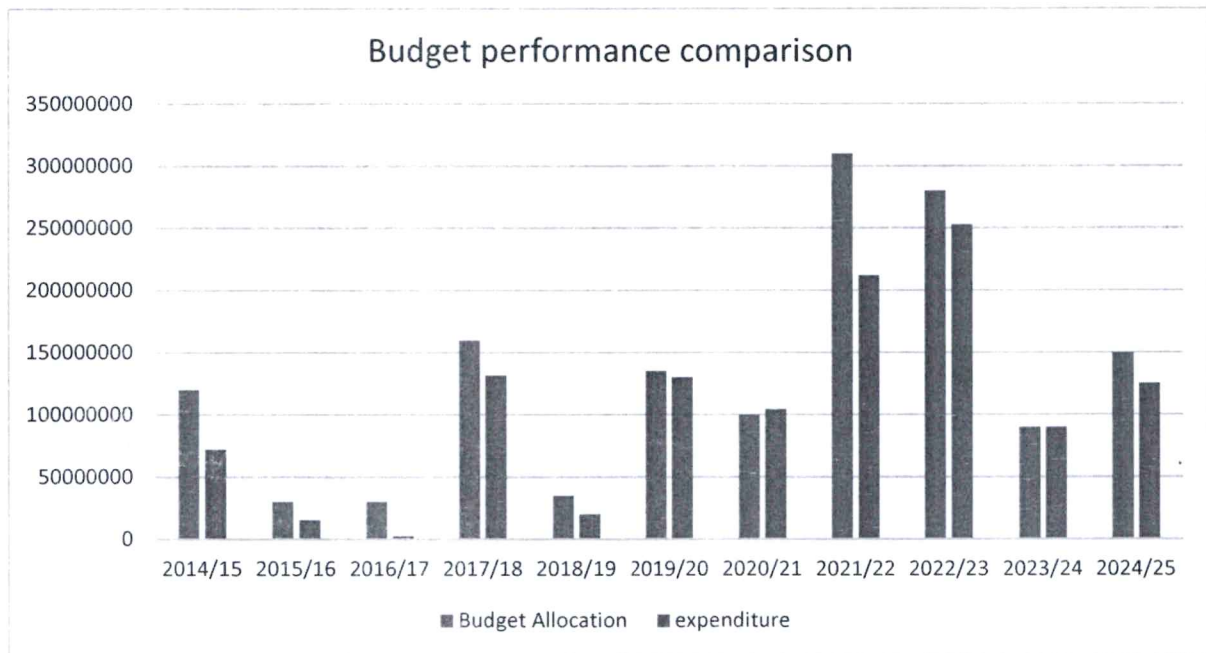
9. Management Discussion and Analysis

Operational and financial performance of Kajiado County Emergency Fund during the period.

Emergency Fund budgetary allocation for the financial year 2024/2025 was Kshs. 150,000,000, however only Kshs. 125,000,000 was received under the Period under review. An amount of Kshs. 50,000,000 was received on 27th August 2024, Kshs. 25,000,000 was received on 19th December 2024 and Kshs. 50,000,000 was received on 03th March 2025.

The funds were prudently utilized on various emergencies such as rehabilitation of strategic boreholes and water trucking to ensure water availability across the County. Fire responses to fire occurrence in all sub counties, renovation of classrooms which were blown off by wind and distribution of relief food to the most vulnerable people within the County to cushion the effects of the drought in the County.

The fund’s budget and expenditure analysis for the financial years 2014-2015 to 2024-2025 has been illustrated as follows;



Kajiado County Emergency Fund
Annual Report and Financial Statements for the Year ended June 30, 2025

Kajiado County Emergency Fund key projects implemented in the financial year.

NO.	ACTIVITY NAME	DESCRIPTION
1	Relief Food	Distributed relief food to all sub counties in the County to cushion against the effects of the drought.
2	Response to Fire Incidence	Response to Fire incidence by providing Foodstuff & Bedding to the affected households.
3	Rehabilitation of borehole	Rehabilitation of Strategic boreholes across the County
4	Renovation of Classrooms	Renovation of classrooms that were blown off by wind and reconstruction of toilet blocks in various public institutions.

Kajiado County Emergency Fund's compliance with statutory requirements

Kajiado County Emergency Fund is in compliance with all the statutory requirements and no foreseeable potential contingent liabilities exist. The Emergency Fund complied with statutory requirements by remitting Withholding tax(WHT) and submitting Expenditure Reports to Assembly for approval within the prescribed timelines.

Major risks facing the Fund

The major risk that the fund was exposed to was late disbursement of funds from the National Treasury. This is a major risk as it hinders timely response to emergencies as they occur. Inadequate funding of the Fund by the County Government, these may hinder appropriate response to emergencies.

10. Environmental and Sustainability Reporting

Kajiado County Emergency Fund exists to transform the livelihoods of the citizens guided by over roll County **vision**, which is *a Prosperous, globally competitive county, offering quality life*. The delivery of the transformation agenda is guided by key principles and values which are: integrity and accountability: inclusiveness: equity and fairness: patriotism and responsiveness.

1. Sustainability strategy and profile -

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

2. Environmental performance

The County is committed to environmental conservation and sustainability. The county has in place the County Environment Act in addition to the County Environment Action Plan that is responsible for mainstreaming climate change in County development processes.

3. Employee welfare

Kajiado County has several policies in place that guided hiring of employees. These include the County Government Act: The Employment Act and the Constitution of Kenya, 2010. Every effort is made in ensuring Gender balance and involvement of various stakeholders in the hiring process. Through the County Public Service Board, the County Government has made tremendous effort in improving skills, managing careers, appraisal and reward systems of employees. These include Performance Management system: training of staff: formation of Departmental Human Resource Management Advisory Committees, Appointment of Committee to review the schemes of service and introduction of reward system under the Performance Management System.

4. Marketplace practices-

Kajiado County Government has made efforts in promoting fairness in the market place as outlined below:

a) Responsible competition practice.

The County has adopted open contracting in the procurement process as well as adopting e-procurement process. This has greatly enhanced openness and transparency in conducting procurement. The County Government has also embraced the AGPO affirmative action aimed at

empowering youth, women and persons with disability-owned enterprises by giving them more opportunities to do business with Government.

b) Responsible supply chain and supplier relations

To guarantee sustainability, the County ensures a cordial relationship with its suppliers/contractors. The County leadership holds periodic meetings with the contractors and suppliers to share on any concerns and address any emerging issues. The County has established a County Pending Bills Committee and has ensured that all payments due are promptly paid and this has provided confidence to suppliers and contractors that they will be paid upon completion of works or delivery of goods and services.

c) Responsible marketing and advertisement

The County is in the process of establishing a marketing unit with the responsibility of coordinating market and marketing linkage as well as market information and intelligence to empower farmers and local traders to access profitable and lucrative markets for their products. The County is also establishing a marketing portal which will be useful in connecting traders and market linkage.

d) Product stewardship

The County has implemented consumer protection programme whose objective is to safeguard the business owners and promote fair trade practices. The County through the Department of Trade, Industry, Marketing, Tourism and Cooperative inspected and verified weights and measures equipment.

5. Corporate Social Responsibility / Community Engagements

The County has an elaborate public participation framework that guides participatory development initiative in the County. To strengthen community engagement and empowerment the County has innovations such as trainings and implementing of creative strategies to encourage participation and empowerment.

Kajiado County Emergency Fund
Annual Report and Financial Statements for the Year ended June 30, 2025

11. Report of The Committee

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

Principal activities

The principal activities of the Kajiado County Emergency Fund are to make payments from the Kajiado County Emergency Fund only if the County Executive Committee Member for Finance together with the Committee is satisfied that there is an urgent and unforeseen need for expenditure for which there is no legislative authority.

Results

The results of the Fund for the Period ended June 30, 2025 are set out on page 1-5

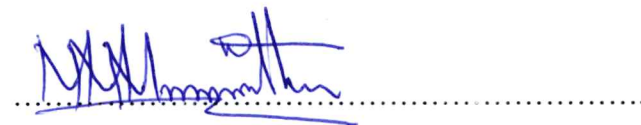
Committee

The Fund Committee Members who served during the year are shown on page vii & ix.

Auditors

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

By Order of the Board



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Chairman of the Fund Administration Committee

12. Statement of Management’s Responsibilities

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

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

The Administrator of the Emergency Fund accepts responsibility for the Fund’s financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and Kajiado County Emergency Fund Regulation, 2014. The Administrator of the Fund is of the opinion that the Fund’s financial statements give a true and fair view of the state of Fund’s transactions during the Period ended June 30, 2025, and of the Fund’s financial position as at that date. The Administrator further confirm the completeness of the accounting records maintained for the Fund, which have been relied upon in the preparation of the Fund’s financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The Fund’s financial statements were approved by the Committee on 12th Jul2025 and signed on its behalf by:



.....

Fund Administrator

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kajiado County Emergency Fund set out on pages 1 to 18, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in

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

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

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kajiado County Emergency Fund as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Kajiado County Emergency Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Irregular Emergency Expenditure

The statement of financial performance and as disclosed in Note 7 to the financial statements reflect emergency expenses totalling Kshs.98,908,273. Review of a sample of records relating to the expenditure revealed the following anomalies;

- i. Expenditure totalling Kshs.76,783,580 in respect of supply and delivery of relief food, humanitarian aid to victims of fire and rehabilitation of school infrastructure and a borehole were not supported with payment vouchers and list of beneficiaries.
- ii. No evidence was provided for audit review to confirm that the Emergency Committee considered the emergency cases and found them deserving as required by Regulation 7 of the Public Finance Management (Kajiado County Emergency Fund) Regulations, 2014.
- iii. Management did not provide evidence of how the contractors and service providers were identified.
- iv. The funded projects did not meet the criteria for emergency funding as they were not urgent in nature. The activities could have been budgeted for in the line department. This is contrary to Section 112.(1) of the Public Finance Management Act, 2012 which states that subject to Section 113, the County Executive Committee member for finance may make payments from the County Government's Emergency Fund only if he or she is satisfied that there is an urgent and unforeseen need for expenditure for which there is no legislative authority and shall be in accordance with operational guidelines made under regulations approved by Parliament and the law relating to disaster management.

In the circumstances, the accuracy and regularity of emergency expenditure totalling Kshs.76,783,580 could not be confirmed.

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

Key Audit Matters

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budget and actual receipts on comparable basis of Kshs.150,000,000 and Kshs.125,000,000 respectively resulting to under-funding of Kshs.25,000,000 or approximately 17% of the budget.

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

My opinion is not modified in respect of this matter.

Other Matter

Unresolved Prior Year Audit Matters

In the prior years' audit report, the issue raised on unsupported emergency expenditure under the Basis for Qualified Opinion remained unresolved.

Other Information

The Management is responsible for the Other Information set out on pages iii to xxi which comprise of Key Entity Information and Management, Fund Administration Committee, Key Management Team, Report of the Chairman of the Fund, Report, Report of the Fund Administrator, Statement of Performance Against the County Fund's Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Committee and Statement of Management's Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Fund's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is

materially inconsistent with the financial statements, or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is 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 conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion, 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. Failure to Obtain County Assembly Approval for Emergency Expenditure

The statement of financial performance and as disclosed in Note 7 to the financial statements reflect emergency expenses totalling Kshs.98,908,273. However, Management did not provide evidence to confirm that approval of the County Assembly was sought within two months after payment was made from the Emergency Fund. This is contrary to Section 114.(1) of the Public Finance Management Act, 2012 and Section 10(1) of the Kajiado County Emergency Fund Act, 2015 which require the County Executive Committee member for finance to seek approval of the County Assembly within two (2) months after payment is made from the Emergency Fund.

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

2. Rehabilitation of Lenkijabe Borehole in Matapato North

The contract for rehabilitation of Lenkijabe (Lenchani) borehole in Matapato North Ward was awarded at a contract sum of Kshs.2,439,090 and Kshs.2,178,000 was paid in August, 2024. However, project verification conducted in June, 2025 revealed the following;

- i. The communal water points which were allocated Kshs.262,000 as per the Bill of Quantities were not functioning as at the time of physical verification.
- ii. The communal water points finishing and drainage to the soak pit was not done as per the specifications.
- iii. The HDPE pipe for distribution of water to the cattle trough was broken and not functioning.

- iv. The project branding was not done as per the engineer's specifications hence it was not possible to confirm with certainty whether the project was the one of interest.
- v. Oral interview with two local community users of the borehole, revealed that the borehole was not functional for the larger part of the year as they could not manage the high cost of running and maintaining the diesel generator.
- vi. Since project inception in the financial year 2022/2023 only 1,273 cubic meters or 1,273,000 litres of water had been pumped from the borehole according to the meter reading while the project had costed Kshs.2,439,090.

In the circumstances, value for money on Kshs.2,439,090 incurred on the project could not be confirmed.

3. Solarization and Rehabilitation of Ereteti Borehole in Kitengela Ward

The contract for solarization and rehabilitation of Ereteti Primary School borehole was awarded at a contract sum of Kshs.2,788,450 on 17 November, 2022 and payment of Kshs.2,475,000 was made in August, 2024 on account of completed works. However, project verification conducted in June, 2025 revealed the following inadequacies;

- i. Installation of steel structure, 4 meters high steel structure meant to support solar panels comprising of SHS columns, angle bracings and fixtures necessary for erection onto a reinforced concrete foundation at a sum of Kshs.221,000 had been fixed. However, the fixing was not done as specified in the Bill of Quantities but instead, the solar panels were mounted on the roof of an existing classroom.
- ii. The painting and application of three coats of gloss emulsion paint on the existing pump house at a cost of Kshs.32,825 was not done according to the engineer's specifications.

In the circumstances, value for money on Kshs.2,788,450 incurred on the project could not be confirmed.

4. Renovation Works for Dormitory Block at Olgulului Primary School in Lenkism Ward

The contract for renovation works for dormitory at Olgulului Primary School of Lenkism Ward was awarded at a contract sum of Kshs.2,990,000 and payment of Kshs.2,200,000 to the contractor was made in March, 2025. However, the following issues were noted;

- i. The Bill of Quantities describe the works as renovation of dormitories at a cost of Kshs.3,253,500 while the contract agreement describes the works as rehabilitation of two (2) classrooms at a contract sum of Kshs.2,990,000.
- ii. Project verification conducted in June, 2025 revealed that solarization works valued at Kshs.200,000 and one (1) galvanized iron gutter gauge 24 fixed to fascia board with

one hundred and sixteen (116) steel brackets valued at Kshs.139,200 had not been fixed.

In the circumstances, value for money on Kshs.2,990,000 incurred on this project could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, 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 Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 November, 2025

Kajiado County Emergency Fund

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

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

Description	Note	2024/2025	2023/2024
		KShs.	KShs.
Revenue From Non-Exchange Transactions			
Transfers From the County Government	6	125,000,000	90,000,000
Total Revenue		125,000,000	90,000,000
Expenses			
Emergency Expenses	7	98,908,273	117,307,513
Use of goods and services	8	35,089	20,243
Total Expenses		98,943,362	117,327,756
Surplus/(Deficit) for the Year		26,056,638	(27,327,756)



Name: *James Larmoi*
Fund Administrator

Date: *12/11/2025*



Name: *Jennifer Ranketi*
Fund Accountant


ICPAK Member Number: *30124*
Date: *12/11/2025*


Kajiado County Emergency Fund

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

15. Statement of Financial Position As at 30 June 2025

Description	Note	2024/2025	2023/2024
		KShs.	KShs.
Assets			
Current Assets			
Cash and Cash Equivalents	9	10,881	26,396
Total Assets (A)		10,881	26,396
Liabilities			
Current Liabilities			
Trade and Other Payables	10	0	(26,072,153)
Total current liabilities		0	(26,072,153)
Total liabilities (B)		0	(26,072,153)
Net Assets (A - B)		10,881	(26,045,757)
Represented By:			
Accumulated Surplus		10,881	(26,045,757)
Net Assets		10,881	(26,045,757)


 Name: James Larmoi
 Fund Administrator
 Date: 12/11/2025


 Name: Jeniffer Ranketi
 Fund Accountant
 ICPAK Member Number: 30124
 Date: 12/11/2025

Kajiado County Emergency Fund
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16. Statement Of Changes in Net Assets for the Year ended 30 June 2025

Description	Accumulated surplus/Deficit
	Kshs
Balance As At 1 July 2023	1,281,999
Surplus/(Deficit) For the Year	-27,327,756
Balance As At 30 June24	-26,045,757
Balance As At 1 July 2024	-26,045,757
Surplus/(Deficit) For the Year	26,056,638
Balance As At 30 June 2025	10,881

Kajiado County Emergency Fund**Annual Report and Financial Statements for the Year ended June 30, 2025****17. Statement of Cash Flows for The Year Ended 30 June 2025**

Description	Note	2024/2025	2023/2024
		KShs.	KShs.
Cash flows from operating activities			
Receipts			
Receipts From the County Government		125,000,000	90,000,000
Total receipts		125,000,000	90,000,000
Payments			
Emergency Expenses		124,980,426	117,307,513
Use of goods and services		35,089	20,243
Total Payments		125,015,515	117,327,756
Net cash flows from operating activities	11	-15,515	(27,327,756)
Cash flows from Investing activities			
Net cash flows used in Investing activities			
Net cash flows used in financing activities			
Net increase/(decrease) in cash & cash Equivalents		-15,515	(27,327,756)
Cash and cash equivalents at July	9	26,396	27,354,152
Cash and cash equivalents at 30 June		10,881	26,396

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

18. Statement Of Comparison Of Budget And Actual Amounts For The Period

	Original budget	Adjustment for budget	Final budget	Actual on comparable basis	Performance difference	% utilization
Description	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=(a+b)	d	e=(c-d)	f=d/c*100
Receipts						
Transfers From County Govt.	125,000,000	25,000,000	150,000,000	125,000,000	25,000,000	83%
Total Income	125,000,000	25,000,000	150,000,000	125,000,000	25,000,000	83%
Payments						
Emergency Expenses	125,000,000	25,000,000	150,000,000	124,980,426		83%
Use of goods and services	125,000,000	25,000,000	150,000,000	35,089		0%
Total Expenditure				125,015,515		
Surplus For the Period	-	-	-	-15,515	-	

Budget notes

1. There was underutilization due to budget cuts during the financial year under review.
2. The differences between original and the final budget amounts of Kshs.25,000,000 was re allocation done on the supplementary budget for the financial year 2024-2025.
3. The difference between the total of actual on comparable basis and the statement of financial performance totals was due to settlement of the accrued payables amounting to Kshs.26,072,153 for the financial year 2023-2024. Additionally, the statement of financial performance is prepared on accrual basis whereas the budget is cash basis.

19. Notes to the Financial Statements

1. General Information

Kajiado County Emergency Fund is established by and derives its authority and accountability from Kajiado County Emergency Fund Act. Kajiado County Emergency Fund is wholly owned by the Kajiado County Government and is domiciled in Kenya. The entity's principal activity is to make payments from the Kajiado County Emergency Fund only if the County Executive Committee Member for Finance is satisfied that there is an urgent and unforeseen need for expenditure for which there is no legislative authority.

2. Statement of compliance and basis of preparation

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

3. Adoption of new and revised standards

(i) New and amended standards and interpretations in issue effective in the year ended 30 June 2024

There are no new standards effective in the financial year ended 30th June 2025.

(ii) Early adoption of standards

The Kajiado County Emergency Fund did not use early – adopt any new or amended standards in Financial Year ended 30th June 2025.

4. Significant Accounting Policies

a) Revenue recognition

i. Revenue from non-exchange transactions

Revenue Transfers

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if

the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably.

ii. Revenue from exchange transactions

Interest income

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

b) Budget information

The original budget for FY 2025 was approved by the County Assembly. 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 Fund upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Fund recorded additional appropriations of 25,000,000 on the FY 2025 budget following the governing body's approval.

The Fund'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 performance has been presented under section 19 of these financial statements.

c) Financial instruments

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

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deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The Fund classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the fund'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.

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Fair value through surplus or deficit

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

Trade and other receivables

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

Impairment

The Fund 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.

Financial liabilities

Classification

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

d) Contingent liabilities

The Fund 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 probable.

e) Contingent assets

The Kajiado County Emergency Fund does not recognize a contingent asset.

f) Nature and purpose of reserves

The Kajiado County Emergency Fund does not create and maintain reserves in terms of specific requirements.

g) Changes in accounting policies and estimates

The Kajiado County Emergency Fund recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

h) Foreign currency transactions

The Kajiado County Emergency Fund deals with local currencies and therefore is not affected by effects of dealing with foreign currencies.

i) Related parties

The Fund regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the committee and the management. The Assembly and the internal audit has significant influence over the Kajiado County Emergency Fund's activities.

j) 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 Equity Bank at the end of the financial year. Comparative figures

k) Comparative figures

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

l) Events after the reporting period

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

m) Currency

The financial statements are presented in Kenya Shillings (Ksh) are rounded off to the nearest shilling.

5. Significant judgments and sources of estimation uncertainty

The preparation of the Kajiado County Emergency Fund'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.

a) Estimates and assumptions –

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140.

b) Useful lives and residual values

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

The condition of the asset based on the assessment of experts employed by the Entity

The nature of the asset, its susceptibility and adaptability to changes in technology and processes

The nature of the processes in which the asset is deployed

Availability of funding to replace the asset

Changes in the market in relation to the asset

Kajiado County Emergency Fund has no Assets.

c) Provisions

Provisions were raised and management determined an estimate based on the information available.

Kajiado County Emergency Fund**Annual Report and Financial Statements For the year ended June 30th 2025**

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.

6. Transfers from the County Government

Description	2024/2025	2023/2024
	KShs	KShs
Transfers from County Govt.- Emergency Activities	125,000,000	90,000,000
Total	125,000,000	90,000,000

7. Emergency Expenses

Description	2024/2025	2023/2024
	KShs	KShs
Relief food expenses	74,806,000	66,348,458
Fire related expenses	17,572,000	24,157,526
Rehabilitation expenses		21,013,629
Water Tracking services	2,450,000	
Renovation expenses	4,079,877	5,787,900
Total	98,908,273	117,307,513

8. Use of Goods and Services

Description	2024/2025	2023/2024
	KShs	KShs
Bank Charges	35,089	20,243
Total	35,089	20,243

9. Cash and cash equivalents.

Description	2024/2025	2023/2024
	KShs	KShs
Current Account	10,881	26,396
Total Cash and Cash Equivalents	10,881	26,396

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

Financial Institution	Account number	2024/2025	2023/2024
		Kshs	Kshs
a) Current Account			
Family Bank		10,881	26,396
Sub- Total		10,881	26,396
Grand Total		10,881	26,396

10. Trade and other payables

Description	2024-2025		2023-2024	
	Kshs		Kshs	
Trade Payables	0		26,072,153	
Total Trade and Other Payables	0		26,072,153	
Ageing analysis (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	-	%	-	%
1-2 years		%		%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (tie to above total)				

11. Cash generated from operations.

Description	2024-2025	2023-2024
	Kshs	Kshs
Surplus/ (Deficit) For the Year Before Tax	26,056,638	-27,327,756
Adjusted For:		
Working Capital Adjustments		
Increase/Decrease In Receivables		
Increase/Decrease In Payables	-26,072,153	0
Net Cash Flow From Operating Activities	-15,515	-27,327,756

s

12. Related party balances

a) Nature of related party relationships

b) The Kajiado County Emergency Fund regards a related party as a person or the Kajiado County Emergency Fund's with the ability to exert control individually or jointly, or to exercise significant influence over the Fund, or vice versa. Members of key management are regarded as related parties and comprise the committee and the management. The Assembly and the internal audit has significant influence over the fund' activities.

c) Related party transactions

Description	2024/2025	2022/2023
	KShs	KShs
Transfers From Related Parties'	125,000,000	90,000,000

13. Contingent assets and contingent liabilities

The Kajiado County Emergency Fund does not recognize contingent assets and contingent liabilities.

14. Financial risk management

The Kajiado County Emergency Fund's is not exposed to financial risk, it doesn't issue loans or credits

a) Credit risk

The Kajiado County Emergency Fund has no exposure to credit risk.

b) Liquidity risk management

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

c) Market risk

The board has put in place an internal audit function to assist it in assessing the risk faced by the Kajiado County Emergency Fund 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 Kajiado County Emergency Fund's income or

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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 Kajiado County Emergency Fund is responsible for the development of detailed risk management policies and for the day-to-day implementation of those policies. There has been no change to the Kajiado County Emergency Fund's exposure to market risks or the manner in which it manages and measures the risk.

i. Foreign currency risk

The Kajiado County Emergency Fund has no transactional currency exposures.

ii. Interest rate risk

The Kajiado County Emergency Fund is not exposed to Interest rate risk

d) Capital risk management.

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

Description	2024/2025	2023/2024
	KShs	KShs
Revaluation reserve	-	-
Revolving fund	-	-
Accumulated surplus	10,881	(26,045,757)
Total funds	10,881	(26,045,757)

15. Events after the reporting period

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

16. Currency

The financial statements are presented in Kenya Shillings (Kshs)

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20. Annexes

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Reference No. On the external audit Report	Issue / Observations from auditor	Management comments	Status (Resolved / Not Resolved)	Timeframe;
AOG/LER/KJD/CEF/2022/2023/(15)	The statement of financial performance reflects amount of Kshs.179,181,056 in respect of Use of Goods and Services which includes purchase of relief food totalling to Kshs.108,213,600. Details for most of the procurement as per the payment vouchers indicates the payment as being relief food to the entire county without identifying the locality to enable verification of distribution. The details of receipt of the relief food and mode of distribution have not been disclosed to enable audit verification.	The management has provided all payment vouchers and supporting documents requested by the auditors. The payments were properly supported with procurement documents, signed distribution lists and beneficiary wards and Ward Administrators’ requisitions The water trucking services to the beneficiary schools and communities were supported with delivery notes, acknowledgement from the recipients. Further, management has provided reports from the ward administrators reporting fire incidences, delivery notes and list of beneficiaries for the fire victims.	Not resolved	immediately


**Kajiado County Emergency Fund
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefram e: (Put a date when you expect the issue to be resolved)
	<p>Further, Use of Goods and Services amount of Kshs.179,181,056, includes Kshs.14,303,250 incurred on water trucking services in the County. Details of the supply including the trucks registration and amount delivered have not been provided.</p> <p>In addition, Use of Goods and Services amount of Kshs.179,181,056, includes Kshs.21,014,166 incurred on aid to fifty (50) cases of fire victims in the County. The payment vouchers have however, not been supported by police reports on the fire, beneficiaries' lists and details of the items procured and supplied to the victims.</p> <p>The Use of Goods and Services amount of Kshs.179,181,056 also includes Kshs.15,610,021 on repair of boreholes. Inspection reports pre and post repair and details of repair works carried out have not been provided to enable audit verification.</p>			

Kajiado County Emergency Fund
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Fund Administrator

Date: 12/11/25

A handwritten signature in black ink, appearing to be 'W. S.', is written over the date line.

**Kajiado County Emergency Fund
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Annex II: Inter-Entity Confirmation Letter

Name of transferring entity: County Government of Kajiado

Name of beneficiary entity; Kajiado County Emergency Fund

Confirmation of amounts received by Kajiado County Emergency Fund as at 30th June 2025

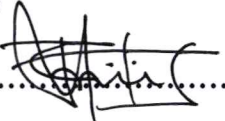
Reference Number	Date Disbursed	Amounts Disbursed by Kajiado County Treasury Department; Kshs 125,000,000 as at 30 th June 2025			Amount Received by Kajiado County Emergency Fund (KShs) as at 30 th Jun 2025 (D)	Differences (KShs) (E)=(C-D)
		Recurrent (A)	Development (B)	Total (C)=(A+B)		
FT232990DTM7	27.08.24	-	50,000,000	50,000,000	50,000,000	-
FT24059LFM98	19.12.24	-	25,000,000	25,000,000	25,000,000	-
FT240802PKWJ	03.03.25	-	50,000,000	50,000,000	50,000,000	-
Total					125,000,000	

I confirm that the amounts shown above are correct as of the dates indicated.

Head of Accounts Department - Disbursing Entity:

Name Kasirimo Lankwa Sign  Date 12/1/2025

Head of Accounts Department - Beneficiary Entity:

Name James Larmoi Sign  Date 12/1/2025

Kajiado County Emergency Fund
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Annex III: Analysis of Emergency Expenditure

Date	Payee	Amount	Purpose of Payment	Status (spent/not spent)	Remarks
28/8/2024	Bakasa Africa Limited	2,300,000.00	Supply and Delivery of Relief Food To Imbirikani	Complete	The payeee used the monies for the intended purpose
	Set View Contractors Limited	2,350,000.00	Supply and Delivery of Relief Food to Iloodokilani	Complete	The payeee used the monies for the intended purpose
	Synam Ventures Limited	905,000.00	Supply and Delivery of Relief Food To Kaputiei North	Complete	The payeee used the monies for the intended purpose
	Ole Nankai Holding Limited	1,215,000.00	Supply and Delivery of Relief Food To Ngong	Complete	The payeee used the monies for the intended purpose
	Ole Nankai Holding Limited	2,830,000.00	Supply and Delivery of Relief Food To Kitengela	Complete	The payeee used the monies for the intended purpose
	Dark Hills Horizons Limited	2,735,000.00	Supply and Delivery of Relief Food To Imaroro	Complete	The payeee used the monies for the intended purpose
	Eco.Friends Construction Limited	2,178,000.00	Rehabilitation of Lesoit Water Project	Complete	The payeee used the monies for the intended purpose
	Ketitos Real Estate Company Limited	402,000.00	Humanitarian Aid to Bulbul Fire	Complete	The payeee used the monies for the intended purpose
	Ketitos Real Estate Company Limited	240,000.00	humanitarian Aid to Majengo Fire	Complete	The payeee used the monies for the intended purpose

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	Puan Building \$ Construction Limited	1,200,000.00	Rehabilitation 1No Classroom Oloontulum Pry School	Complete	The payeee used the monies for the intended purpose
	Ruti Sasi Limited	900,000.00	Supply and Delivery of Relief Food To Purko	Complete	The payeee used the monies for the intended purpose
	Omon Harvest Limited	750,000.00	Humanitarian Aid to Fatima Fire Victims	Complete	The payeee used the monies for the intended purpose
	Lantayia Limited	700,000.00	Humanitarian Aid to Kererapon Fire Victims	Complete	The payeee used the monies for the intended purpose
	Kidoku Limited	2,235,000.00	Supply and Delivery of Relief Food To Kenyewa Poka	Complete	The payeee used the monies for the intended purpose
	Retam Business Solutions Limited	805,000.00	Supply and Delivery of Relief Food To Oloolua	Complete	The payeee used the monies for the intended purpose
29.8.2024	Nadsom Traders Limited	1,115,000.00	Supply and Delivery of Relief Food To Ewuaso	Complete	The payeee used the monies for the intended purpose
	Masai Diamond Limited	850,000.00	Supply and Delivery of Relief Food To Ildamat	Complete	The payeee used the monies for the intended purpose
	Nestar General Agencies Limited	2,650,000.00	Supply and Delivery of Relief Food To Keekonyokie	Complete	The payeee used the monies for the intended purpose
	Manah Date Company Limited	500,000.00	Humanitarian Aid to Tumaini Fire Victims	Complete	The payeee used the monies for the intended purpose

Kajiado County Emergency Fund**Annual Report and Financial Statements for the Period ended June 30, 2025**

	Tarasio Enterprises Limited	350,000.00	Humanitarian Aid to Bei Nafuu Fire	Complete	The payeee used the monies for the intended purpose
	Arur Enterprises Limited	2,580,000.00	Supply and Delivery of Relief Food To Magadi	Complete	The payeee used the monies for the intended purpose
	Tinshells Limited	2,475,000.00	Rehabilitation of Ereteti Water Project	Complete	The payeee used the monies for the intended purpose
	Sabure Company Limited	900,000.00	Supply and Delivery of Relief Food To Mosiro	Complete	The payeee used the monies for the intended purpose
	Consle Investment Limited	650,000.00	Humanitarian Aid to Namanga Fire	Complete	The payeee used the monies for the intended purpose
	Peniel Engineering Limited	500,000.00	Humanitarian Aid to Chuna Fire	Complete	The payeee used the monies for the intended purpose
	Abbu Musa Engineering Limited	300,000.00	Humanitarian Aid to Intinyika Fire	Complete	The payeee used the monies for the intended purpose
	Kidoku Limited	788,450.00	Humanitarian Aid to Rhino Fire	Complete	The payeee used the monies for the intended purpose
	Njosa Limited	80,000.00	Humanitarian aid	Complete	The payeee used the monies for the intended purpose
	Black Hills General Merchants Limited	2,800,000.00	Supply and Delivery of Relief Food To Rombo	Complete	The payeee used the monies for the intended purpose

Kajiado County Emergency Fund**Annual Report and Financial Statements for the Period ended June 30, 2025**

	Quench Services Limited	2,100,000.00	Supply and Delivery of Relief Food To Entonet	Complete	The payeee used the monies for the intended purpose
	Manhal Wholesalers \$ Distributors Limited	2,300,000.00	Supply and Delivery of Relief Food To Kimana	Complete	The payeee used the monies for the intended purpose
	Mabsole Company Limited	2,900,000.00	Supply and Delivery of Relief Food To Kuku	Complete	The payeee used the monies for the intended purpose
	Meganpe Ventures Limited	2,200,000.00	Supply and Delivery of Relief Food To Matapato North	Complete	The payeee used the monies for the intended purpose
	Yirle Investments Limited	2,200,000.00	Supply and Delivery of Relief Food To Matapato South	Complete	The payeee used the monies for the intended purpose
27/12/2024	Njosa Limited	300,000.00	Humanitarian Aid To Kimalat Fire	Complete	The payeee used the monies for the intended purpose
27.12.2024	Kidoku Limited	1,900,000.00	Supply and Delivery of Relief Food To Ewuaso	Complete	The payeee used the monies for the intended purpose
27.12.2024	Naboru Solutions Providers Limited	2,940,000.00	Supply and Delivery of Relief Food To Magadi	Complete	The payeee used the monies for the intended purpose
27.12.2024	Pro flights Limited	2,552,580.00	Supply and Delivery of Relief Food To Matapato North	Complete	The payeee used the monies for the intended purpose
27.12.2024	Rinnex Enterprises Limited	2,508,000.00	Supply and Delivery of Relief Food To Matapato South	Complete	The payeee used the monies for the intended purpose

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27.12.2024	Black Hills Gen Merchants Limited	2,200,000.00	Supply and Delivery of Relief Food To Matapato Iloodokilani	Complete	The payeee used the monies for the intended purpose
27.12.2024	Mengape Ventures Limited	2,200,000.00	Supply and Delivery of Relief Food To Lenkism	Complete	The payeee used the monies for the intended purpose
27.12.2024	Emirishoo Nabo Limited	1,050,000.00	Supply and Delivery of Relief Food To Purko	Complete	The payeee used the monies for the intended purpose
27.12.2024	Arur Enterprises Limited	2,200,000.00	Supply and Delivery of Relief Food To Keekonyokie	Complete	The payeee used the monies for the intended purpose
27.12.2024	Siselle Limited	1,000,000.00	Supply and Delivery of Relief Food To Ngong	Complete	The payeee used the monies for the intended purpose
27.12.2024	Mabsole Company Limited	1,350,000.00	Water Trucking Services to Kajiado West \$ Kajiado Central	Complete	The payeee used the monies for the intended purpose
27.12.2024	Nasipa General Suppliers Limited	1,100,000.00	Water Trucking Services to Kajiado Central	Complete	The payeee used the monies for the intended purpose
27.12.2024	Siaz Enterprises Limited	1,200,000.00	Supply and Delivery of Relief Food To Kaputiei North	Complete	The payeee used the monies for the intended purpose
	Njosa Limited	450,000.00	Humanitarian Aid to Nkoroi Fire	Complete	The payeee used the monies for the intended purpose
	Njosa Limited	500,000.00	Humanitarian Aid to Kware Slums Fire	Complete	The payeee used the monies for the intended purpose

Kajiado County Emergency Fund
Annual Report and Financial Statements for the Period ended June 30, 2025

27.12.2024	Yirle Investments Limited	1,500,000.00	Supply and Delivery of Relief Food To Kenyewa Poka	Complete	The payeee used the monies for the intended purpose
13.03.2025	Asits T \$ Tcompany Limited	1,000,000.00	Supply and Delivery of Relief Food To Kenyewa Poka	Complete	The payeee used the monies for the intended purpose
13.03.2025	Karkures services ltd	1,000,000.00	Supply and Delivery of Relief Food To Rombo	Complete	The payeee used the monies for the intended purpose
13.03.2025	Vintage concept ltd	2,500,000.00	Supply and Delivery of Relief Food To Purko	Complete	The payeee used the monies for the intended purpose
13.03.2025	Mabsole Company Limited	2,500,000.00	Supply and Delivery of Relief Food To Oloolua	Complete	The payeee used the monies for the intended purpose
13.03.2025	Siselle Limited	2,500,000.00	Supply and Delivery of Relief Food To Magadi	Complete	The payeee used the monies for the intended purpose
13.03.2025	Tshuva Company Limited	2,200,000.00	Renovation of 1No Dormitory at Olgulului Pry School	Complete	The payeee used the monies for the intended purpose
13.03.2025	Safepro Ventures Limited	700,000.00	Humanitarian Aid to Illasit Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Isirua Enterprises Limited	1,800,000.00	Renovation of 2No,4Door Pitlatrines Risa Pry School	Complete	The payeee used the monies for the intended purpose
13.03.2025	Yirle Investment Limited	2,900,000.00	Supply and Delivery of Relief Food To Kitengela	Complete	The payeee used the monies for the intended purpose

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13.03.2025	Peniel Engineering Limited	1,200,000.00	Supply and Delivery of Relief Food To Ewuaso	Complete	The payeee used the monies for the intended purpose
13.03.2025	Eruma Investments Limited	1,200,000.00	Supply and Delivery of Relief Food To Kaputiei North	Complete	The payeee used the monies for the intended purpose
13.03.2025	Constain Construction Limited	650,000.00	Humanitarian Aid to Kyangombe Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Saulyne Company Limited	400,000.00	Humanitarian Aid to Misingo Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Kidoku Limited	300,000.00	Humanitarian Aid to Majengo Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Dark Hills Horizons Limited	500,000.00	Humanitarian Aid to Orata Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Bakasa Africa Limited	600,000.00	Humanitarian Aid to EPZ Area Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Black Hills Gen Merchant Limited	700,000.00	Humanitarian Aid to Loitoktok Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Lelera Limited	750,000.00	Humanitarian Aid to Twala Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Tonklas Ventures Limited	500,000.00	Humanitarian Aid to Gataka Fire	Complete	The payeee used the monies for the intended purpose

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13.03.2025	Woodzone Enterprises Limited	500,000.00	Humanitarian Aid to Chuna Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Siselle Limited	2,500,000.00	Supply and Delivery of Relief Food To Matapato North	Complete	The payeee used the monies for the intended purpose
13.03.2025	Alfzaan Investments Limited	900,000.00	Supply and Delivery of Relief Food To Ongata Rongai	Complete	The payeee used the monies for the intended purpose
13.03.2025	Pacific General Works Limited	1,050,000.00	Supply and Delivery of Relief Food To Rombo	Complete	The payeee used the monies for the intended purpose
13.03.2025	Nadsom Traders Limited	1,000,000.00	Supply and Delivery of Relief Food To ildamat	Complete	The payeee used the monies for the intended purpose
13.03.2025	Morisank Supplies General Limited	450,000.00	Humanitarian Aid to Kandisi Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Smartways Kenya Limited	1,020,000.00	Supply and Delivery of Relief Food To Matapato North	Complete	The payeee used the monies for the intended purpose
13.03.2025	Damila Ventures Limited	1,500,000.00	Supply and Delivery of Relief Food To Imaroro	Complete	The payeee used the monies for the intended purpose
13.03.2025	Ruti Sasi Limited	1,500,000.00	Supply and Delivery of Relief Food To Keekonyokie	Complete	The payeee used the monies for the intended purpose
13.03.2025	Lishjap Ventures Limited	500,000.00	Humanitarian Aid to Intinyika Fire	Complete	The payeee used the monies for the intended purpose

Kajiado County Emergency Fund
Annual Report and Financial Statements for the Period ended June 30, 2025

13.03.2025	Megnape Ventures Limited	1,000,000.00	Supply and Delivery of Relief Food To Nkaimurunya	Complete	The payeee used the monies for the intended purpose
13.03.2025	Yassin General Stores	400,000.00	Humanitarian Aid to Bei Nafuu Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Manah Date Company Limited	300,000.00	Humanitarian Aid to Namanga Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Benjo Earth Builders Limited	500,000.00	Humanitarian Aid to Kandisi Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Namayiana Enterprises Limited	1,200,000.00	Supply and Delivery of Relief Food To Kuku	Complete	The payeee used the monies for the intended purpose
13.03.2025	Arur Enterprises Limited	1,000,000.00	Supply and Delivery of Relief Food To Kaputiei North	Complete	The payeee used the monies for the intended purpose
13.03.2025	Machine Bast Limited	500,000.00	Humanitarian Aid to Ashut Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Enkoropil Enterprises Limited	2,700,000.00	Supply and Delivery of Relief Food To Iloodokilani	Complete	The payeee used the monies for the intended purpose
13.03.2025	Irmirisho Enterprises Limited	300,000.00	Humanitarian Aid to Mailwa Town Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Emirishoo Nabo Limited	500,000.00	Humanitarian Aid to Kimana Town	Complete	The payeee used the monies for the intended purpose

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13.03.2025	Ngou Enterprises Limited	300,000.00	Humanitarian Aid to Miletisa fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Taticol Enterprises Limited	450,000.00	Humanitarian Aid ole kasasi Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	Sabure Company Limited	550,000.00	Humanitarian Aid ole Darford Fire	Complete	The payeee used the monies for the intended purpose
13.03.2025	PharlabEast Africa limited	300,000.00	Humanitarian Aid Gichagi Fire	Complete	The payeee used the monies for the intended purpose
27.03.2025	Ghaire Enterprises Limited	500,000.00	Humanitarian Aid to Loitoktok Fire	Complete	The payeee used the monies for the intended purpose
05.04.2025	Ilbarok Agency Limited	1,900,000.00	Supply and Delivery of Relief Food To Lenkism ward	Complete	The payeee used the monies for the intended purpose
05.04.2025	Northwize Agency Limited	2,100,000.00	Supply and Delivery of Relief Food To Dalalekutuk Ward	Complete	The payeee used the monies for the intended purpose
05.04.2025	Wings of Kulal	700,000.00	Humanitarian Aid ole Rimpa Fire	Complete	The payeee used the monies for the intended purpose
	TOTAL	124,954,030.00			

Name *James Larmoi*

Fund Administrator

Date *12/11/2025*

