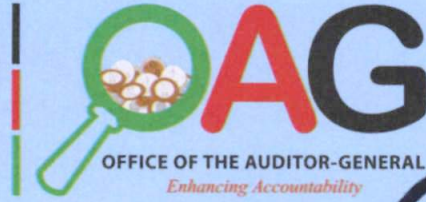


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
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RECEIVER OF REVENUE
REVENUE STATEMENTS

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF KAJIADO





OFFICE OF THE AUDITOR GENERAL
P.O. Box 30084-00100, NAIROBI
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COUNTY REVENUE FUND

County Government of Kajiado

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30TH JUNE 2025

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

Annual Report and Financial Statements For the financial year ended 30th June 2025

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1. Acronyms and Definition of Key Terms

a. Acronyms

<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

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

2. Key Entity Information and Management

a) Background information

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

b) Key Management Team

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

No.	Designation	Name
1.	CECM Finance and Economic planning	Alais Kisota
2.	C.O Finance and Economic planning	Sankaire Tima
3.	Director Accounting Services/Finance	Joshua Majakusi

c) Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Alais Kisota
2.	Accounting Officer in charge of Finance	Sankaire Tima
3.	Director Accounting Services/Finance	Joshua Majakusi

d) Fiduciary Oversight Arrangements

No.	Designation	Description of fiduciary oversight arrangement
1.	Audit and Finance committee activities	To oversee implementation of internal audit reports
2.	Senate Committee Activities	Examination of reports of the Auditor general and revenue allocated to counties and oversee county public accounts
3.	County Assembly	Examination of reports of the Auditor general and oversee county public accounts
4.	Development partner oversight activities	To provide both funding and technical support

Annual Report and Financial Statements For the financial year ended 30th June 2025

No.	Designation	Description of fiduciary oversight arrangement
5.	Controller of Budget	Oversee budget implementation and approval of withdrawal of funds from the public accounts.
6.	Office of the Auditor General	To audit and report the use and management of public resources

e) County Headquarters

P.O. Box 11- 01100

Nairobi – Namanga Highway

KAJIADO, KENYA

f) County Executive Contacts

Telephone: (254) 0202043075

E-mail: ctreasury@kajiado.go.ke

Website: www.kajiado.go.ke

g) County Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

h) Independent Auditor

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

Annual Report and Financial Statements For the financial year ended 30th June 2025

P.O BOX 40112

City Square 00200

NAIROBI KENYA

- j) County Attorney**
Augustine Sekeyian CA
P.O. Box 11 - 01100
KAJIADO, KENYA

3. Statement by the CECM Finance

It is my pleasure to present the County Government of Kajiado County Revenue Fund Financial Statements for the Financial Year ended 30 June, 2025, The Financial Statements present the financial performance of the County Government over the financial year 2024/25.

Pursuant to Section 164 of the Public Finance Management Act, an Accounting Officer for a County Government shall prepare Financial Statements in respect of the County in formats prescribed by the Public Sector Accounting Standards Board. The law requires that these Statements are submitted to the Auditor General (OAG), the National Treasury, the Controller of Budget (COB) and Commission on Revenue Allocation (CRA) within three months after the end of each Financial Year. The Financial Statements have been prepared in line with the requirements of the Public Finance Management Act (PFMA), 2012, and present a true and fair view of the state of affairs of the County Government of Kajiado for the year ending 30 June, 2025.

County Governments' Financing

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

National Transfers

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

Own Source Revenue

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

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

- a) Revenue enforcement - The County has put revenue enforcement personnel in place to help Seal any pilferage-s in revenue collection.
- b) automated all revenue streams - This has ensured minimization of revenue leakages.

Annual Report and Financial Statements For the financial year ended 30th June 2025

- c) Expansion strategy – opening offices close to every potential revenue collection point
- d) Adoption mobile money collection system such as tax collections through Pay-Bills
- e) Corporates strategy – Introduction of corporates revenue streams to ensure no tax evasion and avoidance

I am honoured to present the Kajiado County Revenue Fund Reports and Financial Statements for the fiscal year 2024/2025, annual ended June 30, 2025. These statements have been meticulously prepared in accordance with the Public Finance Management Act of 2012 and adhere to the format prescribed by the Public Sector Accounting Standards Board (PSASB).

In adherence to Section 149 of the PFM Act 2012, I affirm that the County Government of Kajiado has demonstrated exemplary public accountability by ensuring efficient, effective, and transparent revenue collections. These quarterly and annual reports serve as critical tools in communicating Kajiado County's operational and financial performance to our stakeholders, facilitating informed decision-making and ensuring accountability for our public resources.

The Kajiado County Revenue Management remains steadfast in its commitment to fulfilling its responsibilities as outlined in the Public Finance Management Act of 2012, diligently preparing and submitting financial statements that accurately represent our county's financial position.

According to the International Monetary Fund (IMF), Kenya's economic growth has been moderating in recent years. The IMF reports that Kenya's GDP growth was 7.5% in 2021, 5.4% in 2022, 5.6% in 2023, 4.7% for 2024 and projection of 4.8% in 2025. The outlook for 2025 shows a slight improvement with a projected growth of 5.4%. These national trends have inevitably impacted our county's economic performance and revenue collection capacity.

For the fiscal year 2024/2025, we set a target of Kshs **1,710,000,000** for our own source revenue. And by the end of June 30th we have collected **Kshs 1,015,513,995**.

These figures reflect our commitment to diversifying and strengthening our revenue base, which is crucial for sustainable county development, especially in times of economic uncertainty. Notably, our Hospital Fees, Land rates, and Single Business Permit showed strong performance, while areas such as Cess, Physical Planning and Development and Advertising Fees present opportunities for improvement.

Looking ahead to the 2024/2025 fiscal year, we have maintained our target of Kshs 1,710,000,000 for own-source revenue. While this target remains challenging given the current economic climate, we believe it is attainable through:


- i. Further refinement and continuous improvement our automated revenue collection systems
- ii. Enhanced compliance measures, especially in under-performing areas such as Land Rates

Annual Report and Financial Statements For the financial year ended 30th June 2025

- iii. Stakeholders' engagements on the importance of revenue contribution
- iv. Exploration of new revenue streams aligned with our county's resilient economic sectors
- v. Improved service delivery by County Government of Kajiado to boost economic activities
- vi. Continuous capacity building of board and our revenue collection team.

We recognize the untapped potential in our revenue streams and are committed to implementing innovative strategies to bridge the gap between our current performance and our target.

By leveraging technology, enhancing compliance measures, and fostering a culture of fiscal responsibility among our residents and businesses, we aim to maximize our revenue collection despite the challenging economic environment. In conclusion, while we acknowledge the economic headwinds we face, we remain committed to our fiscal responsibilities and the development of Kajiado County. Our consistent revenue target reflects both our ambition and our pragmatism. The County Government of Kajiado is focused on navigating these challenging times while laying the groundwork for future prosperity for all our residents.



.....
CECM Finance and Economic Planning
County Government of Kajiado

4. Management Discussion and Analysis

Operational Performance

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

Financial performance

a) Revenue

In the year ending 30 June, 2025 the County Government of Kajiado had projected revenue of Kshs. **12,786,474,346** comprising of Kshs **1,710,000,000.00** from own sources, **Kshs. 9,009,031,165** from exchequer and **Kshs. 2,067,443,650** from development partners.

Out of the budgeted revenue the county is able to realize a total Kshs **1,015,513,995.00** **59%** performance. The difference was a result of shortfall in revenue collection and donor fund not realized as well as the delay of the final tranche of equitable share. The analysis of revenue performance is represented in the table below;

	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
Exchequer	9,293,272,951	(284,242,255)	9,009,030,696	9,009,031,165	100%
Local revenue(with fif)	1,640,000,000	70,000,000	1,710,000,000	1,015,513,995	59%
Local revenue(without fif)	1,200,000,000	-	1,200,000,000	686,794,519	57%
Conditional grants	2,259,189,730	(191,746,080)	2,067,443,650	326,590,700	16%
Returned to CRF	-	-	-	4,534,468	100%
TOTAL	13,192,462,681	(405,988,335)	12,786,474,346	10,355,670,328	81%

Annual Report and Financial Statements For the financial year ended 30th June 2025

I take this opportunity to thank H.E the Governor and the Deputy Governor for their leadership and guidance in achieving the mission and vision of this great County of Kajiado. I also wish to thank my colleagues, the County Executive Committee Members in charge of other departments and the County Chief Officers who we work hand in hand to ensure that services reached to the people of Kajiado County.

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

b) Payments

The total payments for the financial year amounting to Kshs **9,864,477,303** out of which Kshs. **8,957,897,887** was transfers to county executive and Kshs. **888,579,416** Was transfers for county assembly.

5. Overview of the County Revenue Fund Operations

a) Background

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

b) Receipts into the County Revenue Fund

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

c) Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts pursuant to Section 109 (6) of the PFM Act 2012. These entities are responsible for the administration of their respective approved budgets.

d) Financial Reporting requirements

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

This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30th June 2025.



**CEC Member – Finance and Economic Planning
County Government of Kajiado**

6. Statement of Management Responsibility

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

The Accounting Officer at the County Treasury is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on *June 30, 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 County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Revenue Fund; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Accrual Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended *June 30, 2025*, and of its financial position as at that date.

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

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 30/12/2025 2025.


Signature _____
Name **Alas Kisota**
Chief Officer Finance /Accounting Officer
County Government of Kajiado

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 RECEIVER OF REVENUE - REVENUE STATEMENTS FOR THE YEAR ENDED 30 JUNE, 2025 - COUNTY GOVERNMENT OF KAJIADO

PREAMBLE

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

- A. Report on Revenue Statements that considers whether the revenue 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 revenue 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 revenue statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Revenue 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 REVENUE STATEMENTS

Opinion

I have audited the accompanying transitional International Public Sector Accounting Standards (IPSAS) revenue statements - County Government of Kajiado set out on pages

Report of the Auditor-General on Receiver of Revenue - Revenue Statements for the year ended 30 June, 2025- County Government of Kajiado

1 to 34, which comprise of the statement of financial position as at 30 June, 2025 and the statement of revenue and disbursements, 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 (IPSAS) financial statements present fairly, in all material respects, the financial position of Receiver of Revenue - County Government 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 the County Governments 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 Receiver of Revenue - County Government 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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final revenue targets and actual on comparable basis of Kshs.1,710,000,000 and Kshs.922,410,591 respectively resulting to revenue budget under-realization of Kshs.787,589,409 or approximately 46 % of the final budget.

The under-realization of revenue budget affected the planned activities and may have impacted negatively on service delivery to the Public.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

Management is responsible for the Other Information set out on pages iii to x which comprise of Key Entity Information and Management, Foreword by the County Executive Committee Member Finance and Economic Planning, Management Discussion and Analysis and Statement of Receiver of Revenue's responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Receiver of Revenue'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, I confirm that nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these revenue 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 revenue 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 revenue statements, Management is responsible for assessing the Receiver of Revenue'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 revenue 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 revenue statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the revenue 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 Receiver of Revenue'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

15 December, 2025

*Receiver Of Revenue
County Government Of Kajiado
Revenue Statements for the Period Ended 30th June 2025*

7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	FY 2024/2025
		Kshs
Revenue from non-exchange transactions		
Cess	6	83,946,566
Land Rates	7	46,290,400
Single/Business Permits	8	261,282,290
Conservancy Administration	9	-
Administration Control Fees and Charges	10	13,173,699
Other Fines, Penalties, And Forfeiture Fees	11	100,500
Public Health Service Fees	12	3,656,295
Physical Planning and Development	13	69,572,903
Donations/Grants Not Received Through CRF	14	-
Total Revenue from non-exchange transactions		478,022,653
Revenue from exchange transactions		
Parking Fees	15	36,886,944
Market Fees	16	19,732,810
Property Rent	17	17,899,328
Advertising	18	59,908,830
Hospital Fees	19	317,650,148
Hire of County Assets	20	-
Sale of assets	21	-
Park Fees	22	-
Miscellaneous receipts	23	85,413,282
Total Revenue from exchange transactions		537,491,342
Total Revenues (a)		1,015,513,995
Disbursements		
Disbursements To CRF	24	592,374,665
Disbursements to another County Fund	25	327,465,846
Bank charges	26	-
Waivers and exemptions	27	-
Bad debts written off	28	-

9. Statement of Financial Position as at 30th June 2025

Description	Note	2024-2025	Opening Statement
		Kshs	1st July 2024 Kshs
Assets			
Current Assets			
Cash and Cash equivalents	15	1,730,836,101	2,144,844
Receivables from Non-Exchange Transactions	16	197,240,273	-
Receivables from Exchange Transactions	17	94,419,854	-
Total Current Assets		2,022,496,228	2,144,844
Total Assets (A)		2,022,496,228	2,144,844
Liabilities			
Current Liabilities			
Accounts Payable	18	1,864,877,835	-
Total Current Liabilities		1,864,877,835	-
Total Liabilities (B)		1,864,877,835	-
Net Assets(A-B)		157,618,393	2,144,844
Represented by:			
Accumulated Surplus		157,618,393	
Net Assets		157,618,393	2,144,844


.....

Name : Sankaire Tima

Chief Officer - Finance

Date... 24/12/2025


.....

Name : Joshua Majakusi

Director Accounting Services

ICPAK Member No12128

Date... 24/12/2025

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

Description	Accumulated Surplus
As at July 1, 2024	2,144,844
Surplus/ deficit for the Period	155,473,549
Additions during the Period	.
As at June 30, 2025	157,618,393

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

		2024/2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Exchequer releases		9,009,031,165
Transfers from other government agencies -Nutrition		117,350,427
Other grants - FLOCCA &		5,000,000
Return to CRF from County Entities		4,534,468
Own Source Revenue		592,374,665
Total receipts		9,728,290,725
Payments		
Transfers to County Executive (operating activities)		7,132,918,232
Transfers to County Assembly (operating activities)		848,681,236
Other transfers (Kdsp & Flocca)		18,000,000
Total Payments		7,999,599,468
Net cash flows from/(used in) operating activities		1,728,691,257
Cash flows from investing activities		-
Net cash flows from/(used in) investing activities		-
Cash flows from financing activities		-
Net cash flows from from/(used in) financing Activities		-
Net increase/(decrease) in cash & Cash equivalents		1,728,691,257
Cash and cash equivalents at 1 July	15	2,144,844
Cash and cash equivalents at 30 June	15	1,730,836,101

12. Statement of Comparison of Budget Actual Amounts for the Year Ended 30th June, 2025

Description	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Realization Difference	% of Realization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts	-					
Exchequer releases	9,293,272,951	(284,242,255)	9,009,030,696	9,009,031,165	(469)	100%
Transfers from other government agencies	2,259,189,730	(191,746,080)	2,067,443,650	117,350,427	1,950,093,223	6%
Other grants	-	-	-	5,000,000	(5,000,000)	
Return to CRF from County Entities	-	-	-	4,534,468	(4,534,468)	
Own Source Revenue	1,640,000,000	70,000,000	1,710,000,000	919,840,511	790,159,489	54%
Total Revenue	13,192,462,681	(405,988,335)	12,786,474,346	10,055,756,571	2,730,717,775	
					-	
Payments						
Transfers to County Executive	12,038,690,911	290,656,041	11,748,034,870	7,132,918,232	4,615,116,638	61%

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Transfers to County Assembly	1,153,771,770	115,332,294	1,038,439,476	848,681,236	189,758,240	82%
Other transfers - Flocca and Kdsp	-	-	-	18,000,000	(18,000,000)	
Transfers - FIF				327,465,846	(327,465,846)	
Total Payments	13,192,462,681	405,988,335	12,786,474,346	8,327,065,314	4,459,409,032	
Surplus	0	-	-	1,728,691,257	(1,728,691,257)	

Budget Notes

1. The 6% realization on transfers from other government transfers is because most of the funds were transferred after 30th June amounting to Kshs 1,824,979,655 as indicated in note 18 – Accounts payable to county executive
2. The 54% on own source revenue is because of revenue shortfall on budgeted revenue streams after collecting Kshs 919,840,511 against the budgeted amount of Kshs 1,710,000,000
3. The 61% on Transfers to County Executive is as a result of late transfer of funds from the national treasury as indicated by transfers due to county executive amounting to Kshs 1,824,979,655 received after 30th June
4. The 82% on Transfers to County Assembly is as a result of late transfer of funds from the national treasury to county assembly amounting to Kshs 39,898,180 received after 30th June – refer to note 18

13. Notes to the Financial Statements

1. General Information

The County Revenue Fund is established by and derives its authority and accountability from Article 207 of the Constitution of Kenya 2010. The Fund is wholly owned by the Kajiado County Government and is domiciled in Kenya. The Fund's principal activity is receipt and transfer of funds

2. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Accrual-Basis IPSAS financial reporting under the Accrual-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012. The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded off to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements are prepared on accrual basis while the cash flow statement is prepared using the direct method.

These Financial Statements were authorized for issue by the Accounting officer on 7th November 2025

Basis of preparation

Reporting entity

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

Revenues

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

Expenses

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

3. Adoption of New and Revised Standards

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

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

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 46 Measurement	<i>Applicable 1st January 2025</i> The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. 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. The standard also introduces a public sector specific measurement bases called the current operational value.
IPSAS 47- Revenue	<i>Applicable 1st January 2026</i> This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.
IPSAS 48- Transfer Expenses	<i>Applicable 1st January 2026</i> 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.
IPSAS 49: Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50:	<i>Applicable 1st January 2027</i>

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Standard	Effective date and impact:
Exploration For & Evaluation of Mineral Resources	<p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

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.*

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

Own Source Revenue

b) Budget information

The original budget for FY 2024/2025 was approved by the County Assembly on one 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 Entity recorded additional appropriations of on the 2024/25 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

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 Fund does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements.* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification of financial assets

The 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 cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

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

Fair value through net assets/ equity

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

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial

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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. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in *Note xx*.

Financial liabilities

Classification

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

d) 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

e) Events after the reporting period

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

f) Currency

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

5. Significant judgments and sources of estimation uncertainty

The preparation of the 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.

State all judgements, estimates and assumptions made if any.

6. Exchequer releases

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

Description	FY 2024 - 25
	Kshs.
Equitable Share	9,009,031,165.00
Others (Specify)	00
Total	9,009,031,165.00

7. Transfers from other government agencies**

Description	2024-2025
	Kshs.
Road Maintenance Levy	106,350,427
DANIDA Grant -Primary Health care in devolved context -Ministry of Health	9,896,250
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	90,000,000
IDA World Bank National Agricultural Value Chain Development Project (NAVCDP) -State Department of Crop Development	65,034,723
(IDA) World Bank Credit-Financing locally Led climate programme (FFLoCA)1 CCIS Grant State Department of water and environment	11,000,000
Total	282,281,400

8. Other grants**

Description	2024-2025
	Kshs.
World Bank -Improvement of nutrition services-Ministry of Health	5,000,000
World Bank -Kenya urban Support programme (KUSP)-State Department of Housing & Urban Development	32,309,300
Donor 3 (Specify)	
Others (Specify)	
Total	37,309,300

9. Return to CRF from County Entities

Description	FY 2024 - 25
	Kshs.
Recurrent Account (<i>County Executive</i>)	61,441
Development Account (<i>County Executive</i>)	1,960,050
Recurrent Account (<i>County Assembly</i>)	673,572
Development Account (<i>County Assembly</i>)	1,839,405
Others (<i>Specify</i>)	
Total	4,534,468

10. Non-Exchange Own Source Revenue

Description	2024-2025
	Kshs.
Cess	83,946,566
Land Rates	46,290,400
Single/Business Permits	261,282,290
Administration Control Fees and Charges	13,173,700
Other Fines, Penalties, And Forfeiture Fees	100,500
Public Health Service Fees	3,656,295
Physical Planning and Development	69,572,903
Total	478,022,654

11. Exchange Own Source Revenue

Description	2024-2025
	Kshs.
Property Rent	17,899,328
Parking Fees	36,886,944
Market Fees	19,732,810
Advertising	59,908,830
Miscellaneous(Sand fees and bed occupancy)	74,343,953
Total	208,771,865

12. Transfers to County Executive

Description	2024-2025
	Kshs.
Recurrent Account	7,081,833,103
Development Account	1,567,474,084
Special Purpose Accounts	308,590,700
Total	8,957,897,887

13. Transfers to County Assembly

Description	2024-2025
	Kshs.
Recurrent Account	776,595,808
Development Account	111,983,608
Total	888,579,416

14. Other Transfers

Description	Insert current FY
	Kshs.
KDSP	7,000,000
FLOCCA	11,000,000
Total	18,000,000

15. Cash and Cash equivalents

Description	FY 2024 - 25	Opening Statement 1st July 2024
	Kshs.	Kshs.
County Exchequer Account - (CBK Account number 1000171642)	1,730,836,101	2,144,844
Others (<i>Specify</i>)	-	-
Total	1,730,836,101	2,144,844

16. Receivables from Non-Exchange Transactions

Description	2024-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables - KUSP UIG	32,309,300	
Receivables - NAVCDP	65,034,723	
Receivables - DANIDA	9,896,250	
Receivables - KISIP	90,000,000	
Less: impairment allowance	-	
Net receivables	197,240,273	

17. Receivables from Exchange Transactions

Description	2024-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Receivables from exchange transactions	94,419,836	
Other debtors (exchange transactions)		
Less: impairment allowance		
Total	94,419,836	

18. Accounts Payable

Description	FY 2024 - 25	Opening Statement 1st July 2024
	Kshs	Kshs
Payables due to County Executive	1,824,979,655	0
Other transfers to due to County Assembly	39,898,180	0
Total Accounts Payable	1,864,877,835	0

Notes to the financial statements

19. Disclosure of Balances in Revenue Collection Accounts

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

Name Of Bank, Account No. & Currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	Insert current FY	Opening Statement 1st July 2024
	Kshs	Kshs	Kshs	Kshs
<i>KCB - Kajiado County Rev. Collection Ac - 1140749870</i>	3,085,364.37	0	0	515,283.80
Total	3,085,364.37	0	0	515,283.80

14. Appendices

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

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

Reference No. on the external audit Report	Issue/Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Unresolved prior Year Matters FY 2023 - 2024	Failure to observe Cut – Off Period	This was due to delay in transfer of funds from the national treasury.	Resolved in the subsequent year under review	Resolved

.....
 Name Sankaire Tima
 Chief Officer Finance
 ICPAK Member No
 Date 24/12/2025

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

Period 20xx	quarter 1 (kshs.)	quarter 2 (kshs.)	quarter 3 (kshs.)	quarter 4 (kshs.)	Total (kshs.)
Equitable Share	1,369,535,240	2,757,662,689	1,376,927,323	3,504,905,913	9,009,031,165
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-	-
World Bank – THUSCP	-	-	-	-	-
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	-	-
Kenya Devolution Support Programme	-	-	7,000,000	-	7,000,000
Youth Polytechnic support grant	-	-	-	-	-
Abolishment of user fees in health centres and dispensaries	-	-	-	-	-
Kenya Urban Support Programme	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-	-	-
Water and Sanitation Development Project	-	-	-	-	-
Flocca	11,000,000	-	-	-	11,000,000
Others (Nutrition)	5,000,000	-	-	-	5,000,000
RMLF	-	-	-	106,350,427	106,350,427
Kisip	-	-	-	-	-
Total	1,385,535,240	2,757,662,689	1,383,927,323	3,611,256,340	9,138,381,592

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

(a) Non-Exchange own source revenue

Period 2024 2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
Cess	4,306,940	8,883,967	7,910,773	62,844,387	83,946,566
Land rate	6,613,685	8,094,615	25,931,740	5,640,360	46,290,400
Single/Business permits	7,837,058	17,252,188	138,300,139	97,892,915	261,282,290
Public health service fees	3,656,295				3,656,295
Physical planning and development	10,606,427	10,734,373	20,308,427	27,923,630	69,572,903
Conservancy administration	-	-	-	-	-
Administration control fees and charges	-	-	13,173,700	-	13,173,700
Park fees	-	-	-	-	-
Other fines, penalties, and forfeiture fees	-	100,500	-	-	100,500
Total	33,020,405	45,065,643	205,624,778	194,301,292	478,022,654

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(b) Exchange own source revenue

Period 2024 2025	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Property rent	3,130,200	3,858,006	5,446,064	5,465,058	17,899,328
Parking fees	9,221,736	9,221,736	9,221,736	9,221,736	36,886,944
Market fees	4,933,203	4,933,203	4,933,203	4,933,203	19,732,810
Advertising	-	29,954,415	-	29,954,415	59,908,830
Hire of County Assets	-	-	-	-	-
Miscellaneous (Bed Ocupancy)	18,420,500	18,420,500	18,420,500	18,420,500	74,343,953
Others (<i>Specify</i>)	35,705,639	66,387,860	38,021,502	67,994,911	208,771,865

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Appendix 4: Analysis of Transfers from the County Revenue Fund

Period 2024 - 2025	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
REC. ACCOUNT	656,494,596	2,358,898,605	1,387,903,318	1,565,440,003	5,968,736,522
DEV. ACCOUNT		439,494,503	217,275,550	502,411,657	1,159,181,710
ASSEM. - REC	67,238,325	312,060,146	170,066,674	187,332,483	736,697,628
ASSEMB - DEV	-	68,211,964	21,781,607	21,990,037	111,983,608
PRIM. HEALTH CARE	-	-	-	-	-
FLOCCA - DONOR	11,000,000	-	-	-	11,000,000
NUTRITION DONOR	-	5,000,000	-	-	5,000,000
DANIDA FUND	-	-	-	-	-
KDSP II FUND	-	7,000,000	-	-	7,000,000
RMLF	-	-	-	-	-
NAVCDP	-	-	-	-	-
COMMUNITY HEALTH PROMOTERS	-	-	-	-	-
KUSP	-	-	-	-	-
EQUALIZATION FUND	-	-	-	-	-
KISIP	-	-	-	-	-
TOTAL	734,732,921	3,190,665,218	1,797,027,149	2,277,174,180	7,999,599,468